

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

REVIEW REPORT
OF
FORT WAYNE STATE DEVELOPMENTAL CENTER
STATE OF INDIANA
July 1, 2004 to December 31, 2005



FILED
7/31/06

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Secretary of Family and Social Services Administration	Cheryl Sullivan Venita Moore (interim) E. Mitchell Roob, Jr.	10-20-03 to 12-17-04 12-18-04 to 01-09-05 01-10-05 to 01-11-09
Superintendent	Dan Mohnke Position Vacant	07-01-04 to 05-10-05 05-11-05 to 12-31-05
Business Administrator	Helen Croley-Barger	07-01-04 to 12-31-05



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE FORT WAYNE STATE DEVELOPMENTAL CENTER

We have reviewed the receipts, disbursements, and assets of the Fort Wayne State Developmental Center for the period of July 1, 2004 to December 31, 2005. The Fort Wayne State Developmental 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 Fort Wayne State Developmental 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.

STATE BOARD OF ACCOUNTS

June 28, 2006

NOTE TO INDEPENDENT ACCOUNTANT'S REPORT

The Fort Wayne State Developmental Center, formerly a state run agency established to care for the mentally handicapped, was outsourced to Liberty of Indiana Corporation (Liberty), a healthcare management company. The transition occurred in two phases. A contract was signed with an effective date of August 1, 2005, for Liberty to put a director in place to manage the facility. On January 1, 2006, the second phase began whereby the state employees were turned over to Liberty and are now Liberty employees. This contract period ends December 31, 2007, when it is expected that the facility will close. Currently, there are approximately 150 residents which are gradually being placed into various group homes and health care facilities. The facility is trying to place all residents within the community by the projected close date.

FORT WAYNE STATE DEVELOPMENTAL CENTER
EXIT CONFERENCE

The contents of this report were discussed on June 28, 2006, with Helen Croley-Barger, Business Administrator; and Edwin Wright, Liberty Facility Director. Our report disclosed no material items that warrant comment at this time.