

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

COMPLIANCE REPORT
OF

VIGO COUNTY SOLID WASTE
MANAGEMENT DISTRICT
VIGO COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
02/02/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Kathy Kinney Karrum Nasser	01-01-20 to 07-05-20 07-06-20 to 12-31-22
President of the District Board	Judith Anderson Duke Bennett	01-01-19 to 12-31-20 01-01-21 to 12-31-22



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

The Vigo County Solid Waste Management District (District) is considered a component unit of Vigo 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, 2020 to December 31, 2020. The Financial Statements 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 Results and Comments contained herein describe the identified reportable instances 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 Results and Comments, incorporated within this report, was not verified for accuracy.

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

January 19, 2022

VIGO COUNTY SOLID WASTE MANAGEMENT DISTRICT
AUDIT RESULTS AND COMMENTS

PERSONAL EXPENSES

Condition and Context

Purchases were made for rocking chairs gifted to District Board members and the District Director upon leaving office. These expenses do not relate to the functions and purposes of the District.

Criteria

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

CREDIT CARDS

Condition and Context

Payments were made for credit card purchases without supporting documents such as paid bills and receipts.

Criteria

The SBOA will not take exception to the use of credit cards by a unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance/resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use should be handled by an official or employee designated by the governing body.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance/resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card must be returned to the custody of the responsible person.

VIGO COUNTY SOLID WASTE MANAGEMENT DISTRICT
AUDIT RESULTS AND COMMENTS
(Continued)

5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.
6. Credit cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment cannot be made on the basis of a statement or a credit card slip only. Procedures for payments must be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee may be the personal obligation of the responsible officer or employee.
8. If authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

GIFT CARDS

Condition and Context

The District purchased several gift cards without a supporting policy as to the allowable use of the cards. This documentation should indicate the award/incentive, event description, award/incentives given, and how any remaining gift cards would be safeguarded.

Criteria

Indiana Code 13-21-3-12(a)(25):

"The power to conduct promotional or educational programs that include giving awards and incentives that further:

- (A) the district's solid waste management plan; and
- (B) the objectives of minimum educational standards established by the department of environmental management."

VIGO COUNTY SOLID WASTE MANAGEMENT DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on January 19, 2022, with Karrum Nasser, Director; Cynthia K. Hart, Accountant; D. Earl Elliott, CPA, Accountant; and Chris Switzer, District Board member.