

# **PUBLIC NOTICE**

## **Hardin County Solid Waste Disposal Commission**

### **NEWS RELEASE**

FOR RELEASE 11-22-2022

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Bowman & Miller, P .C. today released an audit report on the Hardin County Solid Waste Disposal Commission.

### **FINANCIAL HIGHLIGHTS**

The Commission's revenues totaled \$1,737,048 for the year ended June 30, 2022, a 4.3% increase from the prior year. Expenses for the year ended June 30, 2022 totaled \$1,576, 910, a 3.2% decrease from the prior year. The increase in revenues is primarily the result of increased recycling sales due to higher market prices. The decrease in expenses is due primarily to salaries and benefits expense and a decrease in the volume of tonnage received which lowers gate fees collected and, in turn, decreases payments to Rural Iowa Waste Management Association for landfill operations, per their agreement.

### **AUDIT FINDINGS**

Bowman & Miller, P .C. reported one finding related to compliance with certain provisions of laws, regulations, contracts and grant agreements. It is found on pages 36 and 37 of this report. The finding addresses the proper minutes record when the Commission enters into a closed session during their meetings. Bowman & Miller, P. C. provided the Commission with a recommendation to address the finding.

The Solid Waste Commission has a fiduciary responsibility to provide oversight of their 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 web site at <https://auditor.iowa.gov/reports/reports>.

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