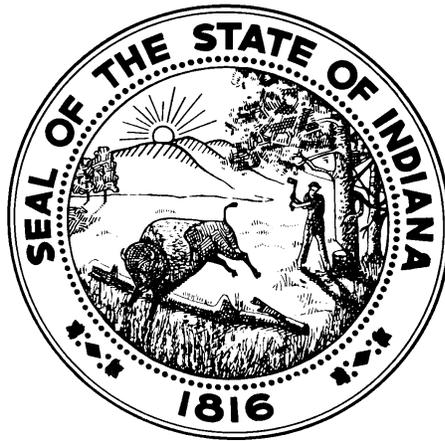


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REVIEW REPORT
OF
LAW ENFORCEMENT TRAINING BOARD
STATE OF INDIANA
May 1, 2006 to April 30, 2008



FILED
07/23/2008

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Rusty K. Goodpaster	12-13-05 to 12-12-09
Chairman of the Board	Paul Whitesell	01-10-05 to 01-11-09



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE LAW ENFORCEMENT TRAINING BOARD

We have reviewed the receipts, disbursements, and assets of the Law Enforcement Training Board for the period of May 1, 2006, to April 30, 2008. The Law Enforcement Training Board'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 Law Enforcement Training Board are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, and applicable laws and regulations, except as stated in the review comments.

STATE BOARD OF ACCOUNTS

May 12, 2008

LAW ENFORCEMENT TRAINING BOARD
REVIEW COMMENTS
APRIL 30, 2008

SDO ADVANCE RECONCILIATIONS

The Law Enforcement Training Board (LETB) had not performed reconciliations of its Special Disbursing Officer (SDO) advances. We requested that LETB staff prepare a reconciliation to the total advance as of March 31, 2008. Based on this reconciliation the SDO advance was short by \$964.71.

Two reconciliations for the SDO fund must be performed each month. The bank statement for the checking account must be reconciled to the check register. Also, the check register balance must be reconciled to the SDO advance. These reconciliations must be formally documented. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 7)

The Special Disbursing Officer is accountable at all times for all sums advanced and is personally liable to the state for any amounts expended in any manner not in accordance with the authorization. Accordingly, the SDO officer may be held personally responsible for the amount needed to balance the fund or for amounts improperly expended. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 7)

SDO ADVANCE

As stated in our prior Report B27432, the Law Enforcement Training Board's Special Disbursing Officer (SDO) advance from Fund/Center 3010/125900 was not turned over, or reimbursed completely, for several months.

If you are not using your total SDO advance within one or two months then your SDO advance is too large and should be reduced. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 7)

FIXED ASSET INVENTORY

As stated in our prior Report B27432, the annual physical inventory of the assets of the Law Enforcement Training Board has not been conducted.

Once a year a physical inventory is to be taken and compared to the master listing and the agency's listing of assets from their asset control system. The physical inventory helps ensure the asset inventory is accurate and that assets have not left the agency without authorization. It also helps identify unused or obsolete assets. Evidence that a physical inventory was taken is to be maintained. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 10)

INACTIVE FUND/CENTER

The Law Enforcement Training Board Fund/Center 3290/301100, Resurface EVOC, has been inactive since 2005 and carries a balance of \$272,420.25.

If a fund/center has been inactive for a period of two or more years, the agency should contact the Budget Agency as to the continued need for any inactive funds on hand. When a fund/center is no longer necessary, contact your budget analyst concerning the elimination of the remaining balance. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 2)

LAW ENFORCEMENT TRAINING BOARD
EXIT CONFERENCE

The contents of this report were discussed on June 18, 2008, with Rusty K. Goodpaster, Executive Director; Michael Lindsay, Deputy Director; and Kathy Long, Director of Support Services. The official response has been made a part of this report and may be found on pages 6 and 7.



Law Enforcement Training Board

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July 11, 2008

TO: Bruce Hartman, State Examiner
State Board of Accounts

FROM: Rusty K. Goodpaster, Executive Director *RG*
Law Enforcement Training Board
Indiana Law Enforcement Academy

SUBJECT: Response to Recent Audit/Review

Listed below are explanations regarding the review comments dated April 30, 2008:

SDO Advance Reconciliations - Due to several position changes, the reconciliations were not done monthly as required. The current SDO Clerk is doing monthly reconciliations and is working with our Accountant to resolve the issue of the \$900+ balance error. We will send the explanation as soon as this is resolved.

SDO Advance - In addition, the current SDO Clerk is in the process of bringing all SDO reimbursement records up to date. In addition, she is now conducting monthly reimbursements.

We are also in the process of closing out most of our SDO accounts, upon the recommendation of PeopleSoft officials and will be setting up new specific procedures for any SDO account we may keep.

Fixed Asset Inventory - The current Fixed Asset Clerk is in the process of updating the fixed asset report and entering into PeopleSoft. Once this is accomplished, we will be conducting a physical inventory at the end of each fiscal year. For 2008, we will conduct the physical inventory in September.

"For All the People"

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ACADEMY

Inactive Fund/Center – As explained during the audit, we were hoping to apply the balance of \$272,420.25 to upgrades for our EVO facility. However, we have discovered that this amount will not begin to supply the funds needed. Therefore, we are planning on applying this balance towards the replacement of new dormitory room heating/cooling units. Our Physical Plant Director is currently working with Dept. of Public Works to obtain estimates, etc. Once that is done, we will process the paperwork to transfer this balance into that project.

If you have any questions, please contact Kathy Long at 317/837-3242.

Thank you.

RKG:kl