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June 27, 2016

TO: THE OFFICIALS OF THE SHELBY COUNTY RECYCLING  
DISTRICT, SHELBY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Shelby County Recycling District (District), for the period of January 1, 2011 to December 31, 2015, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the District's financial statements, we did not follow auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any basic financial statement of the District.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Annual Financial Reports filed by the District can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

***Unresolved Comments From Prior Report***

- *Ordinance No. 2009-11, adopted by the Shelby County Commissioners on July 20, 2009, established processes and procedures "to control improper solid waste disposal, to define nuisance solid waste accumulation, illegal dumping, and littering, to establish violations thereof, to assess penalties with regard thereto, and to provide for the abatement and/or clean-up of materials improperly accumulated, stored or disposed of in Shelby County, Indiana."*


*Additionally, the ordinance states: "All monies collected through the enforcement of this ordinance shall be placed in a Non-Reverting Solid Waste Clean-Up Fund in the form of an appropriation from the general fund pursuant to Indiana Code 36-7-10.1-4 and 36-7-10.1-5 and shall be dispersed through the Shelby County Solid Waste Management District for the enforcement of this ordinance."*

*Any fees collected have been receipted to the operating fund of the District, from which all District expenses are paid. No separate Non-Reverting Solid Waste Clean-Up Fund has been created.*

- *Controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient and financial duties were not segregated. The District's internal control procedures have not been formally documented.*

This letter is intended for the information and use of the governing body and management of the District. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on April 8, 2016, with Lisa Carpenter, Director, and Tom DeBaun, Chairman of the Board. The contents of this letter were discussed on April 11, 2016, with Nora VanNatta, Fiscal Officer. Any Official Response attached to this letter was not verified for accuracy

  
Paul D. Joyce, CPA  
State Examiner