

# ***STATE BOARD OF ACCOUNTS***

## ***Resources***

***2025 Fall Auditors  
Conference***

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## ***PAUL D. JOYCE, CPA STATE EXAMINER***

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.

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# SBOA WEBSITE



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## SBOA WEBSITE – Home Page

<https://www.in.gov/sboa/>



Indiana State Board of Accounts

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Resource Library

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Questions?

Ask SBOA a Question

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## **SBOA WEBSITE – Unauditable Entities**

SBOA / Unauditable Entities

### **Unauditable Entities**

IC 5-11-1-9(b) states: If an examination of an audited entity is unable to be performed because the audited entity's accounts, records, files, or reports are not properly maintained or reconciled, the audited entity may be declared to be unauditable. An audited entity that is declared unauditable shall bring its accounts, records, files, or reports into an auditable condition within ninety (90) days. The state board of accounts shall publish a list of audited entities declared unauditable on the state board of accounts' website.

#### **List of Unauditable Entities**

N/A

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## **SBOA WEBSITE – State Called Conference Attendance**

SBOA / State Called Conference Attendance

### **State Called Conference Attendance**

IC 5-11-14-1(k) states: "The state board of accounts shall keep attendance of elected officials at each conference called by the state board of accounts and publish the attendance on the state board of accounts' website."

#### **2025 Attendance**

- [County Clerks' Annual Conference](#)
- [County Auditors Spring Conference](#)
- [Township Trustee State-Called Meetings](#)
- [County Recorders Annual Conference Attendance](#)
- [County Treasurers' Annual Conference](#)

#### **2024 Attendance**

- [Newly Elected Official Workshop – Clerk-Treasurer/Controller](#)
- [SBOA Annual Training School – Clerk-Treasurers/Controllers](#)
- [County Recorders Annual Conference](#)
- [Township Trustee State-Called Meetings](#)
- [County Auditors Spring Conference](#)
- [County Clerks Annual Conference](#)
- [County Treasurers Annual Conference](#)
- [County Auditors Fall Conference](#)
- [Newly Elected Official Training – Counties](#)

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## SBOA WEBSITE – Counties



SBOA / Entities We Examine

### Entities We Examine

- [State Agencies](#)
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- [Cities](#)
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- [Hospitals](#)
- [Housing Authorities](#)
- [GAAP-Specific Units](#)
- [Special Districts](#)
- [Non-Governmental Entities Receiving Governmental Assistance](#)

To navigate to the Counties page,  
select: Entities We Examine > Counties



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## SBOA WEBSITE – Counties



### Corrective Action Plan (CAP) – Repeat Findings ▾

Effective July 1, 2017, IC 5-11-5-1.5 (House Bill 1031) went into effect that requires entities audited by the SBOA to submit a Corrective Action Plan for any noncompliance issues that have been repeated from prior reports.

We have created the following guidelines and FAQs in regards to this: [1031 Guidelines](#)

If you need to submit a CAP, please [click here](#).

**CAP Template** – This is a template of the CAP for your reference, but please remember, you have to submit it online via the link above. For any modifications that are requested by the SBOA, we will contact the submitter via email.

**CAP Instructions**

Please submit any questions you have related to this process to [CAP@sboa.in.gov](mailto:CAP@sboa.in.gov).

### **Corrective Action Plan (CAP)**

- 1031 Guidelines: <https://www.in.gov/sboa/files/1031-Guidelines.pdf>
- Submission of a CAP:  
<https://in.accessgov.com/sboa/Forms/Page/sboa/corrective-action-plan>
- CAP Template: <https://www.in.gov/sboa/files/CAP.pdf>
- CAP Instructions: <https://www.in.gov/sboa/files/CAP-Instructions.pdf>

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## SBOA WEBSITE – Counties

### Bulletins ▼

You can select the Bulletin you want by clicking on it below, or you can search the index by clicking here.

2024		
		<ul style="list-style-type: none"> <li>• <a href="#">December, Volume 444</a></li> <li>• <a href="#">September, Volume 443</a></li> <li>• <a href="#">July, Volume 442 (Special Edition)</a></li> <li>• <a href="#">June, Volume 441</a></li> <li>• <a href="#">March, Volume 440</a></li> </ul>
2025		
	<ul style="list-style-type: none"> <li>• <a href="#">September</a></li> <li>• <a href="#">June</a></li> <li>• <a href="#">March, Volume 445</a></li> </ul>	
2023		
<ul style="list-style-type: none"> <li>• <a href="#">December, Volume 439</a></li> <li>• <a href="#">September, Volume 438</a></li> <li>• <a href="#">July, Volume 437 (Special Edition)</a></li> <li>• <a href="#">June, Volume 436</a></li> <li>• <a href="#">March, Volume 435</a></li> </ul>	2022	
	<ul style="list-style-type: none"> <li>• <a href="#">December, Volume 434</a></li> <li>• <a href="#">September, Volume 432</a></li> <li>• <a href="#">September, Volume 433 (Special Edition)</a></li> <li>• <a href="#">June, Volume 431</a></li> <li>• <a href="#">March, Volume 430</a></li> </ul>	
	2021	
	<ul style="list-style-type: none"> <li>• <a href="#">December, Volume 429</a></li> <li>• <a href="#">September, Volume 428</a></li> <li>• <a href="#">July, Volume 427 (Special Edition)</a></li> <li>• <a href="#">June, Volume 426</a></li> <li>• <a href="#">March, Volume 425</a></li> </ul>	

### Bulletins

10 years' worth of bulletins are included on the website.

Added quarterly.

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## SBOA WEBSITE – Counties

**Best Practices** – series of questions, used to guide entities in implementing effective internal controls and ensuring compliance with financial reporting standards.

[Annual Financial Report](#)

[Snapshot](#)

[Bank Account Reconcilements](#)

[Snapshot](#)

[Credit Card Purchases](#)

[Snapshot](#)

[Disbursing Activities](#)

[Snapshot](#)

[Overdrawn Cash and Investment Balances](#)

[Snapshot](#)

[Payroll Activities](#)

[Snapshot](#)

[Prepaid Meals – Schools](#)

[Snapshot](#)

[Receipting Activities](#)

[Snapshot](#)

[Schedule of Expenditures of Federal Awards](#)

[Snapshot](#)

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## SBOA WEBSITE – Counties

### Highway Annual Operational Report ▼

The Highway Annual Operational Report (AOR) has been revised. Per Indiana Code 8-17-4.1-5, effective July 1, 2025, the AOR is required to be filed by all counties, and all cities and towns with populations of at least 5,000. The AOR will provide financial information needed by the Indiana Department of Transportation for federal reporting, as well as provide the General Assembly, our communities, and citizens with useful information about the funding being used to support highway and street operations. The AOR is required by Indiana Code 8-17-4.1-7 to be filed by June 1<sup>st</sup> of each year.

The AOR is an Excel spreadsheet that, upon completion, will be uploaded into the Local Technical Assistance Program at Purdue University's (LTAP) data management system (DMS). The AOR form can be downloaded below. You are to only use the revised form; previous versions will not be supported or accepted by the LTAP DMS.

Instructions for completing and filing the AOR are included in the Excel file on the very first tab labeled "Instructions". The instructions are categorized by section of the report – each tab on the spreadsheet represents a different section. Included on the instructions tab are definitions of various reporting categories like: construction, reconstruction, and preservation; unallocated; maintenance; etc. We recommend you read the instructions before starting to complete any section in order to help with any situations you may encounter.

Once you complete the AOR, it is to be uploaded to LTAP's DMS website by June 1<sup>st</sup>. To perform the upload, go to <https://ltapdms.itap.purdue.edu/ltap>. Once there, you will need to establish an account. Informational videos on LTAP's DMS can be found here:

Getting started in the DMS: <https://youtu.be/-9hvR-7UVR4>

Using the DMS for your AOR submission: [https://youtu.be/4ln9G\\_zzRV8](https://youtu.be/4ln9G_zzRV8)

If you have any questions about the report, please call our office at (317) 232-2512 or email [HighwayReport@sboa.in.gov](mailto:HighwayReport@sboa.in.gov).

- [Annual Operational Report - excel file](#)
- [CRP definitions and examples](#)

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## SBOA WEBSITE – County Auditor

SBOA / Entities We Examine / Counties

### Counties



#### Contact Information

[Staci Byrns](#)

[Ricci Hofherr](#)

(317) 232-2512

(317) 232-2512

#### County Offices

If you would like information for a specific County Office, please click below:

[County Treasurer](#)

[County Auditor](#)

[County Recorder](#)

[Clerk of the Circuit Court](#)

[Public Drainage Funds](#)

[County Sheriff](#)

To navigate to the Auditors page, select County Auditor on the Counties main page.

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## **SBOA WEBSITE – County Auditor**

**Standard Chart of Accounts for Indiana Counties** contains a funds table, table of receipt accounts and table of disbursement accounts as a start to standardizing the record keeping and reporting of counties.

- **Chart of Accounts Instructions:** details how multiple data elements for each fund, receipt account and disbursement account must be associated within the chart of accounts
  - Link: [https://www.in.gov/sboa/files/county\\_chart\\_of\\_accounts\\_instructions.pdf](https://www.in.gov/sboa/files/county_chart_of_accounts_instructions.pdf)
- **Fund and Account Tables:** provides information such as; organization area, fund numbers, fund ranges, title of fund, fund type, and function.
  - Link: [https://www.in.gov/sboa/files/Funds-and-Accounts-MASTER-06\\_12\\_25.pdf](https://www.in.gov/sboa/files/Funds-and-Accounts-MASTER-06_12_25.pdf)
- **Fund and Account Descriptions:** provides information such as fund number, organization area, and statutory references/description of what the fund is used for.
  - Link: [https://www.in.gov/sboa/files/Fund-Descriptions-Master-06\\_12\\_25.pdf](https://www.in.gov/sboa/files/Fund-Descriptions-Master-06_12_25.pdf)

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## **SBOA WEBSITE – County Auditor**

### **Uniform Compliance Guidelines (Manuals) ▾**

#### **Manuals**

##### **Internal Control Manual**

[Uniform Internal Control Standards for Indiana Political Subdivisions](#)

##### **Information Technology Manual**

[Accounting and Uniform Compliance Guidelines Manual for Indiana Political Subdivisions – Information Technology](#)

##### **County Auditors Manual**

You can view the manual online by clicking on one of the Chapters below:

- [Table of Contents \(2017\)](#)
- [Chapter 1 – Prescribed Forms, Taxes, General Information, Local Policies, and Deposits and Investments \(2023\)](#)
- [Chapter 2 – Introduction \(2002\)](#)
- [Chapter 3 – Organization of Office, Compensation, and Fees \(2002\)](#)
- [Chapter 4 – Powers and Duties \(2002\)](#)
- [Chapter 5 – Forms and Records \(2002\)](#)
- [Chapter 6 – Accounting Principles and Chart of Accounts \(2002\)](#)
- [Chapter 7 – Accounting for Receipts and Disbursements \(2002\)](#)
- [Chapter 8 – Claims and Allowances \(2002\)](#)
- [Chapter 9 – Budgets and Appropriations \(2002\)](#)
- [Chapter 10 – Property and Excise Taxes \(2002\)](#)
- [Chapter 11 – Special Assessments \(2002\)](#)
- [Chapter 12 – School and Cemetery Trust Funds \(2002\)](#)
- [Chapter 13 – Double Entry Accounting System \(2002\)](#)
- [Chapter 14 – Miscellaneous \(2002\)](#)
- [Index \(2017\)](#)

**Manuals** are a great reference if you have questions regarding internal controls, statutory authority, uniform compliance guidelines or processes and procedures.

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## SBOA WEBSITE – County Auditor

### Internal Control Standards ▾

#### Standards

Indiana Code 5-11-1-27(e) provides that through the compliance guidelines authorized under IC 5-11-1-24 the state board of accounts shall define the acceptable minimum level of internal control standards for internal control systems of political subdivisions, including the following: (1) Control Environment. (2) Risk Assessment. (3) Control Activities. (4) Information and Communication. (5) Monitoring.

In response, the SBOA developed the [Uniform Internal Control Standards for Indiana Political Subdivisions](#) manual, which contains the acceptable minimum level of internal control standards.

#### Internal Control Standards

- Link to IC 5-11-1-27(e)
- Link to Uniform Internal Control Standards for Political Subdivisions
  - <https://www.in.gov/sboa/files/UniformInternalControlStandards.pdf>
- Internal Control Policy and Required Certification
  - Link to Certification Form: [https://www.in.gov/sboa/files/IC\\_Certification.pdf](https://www.in.gov/sboa/files/IC_Certification.pdf)
- Training under IC 5-11-1-27(f)
- Link to the updated YouTube video: <https://youtu.be/KY8TUe6jX88>
- Link to the Form 7: <https://www.in.gov/sboa/files/Form-7.pdf>

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## SBOA WEBSITE – County Auditor

### Forms ▾

- [Form 2 - County Highway Payroll Schedule \(1993\)](#)
- [Form 9 - Tax Duplicate \(1984\)](#)
- [Form 22 - Certificate of Tax Distribution \(2025\)](#)
- [Form 24A - Ledger of Appropriations and Disbursements \(1968\)](#)
- [Form 24B - Fund Ledger \(1968\)](#)
- [Form 24C - Detailed Ledger of Disbursements \(1972\)](#)
- [Form 49TC - Treasurer's Certificate of Collections \(2018\)](#)
- [Form 99 - Payroll Schedule and Voucher \(1993\)](#)
- [Form 99A - Employee's Service Record \(1985\)](#)
- [Form 99B - Employee's Earnings Record \(1993\)](#)
- [Form 102 - Apportionment of Taxes Collected \(2023\)](#)
- [Form 315 - General Ledger Sheet](#)
- [Form 316 - General Journal](#)
- [Form 401A - Certification](#)
- [Form 401B - Consolidated Financial Statement](#)
- [Form 401C - Report of Expenditures Establishing Units](#)
- [Form 401D - Report of Expenditures Receiving Unit](#)
- [Form 401E - Upload Certification](#)
- [Form PR-1 - County Auditors Ledger Township Poor Relief \(1935\)](#)
- [COI Form - Conflict of Interest](#)

### Forms

SBOA Prescribed forms are a new addition to our website.

Currently in the process of making sure that samples of all forms are available.

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## **SBOA WEBSITE – County Auditor**

### **Presentations and Training Materials ▾**

#### **SBOA YouTube Channel**

Click on the above link if you wish to view training videos posted to our YouTube channel.

#### **Auditors Spring Conference: Part 2 In-Person – 2025**

- [Cope – Excise Tax](#)

#### **Auditors Spring Conference: Part 1 Virtual – 2025**

- [Agenda](#)
- [Van Dorp – State Comptroller's Office](#)
- [Culy & VanderVeen – Certification of Net Assessed Values](#)
- [Hofherr – Federal Grants](#)
- [Byrns – Payroll](#)
- [Hofherr – New Legislation](#)
- [Byrns – Gateway](#)

### **Presentations & Training Materials**

This is where you will find all conference presentations and handouts.

Presentations are uploaded to the website up to one week prior to conference.

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## **SBOA WEBSITE – Resource Library**



**Indiana State Board of Accounts**

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- Newsroom
- Internal Control Standards
- SBOA Glossary of Accounting and Audit Terms
- Gateway



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## **SBOA WEBSITE – Resource Library**

[Resource Library](#) / [State Examiner Directives](#)

### **State Examiner Directives**

A State Examiner Directive is an official instruction or policy issued by the State Examiner, which provides guidance to public officials and employees on how to properly manage the accounts, financial records, forms, and systems of accounting and reporting of audited entities. The directives are legally binding and meant to ensure uniformity, accuracy, transparency, and compliance with laws and uniform compliance guidelines. See IC 5-11-1-21, IC 35-44.2-1-7.

#### **2023**

- [Directive 2023-01: Policies and Procedures for the Addition of Property Tax Penalties](#)

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## **SBOA WEBSITE – Resource Library**

[Resource Library](#) / [Indiana Code Sections](#)

### **Indiana Code Sections**

Jump to keyword



#### **Search for Keywords**

**Search**

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## ***SBOA WEBSITE – Resource Library***

### **Other Resources in the Resource Library**

- **Bulletins & Uniform Compliance Guidelines** – searchable documents instead of searching through pdfs.
- **YouTube** – take you directly to the State Board of Accounts channel.
- **Newsroom** – includes news regarding the State Board of Accounts, along with Memos.
- **Glossary** - contains definitions of accounting, reporting, and auditing terms that are commonly used in the course of conducting our engagements and often appear in the reports issued by our agency.
- **Gateway Links** – to the login page and Public Official Surety Bonds report search

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# ***ADDITIONAL RESOURCES***



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## **GATEWAY WEBSITE**

- [www.Gateway.ifonline.org](http://www.Gateway.ifonline.org)
  - Public & Private Information
  - SBOA Applications
    - Annual Financial Reports
    - 100R
    - Monthly / Annual Uploads
    - Conflict of Interest
    - Elected Official Certification of Training Courses



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## **INDIANA GENERAL ASSEMBLY WEBSITE**

- [www.iga.in.gov](http://www.iga.in.gov)
  - Laws
    - Indiana Code
    - Structure: Title-Article-Chapter-Section
  - Legislation
    - New legislation proposed in Bills



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# THANK YOU

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Government Technical Assistance &  
Compliance (GTAC) Directors

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