

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

REVIEW REPORT
OF
MIAMI CORRECTIONAL FACILITY
STATE OF INDIANA
April 1, 2006 to August 31, 2009



FILED
10/27/2009

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	J. David Donahue Edwin G. Buss	01-10-05 to 08-31-08 09-01-08 to 01-13-13
Superintendent, Miami Correctional Facility	John R. VanNatta Michael Osburn Walter E. Martin Mark R. Sevier	10-13-03 to 04-07-06 04-08-06 to 05-29-06 05-30-06 to 03-30-08 03-31-08 to 06-30-10



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE MIAMI CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Miami Correctional Facility for the period of April 1, 2006 to August 31, 2009. The Miami 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 audit, 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 Miami 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 24, 2009

MIAMI CORRECTIONAL FACILITY
EXIT CONFERENCE

The contents of this report were discussed on September 24, 2009, with Mark R. Sevier, Superintendent, Miami Correctional Facility; Carmen Babb, Regional Finance Director; and Jamie Yentes, Accountant I.