

# INDIANA STATE BOARD of ACCOUNTS

## NEWLY ELECTED OFFICIALS TRAINING

**Boot Camp - January 2020**

**Indianapolis**

Introduction – SBOA Contact Information



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By Email



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By Snail-Mail

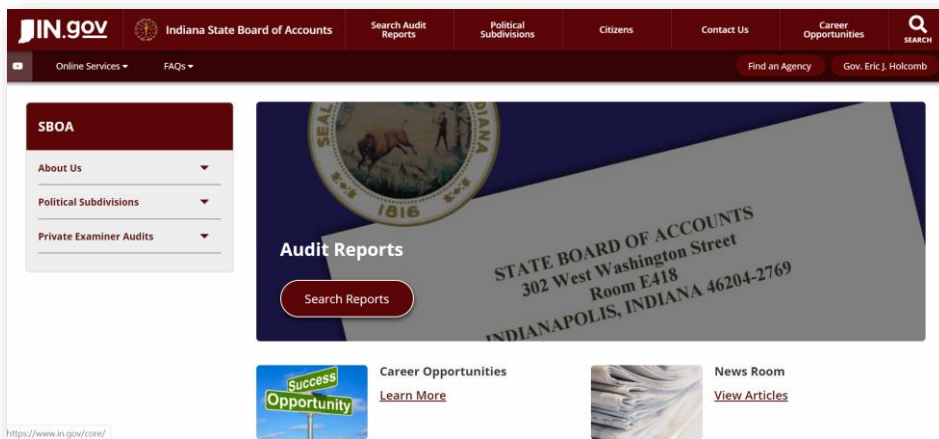


Indiana State Board of Accounts  
302 W. Washington Street  
Room E418  
Indianapolis, IN 46204

Website



www.in.gov/sboa



## Glossary of Terms &amp; Acronyms



- SBOA – *State Board of Accounts*
- ARC – *Audit Result and Comment*
- Audit Exception
- Prescribed Form
- IC – *Indiana Code*
- AFR – *Annual Financial Report*

## Glossary of Terms &amp; Acronyms



- Form 100-R – *Report of Compensation, etc.*
- Manual – *Accounting and Uniform Compliance Guidelines Manual for Cities and Towns*
- Bulletin – *Cities and Towns Bulletin and Uniform Compliance Guidelines*
- [www.in.gov/sboa/5291.htm](http://www.in.gov/sboa/5291.htm)

## Glossary of Terms



SBOA

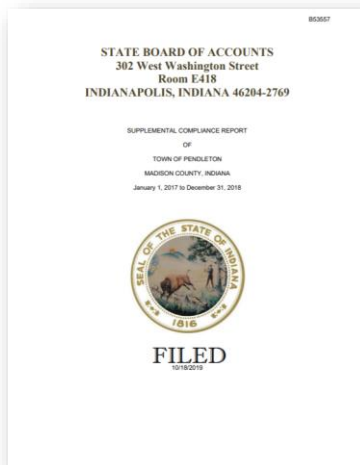
About Us ▲

SBOA Glossary of Accounting  
and Audit TermsSBOA / [ABOUT US](#) / SBOA GLOSSARY OF ACCOUNTING AND AUDIT TERMS

## SBOA Glossary of Accounting and Audit Terms

[A](#) | [B](#) | [C](#) | [D](#) | [E](#) | [F](#) | [G](#) | [H](#) | [I](#) | [J](#) | [K](#) | [L](#) | [M](#) | [N](#) | [O](#) | [P](#) | [Q](#) | [R](#) | [S](#) | [T](#) | [U](#) | [V](#) | [W](#) | [X](#) | [Y](#) | [Z](#)
[Preface](#) | [Authoritative Bodies](#) | [Acronyms](#)
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## SBOA – An Overview

*What is the State Board of Accounts?*

- **Audits the records & accounts of all state and local governmental units**
- **Prepares reports indicating the financial condition of these units & noting any noncompliance with laws.**
- **Prescribed uniform system of accounting**

SBOA – Mission Statement



**“We are dedicated to providing the citizens of the State of Indiana with complete confidence in the integrity and financial accountability of state and local government.”**



## SBOA – An Overview

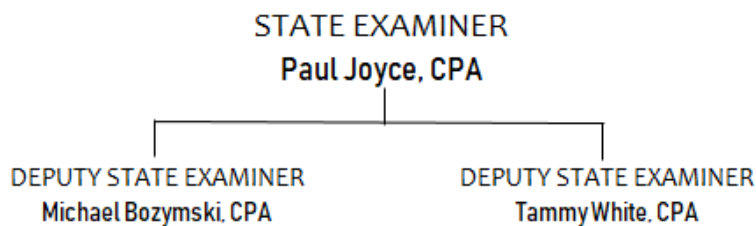


- Organized by law in 1909 as “Department of Inspection and Supervision of Public Offices”
- In 1945, the rights, duties, and powers were transferred to the State Board of Accounts

## SBOA – An Overview



- Indiana State Board of Accounts
  - Three member board consisting of a State Examiner and two Deputy State Examiners





SBOA – An Overview

**Audit Coordinators:**

- Supervise overall audit projects

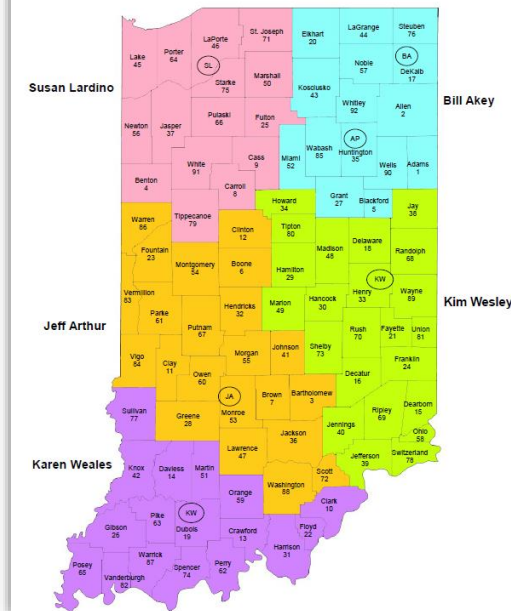
**Audit Managers**

- Manage audit projects

**Audit staff**

- Team assigned to an engagement
- Lead Auditor and field examiners

Beth Kelley, Director of Financial Engagements  
Audit Coordinators





## SBOA – An Overview



## **Frequency of Audits**

### **IC 5-11-1-25(b):**

- Audits conducted at times determined by SBOA using risk based criteria, which include:
  - New fiscal officer
  - Not filed or untimely filed financial information
  - Any other factors determined by State Examiner
- Not less than once every 4 years

## SBOA – Types of Engagements



### **On-site**

- conducted at city/town offices

### **Off-site**

- conducted at another location
- "Box audit"

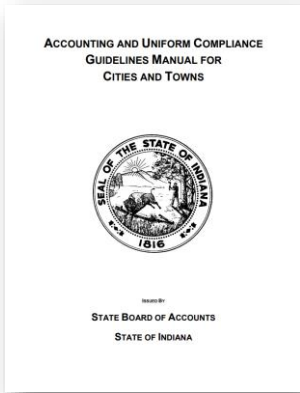
### **Centralized Remote**

- Audits conducted at a centralized location
- Records electronically transmitted to SBOA through Gateway

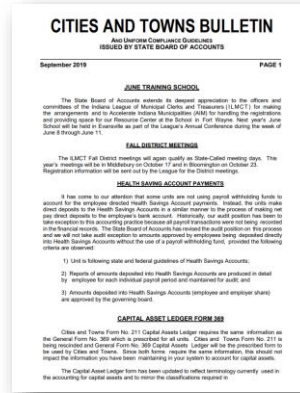
# SBOA – An Overview



## Accounting & Uniform Compliance Guidelines Manual for Cities and Towns



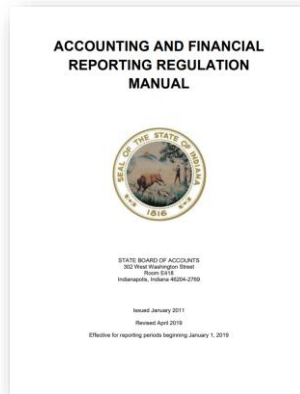
## Cities & Towns Bulletin and Uniform Compliance Guidelines



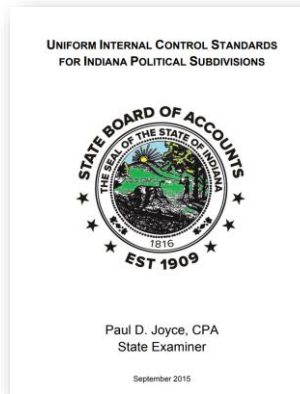
# SBOA – An Overview



## Accounting & Financial Reporting Regulation Manual



## Uniform Internal Control Standards



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**Questions?**  
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SBOA | POLITICAL SUBDIVISIONS | CITIES

### Cities

#### Contact Information

Todd Caldwell	Susan Gordon
(317) 232-2513	(317) 232-2513

#### Hot Topics

### 2019 Gateway - Annual Financial Report (AFR) Changes

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government. The Annual Financial Report (AFR) is one of the reports submitted in Gateway that contains detail on the receipts and expenditures of each local government unit. We have updated several areas of the AFR due to changes in the Regulatory manual issued by the State Board of Accounts for reporting periods beginning January 1, 2019.

There will be significant changes to the data that will be uploaded to the AFR. These changes will be effective for the 2019 AFR submission due February 29<sup>th</sup>, 2020 (August 29<sup>th</sup> for Schools) for the 2019 financial activity of the unit. These changes will include the collection of additions and reductions to debt and capital assets with other changes outlined in the following schedule.

Local Units should review these changes carefully as they will need to ensure they are collecting the information required for the updated AFR submission.

www.in.gov/sboa



### Newly Elected Officials' Training

We have recorded a series of webinars/videos for officials who were recently elected and will take office January 1, 2020. The videos can be viewed by anyone, but are directed toward newer Clerk-Treasurers, City Controllers, and Council members. Below are links to each video on our YouTube channel. Each video has a document containing slides from the PowerPoint presentation and most have other materials for your information.

In addition to the below and prior to the end of 2019, we will be providing videos related to the filing of the Certified List of Employees and Compensation Paid to Public Employees (Form 100-R), which is due January 31, 2020, and the Annual Financial Report (AFR), which is due February 29, 2020.

#### Newly Elected Officials Training

1. [Overview and Introduction to SBOA](#)
  - [Handout](#)
2. [Getting Started in the Office](#)
  - [Handout](#)
3. [Public Official Bonds](#)
  - [Handout](#)
  - [Department of Insurance \(DOI\) Official Bond Schedule](#)
  - [DOI Individual Public Official Bond](#)
  - [DOI Public Official Name Schedule Bond](#)

www.in.gov/sboa



<https://www.youtube.com/channel/UC62Ozm0wY81GzHipK2UrjLA>



www.in.gov/sboa

Uniform Compliance Guidelines ▾

State Examiner Directives ▾

Manuals ▾

Accounting and Financial Regulatory Reporting Manual

[Accounting and Financial Regulatory Reporting Manual - 2019](#)

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](#)



City - Uniform Compliance Guidelines 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 \(2017\)](#)
- [Chapter 2 - Introduction \(2018\)](#)
- [Chapter 3 - The Accounting Plan and Procedures \(2019\)](#)
- [Chapter 4 - Funds \(2019\)](#)
- [Chapter 5 - City and Town Court Funds \(2018\)](#)
- [Chapter 6 - Forms \(2018\)](#)
- [Chapter 7 - Calendar of Monthly Duties \(2019\)](#)



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Bulletins ▾

You can view the Cities and Towns Bulletins online by selecting the one you want to see below, or you can search the index by [clicking here](#).

2019	2018	2017	2016
<ul style="list-style-type: none"> <li>• <a href="#">September</a></li> <li>• <a href="#">June</a></li> <li>• <a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">December</a></li> <li>• <a href="#">September</a></li> <li>• <a href="#">June</a></li> <li>• <a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">December</a></li> <li>• <a href="#">September</a></li> <li>• <a href="#">June</a></li> <li>• <a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">December</a></li> <li>• <a href="#">September</a></li> <li>• <a href="#">June - pt.2</a></li> <li>• <a href="#">June</a></li> <li>• <a href="#">March</a></li> </ul>
2015	2014	2013	2012
<ul style="list-style-type: none"> <li>• <a href="#">December</a></li> <li>• <a href="#">September</a></li> <li>• <a href="#">June - pt.2</a></li> <li>• <a href="#">June</a></li> <li>• <a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">December</a></li> <li>• <a href="#">September</a></li> <li>• <a href="#">June</a></li> <li>• <a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">December</a></li> <li>• <a href="#">September</a></li> <li>• <a href="#">June</a></li> <li>• <a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">December</a></li> <li>• <a href="#">September</a></li> <li>• <a href="#">June</a></li> <li>• <a href="#">March</a></li> </ul>
2011	2010	2009	2008
<ul style="list-style-type: none"> <li>• <a href="#">December</a></li> <li>• <a href="#">September</a></li> <li>• <a href="#">June</a></li> <li>• <a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">December</a></li> <li>• <a href="#">September</a></li> <li>• <a href="#">June</a></li> <li>• <a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">December</a></li> <li>• <a href="#">September</a></li> <li>• <a href="#">June</a></li> <li>• <a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li>• <a href="#">December</a></li> <li>• <a href="#">September</a></li> <li>• <a href="#">June</a></li> </ul>

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## Presentations and Training Materials ▼

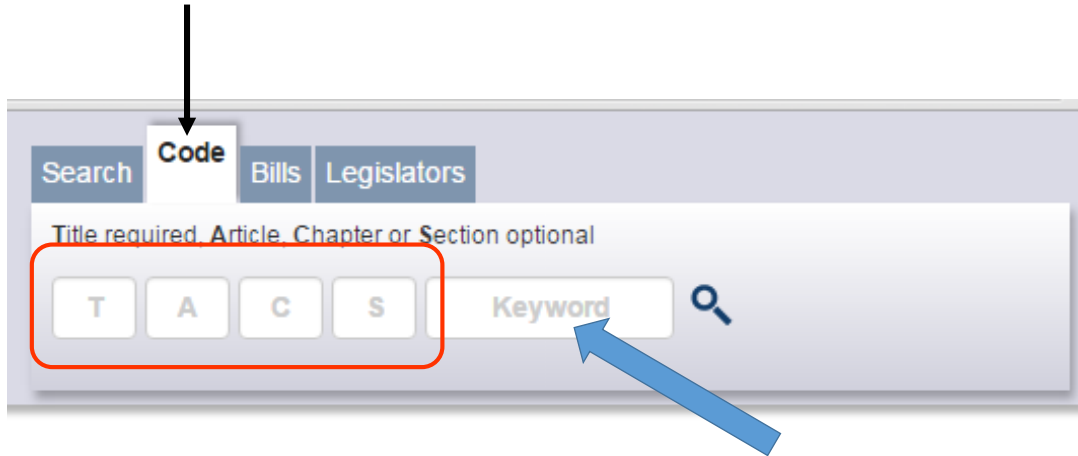
# 2020 Newly Elected Clerks, Clerk-Treasurers and Appointed City Controllers

Indiana Code - www.iga.in.gov





Indiana Code - www.iga.in.gov



Indiana Code - www.iga.in.gov

2019 Code	Title 36	Article 5	Chapter 6	Reference Material	Print Version	Search Title 36
<b>IC 36-5-6 Chapter 6. Town Clerk-Treasurer</b>						
36-5-6.1	Application of chapter					
36-5-6.2	Clerk and fiscal officer					
36-5-6.3	Residency; term of office					
36-5-6.4	Election					
36-5-6.5	Oaths, depositions, and acknowledgments					
36-5-6.5.1	Office space provided					
36-5-6.6	Powers and duties					
36-5-6.7	Deputies and employees					
36-5-6.8	Employment of attorneys or legal research assistants					
36-5-6.9	Vacancy in office					
36-5-6.10	Training requirements					
<b>IC 36-5-6.1 Application of chapter</b>						
Sec. 1. This chapter applies to all towns.						
[Local Government Reorganization Citation: New]						
As added by Acts 1980, PL.212, SEC.4.						
<b>IC 36-5-6.2 Clerk and fiscal officer</b>						
Sec. 2. The clerk-treasurer elected under this chapter is both the town clerk and the town fiscal officer.						
[Local Government Reorganization Citation: New]						
As added by Acts 1980, PL.212, SEC.4.						
<b>IC 36-5-6.3 Residency; term of office</b>						
Sec. 3. (a) The clerk-treasurer must reside within the town as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The clerk-treasurer forfeits office if the clerk-treasurer ceases to be a resident of the town.						
(b) Except as provided in subsection (c), (d), (e), or (f), the term of office of the clerk-treasurer is four (4) years, beginning at noon January 1 after election and continuing until a successor is elected and qualified.						
(c) The term of office of a clerk-treasurer elected under IC 36-3-1-10.1 following the incorporation of the town:						
(1) begins at noon November 30 following the election; and						
(2) continues until noon January 1 following the next municipal election scheduled under IC 3-10-6-5 or IC 3-10-7-6 and until the clerk-treasurer's successor is elected and qualified.						
(d) The term of office of a clerk-treasurer subject to an ordinance described by IC 3-10-6-2.6 is:						
(1) one (1) year if the clerk-treasurer is elected at the next municipal election not conducted in a general election year; and						
(2) four (4) years for the successors of the clerk-treasurer described in subdivision (1).						
beginning at noon January 1 after the clerk-treasurer's election and continuing until the clerk-treasurer's successor is elected and qualified.						
(e) The term of office of a clerk-treasurer subject to an ordinance described by IC 3-10-7-2.7 is:						
(1) three (3) years if the clerk-treasurer is elected at the next municipal election not conducted in a general election year; and						
(2) four (4) years for the successors of the clerk-treasurer described in subdivision (1).						
beginning noon January 1 after the clerk-treasurer's election and continuing until the clerk-treasurer's successor is elected and qualified.						
(f) The term of office of a clerk-treasurer subject to an ordinance described by IC 3-10-7-2.9 is:						
(1) the term of office provided by the ordinance, not to exceed four (4) years, for the clerk-treasurer elected in the first election cycle after adoption of the ordinance; and						
(2) four (4) years for the successors of the clerk-treasurer described in subdivision (1).						
[Local Government Reorganization Citation: 16-3-1-16 part]						
As added by Acts 1980, PL.212, SEC.6. Amended by Acts 1987, SFC.100, PL.212, SEC.100; 1988, SFC.106, PL.212, SEC.106; 1990, SFC.106, PL.212, SEC.106.						



# Indiana Code - www.iga.in.gov

2019 Code ▾ Title 36 Article 5 Chapter 6 Reference Material ▾ Print Version ▾ Search Title 36 🔍 ⏪ ⏩ ✕

**IC 36-5-6 Chapter 6. Town Clerk-Treasurer**

- 36-5-6-1 Application of chapter
- 36-5-6-2 Clerk and fiscal officer
- 36-5-6-3 Residency; term of office
- 36-5-6-4 Election
- 36-5-6-5 Oaths, depositions, and acknowledgments
- 36-5-6-5.1 Office space provided
- 36-5-6-6 Powers and duties
- 36-5-6-7 Deputies and employees
- 36-5-6-8 Employment of attorneys or legal research assistants
- 36-5-6-9 Vacancy in office
- 36-5-6-10 Training requirements

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**IC 36-5-6-1 Application of chapter**  
 Sec. 1. This chapter applies to all towns.  
 [Local Government Recodification Citation: New.]  
*As added by Acts 1980, P.L. 212, SEC. 4.*

**IC 36-5-6-2 Clerk and fiscal officer**  
 Sec. 2. The clerk-treasurer elected under this chapter is both the town clerk and the town fiscal officer.  
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 (b) Except as provided in subsection (c), (d), (e), or (f), the term of office of the clerk-treasurer is four (4) years, beginning at noon January 1 after election and continuing until a successor is elected and qualified.  
 (c) The term of office of a clerk-treasurer elected under **IC 36-5-1-10.1** following the incorporation of the town:  
 (1) begins at noon November 30 following the election; and  
 (2) continues until noon January 1 following the next municipal election scheduled under **IC 3-10-6-5** or **IC 3-10-7-6** and until the clerk-treasurer's successor is elected and qualified.  
 (d) The term of office of a clerk-treasurer subject to an ordinance described by **IC 3-10-6-2.6** is:  
 (1) one (1) year if the clerk-treasurer is elected at the next municipal election not conducted in a general election year; and

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**IC 36-5-6 Chapter 6. Town Clerk-Treasurer**

- 36-5-6-1 Application of chapter
- 36-5-6-2 Clerk and fiscal officer
- 36-5-6-3 Residency; term of office
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 (f) The term of office of a clerk-treasurer subject to an ordinance described by **IC 3-10-7-2.6** is:  
 (1) one (1) year if the clerk-treasurer is elected at the next municipal election not conducted in a general election year; and  
 (2) four (4) years for the successor of the clerk-treasurer described in subsection (1), beginning at noon January 1 after the clerk-treasurer's election and continuing until the clerk-treasurer's successor is elected and qualified.  
 (f) The term of office of a clerk-treasurer subject to an ordinance described by **IC 3-10-7-2.6** is:

Indiana Code 2019



## City Clerk &amp; City/Town Fiscal Officer Duties

**IC 36-4-10-4**City Clerk: 2<sup>nd</sup> class Cities**IC 36-4-10-4.5**Clerk-Treasurers: 3<sup>rd</sup> class Cities**IC 36-4-10-5**Controllers: 2<sup>nd</sup> class Cities**IC 36-5-6-6**

Clerk-Treasurers: Towns

## City/Town Fiscal Officer Duties

**As a city clerk in a 2<sup>nd</sup> class city, duties include:**

- ✓ Serve as clerk of the legislative body
- ✓ Maintain all records required by law
- ✓ Keep the city seal
- ✓ Administer oaths when necessary, without charging a fee
- ✓ Take depositions, without charging a fee
- ✓ Take acknowledgements of instruments without charging a fee
- ✓ Serve as clerk of city court (if judge doesn't & doesn't appoint one)

## City/Town Fiscal Officer Duties

**As a city or town fiscal officer, duties include:**

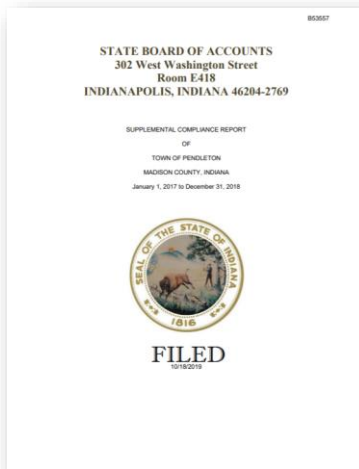
- ✓ Receive and care for all city/town money
- ✓ Keep accounts showing receipts and disbursements
- ✓ Prescribe payroll and account forms for all offices
- ✓ Prescribe the manner in which creditors, officers, and employees are paid
- ✓ Prepare budget estimates

## City/Town Fiscal Officer Duties

**Fiscal officer duties continued:**

- ✓ Issue licenses and collect fees fixed by statute or ordinance
- ✓ Serve as clerk of the legislative body (council) by attending meetings / recording its proceedings
- ✓ Serve as clerk of city/town court if
  - *Judge does not serve or*
  - *A court clerk is not appointed by the judge*
- ✓ Perform all other duties prescribed by statute

## SBOA – An Overview

*What is the State Board of Accounts?*

- Audits the records & accounts of all state and local governmental units
- Prepares reports indicating the financial condition of these units & noting any noncompliance with laws.
- **Prescribed uniform system of accounting**

## Forms



**Prescribed  
Forms**

**vs**

**Approved  
Forms**



Prescribed Forms

Prescribed Form No. 30 (Rev. 1985)

### ACCOUNTS PAYABLE VOUCHER

TOWN OF \_\_\_\_\_ INDIANA

An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee: \_\_\_\_\_ Purchase Order No. \_\_\_\_\_  
 Terms: \_\_\_\_\_  
 Date Due: \_\_\_\_\_

Invoice Date	Invoice Number	Description (or note attached invoice(s) or bill(s))	Amount
<b>SAMPLE</b>			

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except \_\_\_\_\_

Signature \_\_\_\_\_ Title \_\_\_\_\_

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

Clerk-Treasurer \_\_\_\_\_

A prescribed form is one which is put into general use for all offices of the same class

Approved Forms



An approved form is a computerized form for special use in a particular office

Run: 1/20/2015 @ 5:58 PM

AccuFund Sample  
Year To Date Actual Ledger for Period Ending 6/30/2010

Account	Date	Source	J/E	Reference	Description	Debit	Credit	Balance
001 000	1000 00	Cash - Federal Bank and Trust		0000101	Balance		30.00	(6,883.99)
	7/23/2009	A/P		0000102	Advantage Laser Products		10.00	(6,913.99)
	7/31/2009	A/P		0000103	Partial receipt		230.15	(7,154.14)
	7/31/2009	A/P		0000104	Advantage Laser Products		1,000.00	(8,154.14)
	7/31/2009	A/P		0000105	Public Service of Colorado		10.00	(8,164.14)
	7/31/2009	A/P		0000104	Electricity		9,600.00	(17,764.14)
	7/31/2009	A/P		0000104	Murson, John T Consulting Services		3,995.00	(21,759.14)
	11/04/2009	A/P		0000107	Advantage Laser Products		3,015.00	(24,774.14)
	11/04/2009	A/P		0000109	Partial receipt		1,000.00	(25,774.14)
	11/04/2009	A/P		0000110	AccuFund, Inc. Computer Software		1,090.00	(26,864.14)
	11/04/2009	A/P		0000111	AccuFund, Inc. Some software		3,015.00	(29,879.14)
	11/04/2009	A/P		0000112	AccuFund, Inc. Accounting Software		100.00	(30,979.14)
	11/04/2009	A/P		0000110	AccuFund, Inc. Void check 0000110		1,000.00	(31,979.14)
	11/07/2009	A/P		0000113	Murson, John T Refund for something		50.00	(32,029.14)
	11/07/2009	A/P		0000114	AccuFund, Inc. Some software		24.20	(32,053.34)
	11/07/2009	A/P		0000205	Some software		1,000.00	(33,053.34)
	11/08/2009	A/P		0000115	1st National Bank of Jeffco		1,000.00	(34,053.34)
	11/14/2009	A/P		0000116	supplies		200.00	(34,253.34)
	11/14/2009	A/P		0000117	AccuFund, Inc. Some software		1,015.00	(35,268.34)
	11/14/2009	A/P		0000118	AccuFund, Inc. Software		2,000.00	(37,268.34)
	11/15/2009	A/P		0000119	AccuFund, Inc. Software		2,000.00	(39,268.34)
	11/16/2009	A/P		0000120	Some software		2,000.00	(41,268.34)
	11/16/2009	A/P		0000120	Colorado Custom Decks		2,000.00	(43,268.34)
	11/16/2009	A/P		0000120	New Decks		2,000.00	(45,268.34)
	11/16/2009	A/P		0000120	Colorado Custom Decks		2,000.00	(47,268.34)
	11/16/2009	A/P		0000120	Void check 0000120		2,000.00	(49,268.34)



## Prescribed vs. Approved Forms

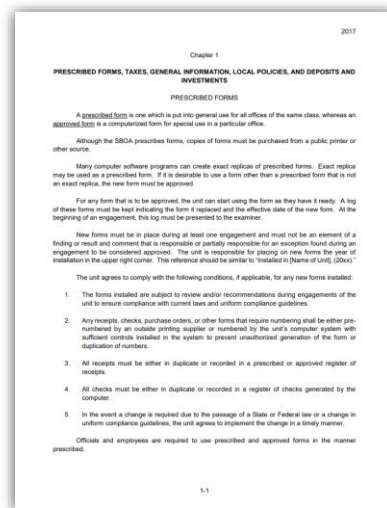
- Cities and towns are required to use the forms prescribed by the State Board of Accounts in the manner set forth by the Manual and/or Bulletins.
- However, if it is desirable to use a different form or to have a prescribed form modified to conform to your local conditions, you can have the form “approved”.



## Prescribed vs. Approved Forms

The approval process is described in the *Cities & Towns Manual*, Chapter 1, page 1-1

- Maintain a log of forms replacing prescribed forms & present during an audit for approval.



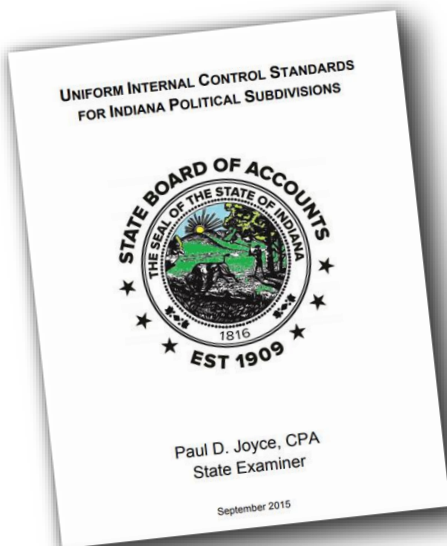
## Accounting Forms &amp; Records



## Most Common City/Town Forms:

- Ledger of Receipts, Disbursements, and Balances
- Accounts Payable Voucher (claim)
- Receipt
- Warrants / Checks
- Payroll Schedule and Voucher
- Employee's Earnings Records
- Employee's Service Records
- Purchase Order
- Mileage Claim

## Internal Controls



## Internal Controls



# Why internal controls?

# What are internal controls?

## Internal Controls

**Indiana Code 5-11-1-27(e):**

“. . . the state board of accounts shall define . . . the acceptable minimum level of internal control standards and internal control procedures 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.

The internal control standards and procedures shall be developed to promote government accountability and transparency.”

## Internal Controls

**Indiana Code 5-11-1-27(g)**

“ . . . the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision.” [Emphasis added]

## Internal Controls


**Indiana Code 5-11-1-27(c) defines “personnel”:**

“ . . . "personnel" means an officer or employee of a political subdivision whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity.” [Emphasis added]



## Internal Control Training



- [www.in.gov/sboa](http://www.in.gov/sboa)
- Navigate to 'cities' or 'towns'
- Scroll down to Internal Control Standards ▾
- Then Training
- Find this 



<https://youtu.be/LON80PBbPHQ>

## Internal Control Certifications





Internal Control Certification #1 - Training

**Documentation of  
“personnel” receiving  
training concerning  
internal control  
standards &  
procedures as required  
by IC 5-11-1-27(g)(2)**

**INTERNAL CONTROL TRAINING CERTIFICATION  
FOR ELECTED OFFICIALS, APPOINTEES, AND EMPLOYEES**

I, \_\_\_\_\_, the duly elected, appointed, or employed  
(print name)

\_\_\_\_\_ for \_\_\_\_\_ certify that I  
(position or title) (political subdivision)

received the following training concerning internal controls standards and procedures as required  
by Ind. Code § 5-11-1-27(g)(2):

Title of Training	Time Spent
_____	_____
_____	_____
_____	_____

Date: \_\_\_\_\_ Signature \_\_\_\_\_

\* This certification may be printed, signed, and retained in paper form or electronically. If signed electronically, the elected official, appointee, or employee must designate his or her signature by typing the last four (4) digits of their Social Security number in the signature line.



Internal Control Certification #2 - AFR

**Indiana Code 5-11-1-27(h):**

“ . . . the fiscal officer of a political subdivision shall certify in writing that:

- (1) the minimum internal control standards and procedures defined under subsection (e) have been adopted by the political subdivision; and
- (2) personnel, who are not otherwise on leave status, have received training as required by subsection (g)(2). [Emphasis added]

## Internal Control Certification #2 - AFR

**Indiana Code 5-11-1-27(h)** *continued* :

“ . . . The certification shall be filed with the state board of accounts at the same time as the annual financial report required by section 4(a) of this chapter is filed. The certification shall be filed electronically in the manner prescribed under IC 5-14-3.8-7.”

The following must be filed with the Annual Report per IC 5-11-1-27 (h).	
I certify that my unit has adopted the minimum internal control standards as required per IC 5-11-1-27(e).	<input checked="" type="radio"/> Yes <input type="radio"/> No
If yes, I certify that all personnel defined by IC 5-11-1-27(c) received training concerning the internal control standards adopted by my unit.	<input checked="" type="radio"/> Yes <input type="radio"/> No

## Internal Controls – What Are They?



- Internal control is a process executed by officials and employees that is designed to provide reasonable assurance that the objectives of the political subdivision will be achieved.
- It is a basic element fundamental to the organization, rather than a list of added on tasks;
- It is an adaptable process that is a means to an end, not an end in itself;
- It is focused on the achievement of objectives; and
- It is dependent on officials and employees for effective implementation.

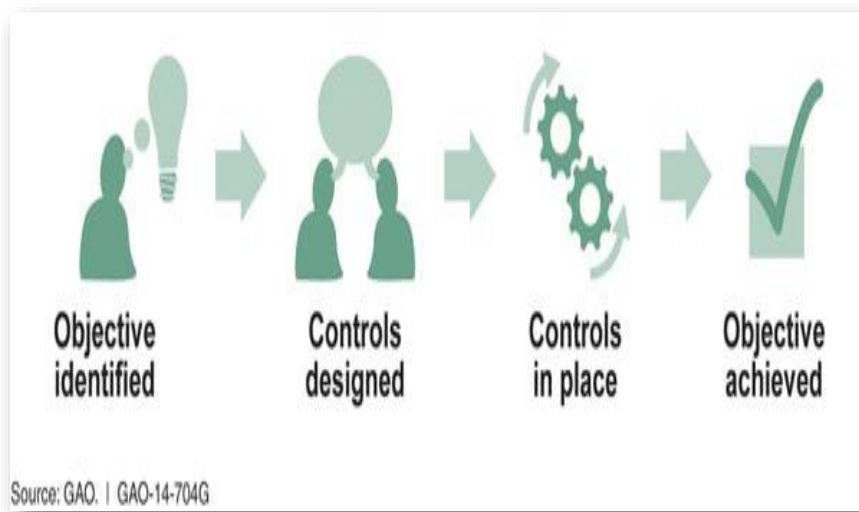


## Internal Controls – What Are They?

- Organizational roles are important
- All members of a city or town, including elected officials, board members, and employees full fill a role in the internal control system
- Leadership is key – the tone is set at the top
- Clear support from leadership engages a successful, effective internal control system



## Internal Controls – What Are They?





## Internal Controls – What Are They?

### Five components of internal control

The five components of internal control as described in the COSO framework are as follows:



- Monitoring
- Information and Communication
- Control Activities
- Risk Assessment
- Control Environment

## Internal Controls – What To Know Now?



**Know if your council has adopted minimum standards**

**Watch the internal control video on our website - once**

**AFR – answer questions / certification**

**Document controls in writing**

**Watch YouTube instructional videos**



Mr. Wes Bennett,  
Commissioner

### Fiscal Duties and Other Items



## Bank Reconcilements



Indiana State Board of Accounts

2020

## Bank Reconcilements – Why?

**IC 5-13-6-1(e)**

- Requires reconciliation at least monthly the balance disclosed in your records with the bank statements provided by your financial institutions.

**Without such a reconciliation, you won't truly be able to know how much money your city/town has available.**

- Necessary in order to make good financial decisions.

Indiana State Board of Accounts

2020

## Bank Reconciliation – Gateway Upload

**Don't forget to upload:**

- ✓ Monthly – reconciliation only (Jan-Dec)
- ✓ Annual – Entire December bank statement

Select Upload Group	Select File Type	Provide File
January ▼	Bank Reconciliation ▼	Upload file ( <i>xls, xlsx, doc, docx, jpg, pdf, gif, tif, png</i> ) <input type="button" value="Choose File"/> No file chosen
<input type="button" value="Submit"/>		

## Bank Reconciliation Process – Internal Controls



- **Segregate Duties**
- **Have multiple people involved in the process**
- **No one person should be able to**
  - ✓ Receive money
  - ✓ Make deposits
  - ✓ Post Records
  - ✓ Write Checks
  - ✓ And Perform the Reconciliation
- **Controls should include review of reconciliation**



## Receipts – Process for Receipting Money



## Receipt Process



**“Receipts shall be issued and recorded at the time of the transaction.”**

*(Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)*

### Prescribed:

- City Form No. 203A
- Town Form No. 217
- General Form No. 352

Form Prescribed by State Board of Accounts

Town Form No. 217 (Rev. 1997)

**RECEIPT**  
OFFICE OF TOWN CLERK-TREASURER

NO. \_\_\_\_\_

\_\_\_\_\_ FUNDS

Payment Type and Amount					
Cash Amount	Check/Debit Amount	MU Amount	"CREDIT CARD" Bank Card Amount	A/P Amount	Other

Rockville, IN \_\_\_\_\_ month \_\_\_\_\_ day \_\_\_\_\_ yr

RECEIVED FROM \_\_\_\_\_ \$ \_\_\_\_\_

THE SUM OF \_\_\_\_\_ DOLLARS

ON ACCOUNT OF \_\_\_\_\_

\_\_\_\_\_  
TOWN CLERK-TREASURER  
**(ORIGINAL)**



FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS GENERAL FORM NO. 352 (REV. 1997)

**RECEIPT** 1

Name of UNIT, AGENCY, BOARD OR DEPARTMENT \_\_\_\_\_

FUND \_\_\_\_\_

IN \_\_\_\_\_

Payment Type and Amount					
Cash Receipt	Check/Cash Receipt	MO. Receipt	Travel Card Receipt	Bank Card Receipt	Other

RECEIVED FROM \_\_\_\_\_ \$ \_\_\_\_\_

THE SUM OF \_\_\_\_\_ DOLLARS

ON ACCOUNT OF \_\_\_\_\_

AUTHORIZED SIGNATURE \_\_\_\_\_

---

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS GENERAL FORM NO. 352 (REV. 1997)

**RECEIPT** 2

Name of UNIT, AGENCY, BOARD OR DEPARTMENT \_\_\_\_\_

FUND \_\_\_\_\_

IN \_\_\_\_\_

Payment Type and Amount					
Cash Receipt	Check/Cash Receipt	MO. Receipt	Travel Card Receipt	Bank Card Receipt	Other

RECEIVED FROM \_\_\_\_\_ \$ \_\_\_\_\_

THE SUM OF \_\_\_\_\_ DOLLARS

ON ACCOUNT OF \_\_\_\_\_

AUTHORIZED SIGNATURE \_\_\_\_\_

---

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS GENERAL FORM NO. 352 (REV. 1997)

**RECEIPT** 3

Name of UNIT, AGENCY, BOARD OR DEPARTMENT \_\_\_\_\_

FUND \_\_\_\_\_

IN \_\_\_\_\_

Payment Type and Amount					
Cash Receipt	Check/Cash Receipt	MO. Receipt	Travel Card Receipt	Bank Card Receipt	Other

RECEIVED FROM \_\_\_\_\_ \$ \_\_\_\_\_

THE SUM OF \_\_\_\_\_ DOLLARS

ON ACCOUNT OF \_\_\_\_\_

AUTHORIZED SIGNATURE \_\_\_\_\_

General Form No. 352

### Receipt Process



#### **IC 5-13-6-1(d)**

- Requires deposit of funds not later than the next business day following receipt of the funds into one of the city or town's depositories.

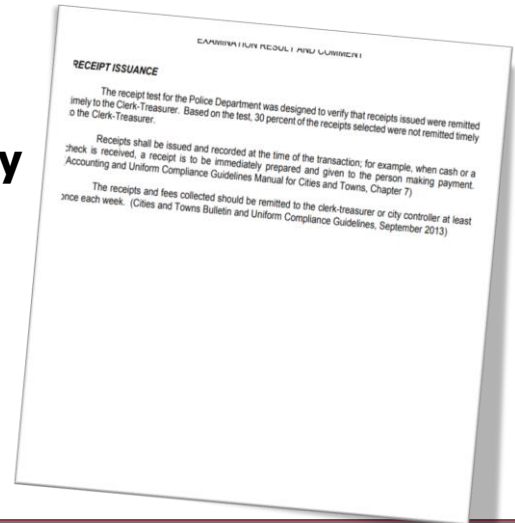
#### **Exception: IC 5-13-6-1(g)**

- A city/town is not required to deposit funds by the next business day if the funds on hand do not exceed \$500.

## Receipt Process – Common Exceptions



- **Receipts not issued**
- **Receipts not deposited timely**



## Receipt Process – Internal Controls



- **Segregate Duties**
- **Have multiple people involved in the process**
- **No one person should be able to**
  - ✓ Receive money
  - ✓ Make deposits
  - ✓ Post Records
- **Reviews – revenue reports, deposits match receipts issued, etc.**

## Disbursements – Process for Payment of Bills



## Disbursement Process



### **IC 5-13-5-2**

- All disbursements of public funds must be made by check (warrant) drawn upon depositories which shall be signed by the public officers authorized to sign in their official capacity.
- **No other individual has the authority to sign in place of the fiscal officer.**
- **Only a Deputy can sign on your behalf (if one exists).**

## Disbursement of Funds

**Statutory references**

- IC 5-11-10-1.6 and IC 5-11-10-2 (all municipalities)
- IC 36-4-8 (Cities)
- IC 36-5-4 (Towns)

## Disbursement of Funds

**Statutory requirements –**

- Appropriations
- Fully itemized invoice or bill for claim
- Invoice is approved by person receiving the goods or services
- Invoice filed with the fiscal officer
- Fiscal officer audits & certifies that invoice is true & correct
- Payment is allowed by the legislative body (or board having jurisdiction over allowance of payment)

Accounts Payable Voucher / Claim



## Forms Illustrated in Manual, Chapter 6

- Accounts Payable Voucher (APV); page 6-32,33
- APV Register; page 6-48
- Payroll Schedule and Voucher; page 6-35, 36
- Mileage Claim; page 6-59

ACCOUNTS PAYABLE VOUCHER

TOWN OF \_\_\_\_\_, INDIANA  
 An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.



Payee _____ _____ _____	Purchase Order No. _____ Terms _____ Date Due _____
----------------------------------	---

Invoice Date	Invoice Number	Description (or note attached invoice(s) or bill(s))	Amount

SAMPLE

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except \_\_\_\_\_

\_\_\_\_\_  
 Signature Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

\_\_\_\_\_  
 Clerk-Treasurer



VOUCHER NO. \_\_\_\_\_ WARRANT NO. \_\_\_\_\_

---



---



---



---

ALLOWED \_\_\_\_\_

IN THE SUM OF \$ \_\_\_\_\_

---



---



---



---

\$ \_\_\_\_\_

---

ON ACCOUNT OF APPROPRIATION FOR \_\_\_\_\_

---

Council Members

COST DISTRIBUTION LEDGER CLASSIFICATION  
IF CLAIM PAID MOTOR VEHICLE HIGHWAY FUND

Acct. No.	Account Title	Amount	

SAMPLE

Accounts Payable Voucher  
(back)

Accounts Payable Voucher Register - End



**ACCOUNTS PAYABLE VOUCHER REGISTER**

6-48

\_\_\_\_\_ Governmental Unit

\_\_\_\_\_ Agency

For Period \_\_\_\_\_, 20\_\_ to \_\_\_\_\_, 20\_\_

NOTES: (1) Use both sides of form if needed. Signatures of governing board should appear only on the final page of each meeting in which accounts payable vouchers are allowed. (2) The Memorandum column is for entering action on accounts payable vouchers if disallowed in whole or in part, if continued to a later meeting of governing board, or for other pertinent information.

Page \_\_\_\_\_ of \_\_\_\_\_ Pages

Prescribed by State Board of Accounts

General Form No. 364 (1997)

DATE FILED	VOUCHER NUMBER	NAME OF CLAIMANT	OFFICE, DEPARTMENT OR FUND	AMOUNT OF VOUCHER	AMOUNT ALLOWED	CHECK/ WARRANT NUMBER	MEMORANDUM (See Note (2) Above)



I hereby certify that each of the above listed vouchers and the invoices, or bills attached thereto, are true and correct and I have audited same in accordance with IC 5-11-10-1.6.

\_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Fiscal Officer

**ALLOWANCE OF VOUCHERS**

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim.)

We have examined the vouchers listed on the forgoing accounts payable voucher register, consisting of \_\_\_\_ pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total amount of \$\_\_\_\_\_.

Date this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SIGNATURES OF GOVERNING BOARD

*Accounts Payable Voucher Register (end)*



Prescribed by State Board of Accounts

General Payroll Form No. 99 (Rev. 1993)

**PAYROLL SCHEDULE AND VOUCHER**

NOTE: Total hours or days to be paid shall equal the days or hours worked plus authorized leave to which an employee might be entitled by law and under the leave policies established by the governing body. The "Days Lost" column will apply only to salaried employees (not hourly) not entitled to pay for such days.

(Office, Board, Department or Institution)  
For Period Beginning \_\_\_\_\_ and Ending \_\_\_\_\_

Page \_\_\_\_\_ of \_\_\_\_\_ Pages  
Fund \_\_\_\_\_

NAME OF EMPLOYEE	Approp. No. or Class Title	C o d e	Noncash Benefits	Worked	DAYS OR HOURS IN PERIOD					Total Days or Hours To Be Paid	Rate of Pay	Gross Pay	Total	DEDUCTIONS							Amount of Warrant (Gross Pay Less Deductions)	Warrant Number					
					Sick Leave	Vacation Leave	Lost Days	C o d e	Other Leave					Fed. W/H Tax	Social Security Tax	Medicare Tax	State W/H Tax	County W/H Tax	C o d e	Insurance Amount			C o d e	Retirement Amount			
1.																											
2.																											
3.																											



STATE OF INDIANA, \_\_\_\_\_ COUNTY, SS.

I, \_\_\_\_\_ Name  
 \_\_\_\_\_ of \_\_\_\_\_ Agency

hereby certify that I have examined the time record of each employee listed on pages \_\_\_\_\_ to \_\_\_\_\_ of this payroll, that each employee has performed the services for which the salaries or compensation is paid; that to the best of my knowledge and belief no part of the salary or compensation of any employee listed hereon is being divided or paid to any other person on account of or by reason of his employment; that the compensation listed opposite the name of each employee is based upon either statutory or regulatory authority and is justly due each such employee; that the deductions have been authorized for the purpose stated: that this payroll totaling \$ \_\_\_\_\_ is \_\_\_\_\_ Basic Pay correct and has by me been approved.

Date \_\_\_\_\_, 20\_\_ \_\_\_\_\_  
 \_\_\_\_\_ (Signature)  
 \_\_\_\_\_ (Official Title)

I have examined the within claim and hereby certify as follows:  
 That it is in proper form.  
 That it is duly authenticated as required by law.  
 That it is based upon { contract.  
 statutory authority.  
 That it is apparently { correct.  
 incorrect.


\_\_\_\_\_ Disbursing Officer

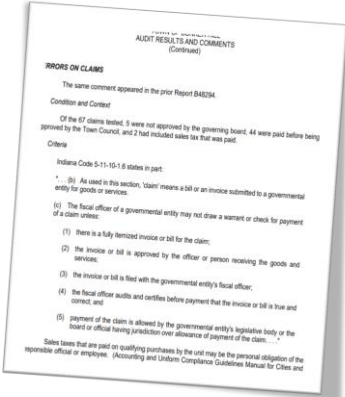
*Payroll Schedule and Voucher (back)*

Indiana State Board of Accounts 2020

## Payment of Claims – Common Exceptions

- **Claims not prepared for all disbursements**
- **Claims without supporting documentation**
- **Claims not presented to Council; not approved**
- **Overspent appropriations**





Indiana State Board of Accounts 2020

## Payment of Claims – Internal Controls



## Disbursing process

- Credit cards

## Payroll

**Source:** *Uniform Internal Control Standards for Indiana Political Subdivisions, Section 2*

[www.in.gov/sboa/files/UniformInternalControlStandards.pdf](http://www.in.gov/sboa/files/UniformInternalControlStandards.pdf)

## Other Items



## Reporting Losses, Variances, and Thefts

- IC 5-11-1-27(j)
- "Material" variances, losses, shortages, or thefts to be reported to SBOA
- City/town council must determine a materiality amount [*State Examiner Directive 2015-6*]

[in.gov/sboa](http://in.gov/sboa) ➡ [About Us](#) ➡ [State Examiner Directives](#)

## Other Items



## Reporting Losses, Variances, and Thefts

- IC 5-11-1-27(l)
- Misappropriation of public funds (loss or theft by public official) is to immediately be reported in writing to:
  - ✓ SBOA
  - ✓ County Prosecuting Attorney
- No materiality threshold for misappropriation of public funds [*State Examiner Directive 2015-6*]

## Other Items



## Motor Vehicle Highway (MVH) Restricted

- IC 8-14-1-5(c)
- At least 50% of State MVH distributions go in MVHRestricted (fund 203); used only for construction, reconstruction, or preservation activities
- More than 50% requires ordinance providing actual percentage to go in MVHRestricted
- *State Examiner Directive 2018-2*

[in.gov/sboa](http://in.gov/sboa) ➡ About Us ➡ *State Examiner Directives*

Other Items



## Fiscal Officer Training

- Cities – IC 36-4-10-8 / Towns – IC 36-5-6-10
- Applies to:
  - ✓ Cities – Clerk-Treasurer, City Clerk, City Controller
  - ✓ Towns – Clerk-Treasurer
- Requires completion of training courses:
  - ✓ Within 1 year – 14 hours
  - ✓ Within 3 years – 36 hours

Other Items



## Fiscal Officer Training (continued)

“Training Course” refers to workshops, institutes, seminars, formal academies, and other in-service training related to the elected or appointed office offered by:

- ✓ Generally accepted professional associations
- ✓ Association of governments (AIM, ILMCT)
- ✓ State agency (SBOA, DLGF, etc.)
- ✓ Public University

Other Items



## Fiscal Officer Training (continued)

- The city/town executive, legislative body, and individual who holds the office shall use “reasonable means” to ensure completion of the requirements.
- The individual who holds office shall maintain written documentation of the courses completed.

Other Items



## Nepotism

- IC 36-1-20.2
- Individuals can't be employed in a position where a relative is their direct supervisor [IC 36-1-20.2-10]
- “Direct line of supervision” defined in IC 36-1-20.2-4

## Contracting with a Unit

- IC 36-1-21
- A city/town can contract with a relative of an elected official if:
  - ✓ Comply with IC 36-1-21 and
  - ✓ Elected official doesn't violate IC 35-44.1-1-4 [conflict of interest]

## Other Items



## Volunteer Firefighters on Council

- IC 36-1-23-2
- A council member can't vote on budgets and tax levies if they are:
  - ✓ An employee of a volunteer fire department, or
  - ✓ A volunteer firefighter in a fire department



that provides fire protection to the city/town under a contract or as the city/town's fire department

## Other Items



## Council members + Being Employees

- IC 3-5-9-5
- Elected official cannot also be an employee of the same city/town
- Statute defines "elected official" as being member of legislative body [IC 3-5-9-1]
- Does not apply to Clerk-Treasurers
- A paid firefighter (non-volunteer) who works for a city/town is prohibited from being an elected official of that city/town [IC 3-5-9-4]



# Key Contacts



# Contacts – Indiana Auditor of State www.in.gov/auditor 317-232-3300



**IN.gov** Auditor Home Accounting and Reporting Accounts Payable Internal Controls Local Government Payroll SEARCH

Auditor: Tera Klutz

**Connect With the Auditor of State**

Welcome to the Auditor of State's website and thanks for stopping by. I am focused on accuracy, transparency, and efficiency in the office, and we strive for excellent government service for all Hoosiers.

The Auditor of State serves as the CFO for the State of Indiana and is responsible for accounting and reporting all of the State's funds, overseeing and disbursing funds to local units of governments, and paying all the state's bills. [Learn More](#)

<p><b>ABOUT THE AUDITOR</b></p> <p>Meet Auditor Tera Klutz, CPA and learn about the duties of the Indiana State Auditor.</p> <p><a href="#">Learn More</a></p>	<p><b>INDIANA TRANSPARENCY PORTAL</b></p> <p>The Indiana Transparency portal is an online solution designed to bring you better visibility, openness and accountability to state government.</p> <p><a href="#">Learn More</a></p>	<p><b>HOOSIER S.T.A.R.T.</b></p> <p>Hoosier S.T.A.R.T. is the 457(b) Deferred Compensation plan for state employees and eligible local government employees.</p> <p><a href="#">Learn More</a></p>	<p><b>STATE BOARD OF FINANCE</b></p> <p>View members and meeting information.</p> <p><a href="#">Learn More</a></p>	<p><b>FORMS</b></p> <p>Find Accounts Payable, Payroll, and Local Government forms used by the Auditor of State.</p> <p><a href="#">Learn More</a></p>
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# Contacts – Department of Local Government Finance www.in.gov/dlgef



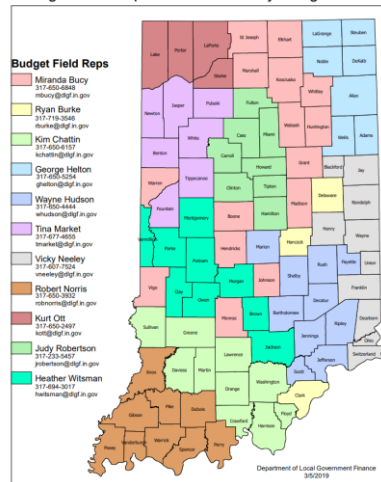
The screenshot shows the DLGF website interface. On the left is a navigation menu with categories like 'About Us', 'Contact Us', 'Legislation & Policy Information', and 'Information for Taxpayers'. The main content area features a 'Budget Data for Local Governments' banner, a 'Tax Day' announcement for November 12, 2019, and a 'Status Maps' announcement for the 2019 pay 2020 Budget Certification. A footer contains four columns of links: Property Owners (Citizen's Guide to Property Taxes), Local Officials (Assessors), Data/Researchers (Indiana Gateway), and Information (County Specific).

# Contacts – Department of Local Government Finance www.in.gov/dlgef



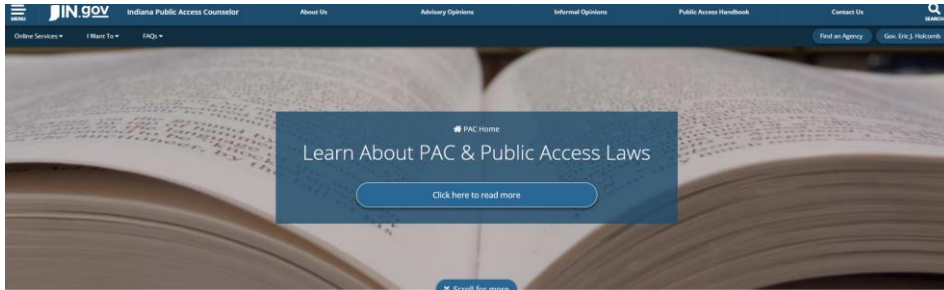
[www.in.gov/dlgef/files/Budget\\_Field\\_Reps.pdf](http://www.in.gov/dlgef/files/Budget_Field_Reps.pdf)

Budget Field Representative County Assignments





## Contacts – Public Access Counselor www.in.gov/pac 800-228-6013



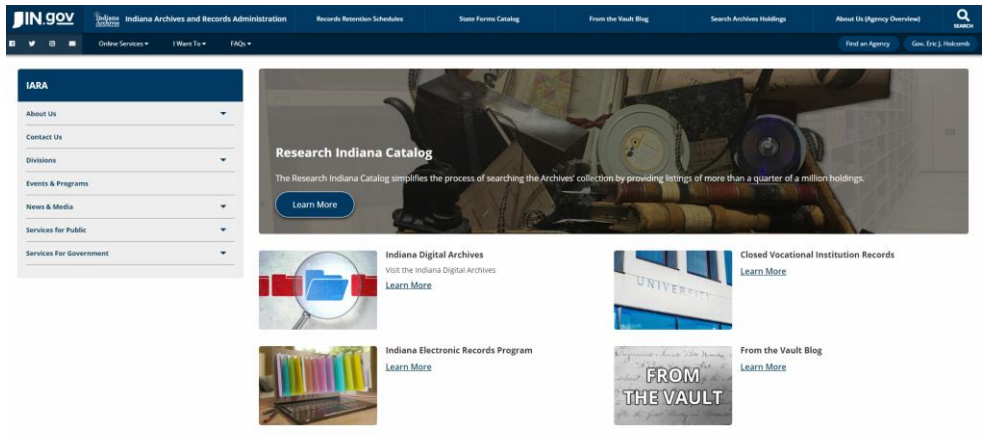
### Mission Statement

The Public Access Counselor provides advice and assistance concerning Indiana's public access laws to members of the public and government officials and their employees.

### Resources

- [Formal Complaint Form](#)
- [Guide to Filing a Formal Complaint](#)
- [Sample Records Request Letter](#)
- [Sample Public Agency Records Request Response Letter](#)
- [Public Records Request Guide for Offenders](#)

## Contacts – Indiana Archives & Records Administration www.in.gov/iara 317-233-1713



Current contact:

Beverly Stiers  
317-232-3661  
bstiers@iara.in.gov

### Welcome to the Indiana Archives and Records Administration

The Indiana Archives and Records Administration assists State and local governments in the cost-effective, efficient and secure management of governmental records, by providing services throughout the life cycle of records, including creation, use, storage, and disposition.

Contacts – Indiana Archives & Records Administration  
www.in.gov/iara 317-233-1713



## As a general rule:

- ✓ Must retain all records until audited.
- ✓ Most records kept a minimum of 3 years after audit
- ✓ Some records retained permanently
  - Board minutes
  - Ledger of receipts, disbursements, & balances
  - Bond records
  - Ordinances
  - SBOA audit reports (unless transferred to county or state library)

Contacts – Indiana Department of Labor  
www.in.gov/dol



Wage & Hour Division  
317-232-2655

Or

U.S. Department of Labor  
www.dol.gov

Indy office  
317-226-6801

Contacts – Indiana Department of Labor  
www.in.gov/dor



Sales tax:  
317-232-4015

[www.in.gov/dor/3473.htm](http://www.in.gov/dor/3473.htm)

Tax Type	Division	Phone Number
Aircraft License Excise Tax	Special Tax & Support Administration	317-615-2544
Alcoholic Beverage Tax	Special Tax & Support Administration	317-615-2710
Auto Rental Excise Tax (MVR)	Customer Service-Customer Contact	317-232-4015
Cigarette Tax	Special Tax & Support Administration	317-615-2710
Cigarette-Tobacco Bond, Licensing	Special Tax & Support Administration	317-615-2710
Cigarette Stamps	Special Tax & Support Administration	317-615-2710
Cigarette Unstamped Complaints	Special Tax & Support Administration	317-615-2710
Controlled Substance Excise Tax	Special Tax & Support Administration	317-615-2710

Questions



Contact Information



**Susan Gordon, CPA / Todd Caldwell**  
Directors of Audit Services



[cities.towns@sboa.in.gov](mailto:cities.towns@sboa.in.gov)



**317-232-2513**



[gateway@sboa.in.gov](mailto:gateway@sboa.in.gov)



**Indiana State Board of Accounts**  
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