

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

REVIEW REPORT
OF
LOGANSPOUT STATE HOSPITAL
STATE OF INDIANA
August 1, 2006 to June 30, 2009

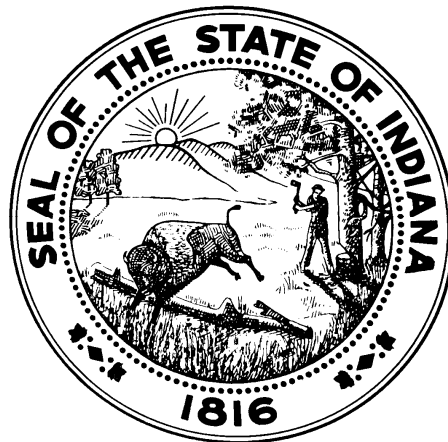


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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Secretary, Family and Social Services Administration	E. Mitchell Roob, Jr., Anne Waltermann Murphy	01-10-05 to 01-04-09 01-05-09 to 01-13-13
Superintendent	Todd Graybill Paul Brock Robert Clover Mark Schutter	01-17-06 to 12-03-06 12-04-06 to 04-08-09 04-09-09 to 07-26-09 07-27-09 to 06-30-10



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE LOGANSPOUT STATE HOSPITAL

We have reviewed the receipts, disbursements, and assets of the Logansport State Hospital for the period of August 1, 2006 to June 30, 2009. Logansport State Hospital'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 Logansport State Hospital 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 Quasi Agencies, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

October 7, 2009

LOGANSPORT STATE HOSPITAL
EXIT CONFERENCE

The contents of this report were discussed on October 7, 2009, with Robert Clover, Assistant Superintendent; Misty Moss, Business Administrator; Debra Middleton, Account Clerk III; Nicole Watts, Account Clerk IV; and Diana Pfaff, Account Clerk IV. Our report disclosed no material items that warrant comment at this time.