

OTHER IMPORTANT TOPIS

IC 5-11-1-4 Annual report

“(a) The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7...”

IC 5-11-13-1 Personnel Report

“(a) Every state, county, city, town, township, or school official, elective or appointive, who is the head of or in charge of any office, department, board, or commission of the state or of any county, city, town, or township, and every state, county, city, town, or township employee or agent who is the head of, or in charge of, or the executive officer of any department, bureau, board, or commission of the state, county, city, town, or township, and every executive officer by whatever title designated, who is in charge of any state educational institution or of any other state, county, or city institution, shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in their respective offices, departments, boards, commissions, and institutions, and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts. The report must also indicate whether the political subdivision offers a health plan, a pension, and other benefits to full-time and part-time employees. However, no more than one (1) report covering the same officers, employees, and agents need be made from the state or any county, city, town, township, or school unit in any one year. The certification must be filed electronically in the manner prescribed under IC 5-14-3.8-7.

(b) The department of local government finance may not approve the budget of a county, city, town, or township or a supplemental appropriation for a county, city, town, or township until the county, city, town, or township files an annual report under subsection (a) for the preceding calendar year.”

IC 36-7-14-14.5-7 Redevelopment Authority

“(a) A _____ Redevelopment Authority (the blank to be filled in with a name designated by the legislative body of the unit) may be created in the unit as a separate body corporate and politic and as an instrumentality of the unit to exercise any power granted to the authority under this chapter.

(b) An authority may be created by ordinance of the legislative body of the unit.

(c) An authority is subject to the same laws, rules, and ordinances of a general nature that apply to all other authorities and departments of the unit. An authority is:

(1) subject to audit by the state board of accounts under IC 5-11;

(2) covered by IC 5-14-1.5 (the public meetings law); and

(3) covered by IC 5-14-3 (the public records law).”

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IC 36-7-14.5-9 Redevelopment Authority

“(a) Each year, the board shall hold an organizational meeting on a day that is not a Saturday, a Sunday, or a legal holiday and that is their first meeting day of the year. It shall elect one (1) of the members president, another vice president, and another secretary-treasurer to perform the duties of those offices. These officers serve from the date of their election and until their successors are elected and qualified. The board may elect an assistant secretary-treasurer. Before April 1, the secretary-treasurer shall report annually to the board...”

IC 5-11-5-1.5 Repeated Audit Findings and Corrective Actions Plans

“... (b) If an examination report contains a finding that an audited entity failed to observe a uniform compliance guideline established under IC 5-11-1-24(a) or to comply with a specific law, the audited entity shall take action to address the audit finding.

(c) If a subsequent examination report of the audited entity contains a finding that is the same as or substantially similar to the finding contained in the previous examination report described in subsection (b), the public officer of the audited entity shall file a corrective action plan as a written response to the report under section 1(b) of this chapter.

(d) The state board of accounts shall create guidelines for use by an audited entity to establish a corrective action plan described in subsection (c). The guidelines must include a requirement that the issue that is the subject of a finding described in subsection (c) must be corrected not later than six (6) months after the date on which the corrective action plan is filed.

(e) After the successful completion of a corrective action plan by an audited entity that was required to file a corrective action plan under subsection (c), the audited entity shall notify the state board of accounts. The state board of accounts shall review each corrective action plan. If a corrective action plan is not implemented or the issue that is the subject of the finding is not corrected within six (6) months, the state board of accounts shall prepare a memorandum summarizing: (1) the examination report finding; (2) the corrective action plan; (3) the manner by which the examination report finding was or was not addressed; and (4) a recommended course of action.

(f) The state board of accounts shall present to the audit committee established by IC 2-5-1.1-6.3 a memorandum described in subsection (e). If the audit committee determines that further action should be taken, the audit committee may do any of the following: (1) Request a written statement from the public officer of the audited entity. (2) Request the personal attendance of the public officer of the audited entity at the next audit committee meeting. (3) Request that the public officer of the audited entity take corrective action. (4) Notify the: (A) office of management and budget (in the case of an audited entity that is a state agency, a body corporate and politic, or a state educational institution); or (B) officer or chief executive officer, legislative body, and fiscal body of the audited entity and the department of local government finance (in the case of any other audited entity); that the audited entity refused to correct the audited entity's failure to observe a uniform compliance guideline established under IC 5-11-1-24(a), or refused to comply with a specific law, with notice of the recommendation described in subsection (e)(4) published on the general assembly's Internet web site. (5) Refer the facts drawn from the examination and the actions taken under this section for investigation and prosecution of a violation of IC 5-11-1-10 or IC 5-11-1-21 to the: (A) inspector general, in the case of an audited entity that is a state agency, a body

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corporate and politic, or a state educational institution; or (B) prosecuting attorney of the county in which a violation of IC 5-11-1-10 or IC 5-11-1-21 may have been committed, in the case of any other audited entity; with notice of the referral published on the general assembly's Internet web site. Notice of a referral described in clause (B) must be sent to the officer or chief executive officer, legislative body, and fiscal body of the audited entity. (6) Recommend that legislation be introduced in the general assembly to amend any statute under which the audited entity is found to be noncompliant. (7) Recommend that the state board of accounts examine the audited entity within the calendar year following the year in which the audited entity was required to file a corrective action plan under subsection (c).”