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FOR RELEASE October 10, 2019

Auditor of State Rob Sand today released a report on a special investigation of Wayne-Ringgold-Decatur County Solid Waste Management Commission (Commission) for the period January 1, 2014 through December 31, 2018. The special investigation was requested by the Commission and Ringgold County officials as a result of concerns regarding undeposited cash collections. The Office Manager, Jennifer Nickell, resigned in lieu of termination on June 25, 2018 after informing the Commission Chair and Ringgold County Auditor she had taken certain cash collections for personal use.

Sand reported the special investigation identified \$61,786.27 of cash withheld from the daily tipping fees which were not properly deposited to the Commission's bank accounts. Sand also reported undeposited collections were identified within a month of Ms. Nickell's date of employment; however, no discrepancies were identified after Ms. Nickell's resignation. In addition, cash was withheld from over 90% of the deposits made during Ms. Nickell's tenure as Office Manager.

The report includes recommendations to the Commission to strengthen internal controls, such as improvements to segregation of duties and the reconciliation of collections to deposit. Based on discussions with Commission and Ringgold County officials, significant changes have been made to the collection and deposit process.

Copies of the report have been filed with the Decatur County Sheriff's Office; the Division of Criminal Investigation; the Decatur, Ringgold, and Wayne County Attorney's Offices; and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
WAYNE-RINGGOLD-DECATUR COUNTY SOLID
WASTE MANAGEMENT COMMISSION
FOR THE PERIOD
JANUARY 1, 2014 THROUGH DECEMBER 31, 2018**

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Auditor of State's Report

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

As a result of concerns regarding undeposited cash collections and at your request, we conducted a special investigation of the Wayne-Ringgold-Decatur County Solid Waste Management Commission (Commission). We have applied certain tests and procedures to selected financial transactions of the Commission for the period January 1, 2014 through December 31, 2018. Based on a review of relevant information and discussions with current and former Commission officials and personnel, we performed the following procedures.

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined activity in the bank accounts held by the Commission to identify any unusual transactions. Specifically, we examined copies of certain deposit slips and related documents for propriety and completeness.
- (3) Obtained information from the software used at the landfill office and compared the collections recorded to the amounts deposited to the Commission's bank accounts to determine whether all collections were deposited timely and intact.
- (4) Reviewed all payroll disbursements to the former Office Manager, Jennifer Nickell, to determine if the amounts were appropriate.
- (5) Examined all reimbursements issued to Ms. Nickell to determine if the payments were properly approved, supported, and were for Commission operations.
- (6) Obtained and reviewed Ms. Nickell's personal bank statements to identify the source of certain deposits.
- (7) Reviewed Commission meeting minutes to identify significant actions, if any, related to Ms. Nickell's employment.

These procedures identified \$61,786.27 of undeposited collections. We were unable to determine if additional collections were not properly deposited because adequate documentation was not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Decatur County Sheriff's Office; the Division of Criminal Investigation; the Decatur, Ringgold, and Wayne County Attorney's Offices; and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Wayne-Ringgold-Decatur Solid Waste Management Commission, the Ringgold County Auditor's Office, and the Wayne County Auditor's Office during the course of our investigation.

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized with a large, looped "R" and "S".

Rob Sand
Auditor of State

September 25, 2019

Report on Special Investigation
of the
Wayne-Ringgold-Decatur County Solid
Waste Management Commission

Investigative Summary

Background Information

The Wayne-Ringgold-Decatur County Solid Waste Management Commission (Commission) was formed in 1973 in accordance with the provisions of Chapter 28E of the *Code of Iowa*. The Commission was established for the purposes of developing, operating, maintaining, and providing services in connection with a solid waste disposal facility for the units of government which are parties to the agreement. The participating units of government include:

- Decatur County and the cities of Davis City, Decatur City, Grand River, Lamoni, Leon, LeRoy, Pleasanton, Van Wert, and Weldon;
- Ringgold County and the cities of Beaconsfield, Benton, Diagonal, Ellston, Kellerton, Maloy, Mount Ayr, Redding, and Tingley; and
- Wayne County and the cities of Allerton, Clio, Humeston, and Lineville.

In accordance with the Commission's 28E agreement, the purpose of the Commission is to plan, develop, operate, and maintain solid waste facilities for, and on behalf of, the units of government who are parties to the agreement. In addition, the Commission is to cooperate with local, State, and Federal public health agencies to prevent the contamination and pollution of the land, water, and air resources of the area through the control and disposal of solid waste and recyclable material.

The Commission is governed by a Board which consists of a representative from each participating unit of government or designee. The Board's Chairman also serves as the Chairman of the Executive Board, which is comprised of 5 members, including:

- a representative or designee of Decatur County,
- a representative or designee of Ringgold County,
- a representative or designee of Wayne County, and
- 2 members elected by the participating cities.

The Executive Board meets every other month, at a minimum, but can meet more often if it is deemed necessary and/or appropriate. The Executive Board may hire or appoint a director, subject to the approval of the Commission, an office manager who also acts as the clerk for the Commission and the Board, and any other supervisory, clerical, or other personnel necessary to carry out the functions of the Commission and the Board.

The Executive Board also establishes all employees' compensation and benefits and approves all personnel rules and regulations. In addition, the Executive Board designates a county to act as fiscal agent for the Commission and sets the administrative fee payable to the designated county for provision of that service. All actions taken by the Executive Board are subject to approval of the Commission.

In addition to acting as the clerk for the Commission and the Executive Board, the Office Manager is responsible for daily business operations of the Commission. Jennifer Nickell served as Office Manager from March 10, 2014 until her resignation which was effective June 25, 2018. During her tenure as Office Manager, she was responsible for:

- overseeing all office duties and required reports, including ordering office supplies, investigating complaints, attending necessary meetings, employee timesheets, and maintenance records for heavy equipment;
- ensuring compliance with the rules and regulations of the Commission and State and Federal entities;
- preparing necessary accounting records, such as accounts receivable, daily ledgers, monthly billings, bank deposits, allocation billings and deposits, quarterly retained fee records, inventory records, the quarterly solid waste fee schedule report, and the sales and motor vehicle fuel tax reports; and
- providing customer support, including examining loads, overseeing material acceptance and rejection of illegal waste, operating weigh scales, collecting daily fees (tipping fees), and directing loads to designated areas.

In addition, she was responsible for the following duties.

- Cash – reconciling bank balances to Commission records and transferring funds between bank accounts as necessary.
- Mail – picking up from the Post Office and opening the mail containing bills from vendors and payments from customers.
- Receipts – making deposits and posting transactions.
- Disbursements – preparation of monthly expenditure reports, counter-signing checks and posting transactions.
- Reporting – preparation of minutes from Commission and Executive Board meetings.

Prior to January 2017, the Wayne County Auditor served as the Commission’s fiscal agent, maintaining 5 bank accounts, including 2 checking accounts, 2 savings accounts, and a money market account. Under the Wayne County Auditor, Ms. Nickell was responsible for preparing and making deposits, but the Wayne County Auditor was responsible for all disbursements, including payroll. All checks were signed by the Wayne County Auditor and the Commission Chairman.

In January 2017, the fiscal agent responsibilities were transferred to the Ringgold County Auditor. At that time, the 5 bank accounts were consolidated to 3, including a checking account, a savings account, and the money market account. In addition, changes were made to the deposit procedures. Ms. Nickell prepared all deposits, as she had done previously, but she no longer took the deposits to the bank. Rather, she provided the deposit slip and corresponding supporting documentation to the Ringgold County Auditor’s Office. Currently, the Ringgold County Deputy Auditor reviews the deposit slip, which is then reconciled by the Ringgold County Auditor. The deposit slip and corresponding collections are given to the Ringgold County Treasurer for deposit at the bank. All disbursements are prepared and issued by the Ringgold County Auditor, and payroll is processed and deposited via direct deposit to the employees’ bank accounts.

The Commission’s primary revenue sources include quarterly waste management fees paid by participating members and tipping fees for solid waste deposited by customers. In addition, the Commission conducts a “household hazardous waste” disposal program from April to October each year. While most items are free, a \$1.00 fee is charged for each gallon can of paint or fluorescent light bulb disposed of.

Tipping fees are \$56.00 per ton of solid waste brought to the landfill, with a \$20.00 minimum charge. The vehicle hauling the waste to the landfill is weighed upon arrival and after depositing the waste. A scale ticket is prepared with the vehicle’s weight in and weight out information. After the customer has weighed out, the customer signs the ticket at the scale house. The fee is calculated and, in some cases, is paid immediately with cash or a check and recorded in the software package used at the landfill office by a Commission employee in the scale house. In

other cases, the fee is recorded and included in a monthly billing prepared by the Commission and sent to the customer depositing waste at the landfill.

According to Commission officials and personnel we spoke with, all fees received are to be deposited in the Commission's bank account. As previously stated, Ms. Nickell was responsible for preparing the Commission's deposits. In May 2018, the Commission Chair instructed Ms. Nickell to submit a copy of the daily close-out reports to the Ringgold County Auditor every Tuesday with the weekly deposits. According to the Commission Chair, Ms. Nickell indicated she understood the instructions and it would be easy to comply. However, Ms. Nickell did not submit the requested documentation claiming she had forgotten. As a result, the Commission Chair went to Ms. Nickell's office at the landfill to obtain the required information and deliver it to the Ringgold County Auditor.

On June 21, 2018, the Office Clerk contacted the Commission Chair regarding concerns with the balance in the cash drawer. The Commission Chair visited the landfill office the following morning; however, Ms. Nickell was out ill. He asked the Office Clerk for the cash drawer and performed a cash count to determine if the drawer contained the authorized amount of \$200.00. At the time of his count, the cash drawer only contained \$100.00.

The Commission Chair also asked the Office Clerk for the petty cash. However, the Office Clerk stated she did not know there was a petty cash fund and did not know where to find it. Based on a review of the Commission meeting minutes, Ms. Nickell requested an increase to the cash drawer and the petty cash fund in May 2014. According to the meeting minutes, Ms. Nickell stated a certain customer paid with larger bills and she was sending water samples and paying the postage personally. As a result, the Commission approved an increase of \$100.00 for the cash drawer, from \$100.00 to \$200.00, and an increase of \$20.00 for the petty cash fund, from \$40.00 to \$60.00.

In addition, the Commission Chair requested the week's close-out reports to determine the amount of cash collections which should be in the money bag. He calculated a total of \$46.32 of cash collections, which the Office Clerk confirmed. They retrieved the money bag from the safe, but it only contained \$20.00. Because a discrepancy was identified, the Commission Chair and the Office Clerk compared the daily close-out reports to the deposit slips back to mid-April 2018 and identified over \$4,000.00 of cash which appeared to have not been properly deposited.

The Commission Chair immediately contacted the Ringgold County Auditor to inform her of the discrepancies identified. She requested he bring the supporting documentation to the County Auditor's Office so she could review their calculations. According to the Commission Chair, prior to leaving the landfill office, he instructed the Office Clerk not to inform anyone of the discrepancies identified. He subsequently delivered copies of the documentation he had reviewed to the Ringgold County Auditor, who reviewed the calculations and arrived at the same conclusion. The Commission Chair and Ringgold County Auditor agreed to meet the morning of Monday, June 25, 2018 to visit Ms. Nickell at the landfill office and discuss their concerns.

According to the Commission Chair and Ringgold County Auditor, they arrived at the landfill office at approximately 7:45 a.m. on June 25, 2018 and Ms. Nickell was already in there. They asked Ms. Nickell about the cash shortages identified, and she attempted to explain the difference between the amount of cash deposited and collected and the shortage in the cash drawer. However, at the end of her explanation, Ms. Nickell stated she wanted to submit her 2-week notice. Both the Commission Chair and the Ringgold County Auditor stated her resignation was not necessary. Rather, they wanted to understand the collection process and how a shortfall could occur.

According to the Commission Chair and the Ringgold County Auditor, Ms. Nickell's response was an admission to taking cash from the landfill office because she was experiencing financial difficulties. When the Commission Chair asked her about the petty cash fund, Ms. Nickell stated she kept it with her in case of emergency. However, when he asked her for the petty cash,

Ms. Nickell could only provide \$20.00 in cash and issued a personal check to the Commission for the remaining balance, which was deposited to the Commission’s bank account. At that time, the Commission Chair collected Ms. Nickell’s keys for the landfill office, directed her to collect her personal belongings, and escorted her from the property.

Immediately following, the Ringgold County Auditor notified the Decatur County Sheriff’s Office and the Office of Auditor of State of the situation. On June 26, 2018, the Commission held a special session and allowed Ms. Nickell to resign effective immediately in lieu of termination. In addition, the Office Clerk was promoted from part-time to the full-time Office Manager position effective immediately.

As a result of the concerns identified, we performed the procedures detailed in the Auditor of State’s Report for the period January 1, 2014 through December 31, 2018.

Detailed Findings

The procedures performed identified \$61,786.27 of cash withheld from the daily tipping fees which were not properly deposited to the Commission’s bank accounts. Because supporting documentation was not available for all transactions, it was not possible to determine if additional amounts were not properly deposited. The undeposited collections identified are summarized by fiscal year in **Table 1**.

Table 1	
Fiscal Year	Undeposited Collections
2014*	\$ 3,537.10
2015	17,406.64
2016	17,184.70
2017	12,349.05
2018	11,308.78
Total	<u>\$ 61,786.27</u>

* - Includes March 10, 2014 through June 30, 2014.

At the completion of fieldwork, we contacted Ms. Nickell to obtain an explanation for the undeposited collections identified. We scheduled a date and time to meet with her; however, prior to the scheduled time, Ms. Nickell left a voice mail canceling the interview and stating work conflicts prevented her from meeting with us. Ms. Nickell also stated any questions we may have should be directed to the landfill.

UNDEPOSITED TIPPING FEES

We obtained copies of the Commission’s bank statements and images of the related deposit slips and redeemed checks for the period January 1, 2014 through September 28, 2018. With the assistance of the current Office Manager, we also obtained information from the software used at the landfill office to record collections for the period January 1, 2014 through December 31, 2018. Based on a review of the deposit slip images, we determined the deposit slips specified whether the deposit was comprised of quarterly participant payments or daily gate, or tipping, fees. Because Ms. Nickell was responsible for collection of the tipping fees, we compared the cash and check collections deposited using the images of the deposit slips to the cash and check collections recorded in the software.

We sorted the information provided by the current Office Manager by revenue type to eliminate all quarterly participant payments and then by payment type to eliminate all customers who did not pay their tipping fees with cash. Because the check number is entered into the software, we were

able to identify those customers who paid their tipping fees with a check. We also separately identified customers with charge accounts in order to account for their payments.

We totaled the tipping fee collections by date and determined the total cash and check collections received each day. We compared the cash and check collection totals to the cash and checks listed on the images of the deposit slips provided with the bank statements. As a result of this comparison, we identified \$61,786.27 of undeposited cash collections. Each day's collections, the weekly deposits, and the undeposited collections for each deposit are listed in **Exhibit A**. As an example, **Table 2** illustrates the comparison we performed for the August 27, 2016 deposit.

Date	Cash	Checks	Total
<u>Collections recorded in the software:</u>			
08/20/16	\$ 29.84	80.32	110.16
08/22/16	240.64	179.20	419.84
08/23/16	32.48	408.86	441.34
08/24/16	105.68	5,984.60	6,090.28
08/25/16	40.00	96.68	136.68
08/26/16	314.56	4,244.58	4,559.14
Total	763.20	10,994.24	11,757.44
<u>Amount deposited to bank:</u>			
08/27/16	358.20	10,994.24	11,352.44
Undeposited collections	\$ 405.00	-	405.00

As illustrated by the **Table**, each of the checks collected from August 20, 2016 through August 26, 2016 were deposited; however, only \$358.20 of the \$763.20 cash collected during the same period was deposited to the Commission's bank account, resulting in undeposited cash collections of \$405.00. We did not identify any discrepancies when we performed the same comparison for the periods February 1, 2014 through March 9, 2014 and June 26, 2018 through September 25, 2018, which are periods just prior and subsequent to Ms. Nickell's period of employment, respectively. As an example, **Table 3** illustrates the comparison we performed for the September 12, 2018 deposit.

Date	Cash	Checks	Total
<u>Collections recorded in the software:</u>			
09/05/18	\$ 40.00	716.75	756.75
09/06/18	20.00	41.35	61.35
09/07/18	35.00	268.94	303.94
09/08/18	87.58	6,126.84	6,214.42
09/10/18	115.51	13,307.88	13,423.39
09/11/18	40.00	97.35	137.35
Total	338.09	20,559.11	20,897.20
<u>Amount deposited to bank:</u>			
09/12/18	338.09	20,559.11	20,897.20
Undeposited collections	\$ -	-	-

For the period of Ms. Nickell’s employment, we determined over 90% of the deposits made were not intact. **Table 4** summarizes the total number of deposits, the deposits from which cash was withheld, and the percentage of deposits where cash was withheld by fiscal year.

Table 4

Fiscal Year	Number of Deposits with Undeposited Cash	Total Number of Deposits	Percentage of Deposits with Undeposited Cash
2014*	11	16	68.7%
2015	58	60	96.7
2016	52	54	96.2
2017	46	49	93.9
2018	47	51	92.2
Total	214	230	93.0%

* - Includes March 10, 2014 through June 30, 2014.

In addition to examining the deposits to the Commission’s bank accounts, we reviewed deposits to Ms. Nickell’s personal bank accounts for the period March 10, 2014 through June 25, 2018 to determine the makeup of selected deposits. We selected 14 deposits for which we obtained deposit detail from the bank. Of the 14 deposits selected, 12 were comprised of only cash totaling \$3,280.00. In addition, we observed several months with deficit balances.

OTHER ADMINISTRATIVE ISSUES

Other Discrepancies - During our testing, we also identified discrepancies between the check collections recorded in the software and the check collections deposited to the Commission’s bank account. Specifically, we identified the following concerns:

- \$5,496.39 for 37 payments which were deposited but not recorded in the software, including a \$3,566.66 payment from a commercial customer and \$1,899.73 for 35 payments from a certain customer. In addition, we identified 5 separate customer payments totaling \$289.48 which were deposited, but we are unable to determine which customer accounts they relate to.
- A \$949.85 variance related to a commercial customer with 2 separate customer accounts. A \$127.20 check included on a deposit slip appeared to be recorded in the software as \$747.20. However, because there are numerous adjustments between the customer’s 2 accounts, we were unable to determine whether the recorded amount included an adjustment. We also identified a \$329.85 payment which was recorded in the software; however, sufficient detail was not available to determine whether this payment was part of a larger check which was deposited.
- \$529.94 for 7 separate customer payments recorded in the software for which a corresponding deposit could not be located. Sufficient detail was not available to determine whether this payment was part of a larger check which was deposited.
- \$410.36 for 19 separate payments recorded in the software under the same check number which all had different ticket numbers and spanned several dates. We are unable to determine whether the payments were cash or check.
- A \$316.06 payment was recorded; however, a comment entered in the software indicated the customer’s balance was already paid. Sufficient detail was not available to determine if this was an adjustment made the landfill commonly referred to as a zero-dollar transaction.

- \$91.68 for an unpaid commercial customer balance. A \$111.45 check deposited September 10, 2014 was recorded in the software as \$203.13. Because reconciliations were not performed, the \$91.68 variance was not identified. Based on the records available, it appears the payment was recorded as though the vendor paid in full; however, the vendor only made a partial payment. The \$91.68 was not subsequently collected because the vendor's account reflected a zero balance.
- A \$34.16 payment recorded for a commercial customer which we are unable to determine if it was a payment or an adjustment.
- A \$20.00 check was crossed off the February 1, 2016 deposit and did not appear on later deposits. We are unable to determine which customer account it related to.
- A \$12.00 variance for which we were unable to determine whether a \$8.48 check deposited corresponded to a \$20.48 payment recorded in the software.
- A \$8.77 variance for which we were unable to determine whether a \$120.51 check deposited corresponded to a \$111.74 payment recorded in the software.
- \$7.18 of late fees were recorded for a vendor in November 2014. Because we are unable to determine whether these fees were paid with cash or check, we are unable to determine whether this amount was properly deposited.

In addition, we identified 5 payments made by the Iowa Department of Transportation (IDOT) located in Leon, Iowa using direct deposit which were not recorded in a timely manner, ranging from 40 days to 6 months after the deposit. We also identified a charge for \$26.32 for which a corresponding deposit could not be located. The charge was applied to the IDOT account during IDOT's transition from paying via check to paying via direct deposit. Because no reconciliations were performed, it appears the \$26.32 was not collected.

We determined Waste Management (WM), located in Creston, Iowa, also pays their tipping fees using direct deposit. We identified a \$113.12 charge for which a corresponding deposit could not be located; however, the charge was applied to the WM account during WM's transition from paying via check to paying via direct deposit. Sufficient detail was not available to determine whether this charge was paid via check, as part of a direct deposit payment, or not collected. In addition, total payments recorded in the software for WM exceeded total direct deposits by \$14,170.73. According to the current Office Manager, the landfill office does not receive any documentation to show the amount of each WM payment. She further stated she did not know how Ms. Nickell determined the amount to record, but it appears she assumed the vendor paid the total bill each time. The current Office Manager now calls the Ringgold County Auditor to obtain the payment amount in order to accurately record the payment in the software.

Oversight by the Fiscal Agent – As previously stated, the fiscal agent responsibilities were transferred to the Ringgold County Auditor in January 2017. According to the Ringgold County Auditor, the former fiscal agent did not provide any training or insight into the duties entailed or appropriate oversight measures.

Also as previously stated, Ms. Nickell prepared all deposits and took them to the bank with no oversight prior to January 2017. Once the fiscal agent responsibilities transitioned to the Ringgold County Auditor, Ms. Nickell was required to provide the deposit and related documents to the Ringgold County Auditor's Office. The Deputy Auditor reviews the deposit slip, which is reconciled by the County Auditor before the deposit slip and collections are given to the County Treasurer for deposit at the bank. As illustrated by **Table 1**, the amount of undeposited collections decreased after Ms. Nickell began taking the deposits to the Ringgold County Auditor's Office.

According to the County Auditor, the supporting documentation submitted by Ms. Nickell with the deposits was not sufficient for her to ensure all collections were deposited intact. After consulting with a representative of another County, the Ringgold County Auditor learned of the daily close-

out reports. As previously stated, the Commission Chair instructed Ms. Nickell in May 2018 to submit these reports to the County Auditor. Because she had not submitted any by June 21, 2018, the Commission Chair had the Office Clerk run close-out reports for the week while he was in the landfill office that day. After consulting with the consulting with the Office Clerk and the County Auditor, it was determined the close-out report demonstrated some cash collections were not properly deposited. As the fiscal agent, the Ringgold County Auditor currently reconciles the close-out reports to collections brought to her for deposit.

Recommended Control Procedures

We reviewed the procedures used by the Commission to process collections. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Commission's internal controls.

- A) Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former Office Manager had control over each of the following areas.

- (1) Receipts – collecting, depositing, and posting.
- (2) Disbursements - counter-signing checks and posting.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the functions listed above should be segregated between the Office Clerk, Office Manager, and fiscal agent. Members of the Commission and/or Executive Board can also play active roles in segregating these duties and providing appropriate oversight.

- B) Reconciliation of Collections – An independent comparison of the amounts collected and the amounts deposited was not performed. As a result, undeposited cash collections were not identified in a timely manner.

Recommendation – Commission members should ensure appropriate procedures are developed and placed in operation which provide for periodic comparisons of the amounts collected and the amounts deposited by someone independent of handling and recording collections.

Exhibit

Exhibit A

Report on Special Investigation of the
Wayne-Ringgold-Decatur County Solid Waste Management Commission

Undeposited Collections
For the period January 1, 2014 through December 31, 2018

<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
03/08/14	\$ 71.92			
03/10/14	81.76			
03/12/14	34.72			
	<u>188.40</u>	03/12/14	\$ 188.40	-
03/13/14	77.36			
03/14/14	122.08			
	<u>199.44</u>	03/17/14	199.44	-
03/18/14	20.00			
03/20/14	71.68			
03/21/14	44.24			
	<u>135.92</u>	03/21/14	135.92	-
03/22/14	20.00			
03/25/14	20.00			
	<u>40.00</u>	03/25/14	40.00	-
03/28/14	104.56			
03/29/14	20.00			
	<u>124.56</u>	03/31/14	124.56	-
04/02/14	20.00			
04/04/14	41.00			
04/05/14	85.52			
04/07/14	113.92			
04/08/14	302.16			
04/09/14	51.92			
	<u>614.52</u>	04/09/14	514.92	99.60

Report on Special Investigation of the
Wayne-Ringgold-Decatur County Solid Waste Management Commission

Undeposited Collections
For the period January 1, 2014 through December 31, 2018

<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
04/10/14	20.00			
04/11/14	497.96			
04/12/14	39.20			
04/15/14	15.00			
	<u>572.16</u>	04/15/14	300.00	272.16
04/16/14	49.12			
04/17/14	101.05			
04/18/14	45.20			
04/19/14	49.12			
04/21/14	613.20			
	<u>857.69</u>	04/21/14	745.67	112.02
04/22/14	381.64			
04/23/14	33.60			
04/24/14	5.00			
04/25/14	74.72			
04/26/14	104.00			
04/28/14	574.96			
04/29/14	440.56			
04/30/14	20.00			
	<u>1,634.48</u>	04/30/14	1,337.50	296.98
05/02/14	59.24			
05/03/14	908.40			
05/05/14	49.84			
05/06/14	292.60			
05/07/14	493.56			
05/08/14	40.00			
05/09/14	40.00			
05/10/14	437.04			
	<u>2,320.68</u>	05/12/14	2,125.12	195.56

Exhibit A

Report on Special Investigation of the
Wayne-Ringgold-Decatur County Solid Waste Management Commission

Undeposited Collections
For the period January 1, 2014 through December 31, 2018

<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
05/13/14	343.36			
05/14/14	70.00			
05/15/14	30.50			
05/16/14	60.32			
05/17/14	134.80			
05/19/14	548.80			
	<u>1,187.78</u>	05/19/14	957.80	229.98
05/20/14	74.16			
05/21/14	481.44			
05/22/14	29.12			
05/23/14	214.56			
05/24/14	40.72			
05/27/14	328.88			
05/28/14	665.84			
	<u>1,834.72</u>	05/28/14	1,000.00	834.72
05/29/14	709.24			
05/30/14	20.00			
05/31/14	83.84			
	<u>813.08</u>	06/02/14	635.48	177.60
06/02/14	49.28			
06/03/14	624.68			
06/04/14	80.08			
06/05/14	33.04			
06/06/14	20.00			
	<u>807.08</u>	06/06/14	700.08	107.00

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Undeposited Collections
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Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
06/07/14	20.00			
06/09/14	614.88			
06/10/14	305.20			
06/11/14	98.24			
06/12/14	49.28			
06/13/14	206.64			
	<u>1,294.24</u>	06/13/14	562.16	732.08
06/14/14	132.06			
06/16/14	588.24			
06/17/14	334.56			
06/18/14	20.00			
06/19/14	100.64			
06/20/14	164.28			
	<u>1,339.78</u>	06/20/14	860.38	479.40
06/21/14	20.00			
06/23/14	608.28			
06/24/14	157.76			
06/25/14	577.36			
06/26/14	88.76			
06/27/14	52.08			
06/28/14	457.52			
06/30/14	80.00			
	<u>2,041.76</u>	07/01/14	1,058.83	982.93
07/01/14	302.64			
07/02/14	236.98			
07/03/14	597.00			
07/07/14	294.88			
	<u>1,431.50</u>	07/07/14	961.40	470.10

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Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
07/08/14	20.00			
07/09/14	822.32			
07/10/14	403.44			
	<u>1,245.76</u>	07/11/14	1,060.00	185.76
07/11/14	174.00			
07/12/14	152.88			
07/14/14	471.36			
07/15/14	51.52			
	<u>849.76</u>	07/15/14	526.36	323.40
07/16/14	181.44			
07/17/14	539.96			
07/18/14	194.80			
07/21/14	60.00			
	<u>976.20</u>	07/21/14	539.72	436.48
07/22/14	460.20			
07/23/14	368.16			
07/24/14	412.16			
07/25/14	101.88			
	<u>1,342.40</u>	07/25/14	1,107.34	235.06
07/26/14	379.56			
07/28/14	20.00			
07/29/14	324.08			
07/30/14	371.84			
07/31/14	63.92			
	<u>1,159.40</u>	08/01/14	848.04	311.36

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Undeposited Collections
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Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
08/01/14	44.08			
08/02/14	98.08			
08/05/14	598.00			
08/07/14	103.04			
	<u>843.20</u>	08/08/14	-	843.20
08/09/14	695.76			
08/11/14	43.52			
08/12/14	754.88			
08/13/14	85.24			
08/14/14	40.00			
08/15/14	435.28			
	<u>2,054.68</u>	08/19/14	761.51	1,293.17
08/18/14	104.16			
08/19/14	408.64			
08/20/14	20.00			
08/21/14	58.36			
08/22/14	50.24			
08/25/14	394.88			
	<u>1,036.28</u>	08/25/14	653.95	382.33
08/26/14	40.00			
08/27/14	424.72			
	<u>464.72</u>	08/29/14	344.62	120.10
08/29/14	133.76			
08/30/14	427.28			
	<u>561.04</u>	09/05/14	300.00	261.04

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software[^]		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
09/02/14	52.48			
09/03/14	574.40			
09/04/14	20.00			
09/05/14	247.92			
09/06/14	497.68			
09/08/14	24.08			
	<u>1,416.56</u>	09/10/14	702.61	713.95
09/09/14	199.80			
09/10/14	380.80			
09/11/14	84.64			
09/12/14	314.56			
09/13/14	25.76			
09/16/14	110.16			
	<u>1,115.72</u>	09/16/14	345.25	770.47
09/17/14	473.04			
09/18/14	118.00			
09/19/14	93.76			
09/20/14	320.72			
09/22/14	77.84			
	<u>1,083.36</u>	09/23/14	833.62	249.74
09/23/14	207.20			
09/24/14	425.60			
09/26/14	308.40			
	<u>941.20</u>	09/26/14	600.20	341.00
09/27/14	35.00			
09/29/14	92.96			
09/30/14	299.24			
	<u>427.20</u>	10/01/14	-	427.20

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
10/01/14	190.40			
10/03/14	345.36			
10/04/14	20.00			
10/06/14	25.20			
10/07/14	264.32			
10/08/14	229.12			
10/09/14	24.08			
	<u>1,098.48</u>	10/10/14	699.11	399.37
10/10/14	60.00			
10/11/14	410.56			
10/14/14	184.80			
	<u>655.36</u>	10/15/14	185.37	469.99
10/15/14	108.60			
10/16/14	65.76			
10/17/14	547.20			
10/18/14	108.32			
10/20/14	30.00			
	<u>859.88</u>	10/20/14	709.63	150.25
10/21/14	409.64			
10/22/14	364.64			
10/23/14	24.08			
	<u>798.36</u>	10/23/14	509.28	289.08
10/24/14	365.68			
10/25/14	183.68			
10/27/14	60.00			
10/28/14	296.24			
	<u>905.60</u>	10/28/14	620.20	285.40

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For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
10/29/14	180.88			
	<u>180.88</u>	11/01/14	100.88	80.00
11/01/14	288.80			
11/03/14	40.20			
11/04/14	219.36			
11/05/14	160.56			
11/06/14	82.60			
11/07/14	323.68			
	<u>1,115.20</u>	11/07/14	661.67	453.53
11/08/14	60.00			
11/10/14	267.04			
11/12/14	40.00			
11/13/14	35.00			
	<u>402.04</u>	11/13/14	305.56	96.48
11/14/14	40.00			
11/15/14	20.00			
11/17/14	473.08			
11/19/14	45.36			
11/20/14	218.24			
11/21/14	40.00			
11/22/14	53.20			
11/24/14	400.24			
	<u>1,290.12</u>	11/24/14	1,210.12	80.00
11/25/14	230.56			
11/26/14	42.40			
11/30/14	0.30			
	<u>273.26</u>	12/01/14	32.96	240.30

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
12/01/14	452.16			
12/02/14	69.44			
12/04/14	314.72			
12/06/14	20.00			
12/08/14	448.96			
	<u>1,305.28</u>	12/08/14	985.32	319.96
12/09/14	30.24			
12/10/14	40.00			
12/12/14	280.00			
12/15/14	100.00			
	<u>450.24</u>	12/15/14	350.24	100.00
12/17/14	396.48			
12/19/14	168.40			
	<u>564.88</u>	12/22/14	274.88	290.00
12/23/14	60.00			
12/26/14	55.00			
12/29/14	426.56			
12/30/14	131.60			
12/31/14	0.30			
	<u>673.46</u>	12/31/14	573.16	100.30
01/02/15	40.00			
01/03/15	50.24			
01/05/15	298.24			
01/06/15	134.96			
	<u>523.44</u>	01/07/15	455.48	67.96

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Undeposited Collections
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<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
01/10/15	274.40			
01/12/15	143.60			
	<u>418.00</u>	01/13/15	404.00	14.00
01/14/15	154.80			
01/15/15	365.52			
01/16/15	20.00			
01/17/15	20.00			
01/19/15	189.36			
01/20/15	222.40			
	<u>972.08</u>	01/20/15	563.08	409.00
01/21/15	20.00			
01/22/15	484.48			
01/23/15	20.00			
01/24/15	43.52			
	<u>568.00</u>	01/26/15	467.75	100.25
01/27/15	117.04			
01/28/15	174.16			
01/29/15	428.96			
01/30/15	102.76			
01/31/15	63.15			
	<u>886.07</u>	01/31/15	703.25	182.82
02/04/15	202.72			
02/07/15	122.64			
	<u>325.36</u>	02/09/15	325.36	-
02/11/15	350.56			
02/13/15	26.32			
	<u>376.88</u>	02/13/15	310.56	66.32

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Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
02/19/15	373.52			
	<u>373.52</u>	02/19/15	-	373.52
02/20/15	88.48			
02/21/15	40.00			
02/23/15	102.88			
02/24/15	348.88			
02/25/15	20.00			
02/27/15	20.00			
	<u>620.24</u>	02/23/15	456.23	164.01
03/02/15	385.28			
03/04/15	299.68			
03/05/15	-			
03/06/15	503.28			
	<u>1,188.24</u>	03/06/15	794.66	393.58
03/07/15	20.00			
03/09/15	20.00			
03/10/15	93.52			
03/11/15	425.60			
03/12/15	40.00			
03/13/15	74.16			
03/16/15	401.46			
	<u>1,074.74</u>	03/16/15	1,074.74	-
03/17/15	177.20			
03/19/15	54.32			
03/20/15	44.08			
03/21/15	728.08			
	<u>1,003.68</u>	03/21/15	671.68	332.00

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<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
03/23/15	60.72			
03/24/15	90.00			
03/25/15	246.80			
03/26/15	60.00			
03/27/15	117.44			
	<u>574.96</u>	03/27/15	510.96	64.00
03/28/15	60.00			
03/30/15	80.00			
03/31/15	395.04			
	<u>535.04</u>	03/31/15	415.04	120.00
04/01/15	20.32			
04/02/15	47.60			
04/03/15	20.00			
04/06/15	483.80			
	<u>571.72</u>	04/07/15	523.80	47.92
04/08/15	283.92			
04/09/15	42.96			
04/10/15	39.20			
	<u>366.08</u>	04/10/15	201.68	164.40
04/11/15	167.96			
04/14/15	311.20			
04/15/15	40.00			
	<u>519.16</u>	04/15/15	460.45	58.71

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Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
04/16/15	111.28			
04/17/15	84.80			
04/18/15	388.72			
04/20/15	66.50			
	<u>651.30</u>	04/20/15	506.50	144.80
04/21/15	158.32			
04/22/15	122.68			
04/24/15	25.20			
	<u>306.20</u>	04/24/15	214.20	92.00
04/27/15	399.90			
04/29/15	35.00			
04/30/15	60.00			
05/01/15	185.88			
	<u>680.78</u>	05/01/15	155.56	525.22
05/02/15	453.84			
05/04/15	122.44			
05/05/15	49.84			
05/06/15	392.68			
	<u>1,018.80</u>	05/06/15	586.12	432.68
05/08/15	50.40			
05/09/15	91.92			
05/11/15	424.72			
	<u>567.04</u>	05/12/15	545.12	21.92

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Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
05/13/15	123.76			
05/14/15	26.00			
05/15/15	428.40			
05/18/15	21.84			
	<u>600.00</u>	05/19/15	353.25	246.75
05/19/15	351.68			
05/21/15	162.22			
05/22/15	44.24			
05/23/15	21.28			
05/26/15	403.76			
	<u>983.18</u>	05/26/15	527.54	455.64
05/27/15	778.24			
05/29/15	20.00			
05/30/15	53.60			
05/31/15	0.32			
	<u>852.16</u>	06/01/15	603.90	248.26
06/01/15	112.48			
06/02/15	440.56			
06/04/15	433.52			
	<u>986.56</u>	06/05/15	801.56	185.00
06/06/15	39.76			
06/08/15	73.28			
06/09/15	207.88			
06/10/15	20.00			
	<u>340.92</u>	06/11/15	150.20	190.72

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Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
06/12/15	39.20			
06/13/15	478.48			
06/15/15	229.16			
06/16/15	53.76			
06/17/15	269.20			
06/18/15	67.48			
	<u>1,137.28</u>	06/18/15	763.07	374.21
06/19/15	107.36			
06/20/15	247.00			
06/22/15	40.00			
06/23/15	40.00			
06/24/15	253.12			
	<u>687.48</u>	06/24/15	458.48	229.00
06/25/15	40.00			
06/26/15	30.00			
06/27/15	449.72			
06/29/15	98.56			
06/30/15	342.40			
	<u>960.68</u>	07/01/15	452.40	508.28
07/01/15	40.33			
07/02/15	42.40			
07/06/15	578.72			
	<u>661.45</u>	07/06/15	409.12	252.33
07/07/15	353.92			
07/08/15	45.20			
07/09/15	124.88			
	<u>524.00</u>	07/10/15	368.91	155.09

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Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
07/10/15	40.00			
07/11/15	443.36			
07/13/15	85.24			
07/14/15	348.32			
07/15/15	40.00			
	<u>956.92</u>	07/10/15	836.68	120.24
07/16/15	129.52			
07/18/15	64.24			
07/20/15	116.40			
	<u>310.16</u>	07/20/15	161.15	149.01
07/21/15	491.52			
07/22/15	59.20			
07/23/15	40.00			
	<u>590.72</u>	07/23/15	411.52	179.20
07/24/15	110.96			
07/25/15	106.08			
07/27/15	40.16			
07/28/15	554.96			
07/29/15	28.56			
07/30/15	60.16			
07/31/15	20.33			
	<u>921.21</u>	07/31/15	441.05	480.16

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Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
08/01/15	95.00			
08/03/15	326.81			
08/04/15	232.40			
08/05/15	20.00			
08/06/15	20.00			
08/07/15	20.00			
08/08/15	322.80			
	<u>1,037.01</u>	08/10/15	255.67	781.34
08/10/15	319.84			
08/11/15	101.56			
08/13/15	20.00			
	<u>441.40</u>	08/13/15	321.40	120.00
08/14/15	40.16			
08/15/15	40.00			
08/17/15	175.96			
08/18/15	469.28			
	<u>725.40</u>	08/19/15	506.17	219.23
08/20/15	130.12			
08/21/15	20.00			
08/22/15	446.04			
	<u>596.16</u>	08/24/15	496.17	99.99
08/25/15	40.16			
08/26/15	402.08			
08/27/15	32.50			
08/28/15	64.96			
08/29/15	308.80			
08/31/15	90.18			
	<u>938.68</u>	09/01/15	323.25	615.43

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Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
09/01/15	323.52			
09/02/15	95.20			
09/03/15	15.00			
09/04/15	86.32			
09/05/15	351.40			
	<u>871.44</u>	09/04/15	507.52	363.92
09/08/15	306.72			
09/09/15	20.00			
09/10/15	26.88			
09/12/15	281.32			
09/14/15	127.44			
	<u>762.36</u>	09/14/15	682.36	80.00
09/14/15	40.00			
09/15/15	74.72			
09/16/15	232.24			
09/17/15	445.76			
	<u>792.72</u>	09/18/15	150.76	641.96
09/19/15	29.12			
09/21/15	121.92			
09/22/15	438.80			
09/23/15	60.00			
09/24/15	161.76			
09/25/15	23.52			
	<u>835.12</u>	09/25/15	515.82	319.30

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Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
09/25/15	59.92			
09/26/15	250.00			
09/28/15	213.76			
09/29/15	491.68			
09/30/15	23.87			
	<u>1,039.23</u>	10/02/15	543.95	495.28
10/01/15	190.48			
10/02/15	20.00			
10/03/15	392.24			
10/05/15	66.64			
10/06/15	185.92			
10/07/15	48.96			
	<u>904.24</u>	10/07/15	633.68	270.56
10/08/15	40.32			
10/09/15	61.44			
10/10/15	122.60			
10/12/15	55.28			
10/13/15	422.24			
	<u>701.88</u>	10/13/15	404.07	297.81
10/14/15	204.68			
10/15/15	20.00			
10/16/15	22.96			
10/17/15	53.60			
	<u>301.24</u>	10/19/15	200.59	100.65
10/20/15	407.64			
10/21/15	40.00			
10/22/15	74.76			
	<u>522.40</u>	10/23/15	330.60	191.80

Exhibit A

Report on Special Investigation of the
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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
10/23/15	40.00			
10/24/15	241.64			
10/26/15	60.00			
10/28/15	180.32			
10/29/15	258.37			
10/30/15	20.00			
10/31/15	60.00			
	<u>860.33</u>	11/02/15	350.33	510.00
11/02/15	99.80			
11/03/15	326.88			
11/04/15	88.48			
	<u>515.16</u>	11/05/15	256.88	258.28
11/07/15	285.04			
11/09/15	21.84			
11/10/15	85.44			
11/12/15	82.72			
	<u>475.04</u>	11/12/15	222.72	252.32
11/13/15	145.60			
11/14/15	20.00			
11/16/15	217.36			
11/18/15	53.76			
	<u>436.72</u>	11/18/15	336.72	100.00
11/20/15	108.64			
11/23/15	40.00			
11/24/15	98.00			
11/25/15	89.04			
	<u>335.68</u>	11/25/15	255.68	80.00

Report on Special Investigation of the
Wayne-Ringgold-Decatur County Solid Waste Management Commission

Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
11/28/15	138.88			
11/30/15	20.00			
	<u>158.88</u>	12/02/15	100.04	58.84
12/01/15	110.96			
12/02/15	109.04			
12/03/15	240.91			
12/04/15	140.52			
12/05/15	65.52			
12/07/15	49.12			
	<u>716.07</u>	12/07/15	386.95	329.12
12/08/15	131.04			
12/09/15	187.68			
12/10/15	148.40			
12/11/15	65.36			
12/12/15	80.00			
12/14/15	47.60			
12/15/15	84.56			
12/16/15	73.92			
	<u>818.56</u>	12/16/15	-	818.56
12/17/15	108.64			
12/18/15	69.68			
12/19/15	69.28			
12/21/15	183.04			
12/23/15	104.72			
	<u>535.36</u>	12/23/15	246.40	288.96

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
12/24/15	70.24			
12/26/15	114.80			
12/29/15	109.60			
12/30/15	98.40			
12/31/15	114.80			
01/04/16	161.36			
	<u>669.20</u>	01/04/16	201.41	467.79
01/05/16	60.00			
01/06/16	108.48			
01/08/16	153.44			
01/11/16	129.92			
01/13/16	126.80			
	<u>578.64</u>	01/13/16	518.64	60.00
01/14/16	151.04			
01/15/16	79.92			
01/16/16	40.00			
01/18/16	24.08			
01/20/16	92.40			
01/21/16	35.84			
	<u>423.28</u>	01/21/16	143.72	279.56
01/22/16	64.40			
01/23/16	73.36			
01/25/16	90.40			
01/27/16	107.36			
01/28/16	23.52			
01/29/16	233.60			
	<u>592.64</u>	02/01/16	365.12	227.52

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Wayne-Ringgold-Decatur County Solid Waste Management Commission

Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
02/01/16	235.10			
02/03/16	243.60			
02/04/16	116.48			
02/05/16	40.32			
02/06/16	80.00			
	<u>715.50</u>	02/09/16	146.63	568.87
02/10/16	134.96			
	<u>134.96</u>	02/17/16	219.16	(84.20) #
02/16/16	226.24			
02/17/16	87.92			
02/18/16	180.72			
02/20/16	130.72			
02/22/16	250.52			
02/23/16	35.00			
02/24/16	40.00			
	<u>951.12</u>	02/25/16	421.96	529.16
02/26/16	334.72			
02/27/16	108.08			
02/29/16	99.52			
	<u>542.32</u>	03/02/16	314.16	228.16
03/01/16	102.70			
03/02/16	110.16			
03/03/16	101.76			
03/04/16	116.00			
03/05/16	20.00			
03/07/16	184.48			
03/08/16	33.60			
	<u>668.70</u>	03/09/16	456.00	212.70

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
03/09/16	157.36			
03/10/16	166.16			
03/11/16	76.00			
03/12/16	22.96			
03/14/16	163.20			
	<u>585.68</u>	03/15/16	285.68	300.00
03/15/16	94.16			
03/17/16	98.24			
03/18/16	325.76			
03/19/16	81.28			
03/21/16	290.88			
03/22/16	136.32			
	<u>1,026.64</u>	03/22/16	656.49	370.15
03/23/16	282.08			
03/24/16	20.00			
03/25/16	103.44			
03/26/16	20.00			
03/28/16	58.08			
03/29/16	20.72			
03/30/16	168.40			
03/31/16	77.84			
	<u>750.56</u>	04/01/16	272.23	478.33

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
04/01/16	136.72			
04/02/16	138.16			
04/04/16	69.28			
04/05/16	162.40			
04/06/16	264.16			
04/07/16	168.40			
04/08/16	123.48			
	<u>1,062.60</u>	04/08/16	533.63	528.97
04/09/16	112.12			
04/11/16	215.04			
04/12/16	29.68			
04/13/16	120.80			
04/14/16	47.60			
04/15/16	196.84			
	<u>722.08</u>	04/15/16	457.67	264.41
04/16/16	122.40			
04/18/16	231.52			
04/19/16	48.72			
04/20/16	102.88			
04/21/16	193.20			
04/22/16	92.40			
	<u>791.12</u>	04/22/16	429.12	362.00
04/23/16	235.12			
04/25/16	338.80			
04/26/16	48.00			
04/27/16	140.40			
04/29/16	170.72			
04/30/16	20.00			
	<u>953.04</u>	05/02/16	612.34	340.70

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
05/02/16	131.70			
05/03/16	244.00			
05/04/16	163.04			
05/05/16	62.56			
05/07/16	161.52			
05/09/16	216.56			
	<u>979.38</u>	05/07/16	242.00	737.38
05/10/16	49.68			
05/11/16	101.92			
05/12/16	40.00			
05/13/16	131.52			
05/14/16	126.40			
05/16/16	20.00			
	<u>469.52</u>	05/16/16	469.52	-
05/17/16	308.96			
05/18/16	95.60			
05/19/16	20.00			
05/20/16	179.28			
05/21/16	318.56			
05/23/16	87.44			
05/24/16	317.60			
05/25/16	193.04			
	<u>1,520.48</u>	05/26/16	646.42	874.06
05/26/16	95.00			
05/27/16	126.96			
05/28/16	133.80			
05/31/16	20.00			
	<u>375.76</u>	05/31/16	140.08	235.68

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
06/01/16	405.72			
06/02/16	68.72			
06/03/16	101.20			
06/04/16	166.16			
06/06/16	201.84			
06/07/16	60.00			
06/08/16	187.28			
	<u>1,190.92</u>	06/08/16	817.82	373.10
06/09/16	40.00			
06/10/16	67.60			
06/11/16	236.72			
06/13/16	80.00			
06/14/16	227.04			
06/15/16	110.72			
	<u>762.08</u>	06/16/16	572.96	189.12
06/16/16	20.00			
06/17/16	20.00			
06/18/16	239.20			
06/20/16	213.04			
06/21/16	31.36			
06/22/16	254.24			
	<u>777.84</u>	06/24/16	597.20	180.64
06/24/16	118.68			
06/25/16	342.68			
06/27/16	40.00			
06/28/16	354.32			
06/29/16	356.36			
06/30/16	162.94			
	<u>1,374.98</u>	06/30/16	1,052.04	322.94

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<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
07/01/16	362.32			
07/05/16	268.84			
07/06/16	209.84			
07/07/16	116.60			
07/08/16	81.84			
07/09/16	268.24			
	<u>1,307.68</u>	07/11/16	786.09	521.59
07/11/16	257.52			
07/12/16	193.60			
07/13/16	293.92			
07/15/16	301.12			
07/16/16	407.04			
	<u>1,453.20</u>	07/18/16	1,183.20	270.00
07/18/16	398.00			
07/19/16	20.00			
07/20/16	397.44			
07/21/16	97.52			
07/22/16	54.88			
07/23/16	308.64			
	<u>1,276.48</u>	07/25/16	716.15	560.33
07/26/16	205.20			
07/27/16	128.48			
07/28/16	45.20			
07/29/16	40.00			
07/30/16	219.96			
	<u>638.84</u>	08/01/16	353.64	285.20

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<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
07/31/16	1.42			
08/02/16	31.36			
08/03/16	316.80			
08/04/16	40.00			
08/05/16	386.08			
	<u>775.66</u>	08/06/16	554.24	221.42
08/06/16	103.56			
08/08/16	267.68			
08/09/16	92.48			
08/10/16	141.68			
08/11/16	102.32			
08/12/16	118.24			
08/13/16	343.68			
08/15/16	42.96			
	<u>1,212.60</u>	08/15/16	502.08	710.52
08/16/16	235.20			
08/17/16	122.32			
08/18/16	253.24			
08/19/16	158.08			
	<u>768.84</u>	08/19/16	621.31	147.53
08/20/16	29.84			
08/22/16	240.64			
08/23/16	32.48			
08/24/16	105.68			
08/25/16	40.00			
08/26/16	314.56			
	<u>763.20</u>	08/27/16	358.20	405.00

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
08/27/16	186.40			
08/29/16	20.00			
08/30/16	172.48			
08/31/16	151.22			
	<u>530.10</u>	08/31/16	303.48	226.62
09/01/16	198.12			
09/02/16	55.00			
09/03/16	250.72			
09/06/16	342.40			
09/07/16	148.96			
09/08/16	45.20			
09/09/16	45.00			
	<u>1,085.40</u>	09/10/16	432.92	652.48
09/10/16	236.24			
09/12/16	65.92			
09/13/16	179.60			
09/14/16	111.12			
09/15/16	81.80			
	<u>674.68</u>	09/15/16	533.56	141.12
09/16/16	20.00			
09/17/16	271.60			
09/19/16	232.64			
09/20/16	269.20			
09/21/16	32.48			
09/22/16	40.00			
	<u>865.92</u>	09/22/16	458.71	407.21

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Undeposited Collections
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Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
09/23/16	29.12			
09/24/16	232.08			
09/26/16	20.72			
09/27/16	161.28			
09/28/16	169.36			
	<u>612.56</u>	09/29/16	273.44	339.12
09/29/16	32.00			
09/30/16	60.00			
	<u>92.00</u>	10/03/16	172.01	(80.01) #
10/01/16	179.16			
10/03/16	185.36			
10/04/16	41.28			
10/05/16	124.88			
10/06/17	20.00			
10/07/16	40.00			
10/08/16	196.08			
10/10/16	11.92			
	<u>798.68</u>	10/11/16	228.63	570.05
10/11/16	176.80			
10/12/16	160.00			
10/13/16	83.72			
	<u>420.52</u>	10/14/16	280.56	139.96

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
10/14/16	116.48			
10/15/16	112.40			
10/17/16	190.92			
10/18/16	77.68			
10/19/16	150.72			
10/20/16	40.00			
	<u>688.20</u>	10/20/16	483.07	205.13
10/21/16	39.76			
10/22/16	248.44			
10/24/16	130.88			
10/25/16	246.96			
10/26/16	157.20			
10/27/16	20.00			
10/28/16	183.76			
10/29/16	28.00			
	<u>1,055.00</u>	10/31/16	554.80	500.20
10/31/16	61.83			
	<u>61.83</u>	11/01/16	61.00	0.83
11/01/16	213.76			
11/02/16	42.40			
11/03/16	155.04			
11/04/16	31.36			
11/05/16	228.76			
11/07/16	114.64			
11/08/16	139.68			
	<u>925.64</u>	11/08/16	785.96	139.68

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Undeposited Collections
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Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
11/09/16	132.40			
11/10/16	153.12			
11/12/16	106.88			
11/14/16	130.16			
11/16/16	139.84			
	<u>662.40</u>	11/16/16	402.51	259.89
11/17/16	69.84			
11/18/16	197.56			
11/19/16	90.56			
11/21/16	175.76			
11/22/16	40.00			
11/23/16	54.48			
	<u>628.20</u>	11/23/16	387.44	240.76
11/26/16	95.76			
11/28/16	158.48			
11/30/16	128.80			
	<u>383.04</u>	12/01/16	90.24	292.80
12/01/16	123.20			
12/02/16	109.04			
12/03/16	65.20			
12/05/16	20.00			
12/06/16	153.44			
12/07/16	144.88			
12/08/16	95.60			
12/09/16	40.00			
12/10/16	58.64			
	<u>810.00</u>	12/12/16	175.64	634.36

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
12/12/16	160.80			
12/13/16	45.36			
12/14/16	129.20			
12/15/16	134.24			
12/16/16	41.44			
12/19/16	109.76			
12/21/16	64.40			
	<u>685.20</u>	12/21/16	355.80	329.40
12/22/16	134.24			
12/23/16	70.28			
12/27/16	172.20			
12/28/16	163.20			
12/29/16	136.08			
12/30/16	100.00			
	<u>776.00</u>	12/30/16	488.92	287.08
12/31/16	20.00			
01/03/17	241.48			
01/04/17	132.24			
01/05/17	93.52			
01/06/17	20.00			
01/09/17	79.20			
01/10/17	175.28			
	<u>761.72</u>	01/12/17	759.84	1.88
01/11/17	72.80			
01/12/17	134.24			
	<u>207.04</u>	01/13/17	134.24	72.80

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
01/13/17	40.00			
01/17/17	86.24			
01/18/17	53.20			
01/19/17	52.08			
	<u>231.52</u>	01/24/17	231.52	-
01/20/17	20.00			
01/23/17	37.52			
01/24/17	45.76			
01/25/17	105.28			
01/26/17	183.12			
01/27/17	20.00			
	<u>411.68</u>	01/30/17	393.18	18.50
01/30/17	92.44			
	<u>92.44</u>	01/31/17	90.56	1.88
02/01/17	143.80			
02/02/17	193.44			
02/03/17	20.00			
02/06/17	122.32			
02/08/17	58.80			
02/09/17	96.32			
	<u>634.68</u>	02/10/17	494.68	140.00
02/13/17	54.88			
02/14/17	193.28			
02/15/17	73.92			
02/16/17	110.88			
02/17/17	39.20			
02/21/17	102.48			
	<u>574.64</u>	02/22/17	487.84	86.80

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
02/22/17	82.32			
02/23/17	107.92			
02/24/17	50.96			
02/28/17	108.08			
03/01/17	20.00			
03/02/17	94.08			
	<u>463.36</u>	03/07/17	463.36	-
03/02/17	20.00			
03/04/17	118.64			
03/06/17	218.64			
03/07/17	90.56			
03/08/17	79.92			
03/09/17	297.88			
	<u>825.64</u>	03/15/17	745.60	80.04
03/10/17	84.20			
03/11/17	44.64			
03/13/17	134.40			
03/14/17	105.28			
03/15/17	79.96			
03/16/17	105.68			
03/17/17	130.40			
03/18/17	20.00			
03/20/17	185.88			
03/21/17	126.40			
	<u>1,016.84</u>	03/21/17	626.20	390.64

Report on Special Investigation of the
Wayne-Ringgold-Decatur County Solid Waste Management Commission

Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
03/22/17	106.80			
03/23/17	20.00			
03/24/17	104.16			
03/28/17	20.00			
03/29/17	88.00			
03/31/17	20.00			
04/01/17	20.00			
	<u>378.96</u>	04/04/17	125.17	253.79
04/05/17	60.16			
04/06/17	20.00			
04/07/17	176.16			
04/08/17	238.08			
04/10/17	290.16			
	<u>784.56</u>	04/11/17	529.74	254.82
04/11/17	283.04			
04/12/17	40.00			
04/13/17	264.96			
04/14/17	76.96			
04/15/17	263.76			
04/17/17	42.00			
	<u>970.72</u>	04/18/17	403.08	567.64
04/18/17	80.00			
04/19/17	20.00			
04/20/17	20.00			
04/21/17	20.00			
04/22/17	146.96			
04/24/17	62.96			
	<u>349.92</u>	04/25/17	309.62	40.30

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
04/25/17	292.76			
04/26/17	189.68			
04/27/17	133.36			
04/28/17	20.00			
04/29/17	40.00			
05/01/17	73.20			
	<u>749.00</u>	05/02/17	615.86	133.14
05/02/17	23.52			
05/03/17	84.24			
05/04/17	125.12			
05/05/17	146.52			
05/06/17	637.28			
05/08/17	92.08			
	<u>1,108.76</u>	05/09/17	708.76	400.00
05/10/17	84.00			
05/11/17	73.84			
05/12/17	60.00			
05/13/17	115.44			
05/15/17	195.40			
	<u>528.68</u>	05/16/17	273.28	255.40
05/16/17	53.76			
05/17/17	20.00			
05/18/17	128.64			
05/19/17	32.00			
05/20/17	156.64			
05/22/17	91.52			
	<u>482.56</u>	05/23/17	204.04	278.52

Report on Special Investigation of the
Wayne-Ringgold-Decatur County Solid Waste Management Commission

Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
05/23/17	97.84			
05/24/17	145.16			
05/25/17	62.16			
05/26/17	64.12			
05/27/17	81.36			
	<u>450.64</u>	05/30/17	292.58	158.06
05/30/17	84.96			
05/31/17	134.80			
06/02/17	134.36			
06/03/17	215.52			
06/05/17	46.32			
	<u>615.96</u>	06/06/17	309.64	306.32
06/06/17	111.68			
06/07/17	88.00			
06/08/17	130.72			
06/09/17	60.72			
06/10/17	90.24			
06/12/17	50.00			
	<u>531.36</u>	06/13/17	422.11	109.25
06/14/17	20.00			
06/15/17	20.00			
06/16/17	84.24			
06/17/17	81.28			
06/19/17	44.08			
	<u>249.60</u>	06/20/17	224.60	25.00

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
06/20/17	60.00			
06/21/17	236.44			
06/22/17	60.00			
06/23/17	20.00			
06/24/17	85.00			
06/26/17	60.00			
	<u>521.44</u>	06/27/17	155.44	366.00
06/27/17	104.64			
06/29/17	134.68			
06/30/17	20.00			
07/01/17	101.91			
07/03/17	178.39			
07/05/17	40.00			
	<u>579.62</u>	07/05/17	125.88	453.74
07/06/17	120.00			
07/07/17	86.33			
07/08/17	66.91			
07/10/17	90.00			
	<u>363.24</u>	07/11/17	313.24	50.00
07/11/17	100.14			
07/13/17	42.82			
07/14/17	65.05			
07/15/17	58.50			
07/17/17	20.00			
07/18/17	103.67			
	<u>390.18</u>	07/19/17	229.92	160.26

Report on Special Investigation of the
Wayne-Ringgold-Decatur County Solid Waste Management Commission

Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
07/20/17	132.07			
07/21/17	90.11			
07/22/17	40.00			
07/24/17	40.00			
	<u>302.18</u>	07/25/17	262.18	40.00
07/25/17	40.00			
07/27/17	40.37			
07/28/17	40.00			
07/29/17	99.78			
07/31/17	20.00			
	<u>240.15</u>	08/01/17	221.15	19.00
08/01/17	48.08			
08/02/17	20.00			
08/03/17	60.00			
08/04/17	248.74			
08/05/17	120.00			
	<u>496.82</u>	08/08/17	301.50	195.32
08/07/17	27.50			
08/08/17	60.00			
08/09/17	96.00			
08/10/17	40.00			
08/11/17	63.18			
08/12/17	87.50			
08/14/17	234.70			
	<u>608.88</u>	08/15/17	343.32	265.56

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Report on Special Investigation of the
Wayne-Ringgold-Decatur County Solid Waste Management Commission

Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
08/17/17	50.90			
08/18/17	163.33			
08/19/17	83.77			
08/21/17	48.00			
	<u>346.00</u>	08/22/17	306.00	40.00
08/22/17	20.00			
08/23/17	93.60			
08/24/17	83.40			
08/25/17	99.35			
08/26/17	108.45			
08/28/17	145.05			
	<u>549.85</u>	08/29/17	220.40	329.45
08/29/17	85.63			
08/30/17	146.33			
08/31/17	27.50			
09/01/17	93.82			
09/02/17	83.19			
	<u>436.47</u>	09/05/17	166.66	269.81
09/05/17	120.86			
09/06/17	20.00			
09/07/17	60.26			
09/08/17	40.00			
09/09/17	270.44			
09/11/17	40.00			
	<u>551.56</u>	09/12/17	215.70	335.86

Report on Special Investigation of the
Wayne-Ringgold-Decatur County Solid Waste Management Commission

Undeposited Collections
For the period January 1, 2014 through December 31, 2018

<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
09/13/17	81.65			
09/14/17	47.39			
09/16/17	40.00			
09/18/17	31.00			
09/19/17	65.00			
09/20/17	58.50			
09/22/17	50.22			
09/23/17	20.00			
09/25/17	104.20			
	<u>497.96</u>	09/26/17	-	497.96
09/27/17	20.00			
09/28/17	60.00			
09/29/17	40.00			
10/02/17	40.00			
	<u>160.00</u>	10/03/17	200.25	(40.25) #
10/03/17	24.25			
10/04/17	40.00			
10/05/17	54.52			
10/09/17	25.00			
	<u>143.77</u>	10/10/17	118.77	25.00
10/10/17	40.00			
10/11/17	40.00			
10/12/17	97.86			
10/13/17	73.93			
10/14/17	55.69			
10/16/17	20.00			
	<u>327.48</u>	10/17/17	127.21	200.27

Exhibit A

Report on Special Investigation of the
Wayne-Ringgold-Decatur County Solid Waste Management Commission

Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
10/17/17	60.00			
10/18/17	20.00			
10/19/17	151.74			
10/20/17	253.33			
10/21/17	125.52			
10/23/17	20.00			
	<u>630.59</u>	10/24/17	126.58	504.01
10/25/17	20.00			
10/26/17	20.00			
10/27/17	29.84			
10/30/17	29.25			
	<u>99.09</u>	10/31/17	99.09	-
10/31/17	63.09			
11/01/17	44.46			
11/02/17	49.25			
11/03/17	31.59			
11/04/17	20.00			
11/06/17	53.93			
	<u>262.32</u>	11/07/17	53.93	208.39
11/08/17	90.00			
11/09/17	57.93			
11/13/17	206.42			
	<u>354.35</u>	11/14/17	100.77	253.58

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Wayne-Ringgold-Decatur County Solid Waste Management Commission

Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
11/15/17	128.70			
11/16/17	80.00			
11/17/17	66.33			
11/18/17	86.80			
11/20/17	70.90			
	<u>432.73</u>	11/21/17	286.18	146.55
11/21/17	77.44			
11/22/17	60.00			
11/25/17	20.00			
11/27/17	40.00			
	<u>197.44</u>	11/28/17	51.44	146.00
11/28/17	69.52			
11/29/17	20.00			
11/30/17	20.00			
12/01/17	80.00			
12/04/17	135.48			
	<u>325.00</u>	12/05/17	108.48	216.52
12/05/17	79.69			
12/06/17	20.00			
12/08/17	109.35			
12/11/17	37.33			
	<u>246.37</u>	12/12/17	65.35	181.02
12/12/17	45.05			
12/13/17	161.69			
12/14/17	64.36			
12/15/17	20.00			
12/16/17	20.00			
	<u>311.10</u>	12/19/17	41.27	269.83

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
12/19/17	47.39			
12/20/17	40.00			
12/21/17	136.89			
12/23/17	95.36			
	<u>319.64</u>	12/26/17	22.39	297.25
12/26/17	48.08			
12/28/17	23.40			
12/29/17	60.00			
	<u>131.48</u>	01/02/18	-	131.48
01/02/18	40.00			
01/04/18	126.96			
01/05/18	20.00			
01/08/18	82.60			
	<u>269.56</u>	01/09/18	202.85	66.71
01/09/18	47.50			
01/10/18	40.00			
	<u>87.50</u>	01/16/18	87.50	-
01/16/18	163.80			
01/18/18	40.00			
01/19/18	48.93			
01/22/18	20.00			
	<u>272.73</u>	01/23/18	272.73	-
01/23/18	20.00			
01/24/18	101.80			
01/26/18	40.00			
01/29/18	20.00			
	<u>181.80</u>	01/30/18	121.88	59.92

Report on Special Investigation of the
Wayne-Ringgold-Decatur County Solid Waste Management Commission

Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
01/30/18	20.00			
01/31/18	60.00			
02/01/18	40.00			
02/02/18	61.33			
02/05/18	193.97			
	<u>375.30</u>	02/06/18	195.33	179.97
02/06/18	20.00			
02/08/18	21.06			
02/12/18	20.00			
	<u>61.06</u>	02/13/18	-	61.06
02/14/18	73.99			
	<u>73.99</u>	02/20/18	-	73.99
02/22/18	64.57			
02/23/18	20.00			
02/26/18	40.00			
	<u>124.57</u>	02/27/18	121.67	2.90
02/28/18	234.62			
03/01/18	31.01			
03/02/18	60.00			
03/03/18	81.43			
03/05/18	20.00			
	<u>427.06</u>	03/06/18	114.51	312.55
03/06/18	62.71			
03/07/18	50.00			
03/09/18	128.93			
03/10/18	20.00			
	<u>261.64</u>	03/13/18	-	261.64

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
03/13/18	134.19			
03/14/18	156.79			
03/15/18	60.00			
03/16/18	15.00			
03/17/18	20.00			
03/19/18	118.87			
	<u>504.85</u>	03/20/18	169.60	335.25
03/20/18	20.00			
03/21/18	35.00			
03/22/18	96.27			
03/23/18	40.00			
03/26/18	20.00			
	<u>211.27</u>	03/27/18	-	211.27
03/28/18	76.27			
03/29/18	45.16			
03/30/18	213.60			
03/31/18	354.64			
04/02/18	79.35			
	<u>769.02</u>	04/03/18	298.25	470.77
04/03/18	37.44			
04/04/18	23.99			
04/05/18	45.74			
04/06/18	20.00			
04/07/18	20.00			
04/09/18	20.00			
	<u>167.17</u>	04/10/18	21.35	145.82

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software^		Per Bank Deposit Slip*		Undeposited Collections
Date	Cash	Date	Cash	
04/10/18	40.00			
04/11/18	62.23			
04/12/18	75.69			
04/13/18	60.00			
04/16/18	87.49			
	<u>325.41</u>	04/17/18	40.92	284.49
04/17/18	20.00			
04/19/18	39.78			
	<u>59.78</u>	04/20/18	-	59.78
04/20/18	185.78			
04/21/18	239.12			
04/23/18	103.07			
04/24/18	56.27			
04/25/18	53.24			
04/26/18	123.66			
04/27/18	217.38			
04/28/18	202.43			
04/30/18	20.00			
	<u>1,200.95</u>	05/01/18	490.00	710.95
05/01/18	202.74			
05/02/18	69.73			
05/03/18	93.39			
05/04/18	41.65			
05/05/18	64.57			
05/07/18	95.00			
	<u>567.08</u>	05/08/18	-	567.08

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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

<u>Per Landfill Software^</u>		<u>Per Bank Deposit Slip*</u>		<u>Undeposited Collections</u>
<u>Date</u>	<u>Cash</u>	<u>Date</u>	<u>Cash</u>	
05/08/18	86.91			
05/09/18	191.88			
05/10/18	20.00			
05/11/18	29.25			
05/12/18	20.00			
05/14/18	160.62			
	<u>508.66</u>	05/16/18	-	508.66
05/16/18	20.00			
05/17/18	20.00			
05/21/18	129.62			
	<u>169.62</u>	05/22/18	-	169.62
05/23/18	150.90			
05/24/18	20.00			
05/25/18	176.53			
05/26/18	103.99			
05/29/18	133.87			
	<u>585.29</u>	05/30/18	316.42	268.87
05/31/18	124.13			
06/01/18	90.67			
06/02/18	60.00			
06/04/18	80.48			
06/05/18	133.61			
	<u>488.89</u>	06/05/18	-	488.89

Report on Special Investigation of the
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Undeposited Collections
For the period January 1, 2014 through December 31, 2018

Per Landfill Software[^]		Per Bank Deposit Slip[*]		Undeposited Collections
Date	Cash	Date	Cash	
06/06/18	152.21			
06/07/18	20.00			
06/08/18	53.16			
06/09/18	317.42			
06/11/18	124.94			
	<u>667.73</u>	06/12/18	284.52	383.21
06/13/18	90.79			
06/14/18	60.16			
06/15/18	80.00			
06/16/18	139.14			
06/18/18	118.44			
	<u>488.53</u>	06/19/18	26.06	462.47
06/19/18	26.33			
06/21/18	20.00			
06/22/18	49.84			
06/23/18	59.57			
06/25/18	321.18			
	<u>476.92</u>	06/26/18	450.62	26.30
Total	<u>\$ 153,626.72</u>		<u>\$ 91,840.45</u>	<u>61,786.27</u>

[^] - During our review of the deposit slip images, we identified certain check payments which were improperly recorded as cash in the landfill software. For these instances, we adjusted the cash collection amounts reported in the landfill software accordingly.

^{*} - Date shown is the date handwritten on the deposit slip.

[#] - We are unable to determine the source of the additional cash deposited; however, because additional monies were deposited, we offset the additional amount against the undeposited collections.

Report on Special Investigation of the
Wayne-Ringgold-Decatur County Solid
Waste Management Commission

Staff

This special investigation was performed by:

Jennifer Campbell, CPA, Manager
Mark D. Newhall, Senior Auditor
Coltin R. Collins, Assistant Auditor


Annette K. Campbell, CPA
Deputy Auditor of State