

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

REVIEW REPORT
OF
SOUTH BEND COMMUNITY RE-ENTRY CENTER
STATE OF INDIANA
July 1, 2007 to June 30, 2010



FILED
10/08/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Agency Officials	2
Independent Accountant's Report.....	3
Review Comments:	
Attendance Reports	4
Trust Fund	4
Exit Conference.....	5

AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	J. David Donahue E. Buss	01-10-05 to 01-01-09 08-01-08 to 01-13-13
Superintendent	Gregory Cress	07-01-07 to 06-30-11
Regional Finance Director	Kellie Kitchen Carmen Babb	01-22-01 to 07-20-08 07-21-08 to 06-30-11



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 SOUTH BEND COMMUNITY RE-ENTRY CENTER

We have reviewed the receipts, disbursements, and assets of the South Bend Community Re-Entry Center for the period of July 1, 2007 to June 30, 2010. South Bend Community Re-Entry Center'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 South Bend Community Re-Entry Center 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

August 26, 2010

SOUTH BEND COMMUNITY RE-ENTRY CENTER REVIEW COMMENTS

ATTENDANCE REPORTS

During our review of attendance reports we noted several instances in which attendance reports were not signed by the employee and/or the immediate supervisor.

Employee attendance reports should be signed and dated by the employee after being signed by the employee the attendance report should be reviewed and signed and dated by the immediate supervisor. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, 9.4.1.1)

TRUST FUND

A review of the trust fund reconciliation prepared by the current regional finance director revealed that the amount listed as outstanding checks was not accurate. Further research disclosed several transactions were incorrectly posted, transactions that could be confirmed were corrected; however, there were many transactions that could not be confirmed, which resulted in an unidentified overage in the amount of \$7,513.03 on the trust fund reconciliation. This amount has been consistent for the last two fiscal years.

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 and Quasi Agencies, Organizational Overview IV)

SOUTH BEND COMMUNITY RE-ENTRY CENTER
EXIT CONFERENCE

The contents of this report were discussed on August 26, 2010, with Carmen Babb, Regional Finance Director, and Gregory Cress, Superintendent. The officials concurred with our findings.