

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

REVIEW REPORT  
OF  
INDIANA PROFESSIONAL LICENSING AGENCY

February 1, 2010 to March 31, 2012



**FILED**  
05/22/2012



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AGENCY OFFICIALS

Office

Official

Term

Executive Director

Frances L. Kelly

03-14-05 to 01-13-13



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA PROFESSIONAL LICENSING AGENCY

We have reviewed the activities related to the receipts, disbursements, and assets of the Indiana Professional Licensing Agency for the period of February 1, 2010 to March 31, 2012. The Indiana Professional Licensing Agency'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. 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 Indiana Professional Licensing Agency 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.

The Indiana Professional Licensing Agency's response to the Review Result and Comment identified in our review is described in the accompanying section of the report entitled Official Response. We did not examine the Indiana Professional Licensing Agency's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Indiana Professional Licensing Agency's 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 examined.

STATE BOARD OF ACCOUNTS

May 1, 2012

INDIANA PROFESSIONAL LICENSING AGENCY  
REVIEW RESULTS AND COMMENT  
MARCH 31, 2012

***CAPITAL ASSET INVENTORY***

As stated in our prior reports, most recent, (B37349 and B30046), we again observed that the capital asset inventory of the IPLA is not complete. Additionally, an annual physical inventory of assets owned has not been conducted. During our current review, we found that assets on the agency's asset listing before ENCOMPASS went live have not been added to ENCOMPASS.

Agency personnel are responsible for accountability for all assets under their control, including capital assets. Adequate asset management staff should be assigned to recording and maintaining, on the ENCOMPASS financial system, all capital assets with a cost greater than \$500. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 8.3)

Controls should be in effect to assure that additions, disposals, and transfers to other departments or agencies are recorded timely. Inventories of these assets should be performed each year in each department and compared to the ENCOMPASS listing. Results of inventories should be retained for audit purposes. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 8.3)

INDIANA PROFESSIONAL LICENSING AGENCY  
EXIT CONFERENCE

The contents of this report were discussed on May 7, 2012, with Frances L. Kelly, Executive Director. The official response has been made a part of this report and may be found on page 6.



**Office of the Executive Director**

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Governor Mitchell E. Daniels, Jr.

May 10, 2012

John Jacob  
Field Examiner  
State Board of Accounts  
302 W. Washington Street, Room E418  
Indianapolis, IN 46204-2765

RE: IPLA response to review results and comments of 2012 audit

Dear Mr. Jacob,

Thank you for meeting with me and our comptroller, Maureen Bennett, to discuss the findings of our recently concluded audit. The purpose of this communication is to briefly comment regarding the one comment brought forth by the review.

Capital Asset Inventory

During the audit it was brought to our attention that the full agency inventory and the qualifying asset inventory had not been completed. The delay in the inventories was due to some space reconfigurations with the agency. Those reconfigurations have been recently completed and the inventories are underway.

The full agency inventory will be completed no later than June 30. The qualifying asset inventory will be completed by May 18.

If you have any additional concerns or comments regarding the audit period, please do not hesitate to let me know.

Sincerely,

Frances  
Kelly

Digitally signed by Frances Kelly  
DN: cn=Frances Kelly, c=US,  
o=IPLA, email=fkelly@pla.in.gov  
Date: 2012.05.10 14:19:43  
-04'00'

Frances L. Kelly  
Executive Director