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## **Who is the State Board of Accounts?**

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- We are the audit agency of the State of Indiana.
- Created in 1909 because of corruption.
- We audit all governmental units including counties, cities and towns, schools, townships, state agencies, universities, county hospitals, license branches, libraries, and special districts.
- Over 3000
- Audits are done by our field staff.

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## Who is the State Board of Accounts? Continued...

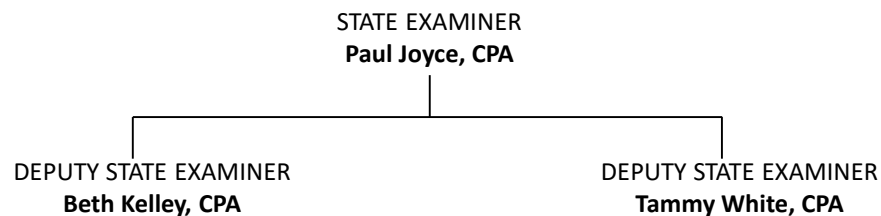
- We are also required to prescribe the accounting records for all governmental units and to issue audit standards everyone must follow.
- These can be found in our manuals and our bulletins.
- Manual is not all inclusive but pretty thoroughly updated whenever possible.
- Bulletins issued quarterly in March, June, September, and December.

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## How are we organized?

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

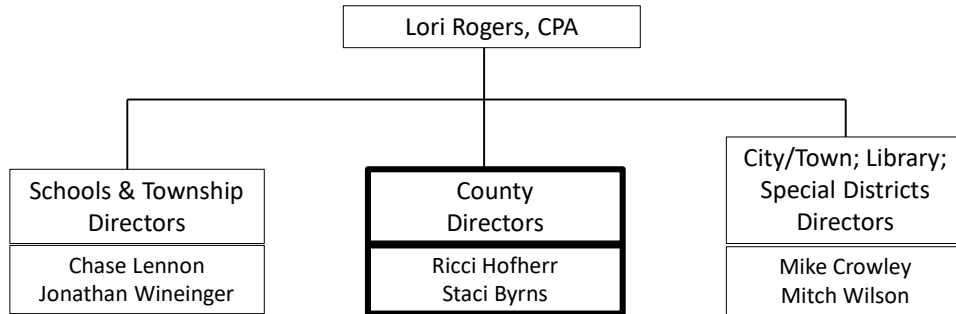


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## How are we organized? *Continued...*

- Directors of Audit Services



***\*\*Liaison to the local units providing technical assistance and training\*\****

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## How are we organized? *Continued...*

### Audit Coordinators

***\*\*Supervise overall audit projects***

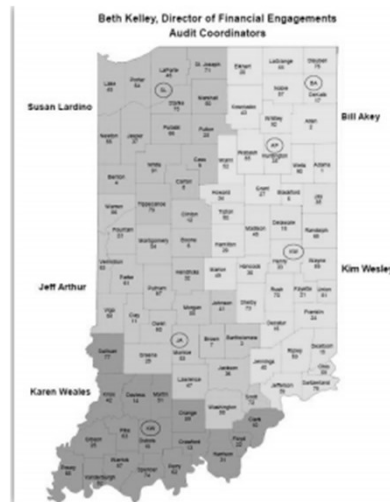
### Audit Managers

***\*\*Manage audit projects***

### Audit Staff

***\*\*Team assigned to an engagement***

***\*\*Lead Auditor and Field Examiners***



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## Contacting State Board of Accounts

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- Mailing Correspondence:  
State Board of Accounts  
302 West Washington Street, Room E418  
Indianapolis, Indiana 46204-2765
- Phone: 317-232-2513
- Website: [www.in.gov/sboa](http://www.in.gov/sboa)

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## Our Board

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- State Examiner: **Paul D. Joyce**
  - Phone: 317-232-2524
  - Email: [pjoyce@sboa.in.gov](mailto:pjoyce@sboa.in.gov)
- Deputy State Examiner: **Beth Kelley**
  - Phone: 317-232-4961
  - Email: [bkelly@sboa.in.gov](mailto:bkelly@sboa.in.gov)
- Deputy State Examiner: **Tammy White**
  - Phone: 317-232-2514
  - Email: [twhite@sboa.in.gov](mailto:twhite@sboa.in.gov)

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## Our Directors

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- Director of Audit Services: **Lori Rogers**
  - Phone: 317-232-2512
  - Email: [logers@sboa.in.gov](mailto:logers@sboa.in.gov)
  
- Directors of Audit Services-County Specialists:  
**Ricci Hofherr and Staci Byrns**
  - Phone: 317-232-2512
  - Email: [Counties@sboa.in.gov](mailto:Counties@sboa.in.gov)

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## Other Important Contacts

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- Auditor of State
  - Tera Klutz, Auditor of State
  - Receptionist Phone: 317-232-3300
  - Website: [www.in.gov/auditor](http://www.in.gov/auditor)
  - Settlement: [LocalGovernment@auditor.in.gov](mailto:LocalGovernment@auditor.in.gov)
  
- Department of Local Government Finance
  - Wesley Bennett, Commissioner, Phone: 317-234-5720
  - Receptionist Phone: 317-232-3777
  - Website: [www.in.gov/dlgef](http://www.in.gov/dlgef)
  - Fred Van Dorp, Budget Director: [FVandorp@dlgef.in.gov](mailto:FVandorp@dlgef.in.gov)

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### **Other Important Contacts – Continued...**

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- Secretary of State (Indiana Election Division)
  - Brad King, Co-Director
    - Phone: 317-233-0929
    - Email: [bking@iec.in.gov](mailto:bking@iec.in.gov)
  - Angela Nussmeyer, Co-Director
    - Phone: 317-232-3940
    - Email: [anussmeyer@iec.in.gov](mailto:anussmeyer@iec.in.gov)
  
- Office of Judicial Administration
  - [www.in.gov/judiciary](http://www.in.gov/judiciary)
  - Phone: 317-232-2542
  - Jeff Wiese, Deputy Director, Indiana Office of Court Services
  - Mary DePrez, Director and Counsel, Trial Court Technology

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### **Other Important Contacts – Continued...**

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- Secretary of State
  - Rebecca Longfellow, Director of Business Services
    - Phone: 317-232-6531
  
- Treasurer of State
  - Phone: 317-232-6386
  - Email: [tosstaff@tos.state.in.us](mailto:tosstaff@tos.state.in.us)
  - Website: [www.in.gov/tos](http://www.in.gov/tos)
  
- Department of Child Services (ISETS)
  - Terry Stigdon, Director of CSB
    - Phone: 317-233-4482
    - Email: [DCS.Director@dcs.IN.gov](mailto:DCS.Director@dcs.IN.gov)

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## **Other Important Contacts – Continued...**

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- Public Access Counselor
  - Luke Britt
  - Phone: 317-234-0906 or 800-228-6013
  - Website: [www.in.gov/pac](http://www.in.gov/pac)
  
- Indiana Archives and Records Administration
  - Amy Christiansen
  - State Archivist: 317-232-3380
  - [cty@iara.in.gov](mailto:cty@iara.in.gov) 317-232-3380

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## **Other Important Contacts – Continued...**

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- Your Affiliate Association – Your special group of people who know what you are going through.
  - Association Presidents:
    - Auditors: Christina Sriver  
[Auditor@co.fulton.in.us](mailto:Auditor@co.fulton.in.us) Phone: (574)223-2912
    - Clerks: Jessica Bailey  
[Jessica.Bailey@porterco.org](mailto:Jessica.Bailey@porterco.org) Phone: (219)465-3450
    - Recorders: Tom Krueckeberg  
[Tomk@co.adams.in.us](mailto:Tomk@co.adams.in.us) Phone: (260)724-5300
    - Treasurers: Jessica McClellan  
[Jmcclellan@co.monroe.in.us](mailto:Jmcclellan@co.monroe.in.us) Phone: (812)349-2530

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## **Gateway**

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- <https://gateway.ifionline.org>
  - Transparency portal for local government: Financial Reports, Budgets, Economic Development and Redevelopment Reporting

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## **Understanding the Audit Process**

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- Mission: “We are dedicated to providing the citizens of the State of Indiana with the complete confidence in the integrity and financial accountability of state and local government.”
- Engagements
- Access to records
- Entrance Conference
- Preliminary Audit Findings
- Exit Conference

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## Audit Reports

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- Financial Annual Report
  - Information: Statements and Notes
  - Audit Opinions
- Federal Compliance Report
- Supplemental Reports
  - Audit Results and Comments

You will have an exit conference at the end of the audit to report to you what was found, and you also will have the right to respond to the report.

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## Required Reporting to State Board of Accounts

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### IC 5-11-1-27(j)

All erroneous or irregular material variances, losses, shortages, or thefts of local property shall be reported immediately to the State Board of Accounts

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## Required Reporting to State Board of Accounts

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### IC 5-11-1-27(I)

Actual knowledge of or  
reasonable cause to  
believe that there has  
been a  
misappropriation of  
public funds or assets

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## Internal Control IC 5-11-1-27(c)(e)(g)(h)

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- Adoption of Policy
- Training on Internal Controls
- Internal Control processes
- [www.in.gov/sboa](http://www.in.gov/sboa)
  - Under “Political Subdivisions”: “Counties”
    - Internal Control Standards
    - Uniform Internal Control Standards for Indiana Political Subdivisions

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## Is there anything I need to do between now and when I take office?

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- Absolutely!
  - This training is a start.
  - Start looking at the manuals.
  - Talk and communicate with current official.
    - Discuss transition.
    - Get in the office and see what is going on and how things are currently being done.
  - Stamps: Contact someone to get yours done.
    - Signature
    - File

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## Is there anything I need to do between now and when I take office?

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*Continued...*

- Find out your county's way of having the oath of office given to elected officials.
  - Ceremonial
  - Judge
  - On your own
- Find out what insurance agent writes the official bonds for the county.
  - Start them getting yours ready so you can get it recorded as required by law.

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**Is there anything I need to do between now  
and when I take office?**

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*Continued...*

- How many bank accounts does the office have and where are they located?
- Same for investments.
- You should be making arrangements with the current official to be there the last business day to count cash, inventory investments, and inventory assets.

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**Is there anything I need to do between now  
and when I take office?**

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*Continued...*

- Contact the county to determine if any alternative hours & schedules are in place for the courthouse.
- Make arrangements for receiving the office keys.
- Combination to the lock if there is one.
- Set up computer access including log on and e-mail.

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## Is there anything I need to do between now and when I take office?

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*Continued...*

- Start thinking of the staff and what you are planning on doing.
- Have a conversation with the current official about the preparedness plan in place. This plan should include details of how the office will continue essential services in an emergency such as COVID-19, Natural Disasters, Cyber Attack, etc...

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## Resources

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- [www.in.gov/sboa](http://www.in.gov/sboa)
- Under "Political Subdivisions"
- Under "Counties"
- Select your County Office
- Under "Uniform Compliance Guidelines"
  - State Examiner Directives
  - Accounting and Compliance Guideline Manual
  - Bulletins
- Best Practices
- Meeting Materials

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## Indiana Code

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[www.iga.in.gov](http://www.iga.in.gov)

- Don't be intimidated by this.
- Learn how to use it.
- Have it at your disposal.
- You will hear this referenced almost daily in conversation, training, and publications.

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## Educational Opportunities

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- State Board of Accounts Annual State Called Conference
- AIC Annual Conference
- AIC Workshops
- Affiliate District Meetings
- Other State Agency Conferences

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## **Educational Opportunities *Continued...***

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### Newly Elected Office Specific Training

- Accounting topical specific by affiliate
  - Auditors
  - Clerks
  - Recorders
  - Treasurers
- Special Session in February

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## **Miscellaneous Items**

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- You will be dealing with other county offices, so you need to understand the importance of cooperation. Try to understand they have challenges and feelings also.
- You will be dealing with the press on occasion. Think about how you will proceed with this and whether you see them as allies or enemies.
- Remember your new role is in public service. Keep the citizens as the #1 reason for doing things.

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### **Miscellaneous Items *Continued...***

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- You will at some time have to deal with angry people. Expect it and prepare to deal with it. They will not be at their best at times.
  - Have some procedure in place in case a real emergency comes up.
  
- Return phone calls.

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### **Miscellaneous Items *Continued...***

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- Government vs. Business
  - Higher rules of expectations.
  - More restrictions to activities.
  
- Public office is a public trust. Officials and employees should serve the people with responsibility, integrity, loyalty and efficiency.

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## Last Thoughts...

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Starting something new can make you apprehensive, scared, unsure, and maybe overwhelmed!! But Remember...

- Normal in any new adventure.
- You have a lot of people who are wanting to help and are available to help.
- Don't hesitate to ask.
- **YOU ARE NOT ALONE!!**

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