

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

REVIEW REPORT  
OF  
PENDLETON CORRECTIONAL FACILITY  
STATE OF INDIANA  
May 1, 2006 to June 30, 2008



**FILED**  
11/17/2008



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Agency Officials .....	2
Independent Accountant's Report.....	3
Review Comments:	
Trust Fund:	
Unclaimed Property.....	4
Outstanding Checks.....	4
Exit Conference.....	5
Official Response .....	6

AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	J. David Donahue	01-10-05 to 07-31-08
	Edwin Buss	08-01-08 to 01-11-09
Superintendent	Stanley D. Knight	04-11-05 to 03-21-08
	Kathy Griffin (Interim)	03-22-08 to 03-30-08
	Brett A. Mize	03-31-08 to 06-30-09



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE PENDLETON CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Pendleton Correctional Facility for the period of May 1, 2006 to June 30, 2008. Pendleton 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 Pendleton 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 and Quasi Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

July 24, 2008

PENDLETON CORRECTIONAL FACILITY  
REVIEW COMMENTS  
JUNE 30, 2008

TRUST FUND

Unclaimed Property

As of June 30, 2008, the Offender Trust System maintained at the Pendleton Correctional Facility had 70 inactive accounts that were inactive for more than one year. The balances of these accounts have not been sent to the respective offenders or forwarded to the Attorney General.

Indiana Code 32-34-1-20 provides that property becomes abandoned if held by the State or other government, governmental subdivision or agency, or public corporation or other public authority one (1) year after the property becomes distributable.

Indiana Codes 32-34-1-26 and 27 require a holder of property presumed abandoned and subject to custody as unclaimed property to report in writing and pay or deliver the property to the Attorney General.

Outstanding Checks

During our review of the Trust Fund at the Pendleton Correctional Facility, we found that the June 2008 outstanding checks list contained 162 checks which have been outstanding for more than one year after issued.

Indiana Code 32-34-1-20, 32-34-1-26, and 32-34-1-27 provide that Trust Fund checks which have been issued and are outstanding for one year after they were written are presumed to be abandoned and are to be remitted to the Attorney General's Office as unclaimed property.

PENDLETON CORRECTIONAL FACILITY  
EXIT CONFERENCE

The contents of this report were discussed on October 6, 2008, with Brett A. Mize, Superintendent; and Susan Van Hoy, Accountant I. The official response has been made a part of this report and may be found on page 6.

A copy of the draft report was mailed on October 6, 2008, to Stanley D. Knight, former Superintendent



**Mitchell E. Daniels, Jr.**  
Governor

**Edwin G. Buss**  
Commissioner

**PENDLETON CORRECTIONAL FACILITY**

4490 West Reformatory Road • Pendleton, Indiana 46064-9001  
Phone: (765) 778-2107 • Fax: (765) 778-3395

**Brett A. Mize**  
Superintendent

October 6, 2008

State Board of Accounts  
Bruce Hartman, State Examiner  
302 W. Washington Street, Rm. E418  
Indianapolis IN 46204

Dear Mr. Hartman:

In the review report for the Pendleton Correctional Facility from May 1, 2006 to June 30, 2008 two exceptions were indicated.

- As of June 30, 2008 the Offender Trust System maintained at the Pendleton Correctional Facility had 70 inactive accounts that were inactive for more than one year. These accounts have not been sent to the respective offenders or forwarded to the Attorney General.
- The June 2008 outstanding checks listed contained 162 checks which have been outstanding for more than one year after issued.

These two exceptions will be corrected on the report that will be sent to the Attorney General by November 1, 2008.

The above information is being submitted in response to the exit conference document.

*Brett A. Mize*

Brett A. Mize, Superintendent  
Pendleton Correctional Facility

CC: Edwin G. Buss, Commissioner  
Stanley Knight, Regional Director  
Joe Fistrovich, Chief Executive Finance & Performance  
Tina Little, Regional Finance Director



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Department of Correction • Indiana Government Center - South, Room E334 • 302 W. Washington Street • Indianapolis, Indiana 46204-2738  
Phone: (317) 232-5711 • Fax: (317) 232-6798 • Website: [www.in.gov/indcorrection/](http://www.in.gov/indcorrection/)

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