

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

REVIEW REPORT

OF

INDIANA STATE SENATE

July 1, 2008 to April 30, 2012



FILED
07/24/2012

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AGENCY OFFICIALS

Office

Official

Term

President Pro Tempore

David C. Long

11-22-06 to 11-19-12



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AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA STATE SENATE

We have reviewed the activities related to the receipts, disbursements, and assets of the Indiana State Senate for the period of July 1, 2008 to April 30, 2012. Indiana State Senate'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 State Senate 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, except as stated in the review comment.

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

This report is intended solely for the information and use of the Indiana State Senate's management and others within the entity, 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

May 29, 2012

INDIANA STATE SENATE
REVIEW COMMENT
APRIL 30, 2012

DAILY DEPOSITS

The Indiana Senate did not deposit receipts the business day after the receipts exceeded \$100.

Indiana Code 5-13-6-1(g) states:

"An office of the legislative branch of state government is not required to deposit funds on the business day following receipt if the funds on hand do not exceed one hundred dollars (\$100). However, the office must deposit the funds on hand not later than the business day following the day that the funds exceed one hundred dollars (\$100)."

INDIANA STATE SENATE
EXIT CONFERENCE

The contents of this report were discussed on July, 9, 2012, with Jeff Papa, Chief of Staff/Chief Counsel, and Candace Smith, Senate Bookkeeper. The official response has been made a part of this report and may be found on page 6.



State of Indiana

Senate

Jeff Papa
Chief of Staff/Chief Legal Counsel
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Date: July 13, 2012
To: State Board of Accounts
Re: Audit 2012

The person who had the responsibility of inputting ROCs resigned unexpectedly. We had difficulty scheduling the required training for a temporary replacement. All funds are accounted for and were secure at all times. A full-time replacement has been hired and trained. The Senate is developing a plan to train additional back-up personnel on this task so the situation will not reoccur.

A handwritten signature in cursive script that reads "Jeff Papa".