

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

COMPLIANCE REPORT

OF

EAST CENTRAL INDIANA SOLID WASTE MANAGEMENT DISTRICT

MADISON COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
01/05/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Kyle Schrink	01-01-19 to 12-31-20
Controller	Jay Walters	01-01-19 to 12-31-20
Chair of the District Board	Ron Mowery John Richwine	01-01-19 to 12-31-19 01-01-20 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE EAST CENTRAL INDIANA SOLID WASTE
MANAGEMENT DISTRICT, MADISON COUNTY, INDIANA

The East Central Indiana Solid Waste Management District (District) is considered a component unit of Madison County (County) under accounting principles generally accepted in the United States of America. The District's financial information was audited as part of the County's financial statements for the period from January 1, 2019 to December 31, 2019. The Financial Statement Audit Report of the County, which provides our opinions on the County's financial statements and which includes the District's financial information, may be found at 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 Audit Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures for the District. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The District's Annual Financial Report information can be found on the Indiana Gateway for Government Units financial reporting system website: <https://gateway.ifionline.org> and has not been subjected to any audit procedures.

Any Official Response to the Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

December 14, 2020

EAST CENTRAL INDIANA SOLID WASTE MANAGEMENT DISTRICT
AUDIT RESULT AND COMMENT

GRANT ALLOCATIONS

Condition and Context

The District is funded by local tax distributions from Madison, Grant, and Delaware Counties.

Each year, the District allocates grant monies to Madison County Recycling, Muncie Sanitary District, and Grant County Recycling with each district responsible for serving residents in their respective Counties.

The grant monies are allocated to the districts based on a formula calculation that considers the proportionate percentage of local tax distributions received during the year by the District from the three counties.

The June and December 2019 grant monies were not allocated correctly. For the year 2019, Madison County Recycling was overpaid by \$4,865, Muncie Sanitary District was overpaid by \$2,263, and Grant County Recycling was underpaid by \$7,128.

Criteria

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

EAST CENTRAL INDIANA SOLID WASTE MANAGEMENT DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on December 14, 2020, with Kyle Schrink, Director, and John Richwine, Chair of the District Board.