

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

COMPLIANCE EXAMINATION REPORT

OF

STEBEN LAKES REGIONAL WASTE DISTRICT

STEBEN COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
03/04/2024



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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March 4, 2024

To: The Officials of the Steuben Lakes Regional Waste District
Steuben Lakes Regional Waste District
Steuben County, Indiana

This report is supplemental to the audit report of the Steuben Lakes Regional Waste District (District), for the period from January 1, 2022 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/.

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. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

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

We call your attention to the finding in the report on page 3.

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

Tammy R. White, CPA
Deputy State Examiner

COMPLIANCE EXAMINATION OF
STEUBEN LAKES REGIONAL WASTE DISTRICT
Steuben County, Indiana
January 1, 2022 to December 31, 2022

STEUBEN LAKES REGIONAL WASTE DISTRICT

Steuben County, Indiana
January 1, 2022 to December 31, 2022

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STEUBEN LAKES REGIONAL WASTE DISTRICT
SCHEDULE OF OFFICIALS (Unaudited)
December 31, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Bryan Klein	01-01-22 to 12-31-22
Secretary/Treasurer	Craig Rice	01-01-22 to 12-31-22
President of the District Board	Robert Moreland	01-01-22 to 12-31-22

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the Steuben Lakes Regional Waste District

We have examined the Steuben Lakes Regional Waste District's ("District") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2022 to December 31, 2022. Management of the District is responsible for the District's compliance with the specified requirements. Our responsibility is to express an opinion on the District'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 District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District 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 District's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual for Special Districts* applicable to the District during the period January 1, 2022 to December 31, 2022, as described in item 2022-001 on the following Schedule of Examination Findings and Results.

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

Crowe LLP
Crowe LLP

Indianapolis, Indiana
February 27, 2024

STEUBEN LAKES REGIONAL WASTE DISTRICT
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
January 1, 2022 to December 31, 2022

FINDING 2022-001: TIMELY RECORDING

Criteria: Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual for Special Districts states in part, *“All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction.”*

Condition: During testing of receipts, we noted one instance, in a sample of 12, which was not recorded in the records of the District in a timely manner. Specifically, the cash was received and deposited in January 2022, but was mistakenly not recorded in the records of the Unit until August 2022.

STEUBEN LAKES REGIONAL WASTE DISTRICT
EXIT CONFERENCE
January 1, 2022 to December 31, 2022

The contents of this report were discussed on February 27, 2024 with Bryan Klein, District Superintendent, Robert Moreland, President of the District Board, Marisa Burris, Accounting Clerk, and Courtney Masters, Director of Administration.