

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

COMPLIANCE REPORT  
OF

SULLIVAN COUNTY SOLID WASTE  
MANAGEMENT DISTRICT  
SULLIVAN COUNTY, INDIANA

January 1, 2012 to December 31, 2017



**FILED**  
12/06/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Judy Harris	01-01-12 to 07-31-14
	Diana Ross	08-01-14 to 10-18-15
	Carrie Green	10-19-15 to 08-01-16
	Joanna B. Lowery	08-02-16 to 12-31-18
President of the District Board	Tim Abrams	01-01-12 to 12-31-12
	Clint Lamb	01-01-13 to 12-31-13
	Luke Misner	01-01-14 to 12-31-14
	Clint Lamb	01-01-15 to 12-31-15
	Robert Davis	01-01-16 to 12-31-16
	Kaleb Westbrook	01-01-17 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Sullivan County Solid Waste Management District (District), Sullivan County for the period of January 1, 2012 to December 31, 2017, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Results and Comments contained herein describe 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.

The Schedule of Cash and Investment Balances, as listed in the Table of Contents, is presented as other information. It has not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on it.

Any Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

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

October 25, 2018

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#### OTHER INFORMATION - UNAUDITED

The District's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>. The schedule presented herein is presented as other information and is derived from the District's Annual Financial Reports information and has not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, balances may differ.

SULLIVAN COUNTY SOLID WASTE MANAGEMENT DISTRICT  
SCHEDULE OF CASH AND INVESTMENT  
BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2017

<u>Fund</u>	<u>Cash and Investments Balance 12-31-17</u>
Solid Waste Management	<u>\$ 23,946</u>

SULLIVAN COUNTY SOLID WASTE MANAGEMENT DISTRICT  
RESULTS AND COMMENTS

**PUBLIC RECORDS RETENTION**

Ledgers, bank statements, bank reconcilements, receipts, claims, invoices, and payroll records were not retained and presented for examination for 2012 and 2013. Claims and invoices were not retained and presented for 2014. In addition, minutes of meetings of the District Board were not presented for the period January 1, 2012 to October 21, 2013. Compliance procedures could not be performed for 2012 and 2013 due to all the District records not being retained.

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

1. The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
2. The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

**APPROPRIATIONS**

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

<u>Fund</u>	<u>Years</u>	<u>Excess Amount Expended</u>
Solid Waste Management	2015	\$ 17,671
Solid Waste Management	2016	4,242

Indiana Code 6-1.1-18-4 states: "Except as otherwise provided in this chapter, the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

**ANNUAL REPORT**

A similar comment also appeared in prior report B40480.

Annual Reports were not timely filed. The Annual Reports for 2012, 2015, 2016, and 2017 were not filed electronically until December 8, 2013; August 15, 2016; October 2, 2017; and July 18, 2018, which were 282, 167, 215, and 139 days late, respectively.

SULLIVAN COUNTY SOLID WASTE MANAGEMENT DISTRICT  
RESULTS AND COMMENTS  
(Continued)

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

***PRESCRIBED FORMS***

The same comment also appeared in prior reports B27760, B33645, B38635, and B40480.

The following prescribed or approved forms were not always in use:

Form 359 - Ledger of Appropriations, Encumbrances, Disbursements, and Balances  
Form 99B - Employee's Earnings Record

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

***FORM 100-R FILING***

The officials did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) with the Indiana State Board of Accounts for the years 2012, 2013, 2014, 2015, 2016, and 2017. Reports were filed on February 24, 2013; February 2, 2014; February 9, 2015; August 17, 2016; March 8, 2017; and February 28, 2018, which were 24, 2, 9, 199, 36, and 28 days past the due dates, respectively.

Indiana Code 5-11-13-1(a) states:

"Every state, county, city, town, township, or school official, elective or appointive, who is the head of or in charge of any office, department, board, or commission of the state or of any county, city, town, or township, and every state, county, city, town, or township employee or agent who is the head of, or in charge of, or the executive officer of any department, bureau, board, or commission of the state, county, city, town, or township, and every executive officer by whatever title designated, who is in charge of any state educational institution or of any other state, county, or city institution, shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in their respective offices, departments, boards, commissions, and institutions, and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts. The report must also indicate whether the political subdivision offers a health plan, a pension, and other benefits to full-time and part-time employees. However, no more than one (1) report covering the same officers, employees, and agents need be made from the state or any county, city, town, township, or school unit in any one year. The certification must be filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

SULLIVAN COUNTY SOLID WASTE MANAGEMENT DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on October 25, 2018, with Joanna B. Lowery, Fiscal Officer, and Kaleb Westbrook, President of the District Board.