

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

REVIEW REPORT
OF
INTEGRATED PUBLIC SAFETY COMMISSION
STATE OF INDIANA

April 1, 2006 to April 30, 2008



FILED
09/22/2008

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AGENCY OFFICIAL

Office

Official

Term

Implementation Director

David C. Smith

07-01-05 to 6-30-09



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INTEGRATED PUBLIC SAFETY COMMISSION

We have reviewed the receipts, disbursements, and assets of the Integrated Public Safety Commission for the period of April 1, 2006 to April 30, 2008. Integrated Public Safety Commission'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 Integrated Public Safety Commission are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, and applicable laws and regulations, except as stated in the review comments.

STATE BOARD OF ACCOUNTS

June 5, 2008

INTEGRATED PUBLIC SAFETY COMMISSION
REVIEW COMMENTS
APRIL 30, 2008

ATTENDANCE REPORTS

During our testing of the Integrated Public Safety Commission payroll, we observed that, for one pay period, 50% of the employee attendance reports were signed and/or dated prior to the last day worked and 20% had been submitted without supervisory approval. Another pay period had 10% of the employee attendance reports signed and/or dated prior to the last day worked, and 20% did not include supervisory approval signatures.

The attendance report is to be completed accurately, and be signed and dated by the employee. After being completed by the employee, the attendance report should be reviewed, signed, and dated by the immediate supervisor of the employee, or by another designated individual who has knowledge of the employee's attendance. 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)

SDO ADVANCE

The Special Disbursing Officer Fund (SDO) advance for the Integrated Public Safety Commission was not turned over, or reimbursed completely for the period of September 2007 through April 2008.

If a 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)

SDO FUND RECONCILIATION

As stated in prior report B27456, the Integrated Public Safety Commission's Special Disbursing Officer Fund (SDO) did not reconcile to the amount advanced. Currently, the fund is \$1,376.86 more than the amount needed to balance to the advance.

At all times, the unreimbursed disbursements plus any advances to office cash or subsidiary checking accounts plus the SDO checking account balance must equal the local purchase advance. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 7)

SEGREGATION OF DUTIES

As stated in prior Report B27456, we found that segregation of duties at the Integrated Public Safety Commission was not adequate. We again found that the SDO officer performs all SDO duties without any documented review by another agency employee to verify the SDO advance is being properly handled.

Each agency, department, institution or office should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements' objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and forms of information processing are part of an internal control system. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 1)

INTEGRATED PUBLIC SAFETY COMMISSION
EXIT CONFERENCE

The contents of this report were discussed on July 21, 2008, with David C. Smith, Implementation Director. The official response has been made a part of this report and may be found on page 6.



Project Hoosier SAFE-T

Jeanne Corder, Comptroller

August 28, 2008

Dear Sir or Madam:

Please accept this letter in response to the findings in the Integrated Public Safety Commission Audit for the period April 2006 through March 2008.

In the matter of A-4's being signed prior to the end of the pay period, IPSC understands that the requirements are to sign on the last day of the pay period or later. IPSC management understands and will take the appropriate actions to secure signatures at the appropriate time.

In the matter of the SDO reconciliations, IPSC management understands that additional controls and reconciliation processes are necessary and has taken steps to implement the changes required. Additionally, the SDO will be decreased to \$1500.00.

Sincerely,

Jeanne E. Corder
Comptroller

Cc: David C. Smith

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