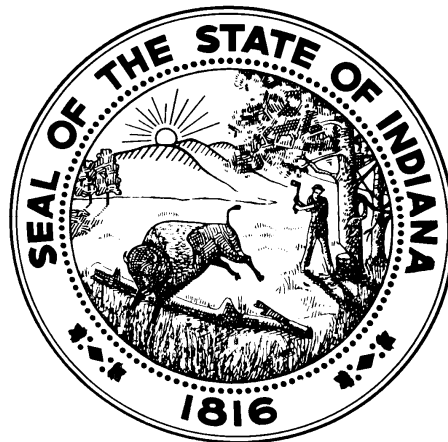


**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

REVIEW REPORT
OF

INDIANA STATE PRISON
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 Correction	J. David Donahue Ed G. Buss	01-10-05 to 07-31-08 08-01-08 to 01-11-09
Superintendent	Ed G. Buss Mark Levenhagen	07-01-06 to 07-31-08 08-01-08 to 12-31-08
Fiscal Supervisor	Phyllis F. Newkirk Don Parkes	07-01-06 to 12-31-06 01-01-07 to 12-31-08



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA STATE PRISON

We have reviewed the receipts, disbursements, and assets of the Indiana State Prison for the period of July 1, 2006 to June 30, 2008. The Indiana State Prison'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 Indiana State Prison 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

October 27, 2008

INDIANA STATE PRISON
EXIT CONFERENCE

The contents of this report were discussed on October 27, 2008, with Don Parkes, Fiscal Supervisor; Carmen Babb, Regional Finance Director; and Dan R. McBride, Assistant Superintendent. Our review disclosed no material items that warrant comment at this time.