

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

REVIEW REPORT
OF
LEGISLATIVE SERVICES AGENCY
STATE OF INDIANA
March 1, 2003 to May 31, 2006



FILED
09/13/2006

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Philip Sachtleben	07-01-02 to 06-30-07
Chairman of the Legislative Council	Robert D. Garton	01-01-03 to 12-31-03
	Patrick B. Bauer	01-01-04 to 12-31-04
	Robert D. Garton	01-01-05 to 12-31-05
	Brian C. Bosma	01-01-06 to 12-31-06



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF LEGISLATIVE SERVICES AGENCY

We have reviewed the receipts, disbursements, and assets of the Legislative Services Agency for the period of March 1, 2003 to May 31, 2006. Legislative Services Agency's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Legislative Services Agency are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

July 26, 2006

LEGISLATIVE SERVICES AGENCY
REVIEW COMMENT
May 31, 2006

PERF CONTRIBUTIONS

A part-time employee who was hired prior to July 1, 1982, worked less than 600 hours during the year but was still considered a Public Employees Retirement Fund member by the agency and received a total of \$885.27 of Public Employees Retirement Fund annuity savings contributions from the Legislative Services Agency.

Indiana Code 5-10.3-7-2 states in part: "The following employees may not be members of the fund:
. . . (2) Employees occupying positions normally requiring performance of service of less than six hundred (600) hours during a year who: (A) were hired before July 1, 1982."

LEGISLATIVE SERVICES AGENCY
EXIT CONFERENCE

The contents of this report were discussed on August 21, 2006, with Philip Sachtleben, Executive Director; and Kathie Tooley and Carrie Curtis, Agency Staff. The officials concurred with our finding.