

Preparing to Leave Office

Auditor's Fall Conference- October 2022



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Transition



- ❖ What would have made your first few months easier?
- ❖ Work with your successor.
- ❖ Leave the office, as you have served, providing the best service you can to the citizens of your county.

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Records and Office



- ❖ You will be turning over the Auditor's Office and records to your successor
- ❖ As part of the transition, you will need to coordinate that transfer:
 - Keys to the office
 - Keys to any secured storage such as a safe or locked cabinet.



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Cash Funds



- ❖ IC 36-1-8-2(c) Cash Change Fund reimbursement
 - "The fiscal body shall require the entire cash change fund to be returned to the appropriate fund whenever there is a change in the custodian of the fund or if the fund is no longer required."
- ❖ If you choose to transfer custody of the cash change fund to the new Auditor, get an acknowledgement of the amount of the cash fund and keep a copy.

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Capital Assets and Equipment

❖ Make sure you have an updated inventory of any equipment or assets in your office.

- Servers
- Desktops or laptops
- Scanners



❖ Get an acknowledgement of the transfer of the assets to the new Auditor.

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Financial Records

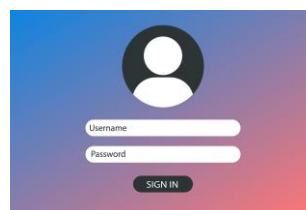
- ❖ Transition from your signature to the new Auditor's signature
- ❖ Ensure all postings are complete at year end
- ❖ Ensure that Auditor and Treasurer funds balances are reconciled through December, and all year end postings have been made.
- ❖ Provide location of all files that support the AFR, Settlement, claims and payroll.
- ❖ Provide location for grant information and contracts

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User ID's and Passwords

- ❖ Contact information for IT Department
- ❖ County Website access and information
- ❖ Provide a list of contacts for getting user ID's and passwords established for:
 - Emails
 - Financial software
 - Online Banking
 - Gateway for Upload



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Internal Controls

- ❖ Written internal controls - provide to your successor
- ❖ If you are working on a Corrective Action Plan, provide that information and the status on that plan.
- ❖ Job descriptions for employees in the office

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Resources

- ❖ Indiana Auditors Association
 - Directory
 - Website
- ❖ Association of Indiana Counties
 - Website
 - Contact information
- ❖ Indiana Code
- ❖ Indiana Archives and Record Management
- ❖ Department of Local Government Finance



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Resources *Continued...*

- ❖ State Board of Accounts
 - ❖ Website
 - ❖ Auditor's page
 - ❖ Accounting and Uniform Compliance Manual and Bulletins
 - ❖ Contact information
- ❖ Indiana Gateway for Government
 - ❖ Website - gateway.ifonline.org
 - ❖ Help Desk - gateway@sboa.in.gov



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Contact Us

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