

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
March 1, 2012 to December 31, 2013



FILED
10/17/2014

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Suellen Jackson-Boner	06-23-80 to 01-08-17
Chairperson	Steve Tilden Katrina Gossett	07-08-08 to 06-09-14 06-10-14 to 12-31-14



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 March 1, 2012 to December 31, 2013. 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, except as stated in the review comment.

The Governor's Council for People with Disabilities' 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 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 Board of Directors, 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

September 10, 2014

GOVERNOR'S COUNCIL FOR PEOPLE WITH DISABILITIES
REVIEW COMMENT

SDO ADVANCE

As stated in the prior report, 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. During the 22 month review period ending December 31, 2013, \$2,029.29 of the \$8,000.00 advance was reimbursed completely.

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)

GOVERNOR'S COUNCIL FOR PEOPLE WITH DISABILITIES
EXIT CONFERENCE

The contents of this report were discussed on September 10, 2014, with Suellen Jackson-Boner, Executive Director, and James Geswein, Chief Financial Officer.



Indiana Governor's Council for People with Disabilities

Indiana Government Center South, Room E145 • 402 West Washington Street • Indianapolis, Indiana 46204-2821
(317) 232-7770 • 233-3712 Fax

September 17, 2014

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

I appreciate the thorough review that was conducted by Field Examiner Ms. Hope Geer.

Ms. Geer was very professional in her conduct and provided helpful information.

I am responding 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 has opted out of the use of the P Card at this time and has retained the SDO account as a viable alternative. As a result of this finding we will continue to monitor the usage of the SDO account and the rate of turnover. We 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.

Thank you again for your support and assistance.

Sincerely,

Suellen Jackson-Boner
Executive Director