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February 2, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Perry County Solid Waste Management District (Solid Waste Management District), for the period of January 1, 2010 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 Solid Waste Management 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 Solid Waste Management 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 Solid Waste Management 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 Solid Waste Management District can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

- *The Annual Financial Reports filed on Gateway for 2011, 2012, 2013, and 2014 contained errors and did not properly reflect the financial activity of the District.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2011	Solid Waste Management Fund	Beg Bal	\$ 195,229.28	\$ 195,364.28	\$ (135.00)
2011	Solid Waste Management Fund	Disbursements	358,366.70	352,671.90	5,694.80
2011	Solid Waste Management Fund	End Bal	247,752.38	253,582.18	(5,829.80)
2012	Solid Waste Management Fund	Beg Bal	247,752.38	253,582.18	(5,829.80)
2012	Solid Waste Management Fund	Receipts	399,304.24	393,609.44	5,694.80
2012	Solid Waste Management Fund	End Bal	254,470.72	254,605.72	(135.00)
2013	Solid Waste Management Fund	Beg Bal	254,470.72	254,605.72	(135.00)
2013	Solid Waste Management Fund	Disbursements	416,195.33	416,330.33	(135.00)
2014	Solid Waste Management Fund	Receipts	378,086.47	378,096.20	(9.73)
2014	Solid Waste Management Fund	End Bal	193,763.86	193,773.59	(9.73)

Adjustments to the Annual Reports filed on Gateway and/or to the ledger were proposed and approved by District officials.

This letter is intended for the information and use of the governing body and management of the Solid Waste Management 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 November 24, 2015, with Jerry D. Hoagland, Controller; Randy Kleaving, District Board member; and Kenneth C. Smith, Director.

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