

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

REVIEW REPORT  
OF  
OFFICE OF THE PUBLIC ACCESS COUNSELOR  
STATE OF INDIANA  
August 1, 2008 to January 31, 2012



**FILED**  
03/19/2012



TABLE OF CONTENTS

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

AGENCY OFFICIALS

Office

Official

Term

Public Access Counselor

Heather Willis Neal  
Andrew Kossack  
Joseph Hoage

07-01-07 to 09-06-09  
09-07-09 to 07-17-11  
07-18-11 to 06-30-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF OFFICE OF THE PUBLIC ACCESS COUNSELOR

We have reviewed the activities related to the receipts, disbursements, and assets of the Office of the Public Access Counselor for the period of August 1, 2008 to January 31, 2012. The Office of the Public Access Counselor'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. Federal programs are included in the scope of our statewide single audits as reflected in the Statewide Single Audit Reports.

Based on our review, nothing came to our attention that caused us to believe that the activities related to the receipts, disbursements, and assets of the Office of the Public Access Counselor 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.

This report is intended solely for the information and use of the Office of the Public Access Counselor's management, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office reviewed.

STATE BOARD OF ACCOUNTS

March 1, 2012

OFFICE OF THE PUBLIC ACCESS COUNSELOR  
EXIT CONFERENCE

The contents of this report were discussed on March 14, 2012, with Joseph Hoage, Public Access Counselor; Heather Willis Neal, former Public Access Counselor; Andrew Kossack, former Public Access Counselor; and Mike Degner, Chief Financial Officer.