

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

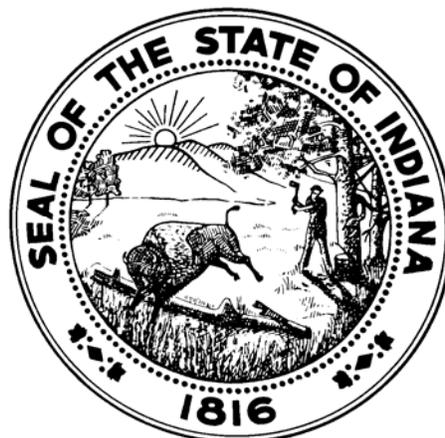
REVIEW REPORT

OF

MIAMI CORRECTIONAL FACILITY

STATE OF INDIANA

October 1, 2002 to March 31, 2006



FILED

08/14/2006

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Evelyn Ridley-Turner J. David Donahue	02-01-02 to 01-09-05 01-10-05 to 01-11-09
Superintendent, Miami Correctional Facility	Stanley Knight John R. Vannatta Michael Osburn Walter E. Martin	09-30-02 to 10-12-03 10-13-03 to 04-07-06 04-08-06 to 05-29-06 05-30-06 to 06-30-07



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE MIAMI CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Miami Correctional Facility for the period of October 1, 2002 to March 31, 2006. The Miami Correctional Facility'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 Miami Correctional Facility 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 10, 2006

MIAMI CORRECTIONAL FACILITY
REVIEW COMMENT

MOTOR POOL LOGS

We noted that State Form 13696, Report of Vehicle Mileage and Costs, was not consistently completed as to beginning and ending mileage, drivers initials or signature, or gasoline and maintenance costs.

An agency must submit the completed Report of Vehicle Mileage and Costs (State Form 13696) to State Motor Pool at the end of each month. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 11)

MIAMI CORRECTIONAL FACILITY
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2006, with Walter E. Martin, Superintendent; and Carmen Babb, Business Administrator. The officials concurred with our finding.