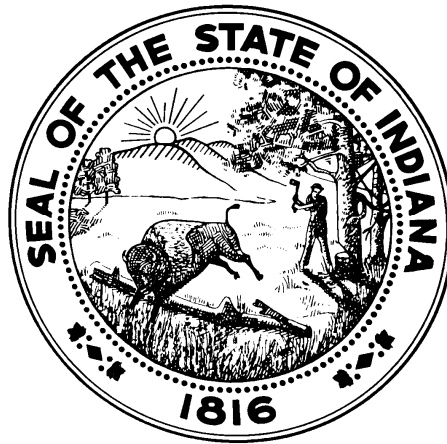


**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

REVIEW REPORT
OF

WESTVILLE CORRECTIONAL FACILITY
MAXIMUM CONTROL COMPLEX
STATE OF INDIANA

July 1, 2006 to June 30, 2008



FILED
01/28/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Agency Officials	2
Independent Accountant's Report.....	3
Exit Conference.....	4

AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Department of Correction	J. David Donahue Ed G. Buss	07-01-06 to 07-31-08 08-01-08 to 01-11-09
Superintendent	William K. Wilson	07-01-06 to 12-31-08
Business Administrator	Donald J. Parkes Sue Rohrer	07-01-06 to 12-31-06 01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE WESTVILLE CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Westville Correctional Facility for the period of July 1, 2006 to June 30, 2008. The Westville 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 Westville 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

December 4, 2008

WESTVILLE CORRECTIONAL FACILITY
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2008, with William K. Wilson, Superintendent; Sue Rohrer, Business Administrator; and Carmen Babb, Regional Fiscal Director. Our report disclosed no material items that warrant comment at this time.