



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769  
Telephone: (317) 232-2513  
Fax: (317) 232-4711  
[www.in.gov/sboa](http://www.in.gov/sboa)

## INDEX TO STATE AGENCY BULLETINS JULY 1, 2022 THROUGH JANUARY 31, 2026

	<u>Month</u>	<u>Page</u>
<b>ACCOUNTING MANUAL</b>		
Daily Deposit Law.....	July 2024	2
State Accounting Manual (Overview).....	October 2022	2
.....	July 2024	2
Manual Updated – Chapter 9 Payroll.....	July 2025	5
<b>AUDITS</b>		
Audit Evidence.....	April 2023	2
Audit Timeline.....	October 2022	2
.....	July 2023	2
Entity Annual Reports (E-1).....	October 2025	4
Glossary of Accounting and Audit Terms.....	October 2023	4
Internal vs External Audits.....	April 2025	2
Understanding the Audit Report - Compliance.....	January 2023	2
Understanding the Audit Report - Opinions.....	April 2023	1
<b>BEST PRACTICES</b>		
Disaster Recovery.....	April 2024	2
Standard Operating Procedures (SOPs).....	April 2025	2
SOPs – A Policies and Procedures Program Part 1.....	July 2025	2
SOPs – A Policies and Procedures Program Part 2.....	October 2025	2
SOPs – A Policies and Procedures Program Part 3.....	January 2026	2
Special Disbursing Officer Accounts.....	January 2026	3
<b>CALENDAR</b>		
State Agency Calendar.....	July 2023	1
<b>CAPITAL ASSETS</b>		
General Information.....	July 2022	3
Software.....	July 2022	3
<b>COMPLIANCE REQUIREMENTS, FEDERAL</b>		
Compliance Supplement.....	July 2022	3
FFATA Reporting.....	July 2022	2
FFATA Reporting – Reporting Updates.....	July 2025	3
State Subaward Agreement - Updated.....	October 2025	3

Sub-State Agency v. Subrecipients – Federal Grants .....	January 2024	2
Subrecipient Monitoring .....	April 2025	5
 LEGISLATION		
2024 New Legislation .....	July 2024	4
2025 New Legislation .....	July 2025	5
 INTERNAL CONTROLS		
Purpose .....	October 2022	3
Internal Control Series Part 1 (Overview) .....	January 2023	3
Internal Control Series Part 2 (Control Environment) .....	April 2023	3
Internal Control Series Part 3 (Risk Assessment) .....	July 2023	4
Internal Control Series Part 4 (Control Activities) .....	October 2023	2
Internal Control Series Part 5 (Monitoring) .....	January 2024	4
 RISK ASSESSMENT		
Agency Risk Assessment .....	July 2024	3
Fraud Awareness Training .....	April 2025	3
Fraud Risk Management .....	October 2024	2
Fraud Series Part 1 (Fraud Risk Governance) .....	January 2025	3
Fraud Series Part 2 (Fraud Risk Governance) .....	April 2025	3
Fraud Series Part 3 (Fraud Risk Assessment) .....	July 2025	4
Fraud Series Part 4 (Fraud Risk Assessment) .....	October 2025	5
Fraud Series Part 5 (Fraud Control Activities) .....	January 2026	4
 SINGLE AUDITS		
Major Programs .....	July 2023	3
.....	July 2024	2
 STATE ADVISORY SERVICES		
State Advisory Services – Introductory Video .....	April 2024	2
SBOA Resource Library .....	October 2024	2
SBOA YouTube Channel.....	January 2025	2
 STATE POLICIES		
Cybersecurity Incident Reporting .....	January 2025	2
Grants Receivable – Quarterly Reconciliations .....	October 2024	3
Record Retention.....	July 2025	3
Third-Party Vendors – Payment Processors .....	January 2024	3