

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

REVIEW REPORT

OF

INDIANA COMMISSION ON PUBLIC RECORDS

March 1, 2010 to March 31, 2012



FILED
07/20/2012

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AGENCY OFFICIALS

Office

Official

Term

Executive Director

Jim Corridan

08-15-06 to 01-13-13



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA COMMISSION ON PUBLIC RECORDS

We have reviewed the activities related to the receipts, disbursements, and assets of the Indiana Commission on Public Records for the period of March 1, 2010 to March 31, 2012. The Indiana Commission on Public Record'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 Indiana Commission on Public Records 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 Indiana Commission on Public Record'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 examined.

STATE BOARD OF ACCOUNTS

June 12, 2012

INDIANA COMMISSION ON PUBLIC RECORDS
REVIEW COMMENT
MARCH 31, 2012

SDO ADVANCE

During our review we found that Commission on Public Records had two Special Disbursing Officer (SDO) funds that had no activity during our review period, other than maintaining a \$50 Petty Cash Fund used as a change fund for State Archives.

Whenever a SDO fund is established, money is removed from a Treasurer of State bank account, thus, not being invested. Therefore, consideration should be given to the size of the SDO fund. If an agency is not using the total SDO advance within one or two months, the SDO advance is too large and should be reduced. (Accounting and Compliance Guidelines Manual for State and Quasi Agencies, 6.4.10.6)

INDIANA COMMISSION ON PUBLIC RECORDS
EXIT CONFERENCE

The contents of this report were discussed on June 27, 2012, with Jim Corridan, Executive Director.
The official concurred with our finding.