



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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October 14, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Blackford 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 statements, 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 records presented for review indicated the following disbursements in excess of budgeted appropriations:*


<i>Years</i>	<i>Fund</i>	<i>Excess Amount Disbursed</i>
2013	Operating	\$ 13,523
2015	Operating	10,401

- Payments made for an Educator and bookkeeping services with Blackford County were not supported by a written contract for 2012, 2013, 2014, and 2015.*
- The Annual Financial Report was not published for 2012, 2013, and 2015.*

The procedures we performed did not indicate any instances of substantial noncompliance that warrant comment at this time. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

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 August 30, 2016, with Sharon Hartley, Controller. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner