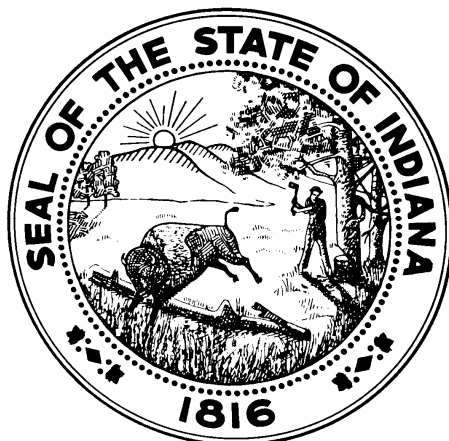


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REVIEW REPORT
OF
BRANCHVILLE CORRECTIONAL FACILITY
STATE OF INDIANA
September 1, 2006 to July 31, 2008



FILED
11/17/2008

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Corrections	J. David Donahue Edwin D. Buss	01-10-05 to 07-31-08 08-01-08 to 01-11-09
Superintendent	Gil Peters	06-12-06 to 06-30-09



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE BRANCHVILLE CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Branchville Correctional Facility for the period of September 1, 2006 to July 31, 2008. The Branchville 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 Branchville 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

September 9, 2008

BRANCHVILLE CORRECTIONAL FACILITY
EXIT CONFERENCE

The contents of this report were discussed on September 9, 2008, with Gil Peters, Superintendent; and Dennis Hasting, Accountant. Our report disclosed no material items that warrant comment at this time.