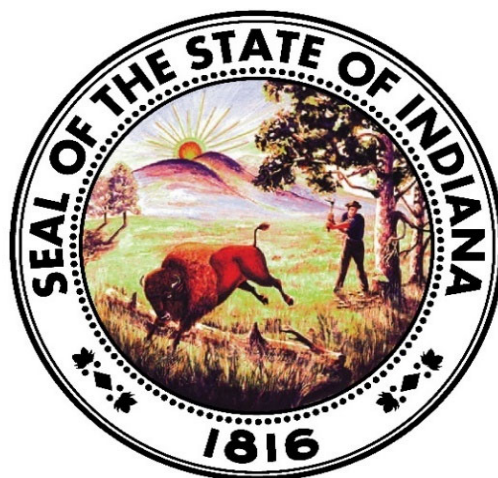


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT
OF

MONROE COUNTY SOLID WASTE
MANAGEMENT DISTRICT
MONROE COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED

11/04/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Tom McGlasson, Jr.	01-01-20 to 12-31-24
Controller	Connie Hudson	01-01-20 to 04-25-21
	Catherine Martin	04-26-21 to 06-10-22
	Connie Hudson	06-11-22 to 08-21-22
	Holly DeWar	08-22-22 to 05-28-23
	Catherine Martin	05-29-23 to 10-10-24
Chair of the District Board	Theresa Goins	10-11-24 to 12-31-24
	Cheryl Munson	01-01-20 to 12-31-22
	Geoff McKim	01-01-23 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

This report is supplemental to the audit report of the Monroe County Solid Waste Management District (District), for the period from January 1, 2020 to December 31, 2023. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the District. It should be read in conjunction with the Financial Statements Audit Report of the District, which provides our opinions 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 performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Result and Comment, incorporated within this report, was not verified for accuracy.

A handwritten signature in blue ink that reads "Beth Kelley".

Beth Kelley, CPA, CFE
Deputy State Examiner

October 17, 2024

MONROE COUNTY SOLID WASTE MANAGEMENT DISTRICT
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Condition and Context

The District's bank account reconciliations performed at each year end do not agree to its Annual Financial Report (AFR) as reported on the Indiana Gateway for Government Units financial reporting system as noted in the following schedule:

<u>December 31,</u>	<u>Bank</u>	<u>Financial</u>	<u>Variance</u>
	<u>Reconcilement</u>	<u>Statement</u>	
2020	\$ 3,654,549	\$ 3,654,411	\$ 138
2021	4,194,846	4,188,089	6,757
2022	4,974,759	4,963,588	11,171
2023	5,103,403	5,131,045	(27,642)

The District reconciles its bank statements to a cash flow statement; however, the cash flow statement ending balance did not agree to the ending cash and investments as reported on its AFR or ledger.

Criteria

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."

MONROE COUNTY SOLID WASTE MANAGEMENT DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on October 17, 2024, with Tom McGlasson, Jr., Executive Director; Catherine Martin, former Controller; Theresa Goins, Controller; Geoff McKim, Chair of the District Board; and Isabel Piedmont-Smith, Vice Chair of the District Board.