

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

REVIEW REPORT  
OF

GOVERNOR'S COUNCIL FOR  
PEOPLE WITH DISABILITIES  
STATE OF INDIANA

October 1, 2008 to February 29, 2012



**FILED**  
04/27/2012



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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Suellen Jackson-Boner	07-01-06 to 01-13-13
Chairperson	Steve Tilden	07-08-08 to 09-30-12



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE GOVERNOR'S COUNCIL FOR PEOPLE WITH DISABILITIES

We have reviewed the activities related to the receipts, disbursements, and assets of the Governor's Council for People with Disabilities for the period of October 1, 2008 to February 29, 2012. The Governor's Council for People with Disabilities 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. Federal programs are included in the scope of our statewide single audits as reflected in the Statewide Single Audit Reports.

Based on our review, nothing came to our attention that caused us to believe that the activities related to the receipts, disbursements, and assets of the Governor's Council for People with Disabilities 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.

The Governor's Council for People with Disabilities' response to the Review Comments identified in our review is described in the accompanying section of the report entitled Official Response. We did not review the Governor's Council for People with Disabilities' response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Governor's Council for People with Disabilities' management, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office reviewed.

STATE BOARD OF ACCOUNTS

March 21, 2012

GOVERNOR'S COUNCIL FOR PEOPLE WITH DISABILITIES  
REVIEW COMMENTS  
February 29, 2012

***SDO ADVANCE***

As stated in prior Report B34034, the Special Disbursing Officer Fund (SDO) advance for the Governor's Council for People with Disabilities was not turned over, or reimbursed completely, for several months.

If an agency is not using the total SDO advance within one or two months, the SDO advance is too large and should be reduced. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 6.4.10.6)

***SDO ADVANCE RECONCILIATIONS***

The Governors Council for People with Disabilities has not performed reconciliations of its Special Disbursing Officer (SDO) advance.

At least monthly, the following reconciliation must be performed for the SDO fund: Reconciliation of the SDO LPN advance to the ENCOMPASS check register balance. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 6.4.10.10.8)

GOVERNOR'S COUNCIL FOR PEOPLE WITH DISABILITIES  
EXIT CONFERENCE

The contents of this report were discussed on April 16, 2012, with Suellen Jackson-Boner, Executive Director. The official response has been made a part of this report and may be found on page 6.



## Indiana Governor's Council for People with Disabilities

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April 18, 2012

State Board of Accounts  
302 Washington St. Room E418  
Indianapolis, Indiana 46204-2765

I appreciate the thorough review that was conducted by your Field Examiner Mr. John Jacob. Mr. Jacob was very professional in his conduct and provided helpful information.

With regard to the finding The Special Disbursing Officer Fund advance for the Governor's Council for People with Disabilities was not turned over, or reimburse completely for several months.

The Council will take under advisement a reduction of the funds within this account. Prior to making a decision we will examine all transactions and factors that impact the account to determine our best course in terms of a modification.

#### SDO Advance Reconciliations

The Council will as required perform a monthly reconciliation for the SDO fund LPN advance to the ENCOMPASS check register.

Thank you again for your support and assistance.

Sincerely,

Suellen Jackson-Boner  
Executive Director