

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

REVIEW REPORT

OF

OFFICE OF FAITH-BASED AND COMMUNITY INITIATIVES

STATE OF INDIANA

April 1, 2006 to February 29, 2008



**FILED**  
04/28/2008



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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Paula Parker-Sawyers Carey W. Craig (Interim) Isaac Randolph, Jr.	01-10-05 to 02-22-08 02-23-08 to 03-23-08 03-24-08 to 01-11-09
Chairman of the Commission	David Reingold	06-01-05 to 08-31-08



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE OFFICE OF FAITH-BASED AND COMMUNITY INITIATIVES

We have reviewed the receipts, disbursements, and assets of the Office of Faith-Based and Community Initiatives for the period of April 1, 2006 to February 29, 2008. The Office of Faith-Based and Community Initiatives' 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 Office of Faith-Based and Community Initiatives 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

March 27, 2008

OFFICE OF FAITH-BASED AND COMMUNITY INITIATIVES  
REVIEW COMMENT  
February 29, 2008

ATTENDANCE REPORTS

During our review of two pay periods at the Office of Faith-Based and Community Initiatives, we observed that 5 out of 10 (50%) of the employee attendance reports were signed and/or dated prior to the last day worked during 1 pay period and 6 out of 10 (60%) of employee attendance reports had been submitted without supervisory approval signatures for the other pay period.

The attendance report is to be completed accurately, and be signed and dated by the employee. 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. Employee attendance reports should not be signed, dated or approved prior to the last day worked in a pay period. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Chapter 9)

OFFICE OF FAITH-BASED AND COMMUNITY INITIATIVES  
EXIT CONFERENCE

The contents of this report were discussed on April 15, 2008, with Isaac Randolph, Jr., Executive Director; and Carey W. Craig, Interim Executive Director. The officials concurred with our finding.

The contents of this report were also provided by email on April 15, 2008, to Paula Parker-Sawyers, former Executive Director. She concurred with our finding.