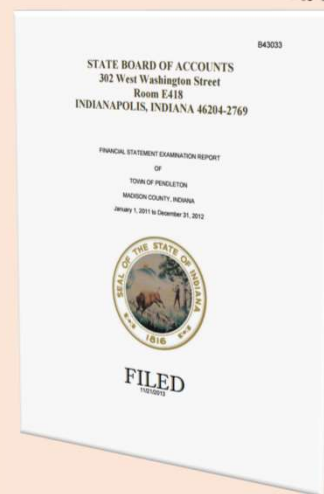


# Indiana State Board of Accounts

## Overview & Introduction

What is the State Board of Accounts (SBOA)

- Created by Indiana Code 5-11-1
- Audit the financial statements, records, and accounts of all state and local governmental units.
- Prepare and file 'audit reports' opining on the accuracy of the financial statements and noting any noncompliance with laws or guidelines.



SBOA Mission Statement



***“We are dedicated to providing the citizens of the State of Indiana with confidence in the integrity and financial accountability of state and local government.”***

SBOA Overview



Organized in 1909 as “Department of Inspection & Supervision of Public Offices

In 1945 – became “State Board of Accounts”

Board of SBOA



## State Examiner

Paul Joyce, CPA

## Deputy State Examiner

Beth Kelley, CPA

## Deputy State Examiner

Tammy White, CPA

## Contact Information



Mitch Wilson

Director of Audit Services

Beth Goss

Director of Audit Services



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Contact Information



Indiana State Board of Accounts  
302 W. Washington St., Rm E418  
Indianapolis, IN 46204

[www.in.gov/sboa](http://www.in.gov/sboa)

Audit Frequency



- IC 5-11-1-25
- Not less than once every 4 years
- Risk based examination criteria
  - ✓ New official
  - ✓ Incorrect or non-filed reporting
  - ✓ Rating agency requirement
  - ✓ Other factors determined by State Examiner
- Notify SBOA if annual audit is required

Website: in.gov/sboa



Indiana State Board of Accounts

IN 9922 An official website of the Indiana State Government

Accessibility Settings Language Translation Governor Eric J. Holcomb

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- Political Subdivisions
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### Audit Reports

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

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SBOA

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Political Subdivisions

- General Overview
- Internal Control Standards
- Charter Schools
- Cities
- Counties
- Hospitals
- Housing Authorities
- Libraries
- Non-Governmental Entities Receiving Governmental Assistance
- Schools
- Special Districts
- Towns
- Townships

Website: [in.gov/sboa](http://in.gov/sboa)



SBOA / POLITICAL SUBDIVISIONS / CITIES

### Cities

**Contact Information**

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(317) 232-2513	(317) 232-2513

**Hot Topics** ▾

**Overview** ▾

**Corrective Action Plan (CAP) - Repeat Findings** ▾

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**Internal Control Standards** ▾

**Uniform Compliance Guidelines** ▾

- State Examiner Directives ▾
- Manuals ▾
- Bulletins ▾

### Contact Information



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