

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

REVIEW REPORT  
OF  
DEPARTMENT OF LABOR  
STATE OF INDIANA  
April 1, 2004 to June 30, 2006



**FILED**  
09/15/2006



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AGENCY OFFICIALS

Office

Official

Term

Commissioner

Nancy Guyott  
Miguel Rivera

01-13-03 to 01-09-05  
01-10-05 to 01-11-09



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE DEPARTMENT OF LABOR

We have reviewed the receipts, disbursements, and assets of the Department of Labor for the period of April 1, 2004 to June 30, 2006. The Department of Labor'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 Department of Labor 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.

STATE BOARD OF ACCOUNTS

July 25, 2006

DEPARTMENT OF LABOR  
EXIT CONFERENCE

The contents of this report were discussed on September 7, 2006, with Miguel Rivera, Commissioner; Yalonda McTush, Executive Director of Operations; and Ambat Babu, Controller. Our report disclosed no material items that warrant comment at this time.