

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

REVIEW REPORT
OF

WESTVILLE CORRECTIONAL FACILITY
DEPARTMENT OF CORRECTION
STATE OF INDIANA

July 1, 2008 to June 30, 2011



FILED
09/12/2011

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Department of Correction	J. David Donahue	01-10-05 to 07-31-08
	Edwin G. Buss	08-01-08 to 01-16-11
	Bruce Lemmon	01-17-11 to 01-13-13
Superintendent	William K. Wilson	07-01-08 to 02-27-10
	Mark Levenhagen	02-28-10 to 06-30-12
Fiscal Supervisor	Sue Rohrer	07-02-08 to 05-31-11
	Tammy Wroblewski	06-01-11 to 06-30-12



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF WESTVILLE CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Westville Correctional Facility for the period of July 1, 2008 to June 30, 2011. Westville 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 Westville 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.

STATE BOARD OF ACCOUNTS

August 17, 2011

WESTVILLE CORRECTIONAL FACILITY
EXIT CONFERENCE

The contents of this report were discussed on August 17, 2011, with Tammy Wroblewski, Fiscal Supervisor, and Mark Levenhagen, Superintendent. Our review disclosed no material items that warrant comment at this time.