

# Miscellaneous

2023 Annual Treasurers Conference  
Indiana State Board of Accounts



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# IC 5-11-1-27 Responsibilities



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## IC 5-11-1-27 (j)

(j) All erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the state board of accounts. For all material variances, losses, shortages, or thefts, the state board of accounts shall:

- (1) determine the amount of funds involved and report the amount to the appropriate government and law enforcement officials;
- (2) determine the internal control weakness that contributed to or caused the condition; and
- (3) make written recommendations to the appropriate legislative body or appropriate official overseeing the internal control system addressing:
  - (A) the method of correcting the condition; and
  - (B) the necessary internal control policies and internal control procedures that must be modified to prevent a recurrence of the condition.



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### Responsibilities under IC 5-11-1-27 ▾

Pursuant to [IC 5-11-1-27\(j\)](#), all political subdivisions are required to report to us all erroneous or irregular material variances, losses, shortages, or thefts of local funds or property. For the purposes of this IC section, material is defined by the State Examiner in [State Examiner Directive 2015 6](#). Please use the following form to report this information to us. All fields are required.

[Click Here To Make a Report](#)

## How to Report

- Phone
- Email
- Self Reporting on our website: Political Subdivisions > Counties > Scroll down to the bottom and click "Click Here to Make a Report"  
<https://in.accessgov.com/sboa/Forms/Page/sboa/sboa-responsibilites-under-ic-5-11-1-27/1>

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## Departmental Bank Accounts



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## Departmental Bank Accounts

- Council would need to approve
- Must work with Treasurer (approve depository)
- IC 5-13-6-1 daily deposits required
- Turning over all funds collected to the Treasury
- No authority to purchase from these accounts



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# Innkeepers Tax



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# Innkeepers Tax

IC 6-9-29-7 states:

- (a) A county treasurer may enter into an agreement with the fiscal officer of an entity:
- (1) created under this article; and
  - (2) that is responsible for the expenditure of funds from an innkeeper's tax under this article;

to furnish the fiscal officer each month with the name and retail address of each business collecting the innkeeper's tax and the amount of money collected from each business.

(b) An agreement under subsection (a) must include a provision specifying that, unless in accordance with a judicial order, the fiscal officer, employees of the fiscal officer, former employees of the fiscal officer, counsel of the fiscal officer, agents of the fiscal officer, or any other person **may not divulge the names or retail addresses of the businesses, the amount of taxes paid by the businesses, or any other information disclosed to the fiscal officer by the county treasurer.**



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## County Bulletin's



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## County Bulletin's

- Issued Quarterly
- Special July Bulletin with legislative updates
- 10 years
- Where to locate
  - Under Political Subdivision > Counties and Scroll down to Bulletins  
<https://www.in.gov/sboa/political-subdivisions/counties/>
  - Resource Library  
<https://www.in.gov/sboa/library/unit-specific-uniform-compliance-guidelines/counties/county-bulletins/>



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## How to Subscribe



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## How to Subscribe

Go to our website  
<https://www.in.gov/sboa/> and scroll to  
 the bottom right above our Mission  
 Statement click the Subscribe for email  
 updates



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## Contact Us

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