



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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June 22, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Fulton County Solid Waste Management District (District), for the period of January 1, 2012 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**


- *Annual Financial Reports*

*The Annual Financial Report (AFR) filed for the years noted contained errors and did not match the District's ledger as follows:*

<u>Years</u>	<u>Fund</u>	<u>(Beg. Bal, Receipt, Disb, End Bal) Category</u>	<u>Amount Per AFR</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2012	General	Beg Bal	\$ 896,095.32	\$ 896,081.82	\$ 13.50
2012	General	Receipts	447,043.10	447,082.13	(39.03)
2012	General	End Bal	818,753.90	818,779.43	(25.53)
2013	General	Beg Bal	818,753.90	818,779.43	(25.53)
2013	General	Receipts	411,832.68	411,807.15	25.53

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 16, 2016, with Melinda Straeter, Controller. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner