

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

REVIEW REPORT
OF
SILVERCREST CHILDREN'S DEVELOPMENT CENTER
INDIANA STATE DEPARTMENT OF HEALTH
STATE OF INDIANA
December 1, 2003 to May 23, 2006



FILED
7/7/06

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana State Department of Health	Gregory Wilson, M.D.	02-12-01 to 01-10-05
	Judith A. Monroe, M.D.	01-11-05 to 01-10-09
Superintendent	Dennis J. Tomasallo	07-01-03 to 07-29-05
	Lynne Hawkins (Acting)	07-30-05 to 05-12-06
	Vacant	05-13-06 to 05-23-06



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF SILVERCREST CHILDREN'S DEVELOPMENT CENTER

We have reviewed the receipts, disbursements, and assets of the Silvercrest Children's Development Center, for the period of December 1, 2003 to May 23, 2006. Silvercrest Children's Development Center'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.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Silvercrest Children's Development Center, 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 comments.

STATE BOARD OF ACCOUNTS

May 25, 2006

SILVERCREST CHILDREN'S DEVELOPMENT CENTER
REVIEW COMMENT
May 23, 2006

FACILITY CLOSED

The Silverfest Children's Development Center closed effective May 23, 2006. This is the final review report for the facility.

SILVERCREST CHILDREN'S DEVELOPMENT CENTER
EXIT CONFERENCE

The contents of this report were discussed on June 6, 2006, with Sharon Griffin, former Business Manager, and Lance Rhodes, Assistant Commissioner, Indiana State Department of Health-Operational Services. Our report disclosed no material items that warrant comment at this time.