



STATE OF INDIANA
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B46223

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April 25, 2016

TO: THE OFFICIALS OF THE WEST CENTRAL SOLID
WASTE DISTRICT, PUTNAM COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the West Central Solid Waste 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 statement, we did not follow auditing standards generally accepted in the United States 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.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

- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation contained errors or did not balance. The ledger did not reconcile to the bank balance at December 31, 2011, 2012, or 2013. The ledger balance was more than the bank balance in 2011 by \$1,856, in 2012 by \$277, and in 2013 by \$49.*
- *The Annual Financial Report filed on Gateway for 2011, 2012, 2013, 2014, and 2015 did not match the units records. Differences between Gateway reporting and the District's records were as follows:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2011	General	End Balance	\$ 1,502,810.93	\$ 1,504,369.68	\$ 1,558.75
2012	General	Beg Balance	1,502,810.93	1,504,369.68	1,558.75
2012	General	End Balance	1,535,796.21	1,538,026.93	2,230.72
2013	General	Beg Balance	1,535,796.21	1,538,026.93	2,230.72
2013	General	End Balance	1,578,816.73	1,581,497.45	2,680.72
2014	General	Beg Balance	1,578,816.73	1,581,497.45	2,680.72
2014	General	End Balance	1,529,498.36	1,532,179.08	2,680.72
2015	General	Beg Balance	1,529,498.36	1,532,179.08	2,680.72
2015	General	End Balance	1,479,673.35	1,482,354.07	2,680.72

- *The District did not have a credit card policy approved by the Board for 2011, 2012, 2013, 2014, or 2015.*
- *A credit card purchase of \$75 for promotional items in 2011 was observed that was not supported by adequate documentation, such as receipts, invoices, and other public records.*
- *The officials did not timely file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2011. The report was filed on February 15, 2012, which was 15 days past the due date.*

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 February 24, 2016, with Jane Collisi, Director. Any Official Response attached to this letter was not verified for accuracy.

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

SBOA 2011-2015 Audit

“West Central Solid Waste District”

Executive Director: Jane Collisi

Examiner: Lynne Spencer

Current Period Comments/ Official Response (March 7, 2016)

- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation contained errors OR did not balance. The ledger did not reconcile to the bank balance at December 31, 2011, 2012 or 2013. The ledger balance was more than the bank balance in 2011 by \$1,855.79, in 2012 by \$276.99 and in 2013 by \$48.61. Examiner stated all money was accounted for. Ledger and Bank balance reconciled in 2014 and 2015.*
- *The annual financial report filed on Gateway for 2011, 2012, 2013, 2014, and 2015 contained a number of errors and did not properly reflect the financial activity of the District.*
 - *See Schedule 1*
 - *The 3 calculation errors were due to the transition of “accrual” to “cash” basis at year end. The same ending balance carried over 2013, 2014, and 2015.*
- *The District did not have a credit card policy approved by the board for 2011, 2012, 2013, 2014 or 2015. Director will draft and present policy for Board approval as an addition to the personnel manual.*
- *A credit card purchase of \$75.10 for promotional items in 2011 was observed which was not supported by adequate documentation, such as receipts, invoices, and other public records. Director called Recycline (vendor) on 2/23/16 to request duplicate copy of invoice from Sept. 2011 online purchase (*Preserve buy-recycled items on lobby display bookcase). Recycline employee stated he was hired in 2013 when the company changed their accounting software and no one present on staff knew how to retrieve data prior to 2013. Director left District contact information in case Recycline was able to obtain the 2011 invoice.*
- *The officials did not timely file a certified report of compensation of officers and employees (Form 100-R or its equivalent) with the State Board of Accounts for 2011. The report was filed on February 15, 2012, which is fifteen days past the due date. Director mailed the 2011 form 100-R on Jan. 3, 2012. Director always submits form 100-R within the first week of January, if not sooner. Dates form submitted for remaining audit years: *2012 on 1/3/13; *2013 on 1/2/14; *2014 on 12/11/14; and *2015 on 1/7/16*