



STATE OF INDIANA
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B46591

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July 8, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Hendricks County Solid Waste Management District (District), for the period of January 1, 2012 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.ifonline.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.


Current Period Comments

- *The Annual Financial Report (AFR) filed on Gateway for 2012, 2013, 2014, and 2015 did not match the District's ledger.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per AFR</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2012	General/Operating	Beg. Bal.	\$ 1,573,464.36	\$ 1,574,987.00	\$ (1,522.64)
2012	General/Operating	End Bal	1,689,387.55	1,690,910.19	(1,522.64)
2013	General/Operating	Beg. Bal.	1,689,387.55	1,690,910.19	(1,522.64)
2013	General/Operating	End Bal	1,842,005.52	1,843,528.16	(1,522.64)
2014	General/Operating	Beg. Bal.	1,842,005.52	1,843,528.16	(1,522.64)
2014	General/Operating	End Bal	1,848,656.07	1,850,178.71	(1,522.64)
2015	General/Operating	Beg. Bal.	1,848,656.07	1,850,178.71	(1,522.64)
2015	General/Operating	End Bal	1,913,281.55	1,914,804.19	(1,522.64)

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 21, 2016, with Lenn Detwiler, Executive Director. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner