



MISCELLANEOUS

2024 SPRING AUDITORS CONFERENCE
INDIANA STATE BOARD OF ACCOUNTS

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AGENDA



Appropriations

Sheriff Commissary

Community Corrections

Community Crossing Grant

Bank Accounts

Manual Updates

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APPROPRIATIONS

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APPROPRIATIONS



- TO DISBURSE YOU NEED TO CONSIDER
 - BALANCE IN THE FUND (CASH BALANCE) – FUNDS MAY NOT BE OVERSPENT
 - PERMISSION TO SPEND – THERE MUST BE AUTHORITY TO DISBURSE FUNDS
- UNIFORM COMPLIANCE GUIDELINES – IC 36-2-5-2(B)
- PUBLISHING THE BUDGET – IC 6-1.1-18-1
- DISBURSEMENTS UNDER BUDGET – IC 6-1.1-18-4
- DISBURSEMENTS WITHOUT APPROPRIATIONS – IC 36-2-9-14
- HOME RULE FUNDS – STILL REQUIRE APPROPRIATION
- ADDITIONAL APPROPRIATIONS – IC 6-1.1-18.5
- TRANSFER OF APPROPRIATION – IC 6-1.1-18-6

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APPROPRIATIONS (CONTINUED)



- EXCEPTIONS
 - INSURANCE FUNDS – IC 6-1.1-18-7
 - REIMBURSEMENT OF STATE AND FEDERAL GRANTS – IC 6-1.1-18-7.5
 - ERRONEOUS OR EXCESSIVE DISBURSEMENTS – IC 6-1.1-18-9
- GRANTS
 - FEDERAL GRANTS RECEIVED AS AN ADVANCE GRANT DO NOT REQUIRE APPROPRIATION
 - FOLLOW GRANT AGREEMENT FOR ALLOWABLE/COSTS
 - GRANT FUNDING WOULD PROVIDE THE LIMIT
 - STATE GRANTS REQUIRE APPROPRIATION
 - WILL NOT TAKE AUDIT EXCEPTION TO ADVANCE STATE GRANTS OR DETAIL BUDGET IN GRANT AGREEMENT AND GRANT FUND IS SET UP WITH THOSE BUDGET CONSTRAINTS
 - REIMBURSEMENT GRANTS INITIAL EXPENDITURE FROM COUNTY FUNDS NEEDS APPROPRIATION. REIMBURSEMENTS MAY BE RE-APPROPRIATED BY COUNCIL.

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SHERIFF COMMISSARY

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SHERIFF COMMISSARY



- IC 36-8-10-21
 - CREATES THE COMMISSARY FUND FOR ALL COUNTIES
 - KEEPS COMMISSARY SEPARATE FROM GENERAL
 - DESIGNATES THE SHERIFF TO OVERSEE
 - DEFINES USES WITHOUT APPROPRIATION
 - REQUIRES SEMI-ANNUAL REPORTING TO COUNTY COUNCIL

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COMMUNITY CORRECTIONS

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COMMUNITY CORRECTIONS



- COMMUNITY CORRECTIONS - IC 11-12-2
 - ADULT
 - JUVENILE
- EACH APPROVED PROJECT WILL NEED A SEPARATE GRANT FUND
- PROJECT INCOME (1122) – IC 11-12-2-12
- SHOULD NOT BE HOLDING CASH
- SHOULD NOT HAVE NEGATIVE FUNDS

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COMMUNITY CROSSINGS GRANT

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COMMUNITY CROSSINGS GRANT



- LOCAL MATCH MAY COME FROM ANY MONEY THE LOCAL UNIT IS AUTHORIZED TO USE FOR A LOCAL ROAD OR BRIDGE PROJECT AS WELL AS SPECIAL DISTRIBUTIONS OF LOCAL INCOME TAX AND MONEY IN THE UNIT'S RAINY DAY FUND OR MVH RESTRICTED (IF FOR CONSTRUCTION, RECONSTRUCTION, OR PRESERVATION)
- REQUIRED LOCAL MATCH PERCENTAGES TO ALLOW COUNTIES WITH A POPULATION UNDER 50,000 AND TOWNS WITH A POPULATION UNDER 10,000 TO ONLY NEED A 25% MATCH OF FUNDING. FOR ALL OTHER UNITS, THE PERCENTAGE REMAINS AT 50%.
- IF MULTIPLE UNITS, INCLUDING ANY COMBINATION OF CITIES, TOWNS AND COUNTIES, APPLY JOINTLY FOR A MATCHING GRANT FOR A PROJECT THAT EXTENDS ACROSS MULTIPLE JURISDICTIONS, THEY MAY AGGREGATE THE MAXIMUM AMOUNTS DETERMINED BY INDOT
- ALL OF THIS INFORMATION SHOULD BE IDENTIFIED IN THE GRANT APPLICATION AND/OR GRANT AGREEMENT

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COMMUNITY CROSSING GRANT (CONTINUED)



- ACCOUNTING:
 - GRANT SHOULD HAVE IT'S OWN FUND
 - COUNTY'S MATCHING PORTION COULD BE TRANSFERRED FROM THE FUND(S) MAKING THE MATCH TO THE GRANT FUND
 - GRANT PORTION SHOULD BE DEPOSITED INTO THE GRANT FUND
 - ALL EXPENSES RELATED TO THE APPROVED GRANT PROJECT SHOULD BE PAID FROM THE GRANT FUND
 - IF EXPENSES WERE PAID FROM OTHER FUNDS INSTEAD OF THE GRANT FUND, THE AUDITOR SHOULD CORRECT THE TRANSACTIONS BY MOVING THE PROJECT EXPENSES TO THE GRANT FUND
 - YOU SHOULD NOT "REIMBURSE" THE FUND THAT PAID THE EXPENSES, NEED TO MOVE THE EXPENSES
 - UNUSED BALANCE IN THE GRANT FUND
 - VERIFY PROJECT IS COMPLETE AND THERE ARE NO OUTSTANDING INVOICES
 - REMAINING BALANCE WILL BE PARTIAL GRANT AND PARTIAL MATCH MONIES
 - NEED TO RETURN GRANT MONEY TO INDOT OR GET AUTHORIZATION TO SPEND ON ADDITIONAL WORK

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The seal of the State Board of Accounts is circular. It features a central torch with a flame, surrounded by a ring of stars. The words "STATE BOARD OF ACCOUNTS" are written in an arc above the torch, and "INDIAN" is written above the stars. Below the torch, it says "EST. 1909".

BANK ACCOUNTS

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OFFICIAL DUTIES




Treasurer

Investment Officer
• IC 5-13-9-1

Custodian of County Money
• IC 36-2-10-9

County money must be received and deposited by the Treasurer
• IC 36-2-10-10



Auditor

Fiscal Officer
• IC 36-2-9-2

Record Keeper
• IC 36-2-9-12

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BANK ACCOUNTS



WHO SHOULD BE ON THE BANK ACCOUNT?

- TREASURER & DESIGNEE OF TREASURER

WHO SHOULD BE ABLE TO MOVE MONEY?

- TREASURER & DESIGNEE OF TREASURER

WHY SHOULD THE AUDITOR NOT HAVE ACCESS TO MOVE MONEY?

- SEGREGATION OF DUTIES

DOES THIS INCLUDE ALL BANK ACCOUNTS? (INCLUDING CHECKING, SAVINGS, MONEY MARKETS, AND INVESTMENTS?)

- YES, THE TREASURER IS THE CUSTODIAN OF ALL COUNTY MONEY AND THE INVESTMENT OFFICER

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CHECKS/WARRANTS



WHOSE NAME SHOULD APPEAR ON THE CHECKS?

- TREASURER & AUDITOR

WHY THE AUDITOR'S NAME?

- REPRESENTING THE ORDER TO PAY OR WARRANT TO THE TREASURER

WHY SHOULD BOTH NAMES BE PRESENT?

- THE PRESCRIBED FORM REQUIRES TWO SIGNATURES; AUDITOR AND TREASURER

WHO SHOULD BE ABLE TO INITIATE PAYMENTS?

- TREASURER

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WORKING TOGETHER



COMMUNICATION

- HAVE THE CONVERSATION UP FRONT
- WHAT IS YOUR PROCESS? DOES IT NEED TO CHANGE?
- ARE THE DUTIES SEGREGATED PROPERLY?

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MANUAL UPDATES

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AUDITORS' MANUAL UPDATE



- MANUALS ARE NOW CALLED "UNIFORM COMPLIANCE GUIDELINES"
- LAST UPDATED IN 2002
- BULLETIN ARTICLES WILL NOW BE INCLUDED IN THE UNIFORM COMPLIANCE GUIDELINES

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QUESTIONS?

STATE BOARD OF ACCOUNTS

GOVERNMENT TECHNICAL ASSISTANCE &
COMPLIANCE DIRECTORS FOR COUNTIES

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