

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

REVIEW REPORT

OF

OFFICE OF ENVIRONMENTAL ADJUDICATION

STATE OF INDIANA

April 1, 2006 to February 29, 2008



**FILED**  
05/08/2008



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Agency Officials .....	2
Independent Accountant's Report.....	3
Review Comment: Fixed Asset Inventory .....	4
Exit Conference.....	5

AGENCY OFFICIALS

Office

Official

Term

Director

Mary Davidsen

01-10-05 to 01-11-09



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE OFFICE OF ENVIRONMENTAL ADJUDICATION

We have reviewed the receipts, disbursements, and assets of the Office of Environmental Adjudication for the period of April 1, 2006 to February 29, 2008. The Office of Environmental Adjudication'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 Office of Environmental Adjudication are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, and applicable laws and regulations, except as stated in the review comments.

STATE BOARD OF ACCOUNTS

April 17, 2008

OFFICE OF ENVIRONMENTAL ADJUDICATION  
REVIEW COMMENT  
February 29, 2008

FIXED ASSET INVENTORY

The Office of Environmental Adjudication's inventory listing of fixed assets is incomplete.

Assets costing more than \$500 must be maintained on an asset control system at the agency and should include certain details, including acquisition date, acquisition cost, asset serial number, assigned tag number, and fund number. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 10)

OFFICE OF ENVIRONMENTAL ADJUDICATION  
EXIT CONFERENCE

The contents of this report were discussed on April 24, 2008, with Mary Davidsen, Director. The official concurred with our finding.