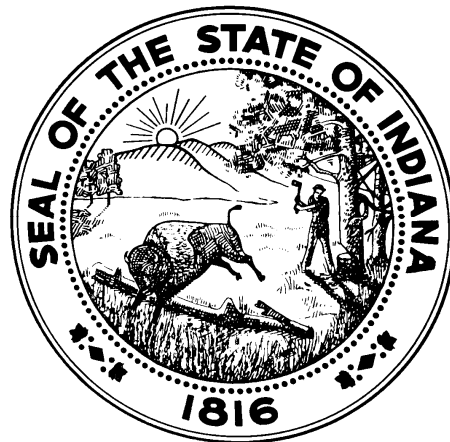


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REVIEW REPORT
OF
NORTH CENTRAL JUVENILE CORRECTIONAL FACILITY
STATE OF INDIANA
July 1, 2005 to June 30, 2007



FILED
01/25/2008

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	J. David Donahue	01-10-05 to 01-11-09
Superintendent	D. Bruce Jordan Kellie Whitcomb	07-01-05 to 07-31-05 08-01-05 to 06-30-08



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE NORTH CENTRAL JUVENILE CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the North Central Juvenile Correctional Facility for the period of July 1, 2005 to June 30, 2007. The North Central Juvenile 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 North Central Juvenile 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, except as stated in the review comments.

STATE BOARD OF ACCOUNTS

December 17, 2007

NORTH CENTRAL JUVENILE CORRECTIONAL FACILITY
REVIEW COMMENTS

ATTENDANCE REPORTS

We observed that of 20 employee attendance reports reviewed, 3 were not signed and dated by a supervisor.

After being completed by the employee, the attendance report should be reviewed, signed, and dated by the immediate supervisor of the employee, or by another designated individual who has knowledge of the employee's attendance. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 9)

FACILITES MERGED

The North Central Juvenile Correctional Facility was merged with the Logansport Juvenile Correctional Facility effective July 1, 2007, and became one facility known as Logansport Juvenile Correctional Facility.

NORTH CENTRAL JUVENILE CORRECTIONAL FACILITY
EXIT CONFERENCE

The contents of this report were discussed on December 17, 2007, with Kellie Whitcomb, Superintendent. The official concurred with our findings.