



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

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Auditor of State

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NEWS RELEASE

Contact: Brian Brustkern
515/281-5834

FOR RELEASE

April 15, 2024

Auditor of State Rob Sand today released an audit report on the Delaware County Solid Waste Disposal Commission.

The Commission had total receipts of \$62,183 during the year ended June 30, 2023, a 7.4% decrease from the prior year. Disbursements for the year ended June 30, 2023 totaled \$75,356, a 78.9% increase over the prior year. The decrease in receipts was due primarily to the timing of the receipt of county and city assessments. The significant increase in disbursements was primarily due to payments for a hazardous waste and electronics clean-up day in fiscal year 2023.

Sand reported two findings related to the receipt and disbursement of taxpayer funds. They are found on pages 18 through 20 of this report. The findings address a lack of segregation of duties and misappropriated receipts. Sand provided the Commission with recommendations to address the findings.

One of the two findings discussed above is repeated from the prior year. The Commission has a fiduciary responsibility to provide oversight of the Commission's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

A copy of the audit report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

###

DELAWARE COUNTY SOLID WASTE DISPOSAL COMMISSION

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

JUNE 30, 2023

Delaware County Solid Waste Disposal Commission



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STATE OF IOWA

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Des Moines, Iowa 50319-0006
Telephone (515) 281-5834 Facsimile (515) 281-6518

Rob Sand
Auditor of State

March 22, 2024

Officials of the Delaware County Solid Waste Disposal Commission
Cascade, Iowa

Dear Commission Members:

I am pleased to submit to you the financial and compliance audit report for the Delaware County Solid Waste Disposal Commission for the year ended June 30, 2023. The audit was performed pursuant to Chapter 11.6 of the Code of Iowa, and in accordance with U.S. auditing standards and the standards applicable to financial audits contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of the Delaware County Solid Waste Disposal Commission throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand
Auditor of State

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Delaware County Solid Waste Disposal Commission

Officials

| <u>Name</u> | <u>Title</u> | <u>Representing</u> |
|-------------------------------------|---------------------|--------------------------|
| Mike Schmitz | Chairperson | City of Greeley |
| Pete Buschmann | Member | Delaware County |
| Shirley Helmrichs | Member | Delaware County |
| Jeff Madlom | Member | Delaware County |
| Mike Corcoran | Member | City of Ryan |
| Barb Robinson | Member | City of Dundee |
| Dan Wheeler | Member | City of Earlville |
| Bill Alden | Member | City of Masonville |
| Joe Volwald | Member | City of Delhi |
| Lonny Fischler | Member | City of Delaware |
| Hannah Evans | Member | City of Strawberry Point |
| Jim Diers | Member | City of Colesburg |
| Craig Lange | Member | City of Hopkinton |
| Bill Scherbring | Member | City of Manchester |
| Brad Perrinjaquet | Member | City of Edgewood |
| Deanna McCusker (Resigned Jun 2023) | Secretary/Treasurer | |

Delaware County Solid Waste Disposal Commission



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Independent Auditor's Report

To the Members of the Delaware County Solid Waste Disposal Commission:

Report on the Audit of the Financial Statement

Opinion

We have audited the accompanying financial statement of the Delaware County Solid Waste Disposal Commission as of and for the year ended June 30, 2023 and the related Notes to Financial Statement which collectively comprise the Delaware County Solid Waste Disposal Commission's basic financial statement as listed in the table of contents.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the respective cash basis financial position of the Delaware County Solid Waste Disposal Commission as of June 30, 2023, and the respective changes in cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the Delaware County Solid Waste Disposal Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management 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, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Delaware County Solid Waste Disposal Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 Delaware County Solid Waste Disposal Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Delaware County Solid Waste Disposal Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 22, 2024 on our consideration of the Delaware County Solid Waste Disposal 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 solely 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 effectiveness of the Commission's 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 Delaware County Solid Waste Disposal Commission's internal control over financial reporting and compliance.



Brian R. Brustkern, CPA
Deputy Auditor of State

March 22, 2024

Delaware County Solid Waste Disposal Commission

Basic Financial Statement

Delaware County Solid Waste Disposal Commission

Delaware County Solid Waste Disposal Commission

Statement of Cash Receipts, Disbursements and
Changes in Cash Balance

As of and for the year ended June 30, 2023

| | |
|---|--------------|
| Operating receipts: | |
| County assessments | \$ 18,410 |
| City assessments | 11,953 |
| Tonnage fees from the Dubuque Metropolitan Area Solid Waste Agency | 23,881 |
| Total operating receipts | 54,244 |
| Operating disbursements: | |
| Insurance | 20,656 |
| Engineering services | 14,085 |
| Lab fees | 7,631 |
| Audit and legal fees | 3,760 |
| Hazardous disposal | 17,358 |
| Miscellaneous | 566 |
| Total operating disbursements | 64,056 |
| Deficiency of operating receipts under operating disbursements | (9,812) |
| Non-operating receipts (disbursements): | |
| Interest on investments | 7,939 |
| Landfill improvements | (11,300) |
| Net non-operating receipts (disbursements) | (3,361) |
| Change in cash balance | (13,173) |
| Cash balance beginning of year | 1,177,103 |
| Cash balance end of year | \$ 1,163,930 |
| Cash Basis Fund Balance | |
| Restricted for: | |
| Postclosure care | \$ 830,226 |
| Solid waste tonnage fees | 104,364 |
| Total restricted cash basis fund balance | 934,590 |
| Unrestricted | 229,340 |
| Total cash basis fund balance | \$ 1,163,930 |

See notes to financial statement.

Delaware County Solid Waste Disposal Commission

Notes to Financial Statement

June 30, 2023

(1) Summary of Significant Accounting Policies

The Delaware County Solid Waste Disposal Commission was formed in 1989 pursuant to the provisions of Chapter 28E of the Code of Iowa. The Commission is a joint sanitary waste disposal project for all persons and property within the boundaries of the political subdivisions represented.

The Commission is composed of one representative from participating cities and three representatives from Delaware County. The representative of a city shall be a member of the City Council of that city, appointed and certified to the Commission by the Mayor with the approval of the City Council. The representatives of the County shall be the members of the Board of Supervisors.

The member cities are Manchester, Dundee, Masonville, Ryan, Earlville, Edgewood, Greeley, Colesburg, Hopkinton, Delhi, Delaware and Strawberry Point.

The landfill operated by the Commission closed December 31, 2000 and private haulers now take waste to the Dubuque Metropolitan Area Solid Waste Agency for disposal.

A. Reporting Entity

For financial reporting purposes, the Delaware County Solid Waste Disposal 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 payable for postclosure 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 postclosure care and solid waste tonnage fees are classified as restricted.

(2) Cash and Investments

The Commission's deposits in banks at June 30, 2023 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.

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

(3) Closure and Postclosure Care

To comply with federal and state regulations, the Commission is required to complete a monitoring system plan and a closure/postclosure care plan and to provide funding necessary to effect closure and postclosure 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 postclosure 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 postclosure 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 postclosure monitoring and care, (2) the cost of final cover (material and labor), (3) the cost of monitoring the landfill during the postclosure 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 changes due to inflation or deflation, technology, or applicable laws or regulations.

The total costs for the Commission as of June 30, 2023 have been estimated at \$234,850 for post closure care. The Commission has restricted \$830,226 of certificates of deposit as of June 30, 2023 for such purposes.

(4) 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, 2023, the unspent amount retained by the Commission and restricted for the required specific purposes totaled \$104,364.

(5) Risk Management

The Commission is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The Commission assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Delaware County Solid Waste Disposal Commission



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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 Delaware County Solid Waste Disposal Commission:

We have audited in accordance with auditing standards generally accepted in the United States of America 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 Delaware County Solid Waste Disposal Commission, Iowa, as of and for the year ended June 30, 2023, and the related Notes to Financial Statement, and have issued our report thereon dated March 22, 2024. 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Delaware County Solid Waste Disposal Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are 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 Delaware County Solid Waste Disposal Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of Delaware County Solid Waste Disposal 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 that a material misstatement of the 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 first paragraph of this section 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. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2023-001 and 2023-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Delaware County Solid Waste Disposal Commission's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. 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 noncompliance or other matters which are required to be reported under Government Auditing Standards.

Comments involving statutory and other legal matters about the Commission's operations for the year ended June 30, 2023 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.

Delaware County Solid Waste Disposal Commission's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Delaware County Solid Waste Disposal Commission's responses to the findings identified in our audit and described in the accompanying Schedule of Findings. Delaware County Solid Waste Disposal Commission's responses were not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the responses.

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 Delaware County Solid Waste Disposal 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.



Brian R. Brustkern, CPA
Deputy Auditor of State

March 22, 2024

Delaware County Solid Waste Disposal Commission

Schedule of Findings

Year ended June 30, 2023

Findings Related to the Financial Statement:

INTERNAL CONTROL DEFICIENCIES:

2023-001 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 – One individual has control over the following areas for which no compensating controls exist:

- (1) Incoming mail is not opened by an employee who is not authorized to make entries to the accounting records.
- (2) Responsibilities for collection, deposit preparation and reconciliation functions are not segregated from those for recording and accounting for cash.

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 – The Commission should review the control activities to obtain the maximum internal control possible under the circumstances. The Commission should utilize current personnel, including Commission Members, to provide additional control through review of financial transactions, reconciliations and reports. Independent reviews should be documented by the signature or initials of the reviewer and the date of the review.

Response – The Commission will review its internal control procedures to obtain the maximum internal control possible with the limited staff it has.

Conclusion – Response accepted.

Delaware County Solid Waste Disposal Commission

Schedule of Findings

Year ended June 30, 2023

2023-002 Receipts

Criteria – Checks are issued to the Commission for landfill assessment fees. These checks are deposited to the Commission’s bank account and recorded in the accounting records.

Condition – Three checks from a City were deposited into the personal bank account of the Treasurer who resigned June 2023, in March and April 2023. The funds were identified by a concerned citizen as deposited in the wrong account and returned to the City in May 2023. The checks were as follows:

| Entity | Amount | Check Date | Date Deposited | Date Returned ^ |
|--------------------|--------------------|------------|----------------|-----------------|
| City of Manchester | \$ 1,017.40 | 2/15/2023 | 3/29/2023 | 5/19/2023 |
| City of Manchester | 1,013.10 | 3/9/2023 | 3/29/2023 | 5/19/2023 |
| City of Manchester | <u>1,015.90</u> | 4/12/2023 | 4/21/2023 | 5/19/2023 |
| Total | <u>\$ 3,046.40</u> | | | |

^ - Date the bank returned the funds to the City.

Upon being notified of the issue, the County and a City held future payments to the Commission until the issue was resolved.

Cause – A reconciliation of receipts to deposits was not performed to ensure checks were deposited in the proper bank account.

Effect – Funds were misappropriated and deposited to a personal bank account.

Recommendation – The Commission should develop procedures to ensure checks issued to the Commission are deposited in the Commission’s bank account.

Response – The Commission will convene and develop added procedures which could include: dual validation of deposits (similar to dual signatures on checks written by the Commission); scanned copies of deposits shared with the Chair and/or Executive Committee; requesting all cities to utilize ACH type deposits when issuing payments to the Commission. A written policy identifying the procedures will be developed and adopted by the Commission.

Conclusion – Response accepted.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

Delaware County Solid Waste Disposal Commission

Schedule of Findings

Year ended June 30, 2023

Other Findings Related to Required Statutory Reporting:

- 2023-A 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.
- 2023-B Travel Expense – No disbursements of Commission money for travel expenses of spouses of Commission officials or employees were noted.
- 2023-C Restricted Donor Activity – No transactions were noted between the Commission, Commission officials and restricted donors in compliance with Chapter 68B of the Code of Iowa.
- 2023-D Commission Minutes – No transactions were found that we believe should have been approved in the Commission minutes but were not.
- 2023-E Deposits and Investments – No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the Commission’s investment policy were noted.
- 2023-F Solid Waste Tonnage Fees Retained – No instances of non-compliance with the solid waste tonnage fees used or retained in accordance with Chapter 455B.310 of the Code of Iowa were noted.
- 2023-G Financial Assurance – The Commission has chosen to designate a portion of its balance to demonstrate financial assurance for postclosure care as provided in Chapter 567-113.14(6) of the Iowa Administrative Code.

| | |
|---|-------------------|
| Total estimated costs for postclosure care | <u>\$ 234,850</u> |
| Amount Commission has restricted and reserved for postclosure care | <u>\$ 830,226</u> |

Delaware County Solid Waste Disposal Commission

Staff

This audit was performed by:

Brian R. Brustkern, CPA, Deputy
Jennifer L. Wall, CPA, Manager
Christopher L. Poague, Staff Auditor