



STATE OF INDIANA
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November 1, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Gibson 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 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 Reports (AFR) filed on Gateway for 2012 and 2013 contained a number of errors and did not match the District's records.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Ledger</u>	<u>Difference</u>
2012	General	Disbursements	\$ 1,565,403.65	\$ 1,572,143.79	\$ (6,740.14)
2012	Payroll	Disbursements	581,147.71	596,226.28	(15,078.57)
2012	General	End. Bal.	576,215.73	569,475.59	6,740.14
2012	Payroll	End. Bal.	27,824.88	12,746.31	15,078.57
2013	General	Beg. Bal.	576,215.73	569,475.59	6,740.14
2013	Payroll	Beg. Bal.	27,824.88	12,746.31	15,078.57
2013	General	Disbursements	1,388,131.58	1,381,391.44	6,740.14
2013	Payroll	Disbursements	596,650.76	581,572.19	15,078.57

- *The wages reported on the Internal Revenue Service Form W-2 issued for 2011 did not agree with the actual amounts paid for three employees.*

- *The District did not have a credit card policy approved by the Board.*
- *The AFR for 2011 was not filed electronically until March 15, 2012, which was 15 days past the due date.*
- *The officials did not timely file a Certified Report 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 March 15, 2012, which was 44 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 September 15, 2016, with Alan Douglas, Board President; Vada Ferry, Controller; and Mike Stilwell, Director. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner