

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT

OF

TRANSFER STATION

PULASKI COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**  
07/18/2013



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Internal Controls – Transfer Station.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Transfer Station Director	Edward Clark	01-01-12 to 12-31-13
President of the County Council	Jerry Sullivan	01-01-12 to 12-31-13
President of the Board of County Commissioners	Michael Tiede Tracey Shorter	01-01-12 to 12-31-12 01-01-13 to 12-31-13



DIALS OF PULASKI COUNTY  
AN EQUAL OPPORTUNITY EMPLOYER

## STATE OF INDIANA

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

We have audited the records of the Transfer Station for the period from January 1, 2012 to December 31, 2012, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Pulaski County for the year 2012.

STATE BOARD OF ACCOUNTS

June 20, 2013

TRANSFER STATION  
PULASKI COUNTY  
AUDIT RESULT AND COMMENT

***INTERNAL CONTROLS - TRANSFER STATION***

Controls over the receipting, recording, and accounting for the financial activities were insufficient. The Transfer Station does not give each individual a prenumbered ticket or receipt for weighed products brought in. A log sheet is kept for trucks weighing in and cash or checks are received, however, no receipt is written and no cash register is in place. When consumers bring trash in by the bag, a fee is charged and cash is placed into a cash drawer without issuing a receipt or using a cash register to verify cash received. The days total collections for this type of revenue is entered onto the log sheet in one combined entry. Cash, checks, and charges are separated on the log sheets. A similar comment was in prior Report B40599.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

TRANSFER STATION  
PULASKI COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 20, 2013, with Jerry Sullivan, President of the Town Council, and Sheila Garling, County Auditor. The officials concurred with our audit finding.