

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

REVIEW REPORT
OF
FORT WAYNE JUVENILE CORRECTIONAL FACILITY
STATE OF INDIANA
January 1, 2001 to September 27, 2005



FILED
10/05/2007

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	Evelyn Ridley-Turner J. David Donahue	02-01-01 to 01-09-05 01-10-05 to 01-11-09
Superintendent	Kristina Mayfield Phil Gibson	01-01-01 to 01-15-04 01-16-04 to 05-20-05
Regional Finance Director	Kelley Kitchen	01-22-01 to 06-30-08



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE FORT WAYNE JUVENILE CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Fort Wayne Juvenile Correctional Facility for the period of January 1, 2001 to September 27, 2005. The Fort Wayne Juvenile 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 Fort Wayne Juvenile 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.

STATE BOARD OF ACCOUNTS

February 22, 2007

NOTE TO INDEPENDENT ACCOUNTANT'S REPORT

The Fort Wayne Juvenile Correctional Facility was closed in 2005. The offenders were all placed in other facilities by April 30, 2005. The Superintendent ceased his duties on May 20, 2005; however, the responsibility for the funds and all the records were transferred to the staff working at the Northeast Juvenile Correctional Facility. The SDO Account was closed in February 2006 and the fund balance of \$10,000 was remitted the Auditor of State. The Recreation Fund was closed on September 27, 2005, and the fund balance of \$14,634.66 was transferred to the Northeast Juvenile Correctional Facility's Recreation Fund. The Trust Fund remains open with a balance of \$2,070.79 and will be transferred to the Attorney General after the completion of this audit.

FORT WAYNE JUVENILE CORRECTIONAL FACILITY
EXIT CONFERENCE

The contents of this report were discussed on February 22, 2007, with Kelley Kitchen, Regional Finance Director; David Hartzler, Superintendent of Northeast Juvenile Correctional Facility; and Rosey Burton, Accountant 1.