

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

REVIEW REPORT

OF

DEPARTMENT OF CORRECTION

STATE OF INDIANA

February 1, 2012 to December 31, 2013



FILED
09/05/2014

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AGENCY OFFICIALS

Office

Official

Term

Commissioner, Indiana
Department of Correction

Bruce Lemmon

01-01-12 to 01-09-17



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE DEPARTMENT OF CORRECTION

We have reviewed the activities related to the receipts, disbursements, and assets of the Department of Correction for the period of February 1, 2012 to December 31, 2013. The Department of Correction'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 Department of Correction 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.

This report is intended solely for the information and use of the Department of Correction'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 Indiana State Board of Accounts and of the office reviewed.

STATE BOARD OF ACCOUNTS

July 8, 2014

DEPARTMENT OF CORRECTION
EXIT CONFERENCE

The contents of this report were provided on July 8, 2014, via email, to Bruce Lemmon, Commissioner, and Andrew Pritchard, Chief Financial Officer. Our report disclosed no material items that warrant comment at this time.