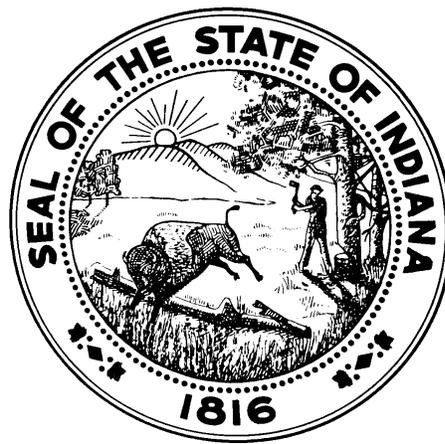


**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

REVIEW REPORT
OF
INDIANA SCHOOL FOR THE DEAF
STATE OF INDIANA
June 1, 2006 to April 30, 2008



FILED
08/13/2008

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Cynthia Lawrence (Interim) David Geeslin	02-05-05 to 06-30-06 07-01-06 to 06-30-09
Board President	Scott Jenson	09-01-99 to 08-31-11



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA SCHOOL FOR THE DEAF

We have reviewed the receipts, disbursements, and assets of the Indiana School for the Deaf for the period of June 1, 2006 to April 30, 2008. The Indiana School for the Deaf'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 Indiana School for the Deaf 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

June 23, 2008

INDIANA SCHOOL FOR THE DEAF
REVIEW COMMENTS
APRIL 30, 2008

ATTENDANCE REPORTS

As stated in our prior Report B27887, we observed that employee attendance reports were frequently signed and dated prior to the last day worked.

Employee attendance reports should not be signed, dated or approved prior to the last day worked in a pay period. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 9)

RECREATION FUND FINANCIAL STATEMENTS

As stated in our prior three reports, (most recently B27887 and B18682) the Indiana School for the Deaf did not prepare the monthly financial statements for the Recreation Fund.

Institutions should have internal controls in effect which provide reasonable assurance regarding reliability of financial information and records. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 13)

INDIANA SCHOOL FOR THE DEAF
EXIT CONFERENCE

The contents of this report were discussed on July 28, 2008, with Rose Hemmelgarn, Director of Operations; and Paul Wood, Business Administrator. The official response has been made a part of this report and may be found on page 6.

Indiana School for the Deaf

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To: Bruce Hartman, State Examiner
State Board of Accounts

From: Dr. David Geeslin 
Superintendent/CEO

Date: July 31, 2008

Subject: Official Response to Review Report

This response is in regards to the Review Audit performed for the review period of June 1, 2006 to April 30, 2008.

Attendance reports will be reviewed each pay period for accuracy and compliance. Attendance reports will not be accepted without signatures or with an incorrect date.

The recreation fund has been reconciled monthly but the monthly financial statements were not completed in the format required by SBOA. ISD will continue to review this reports and attempt to create a report in the desired format using existing software.

Thank you for your assistance in this matter. Please feel free to contact my office if you have additional questions or concerns.

The Indiana School for the Deaf Community promotes academic and social excellence for Deaf and Hard of Hearing students through a Bilingual/Bicultural environment.