

SUPPLEMENTAL AFR'S

Fall Auditor's Conference
October 2021

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Funds Ledger

- Funds ledger includes all the funds of the county.
 - General Fund
 - Special Revenue
 - Settlement Funds
 - Remittance Funds
- Additional funds maintained outside of Funds ledger
 - Treasurer – After Settlement Collections
 - Clerk – Trust funds
 - Sheriff – Commissary and Inmate Trust Funds



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Additional Funds (continued)

- County Home – Resident Trust Accounts
- Tourism Commission – Convention, Visitors and Tourism
- Community Corrections – Commissary and Trust
- Juvenile Detention – Trust
- Prosecutor’s Bad Check Program

- Do not include bank accounts used to deposit collections only – park departments or health departments



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Annual Financial Report

- Financial data by Fund
 - Upload from software- funds ledger
 - Manually enter additional funds

- Supplemental AFR’s are source documents for added funds
 - Supplemental AFR’s are the responsibility of the official completing and certifying the form.
 - Auditor should review the information to make sure it is complete and appears reasonable.



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Location of Template

- www.in.gov/sboa
- Navigate to Counties page under Political Subdivisions
- Scroll down to the section “Gateway”
- Expand the menu for Annual Financial Report
- Click on link for Supplemental Annual Report



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Supplemental Annual Financial Report

RETURN THE COMPLETED FORM TO THE OFFICIAL OF THE GOVERNMENTAL UNIT BY JANUARY 20TH.

Name of Governmental Unit:	Contact Person:
Office Name:	Phone Number:
Year:	E-mail Address:

List all accounts/funds managed by this office

Fund Name	Beg. Investment Balance	Ending Investment Balance	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance	New Fund

Certification: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief

Signature of Dept Official:	Title:
Printed Name of Dept Official:	Date Signed:



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Issues with Supplemental Reports

- Beginning Balance does not tie to prior year's report
 - Is it a large amount, if not let it go
 - Is there an explanation, if not request one
- Receipts and/or Disbursements are not reasonable
 - Request additional explanation
- Report is not complete
 - Return for completion
- Report is not submitted
 - Document your request for the information
 - Do not hold the submission of your AFR for a supplemental report



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Responsibilities of Auditor

- Annual Financial Report includes the supplemental funds.
 - Document internal controls over obtaining the supplemental reports
 - Document all requests for the supplemental reports
 - Document your review of those funds for reasonableness
 - Document requests for information or follow up
 - Second Review of AFR – verify supplemental funds to supplemental reports



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QUESTIONS ?



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