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July 28, 2016

TO: THE OFFICIALS OF THE DAVIESS COUNTY SOLID  
WASTE DISTRICT, DAVIESS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Daviess County Solid Waste District (Solid Waste 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 Solid Waste 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 Solid Waste 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 Solid Waste 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.

**Current Period Comments**

- *Depository reconcilements were conducted for the checking accounts only. The investments were not included in the Solid Waste District's ledger and reconcilements.*
- *The Annual Financial Report (AFR) filed for 2012, 2013, 2014, and 2015 contained a number of differences when compared to the Solid Waste District's ledger as noted below:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per AFR</u>	<u>Amount Per District Ledger</u>	<u>Difference</u>
2012	Operating	Receipts	\$ 1,131,783.98	\$ 1,132,970.31	\$ (1,186.33)
2012	Operating	Disbursements	867,723.68	868,609.60	(886)
2012	Landfill	Beg Bal	-	56,457.84	(56,458)
2012	Landfill	Receipts	-	637,951.73	(637,952)
2012	Landfill	Disbursements	-	642,222.67	(642,223)
2012	Landfill	End Bal	-	52,186.90	(52,187)
2012	Closure Fund	Beg Bal	2,383,991.16	-	2,383,991
2012	Closure Fund	End Bal	2,383,991.16	-	2,383,991
2013	Operating	Disbursements	598,798.17	593,516.88	5,281
2013	Operating	End Bal	1,599,727.44	1,604,357.81	(4,630)
2013	Landfill	Beg Bal	-	52,186.90	(52,187)
2013	Landfill	Receipts	-	625,285.60	(625,286)
2013	Landfill	Disbursements	-	604,506.69	(604,507)
2013	Landfill	End Bal	-	72,965.81	(72,966)
2013	Closure Fund	Beg Bal	2,383,991.16	-	2,383,991
2013	Closure Fund	End Bal	2,383,991.16	-	2,383,991
2014	Operating	Receipts	1,129,619.00	1,128,654.01	965
2014	Operating	Disbursements	607,328.63	607,308.31	20
2014	Landfill	Beg Bal	-	72,965.81	(72,966)
2014	Landfill	Receipts	-	938,726.73	(938,727)
2014	Landfill	Disbursements	-	972,098.94	(972,099)
2014	Landfill	End Bal	-	39,593.60	(39,594)
2014	Closure Fund	Beg Bal	2,907,201.91	-	2,907,202
2014	Closure Fund	End Bal	2,907,201.91	-	2,907,202
2015	Operating	Receipts	1,095,125.01	1,095,127.94	(3)
2015	Operating	Disbursements	1,972,146.45	1,972,204.32	(58)
2015	Operating	End Bal	2,249,626.74	1,249,571.83	1,000,055
2015	Landfill	Beg Bal	-	39,593.60	(39,594)
2015	Landfill	Receipts	-	592,784.57	(592,785)
2015	Landfill	Disbursements	-	591,824.68	(591,825)
2015	Landfill	End Bal	-	40,553.53	(40,554)
2015	Closure Fund	Beg Bal	2,981,502.78	-	2,981,503
2015	Closure Fund	End Bal	2,981,502.78	-	2,981,503


- The records presented indicated the following disbursements in excess of budgeted appropriations:

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2015	Operating	<u>\$ (80,067.32)</u>

- The 2012 Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. Documentation for the 2012 Form 100-R was obtained from the W-2s instead of the employee service records causing some variances in compensation due to pre-tax deductions.
- The wages reported on the W-2s issued for 2015 did not agree with the actual amounts paid for two employees.
- The fiscal officer's Surety Bond was insufficient per the Indiana Code and/or other applicable requirements for 2012, 2013, 2014, and 2015. As of February 2016, the bond was increased to the minimum required by Indiana Code. The fiscal officer did not file a bond with the Daviess County Recorder for 2012 or 2013. The fiscal officer did file a bond with the Daviess County Recorder for 2014 and 2015 in the amount of \$15,000.
- The Solid Waste District did not have a credit card policy approved by the Board.

This letter is intended for the information and use of the governing body and management of the Solid Waste 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 June 6, 2016, with Gena Dant, Administrative Assistant and Raymond L. Spaulding, Director. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner