

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

REVIEW REPORT  
OF  
MADISON CORRECTIONAL FACILITY  
STATE OF INDIANA  
October 1, 2003 to May 31, 2006



**FILED**  
08/14/2006



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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	Evelyn Ridley-Turner J. David Donahue	02-01-01 to 01-09-05 01-10-05 to 01-11-09
Superintendent, Madison Correctional Facility	Rodger M. McKinley Doris L. Parlette	10-01-03 to 04-23-05 04-24-05 to 06-30-07



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE MADISON CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Madison Correctional Facility for the period of October 1, 2003 to May 31, 2006. The Madison Correctional Facility'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 Madison Correctional Facility 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 29, 2006

MADISON CORRECTIONAL FACILITY  
EXIT CONFERENCE

The contents of this report were discussed on June 29, 2006, with Rodger M. McKinley, Assistant Superintendent. Our report disclosed no material items that warrant comment at this time.