

## Preparation to Leave Office

2024 Annual Treasurers Conference  
Indiana State Board of Accounts



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## Transition

- Remember back when you first took office and think about the information that would have made your first few months easier.
- If possible, work with your successor during your last few months to ease the transition. Encourage them to attend the Newly Elected Training
- Leave the office, as you have served, providing the best service you can to the citizens of your county.



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## Records and Office

- You will be turning over the Treasurer's office and records to your successor.
- As part of the transition, you will need to coordinate that transfer:
  - Keys to the office
  - Keys to any secured storage such as a safe or locked cabinet.



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## Cash Funds

- IC 36-1-8-2(c) Cash Change Fund reimbursement
  - "The fiscal body shall require the entire cash change fund to be returned to the appropriate fund whenever there is a change in the custodian of the fund or if the fund is no longer required."
- If you choose to transfer custody of the cash change fund to the new Treasurer, get an acknowledgement of the amount of the cash fund and keep a copy.



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## Capital Assets and Equipment

- Make sure you have an updated inventory of any equipment or assets in your office.
  - Servers
  - Desktops or laptops
  - Scanners
- Get an acknowledgement of the transfer of the assets to the new Treasurer.



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## Bank Accounts

- Transition from your signature to the new Treasurer's signature
- Provide information on all bank accounts
- Make sure the bank are reconciled through December if possible, but at least through November.
- Provide location of all bank reconcilements and supporting documents.
- Contract information for credit card payments



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## User ID's and Passwords

- Contact information for IT Department
- County Website access and information
- Provide a list of contacts for getting user id's and passwords established for:
  - Emails
  - Financial software
  - Online Banking
  - Gateway for Uploads



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## Internal Controls

- If you have written internal controls, and we hope you do, provide those to your successor
- If you are working on a Corrective Action Plan, provide that information and the status on that plan.
- Job descriptions for employees in the office
- Your successor may make changes, but this is a starting point.



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## Resources – Indiana Treasurers Association

- Directory
- Website

<https://www.indianatreasurers.org/>



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## Resources – Association of Indiana Counties (AIC)

- Website
- Contact information

<https://www.indianacounties.org/>

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## Resources – State Board of Accounts (SBOA)

- Website  
<https://www.in.gov/sboa/political-subdivisions/counties/clerks-of-the-circuit-courts/>
- Accounting and Uniform Compliance Manual and Bulletins
- Contact information:  
[counties@sboa.in.gov](mailto:counties@sboa.in.gov)

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## Resources – Indiana Gateway for Government Units

- Website  
<https://gateway.ifionline.org/default.aspx>
- Help Desk Email :  
[gateway@sboa.in.gov](mailto:gateway@sboa.in.gov)

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## Contact Us

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