



**STATE OF INDIANA**  
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B46215

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April 22, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Cass County Solid Waste Management District (District), for the period of January 1, 2011 to December 31, 2015, 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 auditing standards generally accepted in the United State of America. 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 Annual Financial Reports filed by the District can be found on the Gateway website: <https://gateway.ifonline.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 the years 2012-2015 contained a number of errors and did not properly reflect the activity of the Solid Waste District.*

Years	Fund	(Beg Bal, Receipt, Disb, End Bal) Category	Amount Per Gateway	Amount Per District Ledger	Difference
2012	Operating	Receipts	\$ 175,448	\$ 175,905	\$ (457)
2012	Operating	Disb	189,670	189,121	549
2012	Operating	End Bal	192,860	193,866	(1,006)
2013	Operating	Beg Bal	192,860	193,866	(1,006)
2013	Operating	Receipts	174,752	177,417	(2,665)
2013	Operating	Disb	188,545	192,270	(3,725)
2013	Operating	End Bal	179,067	179,013	54
2014	Operating	Beg Bal	179,067	179,013	54
2014	Operating	Receipts	206,162	206,032	130
2014	Operating	Disb	189,217	184,490	4,727
2014	Operating	End Bal	196,012	200,555	(4,543)
2015	Operating	Beg Bal	196,012	200,555	(4,543)
2015	Operating	Receipts	215,939	211,846	4,093
2015	Operating	End Bal	210,848	211,298	(450)

This letter is intended for the information and use of the governing body and management of the Township. 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 February 9, 2016, with Cathy Isaacs, Controller.

  
Paul D. Joyce, CPA  
State Examiner