

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

REVIEW REPORT
OF
ROCKVILLE CORRECTIONAL FACILITY
STATE OF INDIANA
September 1, 2006 to April 30, 2012



FILED
08/08/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Agency Officials	2
Independent Accountant's Report.....	3
Review Comment: Recreation Fund Improper Purchases	4
Exit Conference.....	5
Official Response	6

AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	J. David Donahue Edwin G. Buss Bruce Lemmon	01-10-05 to 07-31-08 08-01-08 to 01-16-11 01-17-11 to 01-13-13
Superintendent	Julie Stout	06-25-06 to 06-30-13



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE ROCKVILLE CORRECTIONAL FACILITY

We have reviewed the activities related to the receipts, disbursements, and assets of the Rockville Correctional Facility for the period of September 1, 2006 to April 30, 2012. The Rockville Correctional Facility'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 Rockville Correctional Facility are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, and applicable laws and regulations, except as stated in the review comments.

The Rockville Correctional Facility's response to the Review Comment identified in our review is described in the accompanying section of the report entitled Official Response. We did not review the Rockville Correctional Facility's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Rockville Correctional Facility's management, Indiana Department of Correction, and others within the entity, 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

May 31, 2012

ROCKVILLE CORRECTIONAL FACILITY
REVIEW COMMENT
APRIL 30, 2012

RECREATION FUND IMPROPER PURCHASE

The Rockville Correctional Facility purchased a transport van from the Recreation Fund, which was improper for the Fund. The Facility states that it received approval from the Department of Correction Chief Financial Officer and State Budget Agency. However, this purchase was not in compliance with Indiana Code 4-24-6-6.

Indiana Code 4-24-6-6 states:

"These funds shall be used, at the discretion of the superintendent or warden subject to the approval of the chief administrative officer of the department, division or state agency having administrative control and supervision over the institution, for the direct benefit of persons who are inmates or patients in such institutions, and shall not be used for any purposes which are provided by state appropriations. . . ."

ROCKVILLE CORRECTIONAL FACILITY
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2012, with Carmen Babb, Regional Finance Director, and Jan Davis, Accountant 1. The official response has been made part of this report and may be found on page 6.



STATE OF INDIANA

Mitchell E. Daniels, Jr.
Governor

Rockville Correctional Facility
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Bruce Lemmon
Commissioner

ROCKVILLE CORRECTIONAL FACILITY
REVIEW COMMENT
JULY 25, 2012

RECREATION FUND

Improper Purchases

The Indiana Department of Correction Chief Financial Officer, in conjunction with the State Budget Agency, authorized the use of facility recreation funds to purchase the transport vans during FY11. The IDOC has met all requirements of IC 4-24-6-6 as the superintendent and CFO approved these purchases and the State appropriated funds to the facility were insufficient to fund the procurement of the transport vehicles. Additionally, these vans are used for transportation to/from offender work sites, transportation of offenders between IDOC facilities, and offender transportation off premises for medical needs. All of these reasons are for the direct benefit of inmates and as such meet all requirements for IC 4-24-6-6.



STATE OF INDIANA

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