

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
February 1, 2012 to December 31, 2013



FILED
06/10/2014

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Public Access Counselor	Joseph Hoage Luke Britt	07-18-11 to 08-25-13 08-26-13 to 06-30-15



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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 February 1, 2012 to December 31, 2013. 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 and Quasi Agencies, and applicable laws and regulations (except as stated in the review comments).

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 Indiana State Board of Accounts and of the office reviewed.

STATE BOARD OF ACCOUNTS

May 7, 2014

OFFICE OF THE PUBLIC ACCESS COUNSELOR
EXIT CONFERENCE

The contents of this report were discussed on May 7, 2014, with Luke Britt, Public Access Counselor, and Michael Degner, Department of Administration Controller. There were no findings that warrant discussion at this time.