

STATE BOARD OF ACCOUNTS

Resources

***2025 Treasurer's
Annual 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/>



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Resource Library

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Questions?

[Ask SBOA a Question](#)

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SBOA WEBSITE – Counties

SBOA / Entities We Examine

Entities We Examine

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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.

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.

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

Bulletins

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

Added quarterly.

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SBOA WEBSITE – Counties

Best Practices

Bank Account Reconcilements

Long Version: <https://www.in.gov/sboa/files/BANK-ACCOUNT-RECONCILEMENTS-long-version.pdf>

Short Version: <https://www.in.gov/sboa/files/BANK-ACCOUNT-RECONCILEMENTS-snap-shot.pdf>

Receipting Activities

Long Version: <https://www.in.gov/sboa/files/RECEIPTING-ACTIVITIES-long-version.pdf>

Short Version: <https://www.in.gov/sboa/files/RECEIPTING-ACTIVITIES-snap-shot.pdf>

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SBOA WEBSITE – County Treasurer

SBOA / Entities We Examine / Counties

Counties



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Contact Information

[Staci Byrns](#)

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(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](#)

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SBOA WEBSITE – County Treasurer

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 Treasurers 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 – Calendar of Duties \(2002\)](#)
- [Chapter 3 – Organization of Office \(2002\)](#)
- [Chapter 4 – Office Salaries and Expenses \(2002\)](#)
- [Chapter 5 – Forms and Records \(2002\)](#)
- [Chapter 6 – Funds and Accounts \(2002\)](#)
- [Chapter 7 – Taxation \(2002\)](#)
- [Chapter 8 – Tax Sale \(2002\)](#)
- [Chapter 9 – Levy and Sale – Personal Property \(2002\)](#)
- [Chapter 10 – Miscellaneous \(2002\)](#)
- [Index \(2002\)](#)

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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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
- 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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Forms ▾

- Form 9 – Tax Duplicate (1984)
- Form 16 – County Warrant and Warrant Register (1960)
- Form 18 – Real Estate Tax Statement (1988)
- Form 18CD – Notice of State Property Tax Replacement Credit Conservancy District Tax Statement (1974)
- Form 18E – Receipt Office of County Treasurer (1987)
- Form 18P – Personal Property Tax Statement (1999)
- Form 18TJ – County Treasures Receipt for Personal Property Tax Judgement (1993)
- Form 24B – Fund Ledger (1968)
- Form 47 – Treasurer's Daily Balance of Cash and Depositories (1975)
- Form 47-TR – County Treasurer's Monthly Report
- Form 49DC – Certificate of Collections of Drainage Assessments (1967)
- Form 49TC – Treasurer's Certificate of Collections (2018)
- Form 61 – Monthly Financial Statement (1991)
- Form 63 – Ditch Duplicate (1967)
- Form 63A – Drainage Assessment Statement (1967)
- Form 63AM – Drainage Maintenance Assessment (1972)
- Form 63B – Register of Ditch Assessment Collected (1953)
- Form 63N – Notice of Drainage Assessment (1979)
- Form 65STF – Surplus Tax Fund (1949)
- Form 135 – Mobile Homes Tax Statement (1982)
- Form 137A – Notice of Tax Sale (2001)
- Form 137B – Statement of Costs Paid on Tax Sale Property (2001)
- Form 137D – Notice of Sale of Real Property (1988)
- Form 143 – County Treasurer's Record of Demands for Payment of Delinquent (1977)
- Form 143B – Demand Notice Personal Property Taxes (1991)
- Form 350 – Register of Investments (1982)
- 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 Treasurer

Presentations and Training Materials ▼

SBOA Youtube Channel

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

Newly Elected Training - 2024

- [Hofherr – Roles of the SBOA](#)
- [Maitland – Roles of DLGF](#)
- [Van Dorp – Roles of COMP](#)
- [Byrns – Working Together](#)
- [Byrns – Role of County Treasurer](#)
- [Barger – Investments](#)
- [Byrns – Cashbook, Daily Deposits, Reconciliation & Financial Report](#)

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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- 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
 - Public & Private Information
 - SBOA Applications
 - Annual Financial Reports
 - 100R
 - Monthly / Annual Uploads
 - Conflict of Interest
 - Elected Official Certification of Training Courses



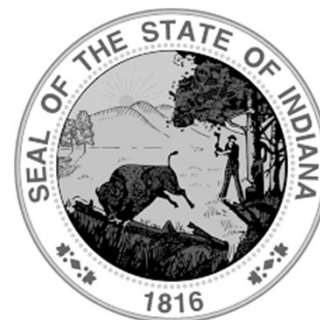
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INDIANA GENERAL ASSEMBLY WEBSITE

- www.iga.in.gov
 - Laws
 - Indiana Code
 - Structure: Title-Article-Chapter-Section
 - Legislation
 - New legislation proposed in Bills



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THANK YOU

Government Technical Assistance &
Compliance (GTAC) Directors

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