

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

REVIEW REPORT

OF

RICHMOND STATE HOSPITAL

STATE OF INDIANA

January 1, 2008 to December 31, 2009



**FILED**  
11/12/2010



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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Secretary, Indiana Family and Social Services Administration	E. Mitchell Roob Ann W. Murphy	01-01-05 to 01-04-09 01-05-09 to 01-13-13
Director, Division of Mental Health and Addictions	Cathy Boggs Gina Eckart	01-01-05 to 01-31-09 02-01-09 to 06-30-11
Superintendent	Jeffrey R. Butler	07-28-00 to 06-30-11



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF RICHMOND STATE HOSPITAL

We have reviewed the receipts, disbursements, and assets of Richmond State Hospital for the period of January 1, 2008 to December 31, 2009. Richmond 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 Richmond 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 applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

October 18, 2010

RICHMOND STATE HOSPITAL  
REVIEW COMMENT

LATE FEES AND INTEREST

According to Richmond State Hospital's Current Budget Status Reports, late fees and interest were paid on vendor claims totaling \$12,153 for the 2008-2009 fiscal year and \$9,702 for the 2009-2010 fiscal year.

Officials of Richmond State Hospital should continue to work with the Auditor of State's office to pay for purchases on a timely basis so that late fees can be eliminated.

Payment of penalties and interest due to late payments to vendors may be the obligation of the responsible official or employee. (Accounting and Compliance Guidelines Manual for State and Quasi Agencies, 6.4.7.4)

RICHMOND STATE HOSPITAL  
EXIT CONFERENCE

The contents of this report were discussed on October 18, 2010, with Jeffrey R. Butler, Superintendent; David Shelford, Assistant Superintendent of Administration; and Dana Smith, Accounting Clerk.