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August 4, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Bartholomew 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

- *The Annual Financial Report (AFR) filed for 2012, 2013, 2014, and 2015 contained a number of errors and did not match the District's records. The errors have been corrected in the AFR for 2012, 2013, 2014, and 2015. Differences between the AFR and ledger were as follows:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per AFR</u>	<u>Amount Per District Ledger</u>	<u>Difference</u>
2012	Payroll	Receipts	\$ -	\$ 550,971.27	\$ (550,971.27)
2012	Payroll	Disbursements	-	550,971.27	(550,971.27)
2013	Payroll	Receipts	-	576,524.83	(576,524.83)
2013	Payroll	Disbursements	-	576,524.83	(576,524.83)
2013	Solid Waste Management	Receipts	3,605,541.81	3,029,016.98	576,524.83
2013	Solid Waste Management	Disbursements	3,571,328.01	2,994,803.18	576,524.83
2014	Payroll	Receipts	-	639,637.16	(639,637.16)
2014	Payroll	Disbursements	-	639,637.16	(639,637.16)
2014	Solid Waste Management	Receipts	3,661,572.12	3,021,934.96	639,637.16
2014	Solid Waste Management	Disbursements	3,769,401.46	3,129,764.30	639,637.16
2015	Payroll	Receipts	-	620,589.31	(620,589.31)
2015	Payroll	Disbursements	-	620,589.31	(620,589.31)

- *The District did not formally adopt a salary ordinance or resolution for 2012, 2013, 2014, or 2015.*
- *The Controller's individual Surety Bond for the period June 24, 2011 to June 24, 2013, was not filed in the office of the County Recorder. Additionally, the bonds for the period reviewed were made payable to Bartholomew County, instead of the State of Indiana as required by statute.*
- *The District's internal control procedures have not been formally documented. At a minimum, someone should review the Annual Financial Report, the ledger, the bank statements and the bank reconciliation on a regular basis, and document what that review was (example: what documents were reviewed, date reviewed, who reviewed it).*

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 June 9, 2016, with Diana Hodnett, Controller; Heather Siesel, Director; and Frank Miller, Chairperson. Any Official Response attached to this letter was not verified for accuracy.

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