

INDIANA STATE BOARD OF ACCOUNTS



Newly Elected Officials Training - 2016

Primary Contact Information

**Indiana State Board of Accounts
302 W. Washington St., Rm E418
Indianapolis, IN 46206**

(317) 232-2513

www.in.gov/sboa

Primary Contact Information

Directors of Cities and Towns

Todd Caldwell
Director of Audit Services

Susan Gordon, CPA
Director of Audit Services

tcaldwell@sboa.in.gov

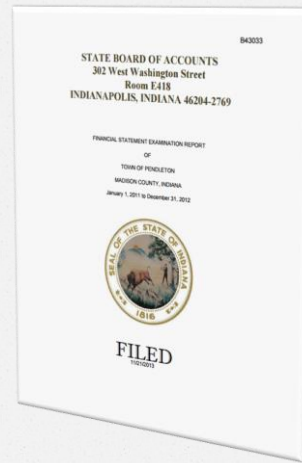
sgordon@sboa.in.gov

(317) 232-2513

State Board of Accounts – 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.



State Board of Accounts – An Overview

Our 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.

State Board of Accounts – An Overview



State Board of Accounts – 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
- Indiana State Board of Accounts
 - 3 member board consisting of a State Examiner and 2 Deputy State Examiners
 - Current total staff of 229

State Board of Accounts – An Overview

Audit Coordinators:

- Schedule audits, assign staff, and supervise overall audit projects

Audit Managers

- Manage audit projects

Audit staff

- On-site audit team
- Lead Auditor and field examiners

State Board of Accounts – An Overview

Frequency of Audits

Ind. Code 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

State Board of Accounts – An Overview

INDIANA STATE
BOARD OF ACCOUNTS



Understanding the Audit Process

Paul D. Joyce, CPA, State Examiner
Mike H. Boczynski, CPA, Deputy State Examiner
Tammy R. White, CPA, Deputy State Examiner

State Board of Accounts – An Overview

ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL FOR CITIES AND TOWNS STATE OF INDIANA



STATE BOARD OF ACCOUNTS
302 West Washington Street
4th Floor, Room E418
Indianapolis, Indiana 46204

Revised 2014

CITIES AND TOWNS BULLETIN AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

SEPTEMBER 2015 PAGE 1

OFFICIAL BONDS AND COVERAGE

The statutes related to Official Bonds changed during the most recent legislative session. Public Law 230 - Senate Enrolled Act 302 amended the existing Indiana Code 5-4-1-1, effective July 1, 2015 and Indiana Code 5-4-1-18 (effective January 1, 2015) concerning official bonds and bond coverage.

We have reviewed several questions on the impact of these changes and how certain situations are to be handled. The State Board of Accounts summarized the new statutory provisions, which were amended to the local units in late July. We have condensed the information related to only cities and towns below.

Please refer to Indiana Codes 5-4-1-1 and 5-4-1-18 and share this information with other officials and employees as necessary, including your city/town attorney.

Minimum Bond Amounts per statute are as noted:

\$30,000 per \$1,000,000 of Receipts. The bond amount must be at least \$30,000, but not greater than \$300,000 unless approved by the fiscal body. [C 5-4-1-18(a)(1), (2)]

Bonds in these amounts are required for the following individuals: City controllers, City clerk-treasurers, Town clerk-treasurers, Board Law Fund substitutes.

\$15,000. The following individuals are required to have bonds not less than \$15,000:

1. City judges, City clerk, Town judges. [C 5-4-1-18(a)(5)]
2. Any employees devoted to the an individual bond by the fiscal body of a city, or town. [C 5-4-1-18(a)(6)]

\$5,000. Employees or contractors of a city or town whose official duties include receiving, processing, disbursing, collecting, or otherwise having access to funds that belong to the local government, the state, a political subdivision, or another governmental entity. [C 5-4-1-18(a)(7), (a)(8)]

The State Board of Accounts may increase minimum bond coverage amounts if an examination report finds malfeasance, inefficiency, or nonfeasance that resulted in the misappropriation of division of or liability to account for public funds. [C 5-4-1-18(a), (a), (8)]

Bond Terms

One Year. Effective January 1, 2016, all bonds must have a one year term. [C 5-4-1-18(a)(1)]
A continuous certificate is not sufficient. Consecutive yearly bonds must provide separate coverage for each year. [C 5-4-1-18(a)(2)]

We will not take audit exception to a new calendar year bond term greater than one year if the current bond expires before December 31, 2015. For example, if the current bond expires on September 30, 2015, we will not take exception to a new bond term from October 1, 2015 to December 31, 2015, even though it is greater than one year. Similarly, we will not take audit exception to a new calendar year bond term less than one year if the current bond expires after December 31, 2015, but before December 31, 2016. For example, if the current bond expires on March 31, 2016, we will not take exception to a new bond term from April 1, 2016 to December 31, 2016, even though it is less than one year.

State Board of Accounts – An Overview

ACCOUNTING AND FINANCIAL REPORTING REGULATION MANUAL



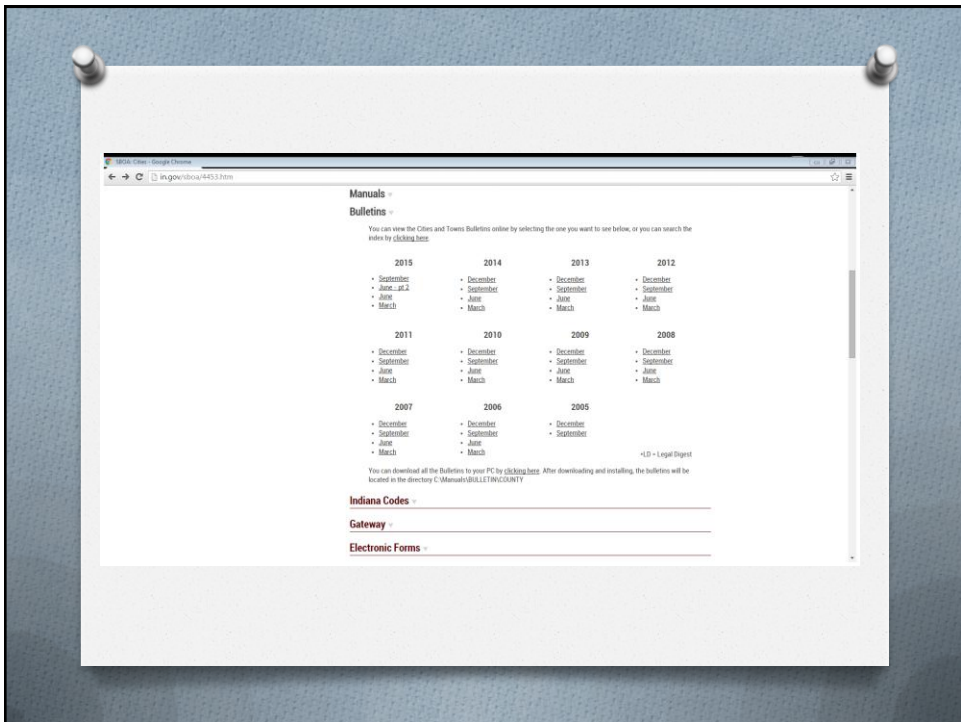
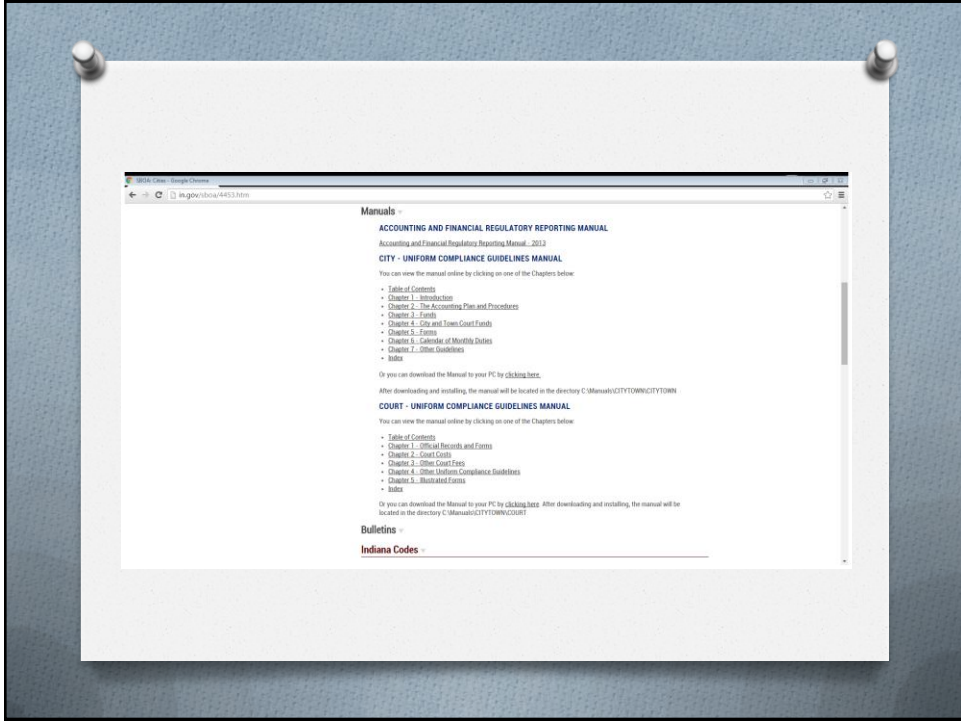
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
Indianapolis, Indiana 46204-2769

Issued January 2011
Revised June 2013

www.in.gov/sboa

The screenshot shows the homepage of the Indiana State Board of Accounts (SBOA) website. The browser address bar displays 'www.in.gov/sboa'. The page features a navigation menu with categories such as 'About Indiana', 'Agriculture & Environment', 'Business & Employment', 'Education & Training', 'Family & Health', 'Law & Justice', 'Public Safety', 'Taxes & Finance', and 'Tourism & Transportation'. The main content area includes a 'SBOA HOME' sidebar, a central banner for 'Audit Reports' with the SBOA logo, and sections for 'Mission Statement' and 'Internal Control Standards'. The 'Mission Statement' section states the board's goal of providing citizens with confidence in the state's financial accountability. The 'Internal Control Standards' section mentions the development of a manual pursuant to Indiana Code 5-11-1-27(b).

This screenshot shows the 'CITIES' section of the SBOA website. The browser address bar shows 'www.in.gov/sboa/4423.htm'. The page includes a 'CITIES' header and an 'Indiana Code References' section with a disclaimer dated July 1, 2015, regarding the use of archived versions of Indiana Codes. Below this is a 'Contact Information' section listing Todd Calvert and Susan Gordon with their phone numbers. Further down are sections for 'Overview', 'Internal Control Standards', 'Uniform Compliance Guidelines', 'State Examiner Directives', 'Manuals', and 'Bulletins'.



Meeting Materials ▾

Newly Elected City/Town Officials – 2016

- [Agenda Newly Elected Training 2016](#)
- [Caldwell Understanding the Audit Process 2016](#)

in.gov/sboa/4453.htm

Indiana Code (IC)

When we refer to “IC”, or “the Code”, or “statutes”, we’re referring to the *Indiana Code*.

www.iga.in.gov

Indiana Code (IC)

Indiana General Assembly 2016 Session

Information | Session | Committees | Legislation | Laws | Publications

Search Code Bills Legislators

Search the current session

Search the current session

Advanced Search

Upcoming Meetings

View calendar details

Friday, Jan 8, 2016

No meetings scheduled for this day.

Notices

Training Session Matters

The House and Senate Ethics Committees held a joint ethics training session for Members on January 6, 2016. Click [here](#) to watch the archived video of that event, or click [here](#) to download the slides used during the event.

Find Your Legislator

Senate

House of Representatives

Interim Committees

Welcome

FAQs

Archives 1991-2013

Publications

Indiana Code (IC)

Search Code Bills Legislators

Title required, Article, Chapter or Section optional

T A C S

Keyword

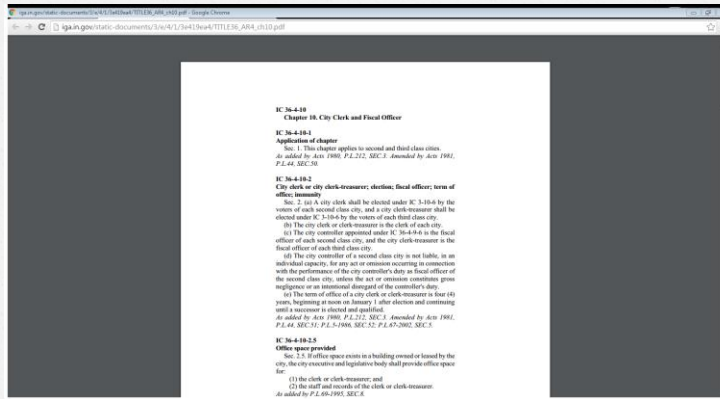
Indiana Code (IC)

The screenshot shows the Indiana Code website interface. At the top, it says "Indiana General Assembly 2016 Session". Below that is a navigation menu with "Information", "Session", "Committees", "Legislation", "Laws", and "Publications". A search bar is present with the text "Title required, Article, Chapter or Section optional". The breadcrumb trail reads "TITLE 36. LOCAL GOVERNMENT > ARTICLE 4. GOVERNMENT OF CITIES AND TOWNS > CHAPTER 10. CITY CLERK AND FISCAL OFFICER". The current session is "Current 2015 Session". The main content area displays "Chapter 10. City Clerk and Fiscal Officer" and "IC 36-4-10-1 Application of chapter". Below this, it states "Sec. 1. This chapter applies to second and third class cities. As added by Acts 1980, P.L.212, SEC.3. Amended by Acts 1981, P.L.44, SEC.50." It then shows "IC 36-4-10-2 City clerk or city clerk-treasurer; election; fiscal officer; term of office; immunity" and "Sec. 2. (a) A city clerk shall be elected under IC 3-10-6 by the voters of each second class city, and a city clerk-treasurer shall be elected under IC 3-10-6 by the voters of each third class city. (b) The city clerk or clerk-treasurer is the clerk of each city."

Indiana Code (IC)

This screenshot is a zoomed-in view of the Indiana Code website. It shows the search bar and navigation menu. The breadcrumb trail is "K AND FISCAL OFFI...". The current session is "Current 2015 Session". Below the "View Reference Material" dropdown, there is a toolbar with icons for "Download", "Print", "Single View", "Dual View", and "More". A black circle highlights the "Download" icon, and a curved orange arrow points from it towards the text below. The visible text at the bottom of the page reads "d class cities. ded by Acts 1981,".

Indiana Code (IC)



General Powers & Duties

- **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.

General Powers & Duties

- **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.**
- **Needed to make good financial decisions.**

General Powers & Duties

- **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 your Deputy can sign on your behalf.**

Other Statutory Duties

IC 36-4-10-4.5

Clerk-Treasurers: 3rd class Cities

IC 36-4-10-5

Controllers: 2nd class Cities

IC 36-5-6-6

Clerk-Treasurers: Towns

Other Statutory Duties

As a City of Town fiscal officer, duties include:

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

Other Statutory Duties

Duties continued:

- **Issue licenses and collect fees fixed by ordinance**
- **Serve as clerk of the legislative body by attending its meetings and recording its proceedings**
- **Serve as clerk of a city/town court under if the judge of the court does not serve as clerk or appoint a clerk**
- **Perform all other duties prescribed by statute**

Budget Responsibilities



	1 Jan	1 Jul	1 Aug	1 Sep	1 Oct	1 Nov
	1,303.85	1,280.64	1,235.82	939.00	1,300.67	883.29
	0.00	498.18	0.00	0.00	40.03	0.00
	35.89	79.42	38.10	35.62	256.67	25.46
	7.99	1,495.22	6,862.23	842.24	16,046.99	383.55
	0.00	877.87	503.93	1,094.87	5,620.31	2,560.80
	0.00	0.00	310.01	3,142.38	9,779.24	14,893.86
	0.00	870.64	1,254.50	4,294.85	7,473.24	0.00
	19,158	39,386.87	17,848.02	14,414.47	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	19,577.90	11,796.74	14,824.16	33,010.21	0.00
	0.00	1,335.55	21.26	865.15	348.10	0.00
	0.00	0.00	0.00	12,032.74	24,740.68	0.00
	0.00	0.00	0.00	4,387.73	19,444.80	0.00
	0.00	0.00	0.00	4,796.53	502.91	0.00
	0.00	3,144.68	2,789.37	1,727.45	0.00	0.00
	0.00	0.00	0.00	0.00	82.02	0.00
	0.00	0.00	0.00	0.00	0.00	0.00



Budget Responsibilities

IC 36-4-7-6 (cities)

IC 36-5-3-3 (towns)

- Preparation of itemized estimates of revenue available for the ensuing budget year to present to council.

Budget Responsibilities

IC 36-4-7-7 (cities)

IC 36-5-3-4 (towns)

- Budget estimate presented to legislative body.
- Preparation & passage of budget ordinance.
- Fixing tax rates and making annual budget

Faithful Performance Bonds

Who needs one

IC 5-4-1-18(a) states who must have official bond coverage, including:

- City controllers
- City clerks
- City or Town clerk-treasurers
- Those employees directed to file a bond by the fiscal body of a city or town

and

Faithful Performance Bonds

Who needs one (continued)

IC 5-4-1-18(a) continued:

- Individuals who are employees or contractors and whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the city or town

Faithful Performance Bonds

How much

IC 5-4-1-18(d) provides for the amount of coverage required for fiscal officers:

- \$30,000 coverage for each \$1,000,000 of receipts during the preceding year.
- May not be less than \$30,000 and not more than \$300,000

Faithful Performance Bonds

How much

IC 5-4-1-18(e)(2) provides for the amount of coverage required for those other individual employees and contractors whose official duties include access to public funds:

- Not less than \$5,000

Faithful Performance Bonds

Who approves them

IC 5-4-1-8 - Approval of bond:

- ✓ Mayor approves for all city officers
- ✓ Council approves for town clerk-treasurers and town marshals

Faithful Performance Bonds

Length of Bond

IC 5-4-1-18(m)-

Both of the following apply to a bond that is filed under this section:

- (1) Each bond must have a term of ***one (1) year*** commencing on the first day of the calendar year;
- (2) Consecutive yearly bonds filed by an individual must provide separate coverage for each year. The aggregate liability of the surety or insurer for a policy year is the sum of the amounts specified in the bonds issued by the surety or insurer for that policy year

Faithful Performance Bonds

Bond Filing

IC 5-4-1-5.1 – bonds shall be filed within 10 days of issuance with:

- The County Recorder
- The fiscal officer of the political subdivision

In addition, a copy of the bond shall be filed with the State Board of Accounts with the filing of the electronic annual financial report (in Gateway) [IC 5-4-1-5.1(e)]

Faithful Performance Bonds

Blanket Bonds & Crime Policies

Blanket Bonds and Crime Insurance Policies are permitted under IC 5-4-1-18(b)

Our audit position is we will not take written exception if:

- Authorized by ordinance
- Endorsed to cover faithful performance
- Includes aggregate coverage sufficient for all required to be bonded

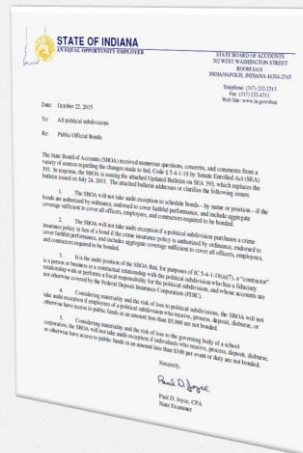
Faithful Performance Bonds *Miscellaneous*

- ❑ All official bonds shall be payable to the State of Indiana (IC 5-4-1-10)

- ❑ For the sole purpose of recovering public funds on behalf of a city or town, the State is considered an additional named insured on all crime insurance policies - another new addition to IC 5-4-1-18(c)

Faithful Performance Bonds

- ❖ SBOA issued an “Updated Bulletin on SEA 393” last October
- ❖ Helps clarify some of the provisions of IC 5-4-1-18
- ❖ Explains our audit positions



Indiana Open Door Law – Public Meetings

Applicable statutes and procedures in C&T Manual, Chapter 7, starting on page 53-1

- Board meetings are governed by the Open Door Law, IC 5-14-1.5
- Under the Open Door Law, all meetings of governing boards must be open to the public except for executive sessions.

Indiana Open Door Law – Public Meetings

Notice to be given:

- Date, time and location of meeting
- At least 48 business hours in advance
- Must post at principal place of business or meeting location
- Annual notices are permitted
- Generally, no requirements to publish in newspaper
- Emergency meetings are exception to 48 hour notice requirement
- Prohibition on serial meetings

Indiana Open Door Law – Public Meetings

Executive Sessions – IC 5-14-1.5-6.1:

The specific circumstances under which an executive session can be held are in IC 5-14-1.5-6.1(b)

- Notice must include statutory purpose(s) for the meeting
- Meeting minutes must include certification that only the topics permitted under the Open Door Law were discussed
- No votes or final actions may be taken; final action required in a public meeting

Indiana Open Door Law – Public Meetings

Minutes of Meetings:

The memoranda (minutes) of a public meeting shall include (IC 5-14-1.5-4):

- ✓ **Date, time, and place of the meeting**
- ✓ **The members present and the members absent**
- ✓ **The general substance of all matters proposed, discussed, or decided,**
- ✓ **A record of votes taken – by individual members if there is a roll call**

Appointment of Office Personnel



operationalsupportsolutions.com

- City Clerk
- City Controller
- City Clerk-Treasurer
- Town Clerk-Treasurer

Appointment of Office Personnel

IC 36-4-11-4 - City Clerk:

“The city clerk may appoint the number of deputies and employees authorized by the city legislative body. The clerk's deputies and employees serve at his pleasure.”

Appointment of Office Personnel

IC 36-4-11-5 - City Controller:

“The city legislative body may, by ordinance, authorize the city fiscal officer to appoint a deputy. The fiscal officer is responsible for the official acts of his deputy.”

Appointment of Office Personnel

IC 36-4-10-7(b) - City Clerk-Treasurer:

“The clerk shall appoint the number of deputies and employees needed for the effective operation of the office, with the approval of the city legislative body. The clerk's deputies and employees serve at the clerk's pleasure”

Appointment of Office Personnel

IC 36-4-10-7(c) - City Clerk-Treasurer:

“If a city owns a utility and the clerk is directly responsible for the billing and collection of that utility's rates and charges, the clerk shall appoint those employees who are also responsible for that billing and collection. These employees serve at the clerk's pleasure”

Appointment of Office Personnel

IC 36-5-6-7(a) - Town Clerk-Treasurer:

“The clerk-treasurer shall appoint the number of deputies and employees needed for the effective operation of the office, with the approval of the town legislative body. The clerk-treasurer's deputies and employees serve at the clerk-treasurer's pleasure”

Appointment of Office Personnel

IC 36-5-6-7(b) - Town Clerk-Treasurer:

“If a town owns a utility and the clerk-treasurer is directly responsible for the billing and collection of that utility's rates and charges, the clerk-treasurer shall appoint those employees who are also responsible for that billing and collection. These employees serve at the clerk-treasurer's pleasure”

Office Space

City fiscal officers: IC 34-4-10-2.5

“If office space exists in a building owned or leased by the city, the city executive and legislative body shall provide office space for:

- (1) the clerk or clerk-treasurer; and
- (2) the staff and records of the clerk or clerk-treasurer.”

Town Clerk-Treasurer: IC 36-5-6-5.1

RECORDS & FORMS

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class and contain written standards that an entity that is subject to audit must observe. [IC 5-11-1-2]

RECORDS & FORMS

Prescribed by State Board of Accounts

ACCOUNTS PAYABLE VOUCHER

Form 5-11-1-2, 10-1-1998

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

Pages _____ Purchase Order No. _____
Terms _____
Date Due _____

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

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 as such.

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 5-11-1-2, 6.

Clerk-Treasurer _____

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

RECORDS & FORMS

An approved form is for special use in a particular office

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 Reserve Trust of Depository Institution							(5,073.00)
7/25/2009	ASP		0000101	Advantage Laser Products	30.00		(5,103.00)
7/25/2009	ASP		0000102	Public Accountant	30.00		(5,133.00)
7/31/2009	ASP		0000103	Partial receipt Public Accountant of Colorado	230.15		(7,154.14)
7/31/2009	ASP		0000104	Insurance	1,000.00		(8,154.14)
11/04/2009	ASP		0000105	Advantage Laser Products	50.00		(8,164.14)
11/04/2009	ASP		0000107	Partial receipt Advantage Laser Products	9,400.00		(17,764.14)
11/04/2009	ASP		0000109	Traveler's Plaza Associates, Inc.	3,965.00		(21,729.14)
11/04/2009	ASP		0000110	Computer Software	3,015.00		(24,744.14)
11/04/2009	ASP		0000111	AccoFund, Inc.	1,000.00		(25,744.14)
11/04/2009	ASP		0000112	AccoFund, Inc. Accounting Software	1,000.00		(26,744.14)
11/07/2009	ASP		0000110	AccoFund, Inc.	3,015.00		(29,759.14)
11/07/2009	ASP		0000113	Void check 000110	100.00		(29,859.14)
11/07/2009	ASP		0000114	Partial for something	1,000.00		(30,859.14)
11/08/2009	ASP		0000005	AccoFund, Inc.	50.00		(30,909.14)
11/14/2009	ASP		0000115	1st National Bank of Jelfco	24.20		(30,933.34)
11/14/2009	ASP		0000116	AccoFund, Inc.	1,000.00		(31,933.34)
11/14/2009	ASP		0000117	AccoFund, Inc.	1,000.00		(32,933.34)
11/16/2009	ASP		0000118	AccoFund, Inc.	200.00		(33,133.34)
11/16/2009	ASP		0000119	AccoFund, Inc.	1,615.00		(34,748.34)
11/16/2009	ASP		0000120	Colorado Custom Checks	2,000.00		(36,748.34)
11/16/2009	ASP		0000120	Void check 0001120	3,000.00		(39,748.34)

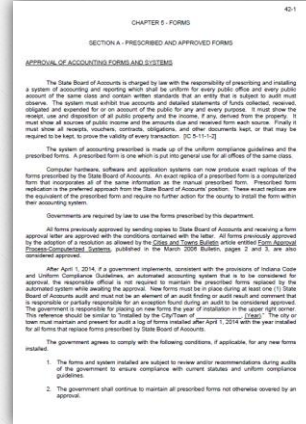
RECORDS & FORMS

Cities and towns are required to use the forms prescribed or approved by the State Board of Accounts in the manner set forth by the Manual and/or Bulletins.

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".

RECORDS & FORMS

- The approval process is described in the Cities & Towns Manual in Chapter 5, starting on page 42-1
- Maintain a log of forms replacing prescribed forms & present during an audit for approval.



RECORD RETENTION

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)

RECORD RETENTION

Questions and Retention Schedules:

Indiana Archives and Records Administration
402 W. Washington Street, Room W472
Indianapolis, IN 46204-2744

317-232-3380

www.in.gov/iara

RECORD RETENTION

The screenshot shows the IARA website homepage. At the top, there is a navigation bar with the 'IN.gov' logo and the slogan 'A State that Works'. Below this, there are several menu items for different state departments. The main content area is divided into several sections:

- IARA HOME:** Includes links for 'About Us', 'Contact Us', 'Upcoming Programs and Events', 'Internship Program', 'Forms IN.gov', and 'IARA Forms'.
- DIVISIONS:** Lists 'State Archives', 'Records Management', 'Forms Management', 'State Mapping and Mosaics Laboratory', and 'State Records Center'.
- RELATED GROUPS:** Lists 'Oversight Committee on Public Records (OCPR)', 'Indiana State Historic Records Advisory Board (ISHRAB)', and 'History of Broad Ripple, Indiana'.
- News and Events:** Features a 'Treasures at the Indiana State Archives' article with the headline 'The name of Broad Ripple (shown on right) was platted by Jacob Calk (on left) in April, 1827, on land he...'. There is also a 'Receive e-mail updates when IARA News is updated!' option.
- Online Services:** Lists 'Forms IN.gov', 'Policies', 'Retention Schedule Database', 'Indiana Digital Archives', 'State Archives Online Collection Index', and 'Disaster Assistance Info'.
- Top FAQs:** A sidebar with five frequently asked questions, such as 'How do I find our case files?', 'How can I obtain copies of case records?', and 'What kind of records can I find in the Indiana State Archives?'.

RECORD RETENTION



DIVISIONS

- State Archives
- Records Management
- Forms Management
- State Imaging and Microfilm Laboratory
- State Records Center

News and Events

Receive e-mail updates

No events are available that r

Hover over Records Management and select "General Information"

RECORD RETENTION

The screenshot shows the website's navigation menu at the top: Indiana, Education, Employment, Training, Health, Justice, Safety, Finance, Transportation. The main header is 'Indiana Archives and Records Administration' with a sub-header 'ARA - Records Management - General Information'. On the left, there is a 'DIVISIONS' menu with 'Records Management' selected. The main content area features a 'RECORDS MANAGEMENT CAN HELP!' section with the following text: 'Records Management provides assistance in the management of important public records to State and local government agencies in Indiana. Records Management staff will also work with your agency's designated records coordinator to develop a records retention schedule, tailored to the needs of a state agency or division, allowing you to get rid of the clutter. Visit our Policies page for more information about long term retention, electronic media and records transfer prerequisites.' Below this is a 'Retention Schedules and More' section with two numbered points: 1. Retention: Where, in what format, and how long the records are to be maintained, and 2. Disposition: What is to be done with the records at the end of that period? (Destruction or transfer to the Indiana State Archives for permanent historical preservation.) A table below defines 'Record Series' and lists links for 'General Retention Schedule', 'County/Local Government General Retention Schedule', 'Agency-Specific Retention Schedules', and 'Office-Specific Retention Schedules'. On the right, there is an 'Online Services' list and a 'Top FAQs' section with five questions.



RECORD RETENTION

Retention Schedules and More

A records retention schedule describes the records created by a state or local government entity, and outlines their:

1. Retention: Where, in what format, and how long the records are to be maintained; and
2. Disposition: What is to be done with the records at the end of that period? (Destruction or transfer to the Indiana State Archives for permanent historical preservation.)

Retention schedules are divided into "Record Series" which are groups of related records that all have the same basic subject and requirements for retention and disposition. Each of those record series has a descriptive title and a unique identifying number known as a Record Series Number.

State Government	County / Local Government
General Retention Schedule 	General Retention Schedule 
Agency-Specific Retention Schedules	Office-Specific Retention Schedules
More State Government Info	More County/Local Government Info

Home Rule Ordinances



- What is Home Rule
- Adopting Home Rule Ordinances
- Limitations
- Compliance

<https://encrypted-tbn1.gstatic.com>

Home Rule Ordinances

Home Rule:

- IC 36-1-3
- Power to do something not already permitted by statute
- Not intended to permit a unit to do whatever it wants – so there are limitations.

Home Rule Ordinances

Home Rule Adoption:

- ❖ **When:** Whenever it is necessary to exercise any power, perform any function, or provide a service and the laws and constitution don't prohibit you and there is no law setting out any procedures.
- ❖ **Adoption:** Ordinance must be **specific**. Council adopts; your attorney will need to be involved.

Home Rule Ordinances

Home Rule Limitations:

A unit may not do anything via Home Rule anything that is:

- Expressly denied by state law or constitution.
- Granted to another governmental entity

Home Rule Ordinances

Home Rule Limitations:

A unit also may not:

- ❖ limit its civil liability, except as expressly granted by statute
- ❖ impose a tax, except as expressly granted by statute
- ❖ prescribe the law governing civil actions between private persons
- ❖ impose duties on another political subdivision, except as expressly granted by statute

Home Rule Ordinances

Home Rule Limitations:

A unit also may not:

- ❖ Impose an unreasonable license fee
- ❖ Impose unreasonable service charges or user fees
- ❖ Regulate anything already regulated by the state
- ❖ Prescribe a penalty for a crime or infraction
- ❖ Prescribe a penalty for imprisonment for an infraction
- ❖ Prescribe fines greater than certain amounts in certain situations

Home Rule Ordinances

Home Rule Limitations:

A unit also may not:

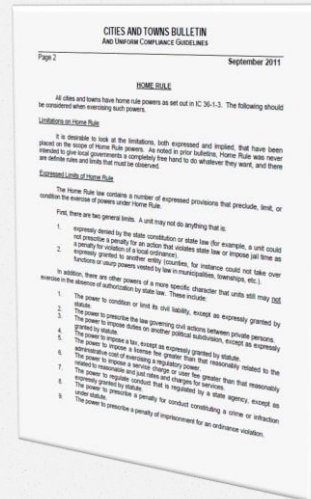
- ❖ Grant power to invest money, except as expressly granted by statute
- ❖ Conduct an election, except as expressly granted by statute.

Also, a unit may not exercise powers outside its territorial jurisdiction – unless through interlocal agreement and restrictions inherent in federal laws and regulations must be observed.

Home Rule Ordinances

For more from SBOA, see the *Cities and Towns Bulletin*, September 2011.

Also see IC 36-1-3 and/or consult with your city/town attorney



Public Purchase / Public Works

Public Purchasing:

- o IC 5-22
- o Every expenditure of public funds
- o Governs purchasing supplies, equipment, goods, & materials

Public Works:

- o IC 36-1-12
- o All public work performed or contracted by political subdivisions and their agencies

Public Purchases – IC 5-22

General Rule:

- o Less than \$50,000: city/town's written rules and policies apply. [*quotes/bids not required*]
 - in.gov/sboa/files/Best_Practices__SMALL_PURCHASES.pdf
- o \$50,000 - \$150,000: invite quotes from 3 vendors
- o > \$150,000: competitive bids

Public Purchases – IC 5-22

Exceptions:

- ✓ Requests for Proposals (RFP) – **IC 5-22-9**
- ✓ Special Purchases – listed in **IC 5-22-10**
- ✓ Purchases from Nonprofit – **IC 5-22-13**
- ✓ Purchase of Services – **IC 5-22-2**
- ✓ Small Business Set-Aside – **IC 5-22-14**

Public Works – IC 36-1-12

- o The term “**public work**” means the construction, reconstruction, alteration, or renovation of a public building, airport facility, or other structure that is paid for out of a public fund or out of a special assessment.
- o Applies whenever the cost of a public work project is estimated to be \$150,000 or more.

Public Works – IC 36-1-12

General Rules:

- o Plans and specifications
- o Notice – bids to be accepted
- o Bids opened at public meeting
- o Award contract to the lowest responsible & responsive bidder
- o Change orders – can’t exceed 20%

Conflict of Interest

- o IC 35-44.1-1-4
- o A public servant who has a pecuniary interest in or derives a profit from a contract, has committed a conflict of interest



Conflict of Interest

- o However, you may be able to avoid the conflict by disclosure.
- o If you're not sure if a COI exists, we recommend consulting with city/town attorney.

Cities & Towns Manual, Ch. 7

54.5

UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENT
Effective Date: 01/12/2016
 STATE BOARD OF ACCOUNTS

Indiana Code 35-44.1-1-4

A public servant who knowingly or intentionally has a pecuniary interest in or derives a profit from a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D Felony. A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an appreciable increase in the amount or net worth of the public servant or a dependent of the public servant. "dependent" means any of the following: the spouse of a public servant; a child, stepchild, or adoptive son, defined in IC 31-9-2-2; or a public servant who is unemancipated and less than eighteen (18) years of age, and any individual more than one-half (1/2) of whose support is provided during a year by the public servant.

The foregoing contains only of excerpts from IC 35-44.1-1-4. Care should be taken to review IC 35-44.1-1-4 in its entirety.

1. Name and Address of Public Servant Submitting Statement: _____
2. Title or Position With Governmental Entity: _____
3. a. Governmental Entity: _____
 b. County: _____
4. This statement is submitted (check one):
 a. _____ as a "single transaction" disclosure statement, as to my financial interest in a specific contract or purchase connected with the governmental entity which I serve, proposed to be made by the governmental entity with or from a particular contractor or vendor; or
 b. _____ as an "ongoing" disclosure statement, as to my financial interest connected with any contracts or purchases of the governmental entity which I serve, which are made on an ongoing basis with or from particular contractors or vendors.
5. Name(s) of Contractor(s) or Vendor(s): _____
6. Description(s) of Contract(s) or Purchase(s) (Describe the kind of contract involved, and the effective date and term of the contract or purchase if reasonably determinable. Date required if 4(a) is selected above. If "ongoing" is involved, provide dependent's name and relationship).

INDIANA STATE BOARD OF ACCOUNTS



Newly Elected Officials Training - 2016