

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

COMPLIANCE ENGAGEMENT REPORT

OF

ORANGE COUNTY SOLID WASTE MANAGEMENT DISTRICT

ORANGE COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED
05/24/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Controller	John F. Noblitt	01-01-20 to 01-31-20
	Lonnie Stroud	02-01-20 to 04-02-24
	Sandy Hill	04-03-24 to 12-31-24
Director	Carl Anderson	01-01-20 to 12-31-24
President of the District Board	Richard W. Dixon	01-01-20 to 12-31-20
	Marshall Noble	01-01-21 to 12-31-24



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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Orange County Solid Waste Management District (District), for the period of January 1, 2020 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the District as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the District's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Sandy Hill, Controller; Marshall Noble, President of the District Board; and Lonnie Stroud, former Controller, on May 20, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

April 18, 2024

ORANGE COUNTY SOLID WASTE MANAGEMENT DISTRICT
COMMENT

CAPITAL ASSETS

Condition and Context

Internal controls were not in place to ensure that the District was in compliance with capital asset requirements. The District had not passed a capital assets policy with a threshold. The District had also not created a detailed capital asset listing and had not completed a physical inventory of capital assets within the last two years.

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

ORANGE COUNTY SOLID WASTE MANAGEMENT DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
Solid Waste Management Fund	\$ 933,919	\$ 542,875	\$ 533,365	\$ 943,429	\$ 618,984	\$ 466,483	\$ 1,095,930
Rainy Day Fund	140,383	-	23,859	116,524	-	7,906	108,618
Solid Waste Money Market Savings	91,203	92	-	91,295	91	-	91,386
Totals	<u>\$ 1,165,505</u>	<u>\$ 542,967</u>	<u>\$ 557,224</u>	<u>\$ 1,151,248</u>	<u>\$ 619,075</u>	<u>\$ 474,389</u>	<u>\$ 1,295,934</u>

ORANGE COUNTY SOLID WASTE MANAGEMENT DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
Solid Waste Management Fund	\$ 1,095,930	\$ 654,465	\$ 514,036	\$ 1,236,359	\$ 722,997	\$ 533,428	\$ 1,425,928
Rainy Day Fund	108,618	-	-	108,618	-	-	108,618
Solid Waste Money Market Savings	91,386	91	-	91,477	92	-	91,569
IDEM RECYCLING GRANT	-	-	-	-	29,056	95,607	(66,551)
Totals	<u>\$ 1,295,934</u>	<u>\$ 654,556</u>	<u>\$ 514,036</u>	<u>\$ 1,436,454</u>	<u>\$ 752,145</u>	<u>\$ 629,035</u>	<u>\$ 1,559,564</u>