

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

COUNTY TRANSFER STATION

PULASKI COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED

11/13/2014

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Shelia K. Garling	01-01-13 to 12-31-16
President of the Board of County Commissioners	Tracey Shorter Larry Brady	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	Jerry G. Sullivan	01-01-13 to 12-31-14
Transfer Station Manager	Edward Clark	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PULASKI COUNTY

We have audited the records of the County Transfer Station for the period from January 1, 2013 to December 31, 2013, 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 2013.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

September 29, 2014

COUNTY TRANSFER STATION
PULASKI COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Internal controls over the receipting, recording, and accounting for the financial activities of the Transfer Station were insufficient. The Transfer Station does not give each individual a pre-numbered ticket or receipt for weighed products brought in. A log sheet is kept for trucks weighing in and cash or checks that 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 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.

Similar comments were contained in prior Reports B40599 and B42394.

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 of Indiana, Chapter 1)

COUNTY TRANSFER STATION
PULASKI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 29, 2014, with Larry Brady, President of the Board of County Commissioners; Roger Querry, Vice President of the County Council; Shelia K. Garling, Auditor; Edward Clark, Transfer Station Manager; and Travis Wolford, Transfer Station Foreman.