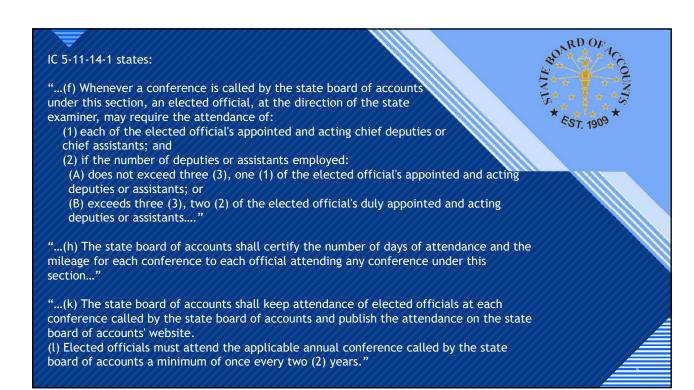


Software Conversions



Attendance & Certifications



Conference Registration

- Attendance required of the elected official and may be required for the acting chief deputies or chief assistance at the direction of the elected official.
- SBOA certifies attendance for elected officials
- o Effective 1-1-2024
 - SBOA shall keep attendance of elected officials at each conference and publish attendance to the SBOA website
 - Elected officials must attend the applicable annual conference called by the SBOA a minimum of once every two years





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Official Duties

Treasurer

- Investment OfficerIC 5-13-9-1
- Custodian of County MoneyIC 36-2-10-9
- County money must be received and deposited by the Treasurer

o IC 36-2-10-10

Auditor

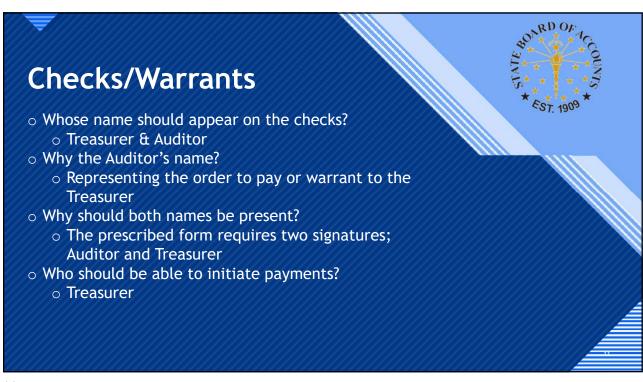
- Fiscal Officer○ IC 36-2-9-2
- Record KeeperIC 36-2-9-12

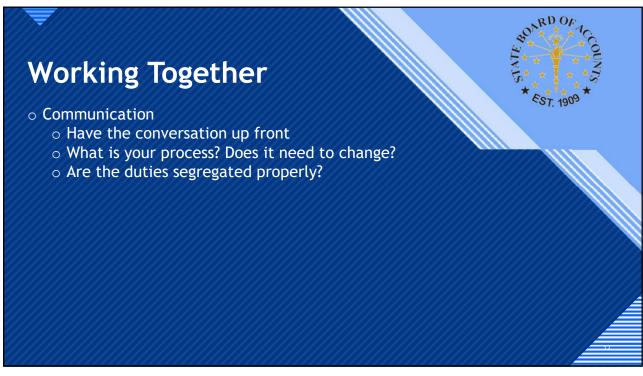
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Bank Accounts

- o Who should be on the bank account?
 - o Treasurer & designee of Treasurer
- o Who should be able to move money?
 - o Treasurer & designee of Treasurer
- Why should the Auditor not have access to move money?
 - Segregation of Duties
- Does this include all bank accounts? (Including Checking, Savings, Money Markets, and Investments?)
 - Yes, the Treasurer is the custodian of all county money and the investment officer











Additional Departmental Duties

X STATE

- o Daily deposits are required per IC 5-13-6-1.
- \circ The department will need to reconcile the ledger to the bank account every month.
- Report of Collection filled out and accompanied by a check for the same amount to be deposited into county treasury.
 - o Due to the county by the 10th day of the following month.
- No other checks should be written from this account to bypass the normal claim process.
- A balance must not be retained in this bank account, all funds should make their way to the county treasury.

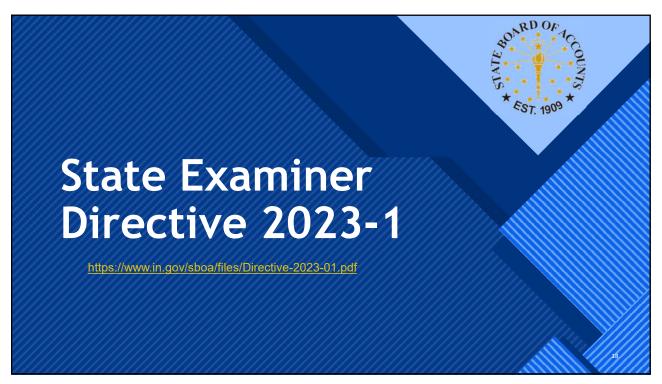
15

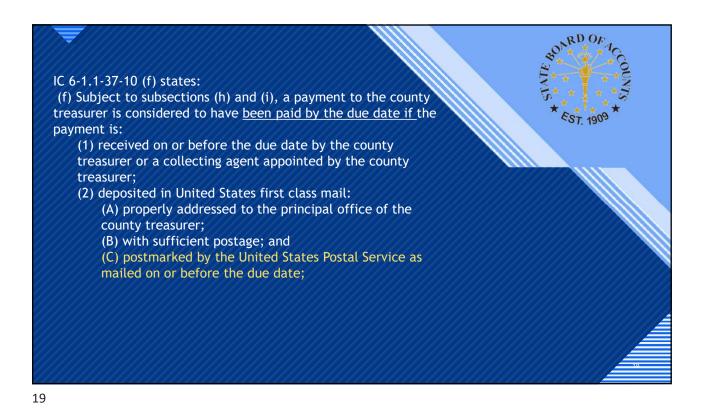
Other Options for the Department?

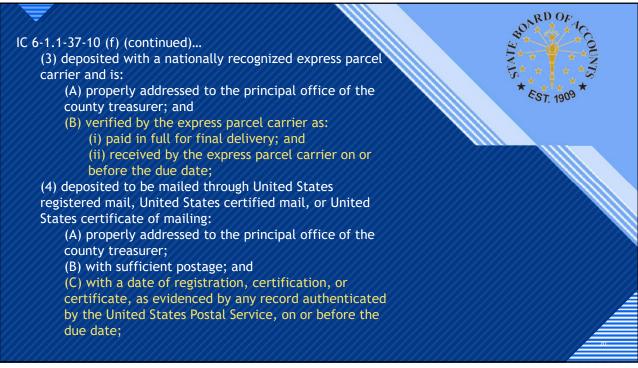
 Turn in collection daily and not have a bank account...now that sounds easy

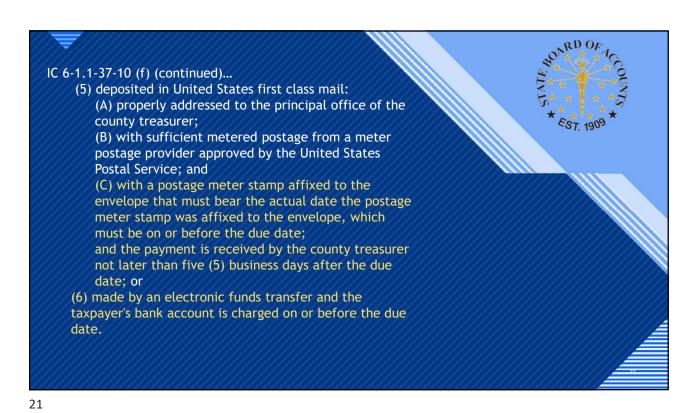












Effective Implementation

Adopt a policy:

• Establishes the procedure to notate or record the date all tax payments are received, especially in cases in which no postmark date is available.

• The policy should lay out:

• all necessary procedures

• when those procedures will be performed

• and who such procedures are assigned.

• The procedures must be designed and implemented to ensure the policy is consistently applied and in compliance with IC 6-1.1-37-10.

