

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

REVIEW REPORT
OF
INDIANA STATE BOARD OF ANIMAL HEALTH
April 1, 2010 to May 31, 2012



FILED
08/09/2012

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
State Veterinarian	Dr. Bret D. Marsh	01-01-94 to 01-13-13
Board Chairman	Dr. John E. Baker Dr. Lawrence Stauffer	04-01-09 to 04-10-12 04-11-12 to 03-31-13



STATE OF INDIANA
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA STATE BOARD OF ANIMAL HEALTH

We have reviewed the activities related to the receipts, disbursements, and assets of the Indiana State Board of Animal Health for the period of April 1, 2010 to May 31, 2012. Indiana State Board of Animal Health'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 Board of Animal Health 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 (except as stated in the review comment).

This report is intended solely for the information and use of the Indiana State Board of Animal Health's management, Board, 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

July 5, 2012

INDIANA STATE BOARD OF ANIMAL HEALTH
REVIEW COMMENTS
May 31, 2012

CAPITAL ASSETS

Surplus fixed assets are not consistently being recorded as disposed in Encompass in a timely manner.

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. Assets are automatically capitalized upon approval by either the BU approver or AOS approver. Controls should be in effect to assure that additions, disposals, and transfers to other departments or agencies are recorded timely. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 8.3)

INDIANA STATE BOARD OF ANIMAL HEALTH
EXIT CONFERENCE

The contents of this report were discussed on July 25, 2012, with Doug Metcalf, Chief of Staff, and Debra Rosemeyer, Finance Director.