

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

STEUBEN LAKES REGIONAL WASTE DISTRICT

STEUBEN COUNTY, INDIANA

January 1, 2020 to December 31, 2021



**FILED**  
06/21/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Bryan Klein	01-01-20 to 12-31-22
Secretary/Treasurer	James Van Vlerah	01-01-20 to 12-31-22
President of the District Board	Rob Moreland	01-01-20 to 12-31-22



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE STEUBEN LAKES REGIONAL  
WASTE DISTRICT, STEUBEN COUNTY, INDIANA

This report is supplemental to our audit report of the Steuben Lakes Regional Waste District (District), for the period from January 1, 2020 to December 31, 2021. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the District. It should be read in conjunction with our Financial Statement Audit Report of the District, which provides our opinions on the District's financial statement. This report may be found at [www.in.gov/sboa/](http://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. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

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

Beth Kelley, CPA, CFE  
Deputy State Examiner

May 19, 2022

STEUBEN LAKES REGIONAL WASTE DISTRICT  
AUDIT RESULTS AND COMMENTS

**TRAINING ON INTERNAL CONTROL STANDARDS**

*Condition and Context*

The District Board did not ensure personnel received training over the internal control standards.

*Criteria*

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that: . . .

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

**CERTIFICATION ON INTERNAL CONTROL STANDARDS**

*Condition and Context*

The District incorrectly certified in the 2020 and 2021 Annual Financial Report that District personnel, as defined by Indiana Code 5-11-1-27(c), received the required internal control standards training.

*Context*

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

"The state examiner shall require from every audited entity 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](#)."

STEUBEN LAKES REGIONAL WASTE DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on May 19, 2022, with Bryan Klein, Superintendent; James Van Vlerah, Secretary/Treasurer; Neil Fentemaker, District Board member; Laurence Keeler, District Board member; Courtney Masters, Director of Administrations; and Marisa Burris, Accounting Clerk.