

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

COMPLIANCE EXAMINATION REPORT

OF

SOUTH HENRY REGIONAL WASTE DISTRICT

HENRY COUNTY, INDIANA

January 1, 2021 to December 31, 2022



**FILED**  
08/17/2023



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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August 17, 2023

To: The Officials of South Henry Regional Waste District  
South Henry Regional Waste District  
301 S Williams St  
Lewisville, IN 47352

This report is supplemental to the audit report of South Henry Regional Waste District (District), for the period January 1, 2021 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the District. It should be read in conjunction with the financial statement audit report of the District, which provides an opinion on the District's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the District and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

We have reviewed the Supplemental Audit Report for South Henry Regional Waste District prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2021 to December 31, 2022. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

SOUTH HENRY REGIONAL WASTE DISTRICT

Henry County, Indiana  
January 1, 2021 to December 31, 2022

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SOUTH HENRY REGIONAL WASTE DISTRICT  
SCHEDULE OF OFFICIALS  
January 1, 2021 to December 31, 2022

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Brian Mayne	01-01-21 to 12-31-22
Treasurer	Nancy Harmon	01-01-21 to 12-31-22
President of the District Board	Donna Tauber	01-01-21 to 12-31-22

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the South Henry Regional Waste District

We have examined the South Henry Regional Waste District ("Unit") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2021 to December 31, 2022. Management of the Unit is responsible for the Unit's compliance with the specified requirements. Our responsibility is to express an opinion on the Unit's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Unit complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Unit complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Unit's compliance with specified requirements.

In our opinion, except for the material noncompliance described in the preceding paragraph, the Unit complied, in all material respects, with the aforementioned requirements during the period January 1, 2021 to December 31, 2022.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
July 28, 2023

SOUTH HENRY REGIONAL WASTE DISTRICT  
EXIT CONFERENCE  
January 1, 2021 to December 31, 2022

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The contents of this report were discussed on July 28, 2023 with Nancy Harmon, Treasurer, and Donna Tauber, President of the District Board.