

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF  
NORTHWEST INDIANA SOLID WASTE DISTRICT  
WHITE COUNTY, INDIANA  
January 1, 2010 to December 31, 2014



**FILED**  
02/12/2016



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Carol Stradling	01-01-10 to 12-31-15
Controller	Kay L. Tabert	01-01-10 to 12-31-15
President of the Board	David L. Smart	01-01-10 to 12-31-15



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TO: THE OFFICIALS OF THE NORTHWEST INDIANA SOLID  
WASTE DISTRICT, WHITE COUNTY, INDIANA

This report is supplemental to our examination report of the Northwest Indiana Solid Waste District (District), for the period from January 1, 2010 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 District. It should be read in conjunction with our Financial Statements Examination Report of the District, which provides our opinion on the District's financial statements. This report may be found at [www.in.gov/sboa/](http://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

October 19, 2015

NORTHWEST INDIANA SOLID WASTE DISTRICT  
EXAMINATION RESULT AND COMMENT

**OFFICIAL BOND**

The Controller did not obtain an individual Surety Bond.

Indiana Code 5-4-1-18 states in part:

"(d) Except as provided in subsection (j), a controller of a solid waste management district established under IC 13-21 or IC 13-9.5 (before its repeal) shall file an individual surety bond in an amount:

- (1) fixed by the board of directors of the solid waste management district; and
- (2) that is at least thirty thousand dollars (\$30,000)."

NORTHWEST INDIANA SOLID WASTE DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on October 19, 2015, with Carol Stradling, Director; Kay L. Tabert, Controller; David L. Smart, President of the Board; and Linda Brouillette, Secretary.