

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

REVIEW REPORT  
OF  
THE COMMISSION ON PROPRIETARY EDUCATION  
STATE OF INDIANA

November 16, 2007 to February 28, 2011



**FILED**  
05/05/2011



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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chair of the Commission	Sue Uhl	09-04-07 to 08-31-11
Commissioner	David Reynolds (Interim)	11-16-07 to 01-11-08
	Jodi White (Interim)	01-12-08 to 12-09-08
	Claudia Braman	12-10-08 to 01-13-13



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA COMMISSION ON PROPRIETARY EDUCATION

We have reviewed the receipts, disbursements, and assets of the Commission on Proprietary Education for the period of November 16, 2007 to February 28, 2011. The Commission on Proprietary Education'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 Commission on Proprietary Education 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.

STATE BOARD OF ACCOUNTS

March 29, 2011

THE COMMISSION ON PROPRIETARY EDUCATION  
EXIT CONFERENCE

The contents of this report were discussed on April 18, 2011, with Claudia Braman, Commissioner; and Jennifer Arnold-LaFlower, Financial Services Director. Our report disclosed no items that warrant comment at this time.