

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

REVIEW REPORT  
OF  
COMMISSION FOR HIGHER EDUCATION  
STATE OF INDIANA  
March 1, 2012 to December 31, 2013



**FILED**  
12/04/2014



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AGENCY OFFICIAL

Office

Official

Term

Commissioner

Teresa Lubbers

07-07-09 to 06-30-15



**STATE OF INDIANA**  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE COMMISSION FOR HIGHER EDUCATION

We have reviewed the activities related to the receipts, disbursements, and assets of the Commission for Higher Education for the period of March 1, 2012 to December 31, 2013. The Commission for Higher Education'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 Commission for Higher Education 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 Commission for Higher Education'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

October 22, 2014

COMMISSION FOR HIGHER EDUCATION  
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2014, with Teresa Lubbers, Commissioner; Matt Hawkins, Associate Commissioner and Chief Financial Officer; and Dominick Chase, Senior Financial Analyst.