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April 20, 2015

TO: THE OFFICIALS OF THE JAY COUNTY SOLID WASTE
MANAGEMENT DISTRICT, JAY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jay County Solid Waste Management District (District), for the period of January 1, 2011 to December 31, 2014, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the District's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the District.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The District's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, the Annual Financial Reports filed by the District can be found on the Gateway website: <https://gateway.ifionline.org/>.

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The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Current Period Comments


- *A bonus of \$1,500 paid to the Financial Director in 2011 was not included in the gross wages on the W-2.*
- *Time sheets were not reviewed and approved by the Board. There was no policy for vacation, sick, and personal days.*
- *There were no contracts to support the amounts paid to the Education Director for the years 2011, 2012, 2013, and 2014. There were no contracts to support the amounts paid to the Financial Director for the years 2012, 2013, and 2014.*

- *Credit card payments did not always include proper documentation such as supporting receipts. The payments included food purchases for Board meetings in the amount of \$383. A service charge of \$22 was paid for the late payment of a credit card in July 2012. There was no credit card policy.*
- *A cash withdraw of \$125 was made on July 29, 2011. A cash reimbursement of \$125 was made to the Financial Director, a Board member, and petty cash for an emergency situation. No supporting documentation was provided to support the reimbursements.*
- *The officials did not timely file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) for 2011 and 2012. The 2011 and 2012 reports were filed on March 9, 2012, and March 18, 2013, respectively, which were 38 and 46 days past the due dates.*
- *A cash count of the Petty Cash fund was performed on February 10, 2015, and indicated the fund was short. There were no receipts on hand to support \$76.02. More than one individual had access to the Petty Cash fund.*

The procedures we performed did not indicate any instances of substantial noncompliance that warrant comment at this time. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

This letter is intended for the information and use of the governing body and management of the District. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on March 11, 2015, with Freda Corwin, Financial Director; Jeanne Houchins, Board President; and Randy Geesaman, Board member.


Paul D. Joyce, CPA
State Examiner