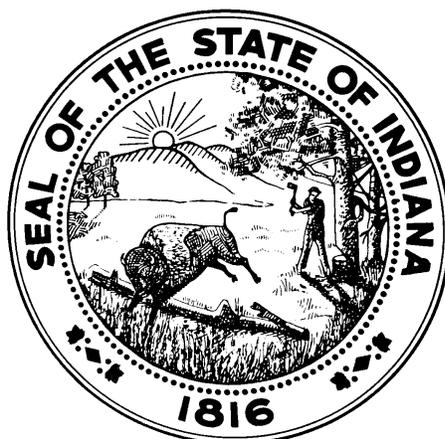


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REVIEW REPORT
OF
INDIANA PUBLIC DEFENDER COUNCIL
STATE OF INDIANA
July 1, 2006 to June 30, 2008



FILED
09/22/2008

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Larry Landis	07-01-06 to 06-30-09
Chairperson	Doug Garner Dave Hennessey	09-25-04 to 01-18-07 01-19-07 to 01-19-09



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA PUBLIC DEFENDER COUNCIL

We have reviewed the receipts, disbursements, and assets of the Indiana Public Defender Council for the period of July 1, 2006 to June 30, 2008. The Indiana Public Defender Council'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 Public Defender Council 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 17, 2008

INDIANA PUBLIC DEFENDER COUNCIL
REVIEW COMMENTS
June 30, 2008

SDO ADVANCE

The Special Disbursing Officer Fund (SDO) advance for the Indiana Public Defender Council was not turned over, or reimbursed completely, for several months.

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

USE OF UNAPPROVED FORM

As noted in the prior Report B27894, the Indiana Public Defender Council (IPDC) used a form which has not been approved by the State Board of Accounts. The form is used by the agency to issue receipts for registration fees for seminars hosted by the IPDC.

Indiana Code 5-11-1-2(a) states: ". . . The state board of accounts shall formulate or approve all statements and reports necessary for the internal administration of the office to which the statements and reports pertain. . . ."

INDIANA PUBLIC DEFENDER COUNCIL
EXIT CONFERENCE

The contents of this report were discussed on August 28, 2008, with Larry Landis, Executive Director.