

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

SUPPLEMENTAL COMPLIANCE REPORT
OF

ELKHART COUNTY SOLID WASTE
MANAGEMENT DISTRICT
ELKHART COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED
12/10/2015

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Examination Result and Comment: Credit Cards.....	4
Exit Conference.....	5
Official Response	6

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Timothy F. Neese	01-01-11 to 12-31-15
Treasurer	Larry Ernest Jackie Meyers	01-01-11 to 03-31-13 04-01-13 to 12-31-15
Chairman of the Board	Frank Lucchese	01-01-11 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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

This report is supplemental to our examination report of the Elkhart County Solid Waste Management District (Solid Waste Management District), for the period from January 1, 2011 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Solid Waste Management District. It should be read in conjunction with our Financial Statements Examination Report of the Solid Waste Management District, which provides our opinion on the Solid Waste Management 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 Examination Result and Comment contained herein describes the identified reportable instances 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 Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

September 21, 2015

ELKHART COUNTY SOLID WASTE MANAGEMENT DISTRICT
EXAMINATION RESULT AND COMMENT

CREDIT CARDS

The Solid Waste Management District was using credit cards to purchase items without an approved credit card policy.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
2. Issuance and use should be handled by an official or employee designated by the board.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
6. Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
8. If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

ELKHART COUNTY SOLID WASTE MANAGEMENT DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on September 21, 2015, with Jackie Meyers, Treasurer.



Solid Waste Management District
Elkhart County, Indiana

Timothy Neese, Director

OFFICIAL RESPONSE

September 24, 2015

State Board of Accounts
302 W Washington St, Room E 418
Indianapolis, IN 46204-2765

Pursuant to the current 2011 – 2014 audit, it has come to my attention that the Elkhart County Solid Waste District has failed to implement a credit card policy.

In response to criteria 1-8:

Steps have commenced to rectify the omission of a credit card policy/ordinance. The Elkhart County Solid Waste Management District will act on the policy/ordinance at the next Board Meeting on October 12, 2015.

Sincerely,

Jackie Meyers, Fiscal Officer
(574) 535-6759