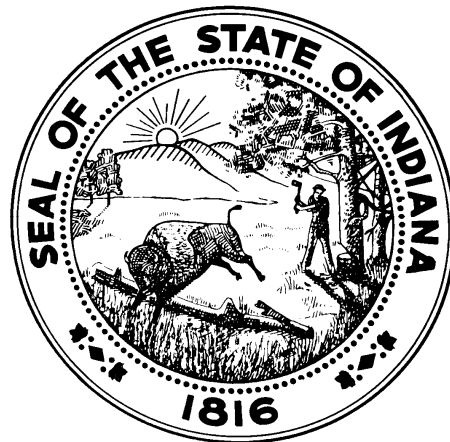


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REVIEW REPORT
OF

CAMP SUMMIT BOOT CAMP
DEPARTMENT OF CORRECTION
STATE OF INDIANA

July 1, 2006 to June 30, 2008



FILED
12/30/2008

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Department of Corrections	J. David Donahue	07-01-06 to 07-31-08
	Ed G. Buss	08-01-08 to 01-11-09
Superintendent	Mike Scott	07-01-06 to 06-30-09
Fiscal Supervisor	Sue Rohrer	07-01-06 to 11-30-06
	Carmen Babb (Interim)	12-01-06 to 11-17-07
	Jeffrey L. Dicken	11-18-07 to 06-30-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CAMP SUMMIT BOOT CAMP

We have reviewed the receipts, disbursements, and assets of the Camp Summit Boot Camp for the period of July 1, 2006 to June 30, 2008. Camp Summit Boot Camp'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 Camp Summit Boot Camp 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

October 30, 2008

CAMP SUMMIT BOOT CAMP
REVIEW COMMENTS
June 30, 2008

UNCLAIMED PROPERTY

As of June 30, 2008, the Boot Camp's Trust Fund had 59 checks that have been outstanding for over one year which total \$785.02.

On September 11, 2008, a check was issued to the State of Indiana for \$293.92 to remedy a portion of the amount listed above deemed as unclaimed property.

Indiana Code 32-9-1.5-20 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 32-9-1.5-26 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.

ACCOUNTING RECORDS

The Boot Camp's accounting records for the Trust Fund do not reconcile with the Offender Trust System (OTS). An internal audit report furnished by the Indiana Department of Correction completed as of May 31, 2008, found the Trust Fund out of balance with the OTS with a difference of \$674.50. Our test completed on October 28, 2008, showed that the difference between the ledger and OTS was \$46.78.

Each agency is responsible for maintaining an effective and accurate accounting system for subsidiary and supplementary records. At all times, the agency's manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank or Auditor's balance should agree. If reconciled bank or Auditor's balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 1)

CAMP SUMMIT BOOT CAMP
EXIT CONFERENCE

The contents of this report were discussed on October 30, 2008, with Jeffrey L. Dicken, Fiscal Supervisor; Carmen Babb, Regional Finance Director; and John Galipeau, Youth Service Administrator.