

**OFFICE OF AUDITOR OF STATE  
STATE OF IOWA**

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Auditor of State

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**NEWS RELEASE**

FOR RELEASE

June 13, 2017

Contact: Andy Nielsen  
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Auditor of State Mary Mosiman today released an audit report on the Wayne-Ringgold-Decatur County Solid Waste Management Commission.

The Commission had total receipts of \$772,393 during the year ended June 30, 2016, a 6.5% increase over the prior year. The receipts included member assessments of \$197,103, landfill gate receipts of \$550,670 and interest on investments of \$19,968.

Disbursements for the year ended June 30, 2016 totaled \$429,746, a 25% decrease from the prior year, and included \$185,141 for salaries and benefits, \$65,722 for professional services and \$59,428 for equipment repair, maintenance and supplies.

A copy of the audit report is available for review at the Wayne-Ringgold-Decatur County Solid Waste Management Commission, in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1614-2328-B00F>.

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**WAYNE-RINGGOLD-DECATUR COUNTY  
SOLID WASTE MANAGEMENT COMMISSION**

**INDEPENDENT AUDITOR'S REPORTS  
FINANCIAL STATEMENT  
AND OTHER INFORMATION  
SCHEDULE OF FINDINGS**

**JUNE 30, 2016**

## Table of Contents

	<u>Page</u>
Officials	3
Independent Auditor's Report	5-6
Management's Discussion and Analysis	7-9
Financial Statement:	<u>Exhibit</u>
Statement of Cash Receipts, Disbursements and Changes in Cash Balance	A 11
Notes to Financial Statement	12-19
Other Information:	
Schedule of the Commission's Proportionate Share of the Net Pension Liability	21
Schedule of Commission Contributions	22-23
Notes to Other Information – Pension Liability	25
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of a Financial Statement Performed in Accordance with <u>Government Auditing Standards</u>	27-28
Schedule of Findings	29-32
Staff	33

**Wayne-Ringgold-Decatur County  
Solid Waste Management Commission**

**Officials**

<u>Name</u>	<u>Title</u>	<u>Representing</u>
	<u>Executive Board</u>	
Dave Dotts	Chair	Wayne County
Royce Dredge	Vice Chair	Ringgold County
Gary Boswell	Member	Decatur County
Dennis Moorman	Member	City of Corydon
Sandy White	Member	City of Grand River
Joe Stephenson	Member	City of Leon
Randy Roe	Member	City of Allerton
Larry Jarred	Member	City of Tingley
Kenny Robertson	Member	City of Mount Ayr
Nathan Silver	Member	City of Lamoni
Tim Myers	Member	City of Humeston
Sue Ruble	Secretary/Treasurer	
Jennifer Nickell	Office Manager	

**Wayne-Ringgold-Decatur County  
Solid Waste Management Commission**



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Independent Auditor's Report

To the Members of the Wayne-Ringgold-Decatur County  
Solid Waste Management Commission:

Report on the Financial Statement

We have audited the accompanying financial statement of the Wayne-Ringgold-Decatur County Solid Waste Management Commission as of and for the year ended June 30, 2016, and the related Notes to Financial Statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in Note 1. This includes determining the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash basis financial position of the Wayne-Ringgold-Decatur County Solid Waste Management Commission as of June 30, 2016, and the changes in its cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

## Basis of Accounting

As described in Note 1, the financial statement was prepared on the basis of cash receipts and disbursements, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinion is not modified with respect to this matter.

## Other Matters

### *Other Information*

The other information, Management's Discussion and Analysis, the Schedule of the Commission's Proportionate Share of the Net Pension Liability and the Schedule of Commission Contributions on pages 7 through 9 and 21 through 25 has not been subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we do not express an opinion or provide any assurance on it.

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 26, 2017 on our consideration of the Wayne-Ringgold-Decatur County Solid Waste Management Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Wayne-Ringgold-Decatur County Solid Waste Management Commission's internal control over financial reporting and compliance.



MARY MOSIMAN, CPA  
Auditor of State

May 26, 2017



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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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The Wayne-Ringgold-Decatur County Solid Waste Management Commission provides this Management's Discussion and Analysis of its financial statement. This narrative overview and analysis of the financial activities of the Wayne-Ringgold-Decatur County Solid Waste Management Commission is for the fiscal year ended June 30, 2016. We encourage readers to consider this information in conjunction with the Commission's financial statement, which follows.

### **2016 FINANCIAL HIGHLIGHTS**

- Operating receipts increased 6.8%, or \$47,706, from fiscal year 2015 to fiscal year 2016.
- Operating disbursements decreased 21.1%, or \$114,846, from fiscal year 2015 to fiscal year 2016.
- The Commission's cash balance increased 13%, or \$342,647, from June 30, 2015 to June 30, 2016.

### **USING THIS ANNUAL REPORT**

The Commission has elected to present its financial statement on the cash basis of accounting. The cash basis of accounting is a basis of accounting other than U.S. generally accepted accounting principles. Basis of accounting refers to when financial events are recorded, such as the timing for recognizing revenues, expenses and the related assets and liabilities. Under the cash basis of accounting, revenues and expenses and the related assets and liabilities are recorded only when they result from cash transactions.

As a result of the use of the cash basis of accounting, certain assets and their related revenues and liabilities and their related expenses are not recorded in this financial statement. Therefore, when reviewing the financial information and discussion within this annual report, readers should keep in mind the limitations resulting from the use of the cash basis of accounting.

The annual report is presented in a format consistent with the presentation of Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the cash basis of accounting.

This discussion and analysis is intended to serve as an introduction to the financial statement. The annual report consists of the financial statement and other information, as follows:

- Management's Discussion and Analysis introduces the financial statement and provides an analytical overview of the Commission's financial activities.
- The Statement of Cash Receipts, Disbursements and Changes in Cash Balance presents information on the Commission's operating receipts and disbursements, non-operating receipts and disbursements and whether the Commission's cash basis financial position has improved or deteriorated as a result of the year's activities.
- Notes to Financial Statement provide additional information essential to a full understanding of the data provided in the financial statement.
- Other Information further explains and supports the Commission's proportionate share of the net pension liability and related contributions.

## FINANCIAL ANALYSIS OF THE COMMISSION

### *Statement of Cash Receipts, Disbursements and Changes in Cash Balance*

The purpose of the statement is to present the receipts received by the Commission and the disbursements paid by the Commission, both operating and non-operating. The statement also presents a fiscal snapshot of the cash balance at year end. Over time, readers of the financial statement are able to determine the Commission's cash basis financial position by analyzing the increase or decrease in the Commission's cash balance.

Operating receipts are received for gate fees from accepting solid waste and assessments from the members of the Commission. Operating disbursements are disbursements paid to operate the landfill. Non-operating receipts and disbursements are for interest on investments, rent, equipment purchases, capital projects and related engineering services. A summary of cash receipts, disbursements and changes in cash balance for the years ended June 30, 2016 and June 30, 2015 is as follows:

	Changes in Cash Balance	
	Year ended June 30,	
	2016	2015
Operating receipts:		
County and city assessments	\$ 197,103	190,574
Landfill gate receipts	550,670	507,884
Miscellaneous	168	1,777
Total operating receipts	747,941	700,235
Operating disbursements:		
Salaries and benefits	185,141	178,109
Other	244,605	366,483
Total operating disbursements	429,746	544,592
Excess of operating receipts over operating disbursements	318,195	155,643
Non-operating receipts (disbursements):		
Interest on investments	19,968	18,814
Rent	4,484	5,901
Capital projects	-	(28,192)
Net non-operating disbursements	24,452	(3,477)
Change in cash balance	342,647	152,166
Cash balance beginning of year	2,642,446	2,490,280
Cash balance end of year	\$ 2,985,093	2,642,446
<b>Cash Basis Fund Balance</b>		
Restricted for:		
Closure and postclosure care	\$ 1,858,887	1,886,710
Solid waste tonnage fees retained	24,503	18,777
Total restricted cash basis fund balance	1,883,390	1,905,487
Unrestricted	1,101,703	736,959
Total cash basis fund balance	\$ 2,985,093	2,642,446

In fiscal year 2016, operating receipts increased \$47,706, or 6.8%, over fiscal year 2015. In fiscal year 2016, operating disbursements decreased \$114,846, or 21.1%, from fiscal year 2015. This decrease is primarily due to heavy rains and high water levels in fiscal year 2015 requiring increased leachate hauling that was not required in fiscal year 2016.

A portion of the Commission's cash balance (63.1%) is restricted for closure and postclosure care and solid waste tonnage fees retained. State and federal laws and regulations require the Commission to place a final cover on the landfill site and perform certain maintenance and monitoring functions at the landfill site for a minimum of thirty (30) years after closure. The remaining cash balance (36.9%) is unrestricted and can be used to meet the Commission's obligations as they come due. The restricted cash balance decreased \$22,097, or 1.2%, during the year. The unrestricted cash balance increased \$364,744, or 49.5% during the year.

### **LONG TERM DEBT**

At June 30, 2016, the Commission had no long term debt outstanding.

### **ECONOMIC FACTORS**

The Commission's cash balance increased during the current fiscal year. The current financial condition of the counties and cities budgeting and availability to pay their assessments continues to be a concern for Commission officials. Some of the realities which may potentially become challenges for the Commission to meet are:

- Facilities and equipment require constant maintenance and upkeep.
- Technology continues to expand and current technology becomes outdated, presenting an on going challenge to maintain up to date technology at a reasonable cost.
- The on going concerns of household toxic and hazardous materials coming into the landfill.

The Wayne-Ringgold-Decatur County Solid Waste Management Commission, staff and employees are committed to continued operation and service to the residents of the cities and counties which use the facility. The Commission is working with Professional Services, the Iowa Department of Natural Resources, local contractors and employees for the construction of cells and lagoons to support the continued operation of the Commission.

The Commission anticipates the current fiscal year will be much like the last and will maintain a close watch over resources to maintain its ability to react to unknown issues.

### **CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the Commission's finances and to show its accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Wayne-Ringgold-Decatur County Solid Waste Management Commission, 21377-125<sup>th</sup> Avenue, Grand River, Iowa 50108, or call 641-773-5229.

**Financial Statement**

Wayne-Ringgold-Decatur County Solid Waste Management Commission

Statement of Cash Receipts, Disbursements and  
Changes in Cash Balance

Year ended June 30, 2016

Operating receipts:	
Member assessments	\$ 197,103
Landfill gate receipts	550,670
Miscellaneous	168
Total operating receipts	747,941
Operating disbursements:	
Salaries and benefits	185,141
Iowa Department of Natural Resources tonnage fee	30,774
Insurance	14,544
Fuel	17,132
Equipment repair, maintenance and supplies	59,428
Disposal/recycling/hauling service	15,168
Meetings and travel	1,918
Road rock and sand	17,400
Administration	6,611
Utilities	6,624
Office operation	7,992
Professional services	65,722
Miscellaneous	1,292
Total operating disbursements	429,746
Excess of operating receipts over operating disbursements	318,195
Non-operating receipts (disbursements):	
Interest on investments	19,968
Rent	4,484
Net non-operating receipts (disbursements)	24,452
Change in cash balance	342,647
Cash balance beginning of year	2,642,446
Cash balance end of year	\$ 2,985,093
<b>Cash Basis Fund Balance</b>	
Restricted for:	
Closure and postclosure care	\$ 1,858,887
Solid waste tonnage fees retained	24,503
Total restricted cash basis fund balance	1,883,390
Unrestricted	1,101,703
Total cash basis fund balance	\$ 2,985,093

See notes to financial statements.

Wayne-Ringgold-Decatur County Solid Waste Management Commission

Notes to Financial Statement

June 30, 2016

**(1) Summary of Significant Accounting Policies**

The Wayne-Ringgold-Decatur County Solid Waste Management Commission was formed in 1988 pursuant to the provisions of Chapter 28E of the Code of Iowa. The purpose of the Commission is to develop, operate and maintain solid waste and recycling facilities for Wayne, Ringgold and Decatur Counties on behalf of the units of government which are members of the Commission.

The governing body of the Commission is composed of one representative from each of the member units of government. The member counties are Wayne, Ringgold and Decatur Counties and the member cities are the cities of Lamoni, Leon, Davis City, Garden Grove, Van Wert, Grand River, Decatur, Weldon, Pleasanton, Le Roy, Mount Ayr, Diagonal, Kellerton, Tingley, Redding, Ellston, Delphos, Maloy, Beaconsfield, Benton, Humeston, Lineville, Clio, Corydon and Allerton. The commissioners are appointed by the participating political subdivisions and each has one vote for each one thousand population, or fraction thereof, which the member represents.

A. Reporting Entity

For financial reporting purposes, the Wayne-Ringgold-Decatur County Solid Waste Management Commission has included all funds, organizations, agencies, boards, commissions and authorities. The Commission has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the Commission are such that exclusion would cause the Commission's financial statement to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the Commission to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the Commission. The Commission has no component units which meet the Governmental Accounting Standards Board criteria.

B. Basis of Presentation

The accounts of the Commission are organized as an Enterprise Fund. Enterprise Funds are utilized to finance and account for the acquisition, operation and maintenance of governmental facilities and services supported by user charges.

Enterprise Funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with an Enterprise Fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

C. Basis of Accounting

The Commission maintains its financial records on the basis of cash receipts and disbursements and the financial statement of the Commission is prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items, including the estimated payables for closure and post-closure care. Accordingly, the financial statement does not present the financial position and results of operations of the Commission in accordance with U.S. generally accepted accounting principles.

D. Cash Basis Fund Balance

Funds set aside for payment of closure and post-closure care and solid waste tonnage fees retained are classified as restricted.

**(2) Cash and Investments**

The Commission's deposits in banks at June 30, 2016 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

The Commission is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the Commission; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

At June 30, 2016, the Commission had the following investments:

Type	Carrying Amount	Fair Value	Investment Maturities (in Years)	
			Less Than 1	1-5
U.S. Treasury Notes	\$ 1,029,000	1,044,114	160,226	883,888

The Commission uses the fair value hierarchy established by generally accepted accounting principles based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs.

The recurring fair value measurement for the U.S. Treasury Notes of \$1,044,114 was determined using the last reported sales price at current exchange rates. (Level 1 inputs)

The Commission had no other investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

Interest Rate Risk – The Commission's investment policy does not limit the investment of operating funds (funds expected to be expended in the current budget year or within 15 months of receipt) to instruments that mature within 397 days. Funds not identified as operating funds may be invested in investments with maturities longer than 397 days, but the maturities shall be consistent with the needs and use of the Commission.

### **(3) Pension Plan**

Plan Description – IPERS membership is mandatory for employees of the Commission, except for those covered by another retirement system. Employees of the Commission are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by the Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive, PO Box 9117, Des Moines, Iowa 50306-9117 or at [www.ipers.org](http://www.ipers.org).

IPERS benefits are established under Iowa Code Chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits – A Regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. These qualifications must be met on the member's first month of entitlement to benefits. Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a Regular member's monthly IPERS benefit includes:

- A multiplier based on years of service.
- The member's highest five-year average salary except members with service before June 30, 2012 will use the highest three-year average salary as of that date if it is greater than the highest five-year average salary.

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25% for each month the member receives benefits before the member's earliest normal retirement age. For service earned on or after July 1, 2012, the reduction is 0.50% for each month the member receives benefits before age 65.

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefit payments.

Disability and Death Benefits – A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.



Contributions – Contribution rates are established by IPERS following the annual actuarial valuation which applies IPERS’ Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires the actuarial contribution rate be determined using the “entry age normal” actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2016, pursuant to the required rate, Regular members contributed 5.95% of covered payroll and the Commission contributed 8.93% of covered payroll, for a total rate of 14.88%.

The Commission’s contributions to IPERS for the year ended June 30, 2016 totaled \$12,592.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2016, the Commission had a liability of \$98,125 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Commission’s proportion of the net pension liability was based on the Commission’s share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2015, the Commission’s proportion was 0.001986%, which was a decrease of 0.000239% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the Commission’s pension expense, deferred outflows of resources and deferred inflows of resources totaled \$8,275, \$18,867 and \$22,848, respectively.

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement, as follows:

Rate of inflation (effective June 30, 2014)	3.00% per annum.
Rates of salary increase (effective June 30, 2010)	4.00 to 17.00% average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 1996)	7.50% compounded annually, net of investment expense, including inflation.
Wage growth (effective June 30, 1990)	4.00% per annum, based on 3.00% inflation and 1.00% real wage inflation.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of actuarial experience studies with dates corresponding to those listed above.

Mortality rates were based on the RP-2000 Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

The long-term expected rate of return on IPERS' investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Core plus fixed income	28%	2.04%
Domestic equity	24	6.29
International equity	16	6.75
Private equity/debt	11	11.32
Real estate	8	3.48
Credit opportunities	5	3.63
U.S. TIPS	5	1.91
Other real assets	2	6.24
Cash	1	(0.71)
Total	100%	

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed employee contributions will be made at the contractually required rate and contributions from the Commission will be made at contractually required rates, actuarially determined. Based on those assumptions, IPERS' fiduciary net position was projected to be available to make all projected future benefit payments to current active and inactive employees. Therefore, the long-term expected rate of return on IPERS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Commission's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the Commission's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the Commission's proportionate share of the net pension liability would be if it were calculated using a discount rate 1% lower (6.50%) or 1% higher (8.50%) than the current rate.

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Commission's proportionate share of the net pension liability	\$ 171,800	98,125	35,939

IPERS Fiduciary Net Position – Detailed information about IPERS' fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at [www.ipers.org](http://www.ipers.org).

#### (4) Other Postemployment Benefits (OPEB)

Plan Description – The Commission operates a single-employer health benefit plan which provides medical/prescription drug benefits for employees, retirees and their spouses. There are 2 active and no retired members in the plan. Retired participants must be age 55 or older at retirement.

The medical/prescription drug benefits are provided through a fully-insured plan with United Health Care. Retirees under age 65 would pay the same premium for the medical/prescription drug benefits as active employees.

Funding Policy – The contribution requirements of plan members are established and may be amended by the Commission. The Commission currently finances the retiree benefit plan on a pay-as-you-go basis. The most recent active member monthly premiums for the Commission and plan members are \$846 for single coverage. For the year ended June 30, 2016, the Commission contributed \$20,773 and plan members eligible for benefits were not required to contribute to the plan.

**(5) Compensated Absences**

Commission employees accumulate a limited amount of earned but unused vacation leave hours for subsequent use or for payment upon termination, retirement or death. Sick leave hours are lost upon resignation, retirement or death. These accumulations are not recognized as disbursements by the Commission until used or paid. The Commission's approximate liability for earned vacation leave at June 30, 2016 was approximately \$4,736. This liability has been computed based on rates of pay in effect at June 30, 2016.

**(6) Closure and Post-closure Care**

To comply with federal and state regulations, the Commission is required to complete a monitoring system plan and a closure/post-closure care plan to provide funding necessary to effect closure and post-closure care, including the proper monitoring and care of the landfill after closure. Environmental Protection Agency (EPA) requirements have established closure and thirty year care requirements for all municipal solid waste landfills which receive waste after October 9, 1993. State governments are primarily responsible for implementation and enforcement of those requirements and have been given flexibility to tailor requirements to accommodate local conditions that exist. The effect of the EPA requirement is to commit landfill owners to perform certain closing functions and post-closure monitoring functions as a condition for the right to operate the landfill in the current period. The EPA requirements provide when a landfill stops accepting waste, it must be covered with a minimum of twenty-four inches of earth to keep liquid away from the buried waste. Once the landfill is closed, the owner is responsible for maintaining the final cover, monitoring ground water and methane gas, and collecting and treating leachate (the liquid that drains out of waste) for thirty years.

Governmental Accounting Standards Board Statement No. 18 requires landfill owners to estimate total landfill closure and post-closure care costs and recognize a portion of these costs each year based on the percentage of estimated total landfill capacity used that year. Estimated total costs consist of four components: (1) the cost of equipment and facilities used in post-closure monitoring and care, (2) the cost of final cover (material and labor), (3) the cost of monitoring the landfill during the post-closure period and (4) the cost of any environmental cleanup required after closure. Estimated total cost is based on the cost to purchase those services and equipment currently and is required to be updated annually due to the potential for changes due to inflation or deflation, technology, or applicable laws or regulations.

These costs for the Commission have been estimated at \$997,982 for closure and \$1,189,190 for post-closure care, for a total of \$2,187,172 as of June 30, 2016. The estimated remaining life of the landfill is 54 years, with approximately 16.1% of the landfill's capacity used at June 30, 2016.

Chapter 455B.306(9)(b) of the Code of Iowa requires permit holders of municipal solid waste landfills to maintain separate closure and post-closure care accounts to accumulate resources for the payment of closure and post-closure care costs. The Commission has begun to accumulate resources to fund these costs and, at June 30, 2016, assets of \$1,858,887 are restricted for these purposes. They are reported as restricted cash balance in the Statement of Cash Receipts, Disbursements and Changes in Cash Balance.

Also, pursuant to Chapter 567-113.14 of the Iowa Administrative Code (IAC), since the estimated closure and post-closure care costs are not fully funded, the Commission is required to demonstrate financial assurance for the unfunded costs. The Commission has adopted the dedicated fund financial assurance mechanism. Under this mechanism, the Commission must certify the following to the Iowa Department of Natural Resources:

- The fund is dedicated by local government statute as a reserve fund.
- Payments into the fund are made annually over a pay-in period of ten years or the permitted life of the landfill, whichever is shorter.
- Annual deposits to the fund are determined by the following formula:

$$NP = \frac{CE - CB}{Y}$$

Y

NP = next payment

CE = total required financial assurance

CB = current balance of the fund

Y = number years remaining in the pay-in period

Chapter 567-113.14(8) of the IAC allows a government to choose the dedicated fund mechanism to demonstrate financial assurance and use the accounts established to satisfy the closure and post-closure care account requirements. Accordingly, the Commission is not required to establish closure and post-closure accounts in addition to the accounts established to comply with the dedicated fund financial assurance mechanism.

**(7) Solid Waste Tonnage Fees Retained**

The Commission has established an account for restricting and using solid waste tonnage fees retained by the Commission in accordance with Chapter 455B.310 of the Code of Iowa. At June 30, 2016, the unspent amounts retained by the Commission and restricted for the required specific purposes totaled \$24,503.

**(8) Risk Management**

The Commission is a member of the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the Code of Iowa. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 746 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials' liability, police professional liability, property, inland marine and boiler/machinery. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual casualty operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses and reinsurance expenses estimated for the fiscal year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of basis rate.

The Pool also provides property coverage. Members who elect such coverage make annual property operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses, reinsurance premiums, losses and loss expenses for property risks estimated for the fiscal year, plus all or any portion of any deficiency in capital. Any year-end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

The Commission's property and casualty contributions to the Pool are recorded as disbursements from its operating funds at the time of payment to the Pool. The Commission's contributions to the Pool for the year ended June 30, 2016 were \$12,512.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional and public officials' liability risks up to \$350,000 per claim. Claims exceeding \$350,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the Commission's risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location. Property risks exceeding \$250,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the Commission's risk-sharing certificate.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by the Commission's risk-sharing certificate, or in the event a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or the loss was incurred.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given 60 days' prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Upon withdrawal, a formula set forth in the Pool's intergovernmental contract with its members is applied to determine the amount (if any) to be refunded to the withdrawing member.

The Commission also carries commercial insurance purchased from other insurers for coverages associated with workers compensation and employee blanket bond in the amount of \$1,000,000 and \$20,000, respectively. The Commission assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**(9) New Accounting Pronouncement**

The Commission adopted fair value guidance as set forth in Governmental Accounting Standards Board Statement No. 72, Fair Value Measurement and Application. The Statement sets forth guidance for determining and disclosing the fair value of assets and liabilities reported in the financial statements. Adoption of the guidance did not have a significant impact on amounts reported or disclosed in the financial statements.

## **Other Information**

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Wayne-Ringgold-Decatur County Solid Waste Management Commission  
 Schedule of the Commission's Proportionate Share of the Net Pension Liability

Iowa Public Employees' Retirement System  
 For the Last Two Years\*

Other Information

	2016	2015
Commission's proportion of the net pension liability	0 .001986%	0.002225%
Commission's proportionate share of the net pension liability	\$ 98,125	88,221
Commission's covered-employee payroll	\$ 136,069	146,753
Commission's proportionate share of the net pension liability as a percentage of its covered-employee payroll	72.11%	60.12%
IPERS' net position as a percentage of the total pension liability	85.19%	87.61%

\* In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

See accompanying independent auditor's report.

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Wayne-Ringgold-Decatur County Solid Waste Management Commission  
Schedule of Commission Contributions  
Iowa Public Employees' Retirement System  
For the Last Ten Years

Other Information

	2016	2015	2014	2013
Statutorily required contribution	\$ 12,592	12,151	13,105	11,960
Contributions in relation to the statutorily required contribution	(12,592)	(12,151)	(13,105)	(11,960)
Contribution deficiency (excess)	\$ -	-	-	-
Commission's covered-employee payroll	\$ 141,003	136,069	146,753	137,947
Contributions as a percentage of covered-employee payroll	8.93%	8.93%	8.93%	8.67%

See accompanying independent auditor's report.



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2012	2011	2010	2009	2008	2007
11,001	9,383	8,786	8,236	7,558	6,886
(11,001)	(9,383)	(8,786)	(8,236)	(7,558)	(6,886)
-	-	-	-	-	-
136,320	135,007	132,120	129,701	124,926	119,757
8.07%	6.95%	6.65%	6.35%	6.05%	5.75%

**Wayne-Ringgold-Decatur County  
Solid Waste Management Commission**

Wayne-Ringgold-Decatur County Solid Waste Management Commission

Notes to Other Information – Pension Liability

Year ended June 30, 2016

Changes of benefit terms:

Legislation enacted in 2010 modified benefit terms for current Regular members. The definition of final average salary changed from the highest three to the highest five years of covered wages. The vesting requirement changed from four years of service to seven years. The early retirement reduction increased from 3% per year measured from the member's first unreduced retirement age to a 6% reduction for each year of retirement before age 65.

Legislative action in 2008 transferred four groups – emergency medical service providers, county jailers, county attorney investigators, and National Guard installation security officers – from Regular membership to the protection occupation group for future service only.

Changes of assumptions:

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

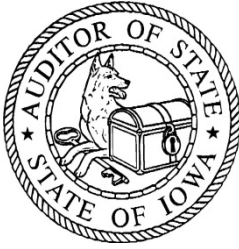
- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Moved from an open 30-year amortization period to a closed 30-year amortization period for the UAL beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20-year period.

The 2010 valuation implemented the following refinements as a result of a quadrennial experience study:

- Adjusted retiree mortality assumptions.
- Modified retirement rates to reflect fewer retirements.
- Lowered disability rates at most ages.
- Lowered employment termination rates.
- Generally increased the probability of terminating members receiving a deferred retirement benefit.
- Modified salary increase assumptions based on various service duration.

The 2007 valuation adjusted the application of the entry age normal cost method to better match projected contributions to the projected salary stream in the future years. It also included the one-year lag between the valuation date and the effective date of the annual actuarial contribution rate in the calculation of the UAL amortization payments.

**Independent Auditor's Report on Internal Control  
over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of a Financial Statement Performed in Accordance with  
Government Auditing Standards**



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

Mary Mosiman, CPA  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

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Independent Auditor's Report on Internal Control  
over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of a Financial Statement Performed in Accordance with  
Government Auditing Standards

To the Members of the Wayne-Ringgold-Decatur County  
Solid Waste Management Commission:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statement of the Wayne-Ringgold-Decatur County Solid Waste Management Commission as of and for the year ended June 30, 2016, and the related Notes to Financial Statement, and have issued our report thereon dated May 26, 2017. Our report expressed an unmodified opinion on the financial statement which was prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Wayne-Ringgold-Decatur County Solid Waste Management Commission's internal control over financial reporting to determine the audit procedures appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Wayne-Ringgold-Decatur County Solid Waste Management Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Wayne-Ringgold-Decatur County Solid Waste Management Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of the Wayne-Ringgold-Decatur County Solid Waste Management Commission's financial statement will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified certain deficiencies in internal control, described in the accompanying Schedule of Findings as items (A) and (B), we consider to be material weaknesses.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Wayne-Ringgold-Decatur County Solid Waste Management Commission's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of non-compliance or other matters which are described in the accompanying Schedule of Findings.

Comments involving statutory and other legal matters about the Commission's operations for the year ended June 30, 2016 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statement of the Commission. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.


## The Wayne-Ringgold-Decatur County Solid Waste Management Commission's Responses to the Findings

The Wayne-Ringgold-Decatur County Solid Waste Management Commission's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. The Wayne-Ringgold-Decatur County Solid Waste Management Commission's responses were not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on them.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Wayne-Ringgold-Decatur County Solid Waste Management Commission during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

  
MARY MOSIMAN, CPA  
Auditor of State

May 26, 2017

Wayne-Ringgold-Decatur County Solid Waste Management Commission

Schedule of Findings

Year ended June 30, 2016

**Findings Related to the Financial Statement:**

**INTERNAL CONTROL DEFICIENCIES:**

(A) Segregation of Duties

Criteria – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Commission's financial statement.

Condition – Generally, one individual has control over receipts, disbursements, investments and accounts receivable.

Cause – The Commission has a limited number of employees and procedures have not been designed to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect – Inadequate segregation of duties could adversely affect the Commission's ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the Commission should review its operating procedures to obtain the maximum internal control possible under the circumstances utilizing current personnel, including Commission members, to perform independent reviews and verifications.

Response – The Commission is going through a transition period due to a new Secretary/Treasurer and has already started to move forward with plans to implement several internal controls to promote the segregation of duties with the current staff available.

Conclusion – Response accepted.

(B) Financial Reporting

Criteria – A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of the financial statements on a timely basis. Properly designed policies and procedures and implementation of the policies and procedures are an integral part of ensuring the reliability and accuracy of the Commission's financial statement.

Wayne-Ringgold-Decatur County Solid Waste Management Commission

Schedule of Findings

Year ended June 30, 2016

Condition – Receipt, deposit and accounts receivable records are maintained by the Office Manager. Disbursements are recorded by the Secretary/Treasurer. The Commission does not maintain a complete general ledger showing the beginning book balance, receipts, disbursements and the ending book balance. Since a book balance is not maintained, a reconciliation of book to bank balances is not performed. At June 30, 2016, the calculated book balance was \$282 lower than the bank balance. This was resolved for audit purposes.

Cause – Commission policies do not require and procedures have not been established to reconcile the Commission’s book balance to the bank balance.

Effect – The lack of book to bank balance reconciliations can result in unrecorded transactions, undetected errors and the opportunity for misappropriation.

Recommendation – The Commission should maintain a complete general ledger, including beginning book balance, receipts, disbursements and ending book balance. The bank balance should be reconciled to the book balance monthly. The bank reconciliations should be reviewed by an independent person, such as a Commission member, and the independent review should be documented by the signature or initials of the reviewer and the date of the review. Also, reconciling items, such as outstanding check listings, should be maintained so an independent person could reperform the bank reconciliation.

Response – The Commission is going through a transition period due to a new Secretary/Treasurer and has already started to move forward with plans to implement several internal controls , including an independent review of bank deposits and a monthly reconciliation between WasteWorks and EDEN to the monthly bank statements.

Conclusion – Response accepted.

**INSTANCES OF NON-COMPLIANCE:**

No matters were reported.



Wayne-Ringgold-Decatur County Solid Waste Management Commission

Schedule of Findings

Year ended June 30, 2016

**Other Findings Related to Required Statutory Reporting:**

- (1) Questionable Disbursements – No disbursements we believe may not meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979 were noted.
- (2) Travel Expense – No disbursements of Commission money for travel expenses of spouses of Commission officials or employees were noted.
- (3) Commission Minutes – No transactions were found that we believe should have been approved in the Commission minutes but were not.
- (4) Deposits and Investments – No instances of non-compliance with the deposit and investment provisions of Chapter 12B and Chapter 12C of the Code of Iowa and the Commission’s investment policy were noted.
- (5) Solid Waste Tonnage Fees Retained – The Commission accounts for the solid waste tonnage fees retained in a separate bank account. As of June 30, 2016, the bank account balance was \$4,240 less than the amount calculated as the Commission’s restricted balance. The difference was caused by not accurately transferring funds to and from the bank account as solid waste tonnage fees were retained or spent.

Recommendation – The Commission should reconcile the bank account to its records and make the necessary transfer at the end of each quarter.

Response – We are unaware of any separate account for this tonnage fee. After review of the Code of Iowa, it does not appear a separate account needs to be established. The Code of Iowa only outlines the required retainage fees. The fees associated with the tipping are the primary source of funding for the Landfill. They are all deposited into the same account, as is other revenues, such as the allocations from each entity within the Commission. Therefore, I am not sure how this calculation was reached. After visiting with your office about the significant number of accounts the Landfill had, we agreed it would be in our best interest to consolidate. I completed this last week. We now have one account at Corydon State Bank for all CD’s as they mature, this will make up our post-closure account. We then have a primary checking and general savings account at Great Western Bank. This is where our tipping fees, allocations, etc. are deposited and claims are paid from.

Conclusion – Response acknowledged. In the future, the Commission should ensure adequate records are maintained of the solid waste tonnage fees retained and spent. A separate bank account is not required or necessary.

Wayne-Ringgold-Decatur County Solid Waste Management Commission

Schedule of Findings

Year ended June 30, 2016

- (6) Financial Assurance – The Commission has elected to demonstrate financial assurance for landfill closure and postclosure care by establishing local government dedicated funds as provided in Chapter 567-113.14(6) of the Iowa Administrative Code. The calculation is made as follows:

	Closure /		
	Closure	Postclosure Care	Total
Total estimated costs for closure and postclosure care at June 30, 2016	\$ 997,982	1,189,190	2,187,172
Less: Balance of funds held in the local dedicated fund at June 30, 2015	835,582	1,051,128	1,886,710
	162,400	138,062	300,462
Divided by the number of years remaining in the pay-in period	9	9	9
Required payment into the local dedicated fund for the year ended June 30, 2016	18,045	15,340	33,385
Balance of funds held in the local dedicated fund at June 30, 2015	835,582	1,051,128	1,886,710
Balance of funds required to be held in the local dedicated fund at June 30, 2016	\$ 853,627	1,066,468	1,920,095
Amount Commission has restricted for closure and postclosure care at June 30, 2016			<u>1,858,887</u>

The balance held by the Commission at June 30, 2016 for closure and postclosure care is \$61,208 less than the required amount.

Recommendation – The Commission should make the required payments to the dedicated fund from accounts not already restricted for closure and postclosure care costs.

Response – This has also been taken care of and the necessary amount has been transferred this fiscal year to meet the recommended requirement. We have also budgeted accordingly in fiscal year 2018 to meet the increase for next year.

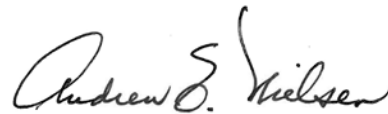
Conclusion – Response accepted.

Wayne-Ringgold-Decatur County Solid Waste Management Commission

Staff

This audit was performed by:

Tammy A. Hollingsworth, CIA, Manager  
Eileen D. Loomis, Staff Auditor  
Jacob N. Bennett, Assistant Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large initial 'A' and 'N'.

Andrew E. Nielsen, CPA  
Deputy Auditor of State