

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

**Paul D. Joyce, CPA  
State Examiner**

COMPLIANCE ENGAGEMENT REPORT

OF

VERMILLION COUNTY SOLID WASTE MANAGEMENT DISTRICT

VERMILLION COUNTY, INDIANA

January 1, 2021 to December 31, 2024



**FILED**

04/16/2025



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Controller	Mandy Wann	01-01-21 to 12-31-21
	Willadean Tackett	01-01-22 to 12-31-22
	Hope Grubbs	01-01-23 to 04-23-24
	Chris Booe	04-24-24 to 12-31-25
Administrator	Penney Carpenter	01-01-21 to 12-31-22
	Melissa Wibble	01-01-23 to 12-31-23
	Eric Shideler	01-01-24 to 12-31-25
President of the District Board	Ashley James	01-01-21 to 12-31-22
	RJ Dunavan	01-01-23 to 12-31-23
	Leonard Helt	01-01-24 to 12-31-25



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## INDIANA STATE BOARD OF ACCOUNTS

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Vermillion County Solid Waste Management District (District) for the period of January 1, 2021 to December 31, 2024. 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 Eric Shideler, Administrator; Chris Booe, Controller; and Leonard Helt, President of the District Board, on April 7, 2025.



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 24, 2025

VERMILLION COUNTY SOLID WASTE MANAGEMENT DISTRICT  
COMMENTS

**BANK ACCOUNT RECONCILIATIONS**

*Condition and Context*

Internal controls were not in place to ensure that reconciliations of the balance of public funds to the bank statement provided by the District's depositories were performed. The District did not complete monthly reconciliations for all months of 2023.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

**ADOPTION OF, AND CERTIFICATION ON, INTERNAL CONTROL STANDARDS**

The same comment also appeared in prior Report B57579.

*Condition and Context*

Internal controls were not in place to ensure that the District adopted a minimum level of internal control standards and to ensure a correct certification on the Indiana Gateway for Government Units (Gateway) financial reporting system.

The District had not adopted the acceptable minimum level of internal control standards as defined by the Indiana State Board of Accounts.

VERMILLION COUNTY SOLID WASTE MANAGEMENT DISTRICT  
COMMENTS  
(Continued)

In addition, the District certified as a part of the Annual Financial Report on Gateway that it had adopted the minimum internal control standards as required by Indiana Code 5-11-1-27(e); however, during the engagement, the Administrator indicated that the District Board had not adopted the minimum internal control standards.

*Criteria*

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Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

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

VERMILLION COUNTY SOLID WASTE MANAGEMENT DISTRICT  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Solid waste management fund	\$ 14,746	\$ 11,487	\$ 5,978	\$ 20,255	\$ 3,983	\$ 5,150	\$ 19,088
Totals	<u>\$ 14,746</u>	<u>\$ 11,487</u>	<u>\$ 5,978</u>	<u>\$ 20,255</u>	<u>\$ 3,983</u>	<u>\$ 5,150</u>	<u>\$ 19,088</u>

VERMILLION COUNTY SOLID WASTE MANAGEMENT DISTRICT  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2023 and 2024

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23	Receipts	Disbursements	Cash and Investments 12-31-24
Solid waste management fund	\$ 19,088	\$ 5,134	\$ 1,201	\$ 23,021	\$ 37,372	\$ 6,026	\$ 54,367
Totals	<u>\$ 19,088</u>	<u>\$ 5,134</u>	<u>\$ 1,201</u>	<u>\$ 23,021</u>	<u>\$ 37,372</u>	<u>\$ 6,026</u>	<u>\$ 54,367</u>