

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

REVIEW REPORT

OF

SOUTH BEND JUVENILE CORRECTIONAL FACILITY

STATE OF INDIANA

July 1, 2007 to June 30, 2010



**FILED**  
09/22/2010



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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	J. David Donahue E. Buss	01-10-05 to 01-01-09 08-01-08 to 01-13-13
Superintendent	Dawn Buss Esa Ehmen-Krause	04-11-05 to 06-30-08 07-01-08 to 06-30-11
Regional Finance Director	Kellie Kitchen Carmen Babb	01-22-01 to 07-20-08 07-21-08 to 06-30-11



**STATE OF INDIANA**  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE SOUTH BEND JUVENILE CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the South Bend Juvenile Correctional Facility for the period of July 1, 2007 to June 30, 2010. South Bend 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 South Bend 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 (except as stated in the review comments).

STATE BOARD OF ACCOUNTS

August 26, 2010

SOUTH BEND JUVENILE CORRECTIONAL FACILITY  
REVIEW COMMENT

ATTENDANCE REPORTS

During our review of attendance reports we noted several instances in which attendance reports were not signed by the employee and/or the immediate supervisor.

Employee attendance reports should be signed and dated by the employee. After being signed by the employee the attendance report should be reviewed, signed and dated by the immediate supervisor. (Accounting and Uniform Compliance Guidelines Manual for State Quasi Agencies, 9.4.1.1)

SOUTH BEND JUVENILE CORRECTIONAL FACILITY  
EXIT CONFERENCE

The contents of this report were discussed on August 26, 2010, with Esa Ehmen-Krause, Superintendent, and Carmen Babb, Regional Finance Director. The officials concurred with our finding.