

INDIANA STATE BOARD of ACCOUNTS

NEWLY ELECTED OFFICIALS TRAINING

Boot Camp - January 2024

Indianapolis





Fiscal Duties and Other Items





City/Town Fiscal Officer Duties

IC 36-4-10-4.5

Clerk-Treasurers: 3rd class Cities

IC 36-4-10-5

Controllers: 2nd class Cities

IC 36-5-6-6

Clerk-Treasurers: Towns



City/Town Fiscal Officer Duties

As a city or town fiscal officer, duties include:

- ✓ Receive and care for all city/town money and pay the money out only on order of the approving body
- ✓ Keep accounts showing receipts and disbursements
- ✓ Prescribe payroll and account forms for all offices
- ✓ Prescribe the manner in which creditors, officers, and employees are paid
- ✓ Manage the finances and accounts and make investments
- ✓ Prepare budget estimates



City/Town Fiscal Officer Duties

Fiscal officer duties continued:

- ✓ Issue licenses and collect fees fixed by statute or ordinance
- ✓ Serve as clerk of the legislative body (council) by attending meetings / recording its proceedings
- ✓ Serve as clerk of city/town court if
 - *Judge does not serve or*
 - *A court clerk is not appointed by the judge*
- ✓ Perform all other duties prescribed by statute

Additional Items

- Forms
- Receipt Process
- Disbursement Process
- Bank Reconciliation
- Internal Controls





Forms

**Prescribed
Forms**



**Approved
Forms**



Prescribed Forms

Prescribed by State Board of Accounts

Town Form No. 39 (Rev. 1995)

ACCOUNTS PAYABLE VOUCHER

TOWN OF _____, INDIANA
An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee _____ _____ _____	Purchase Order No. _____ Terms _____ Date Due _____
-------------------------------	---

Invoice Date	Invoice Number	Description (or note attached invoice(s) or bill(s))	Amount

SAMPLE

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

Signature Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

Clerk-Treasurer

A prescribed form is one which is put into general use for all offices of the same class



Approved Forms

An approved form is a computerized form for special use in a particular office

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Page: 1

AccuFund Sample					Debit	Credit	Balance
Year To Date Actual Ledger for Period Ending 6/30/2010							
Account	Date	Source	J/E Reference	Description			
001 000	1000 00	Cash - Federal Bank and Trust	0000101	Beginning Balance			(6,883.99)
	7/23/2009	A/P		Advantage Laser Products		30.00	(6,913.99)
	7/31/2009	A/P	0000102	Partial receipt		10.00	(6,923.99)
	7/31/2009	A/P	0000103	Advantage Laser Products		230.15	(7,154.14)
	7/31/2009	A/P	0000104	Partial receipt		1,000.00	(8,154.14)
	11/04/2009	A/P	0000105	Public Service of Colorado		10.00	(8,164.14)
	11/04/2009	A/P	0000107	Electricity		10.00	(8,174.14)
	11/04/2009	A/P	0000109	Munson, John T		9,600.00	(17,764.14)
	11/04/2009	A/P	0000110	Consulting Services		3,995.00	(21,759.14)
	11/04/2009	A/P	0000111	Advantage Laser Products		3,995.00	(25,754.14)
	11/04/2009	A/P	0000112	Partial receipt		3,015.00	(28,769.14)
	11/04/2009	A/P	0000110	AccuFund, Inc.	3,015.00		(31,784.14)
	11/07/2009	A/P	0000110	Partial Shipment of Software		100.00	(31,884.14)
	11/07/2009	A/P	0000113	Twenty Pines Resources, Inc.		1,000.00	(32,884.14)
	11/07/2009	A/P	0000114	Computer Software		1,000.00	(33,884.14)
	11/07/2009	A/P	0000114	AccuFund, Inc.		1,090.00	(34,974.14)
	11/08/2009	A/P	0000005	Some software			(34,974.14)
	11/14/2009	A/P	0000116	AccuFund, Inc.			(34,974.14)
	11/14/2009	A/P	0000117	Accounting Software			(34,974.14)
	11/15/2009	A/P	0000118	AccuFund, Inc.			(34,974.14)
	11/16/2009	A/P	0000119	Void check 0000110			(34,974.14)
	11/16/2009	A/P	0000120	Munson, John T			(34,974.14)
	11/16/2009	A/P	0000120	Refund for something			(34,974.14)
	11/16/2009	A/P	0000120	AccuFund, Inc.	50.00		(35,024.14)
	11/16/2009	A/P	0000120	Some software			(35,024.14)
	11/16/2009	A/P	0000120	1st National Bank of Jeffco			(35,024.14)
	11/16/2009	A/P	0000120	supplies			(35,024.14)
	11/16/2009	A/P	0000120	AccuFund, Inc.			(35,024.14)
	11/16/2009	A/P	0000120	Some software			(35,024.14)
	11/16/2009	A/P	0000120	AccuFund, Inc.			(35,024.14)
	11/16/2009	A/P	0000120	AccuFund, Inc.			(35,024.14)
	11/16/2009	A/P	0000120	Software			(35,024.14)
	11/16/2009	A/P	0000120	AccuFund, Inc.			(35,024.14)
	11/16/2009	A/P	0000120	Some software			(35,024.14)
	11/16/2009	A/P	0000120	Colorado Custom Decks			(35,024.14)
	11/16/2009	A/P	0000120	New Deck			(35,024.14)
	11/16/2009	A/P	0000120	Colorado Custom Decks			(35,024.14)
	11/16/2009	A/P	0000120	Void check 0000120	2,000.00		(37,024.14)



Prescribed vs. Approved Forms

- Cities and towns are required to use the forms prescribed by the State Board of Accounts in the manner set forth by the Manual and/or Bulletins.
- However, if it is desirable to use a different form or to have a prescribed form modified to conform to your local conditions, you can have the form “approved”.



Prescribed vs. Approved Forms

The approval process is described in the *Cities & Towns Manual*, Chapter 1, page 1-1

- Maintain a log of forms replacing prescribed forms & present during an audit for approval.

2017

Chapter 1

PRESCRIBED FORMS, TAXES, GENERAL INFORMATION, LOCAL POLICIES, AND DEPOSITS AND INVESTMENTS

PRESCRIBED FORMS

A prescribed form is one which is put into general use for all offices of the same class, whereas an approved form is a computerized form for special use in a particular office.

Although the SBOA prescribes forms, copies of forms must be purchased from a public printer or other source.

Many computer software programs can create exact replicas of prescribed forms. Exact replica may be used as a prescribed form. If it is desirable to use a form other than a prescribed form that is not an exact replica, the new form must be approved.

For any form that is to be approved, the unit can start using the form as they have it ready. A log of these forms must be kept indicating the form it replaced and the effective date of the new form. At the beginning of an engagement, this log must be presented to the examiner.

New forms must be in place during at least one engagement and must not be an element of a finding or result and comment that is responsible or partially responsible for an exception found during an engagement to be considered approved. The unit is responsible for placing on new forms the year of installation in the upper right corner. This reference should be similar to "Installed in [Name of Unit], (20xx)."

The unit agrees to comply with the following conditions, if applicable, for any new forms installed:

1. The forms installed are subject to review and/or recommendations during engagements of the unit to ensure compliance with current laws and uniform compliance guidelines.
2. Any receipts, checks, purchase orders, or other forms that require numbering shall be either pre-numbered by an outside printing supplier or numbered by the unit's computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.
3. All receipts must be either in duplicate or recorded in a prescribed or approved register of receipts.
4. All checks must be either in duplicate or recorded in a register of checks generated by the computer.
5. In the event a change is required due to the passage of a State or Federal law or a change in uniform compliance guidelines, the unit agrees to implement the change in a timely manner.

Officials and employees are required to use prescribed and approved forms in the manner prescribed.

1-1



Accounting Forms & Records

Most Common City/Town Forms:

- Ledger of Receipts, Disbursements, and Balances
- Accounts Payable Voucher (claim)
- Receipt
- Warrants / Checks
- Payroll Schedule and Voucher
- Employee's Earnings Records
- Employee's Service Records
- Purchase Order
- Mileage Claim



Receipt Process

“Receipts shall be issued and recorded at the time of the transaction.”

(Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Prescribed:

- City Form No. 203A
- Town Form No. 217
- General Form No. 352

Form Prescribed by State Board of Accounts

Town Form No. 217 (Rev. 1997)

RECEIPT OFFICE OF TOWN CLERK-TREASURER

_____ FUND

Rockville, IN

_____ month _____ day _____ yr

Payment Type and Amount					
Cash Amount	Check/Draft Amount	MU Amount	Credit Card/ Bank Card Amount	Is-I Amount	Other

RECEIVED FROM _____

THE SUM OF _____

ON ACCOUNT OF _____

NO. _____

\$ _____

DOLLARS

TOWN CLERK-TREASURER

(ORIGINAL)

SAMPLE

Receipt Process



FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS GENERAL FORM NO. 352 (REV. 1997)

RECEIPT 1

Name of UNIT, AGENCY, BOARD OR DEPARTMENT _____

_____ FUND
 _____ IN _____

Payment Type and Amount					
Cash Amount	Check/Draft Amount	MO Amount	Credit Card Bank Card Amount	EFT Amount	Other

RECEIVED FROM _____ \$ _____

THE SUM OF _____ DOLLARS

ON ACCOUNT OF _____ 100

_____ AUTHORIZED SIGNATURE

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS GENERAL FORM NO. 352 (REV. 1997)

RECEIPT 2

Name of UNIT, AGENCY, BOARD OR DEPARTMENT _____

_____ FUND
 _____ IN _____

Payment Type and Amount					
Cash Amount	Check/Draft Amount	MO Amount	Credit Card Bank Card Amount	EFT Amount	Other

RECEIVED FROM _____ \$ _____

THE SUM OF _____ DOLLARS

ON ACCOUNT OF _____ 100

_____ AUTHORIZED SIGNATURE

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS GENERAL FORM NO. 352 (REV. 1997)

RECEIPT 3

Name of UNIT, AGENCY, BOARD OR DEPARTMENT _____

_____ FUND
 _____ IN _____

Payment Type and Amount					
Cash Amount	Check/Draft Amount	MO Amount	Credit Card Bank Card Amount	EFT Amount	Other

RECEIVED FROM _____ \$ _____

THE SUM OF _____ DOLLARS

ON ACCOUNT OF _____ 100

_____ AUTHORIZED SIGNATURE

General Form No. 352



Receipt Process

IC 5-13-6-1(d)

- Requires deposit of funds not later than the next business day following receipt of the funds into one of the city or town's depositories.

Exception: **IC 5-13-6-1(g)**

- A city/town is not required to deposit funds by the next business day if the funds on hand do not exceed \$500.



Disbursement Process

IC 5-13-5-2

- All warrants shall be drawn by the fiscal officer directly against a depository. A copy of the warrant shall be attached to each warrant when drawn. The copy of the warrant shall be readily detachable and shall show the following information:
 - The number of the warrant.
 - The date and the amount of the warrant.
 - The name of the payee.
 - The purpose of the warrant.
 - The name and office of the drawer.
 - The fund and the appropriation upon which the warrant is drawn.
- **No other individual has the authority to sign in place of the fiscal officer.**
- **Only your Deputy can sign on your behalf.**



Bank Reconcilements

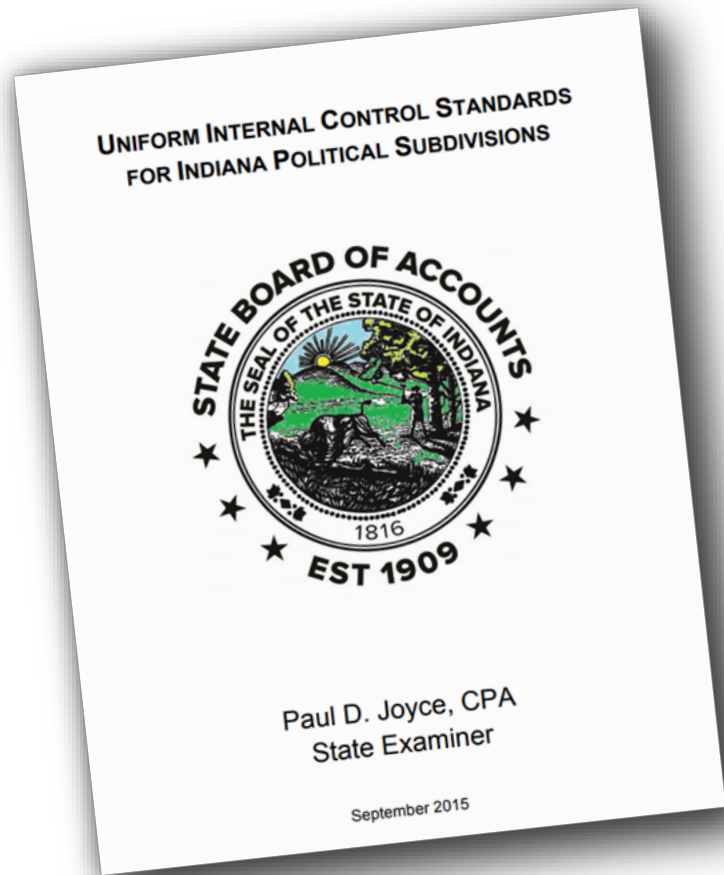
IC 5-13-6-1(e)

- Requires reconciliation at least monthly the balance disclosed in your records with the bank statements provided by your financial institutions.

Without such a reconciliation, you won't truly be able to know how much money your city/town has available.

- Necessary in order to make good financial decisions.

Internal Controls



Internal Controls



Why internal controls?

What are internal controls?



Internal Controls – What Are They?

- Internal control is a process executed by officials and employees that is designed to provide reasonable assurance that the objectives of the political subdivision will be achieved.
- It is a basic element fundamental to the organization, rather than a list of added on tasks;
- It is an adaptable process that is a means to an end, not an end in itself;
- It is focused on the achievement of objectives; and
- It is dependent on officials and employees for effective implementation.



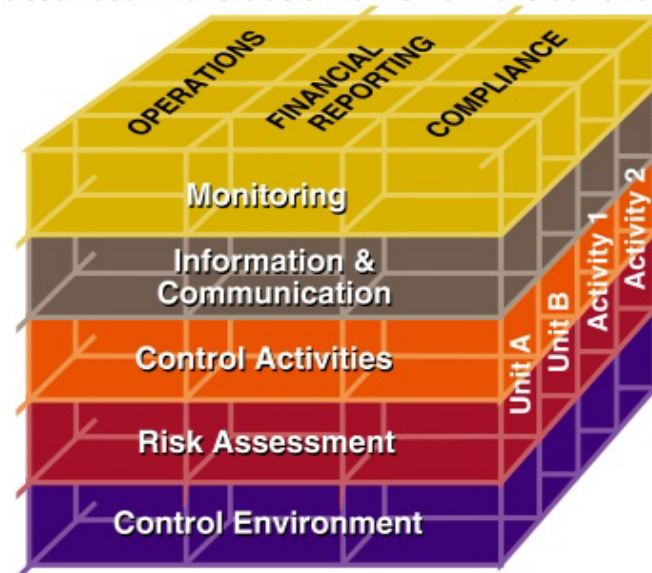
Internal Controls – What Are They?

- Organizational roles are important
- All members of a city or town, including elected officials, board members, and employees full fill a role in the internal control system
- Leadership is key – the tone is set at the top
- Clear support from leadership engages a successful, effective internal control system

Internal Controls – What Are They?

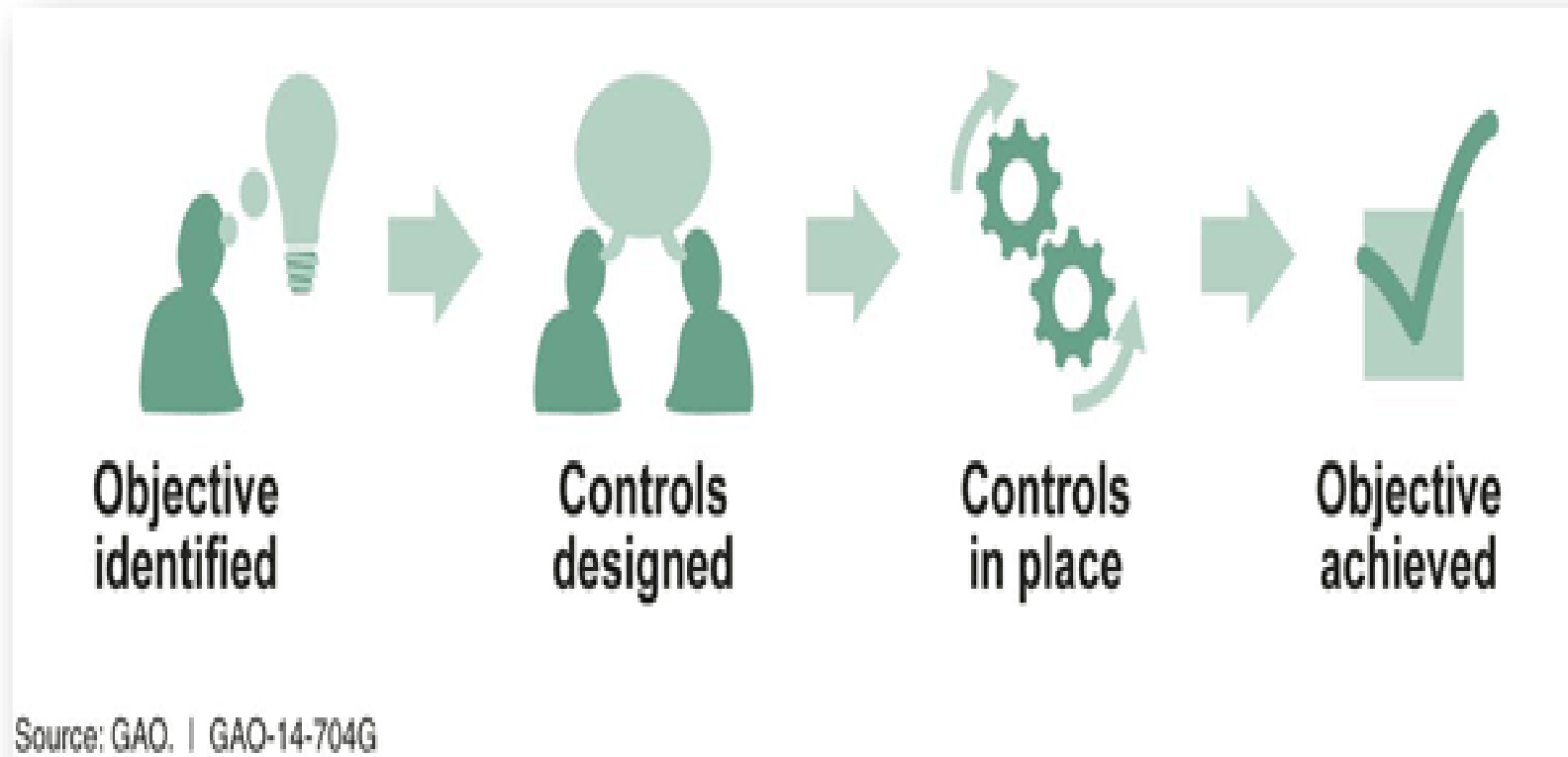
Five components of internal control

The five components of internal control as described in the COSO framework are as follows:



- Monitoring
- Information and Communication
- Control Activities
- Risk Assessment
- Control Environment

Internal Controls – What Are They?





Internal Controls

Indiana Code 5-11-1-27(e):

“ . . . the state board of accounts shall define . . . the acceptable minimum level of internal control standards and internal control procedures for internal control systems of political subdivisions, including the following:

- (1) Control environment.
- (2) Risk assessment.
- (3) Control activities.
- (4) Information and communication.
- (5) Monitoring.

The internal control standards and procedures shall be developed to promote government accountability and transparency.”



Internal Controls

Indiana Code 5-11-1-27(g)

- “ . . . the legislative body of a political subdivision shall ensure that:
- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
 - (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision.” [Emphasis added]



Internal Controls

Indiana Code 5-11-1-27(c) defines “personnel”:

“ . . . "personnel" means an officer or employee of a political subdivision whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity.” [Emphasis added]



Internal Control Training

www.in.gov/sboa

Navigate to 'cities' or 'towns'

Scroll down to Internal Control Standards ▾

Then Training

Find this 



Information and Communication
Internal Controls Webinar

- Emphasizes importance of quality information
- Volume and sources
- Complexity of processes
- Technology advances
- Greater interaction with 3rd party vendors

Watch later Share



<https://youtu.be/LON80PBbPHQ>



Internal Control Certifications





Internal Control Certification #1 - Training

Documentation of “personnel” receiving training concerning internal control standards & procedures as required by IC 5-11-1-27(g)(2)

INTERNAL CONTROL TRAINING CERTIFICATION FOR ELECTED OFFICIALS, APPOINTEES, AND EMPLOYEES

I, _____, the duly elected, appointed, or employed
(print name)
_____ for _____ certify that I
(position or title) (political subdivision)
received the following training concerning internal controls standards and procedures as required
by Ind. Code § 5-11-1-27(g)(2):

Title of Training	Time Spent
_____	_____
_____	_____
_____	_____

Date: _____
Signature _____

* This certification may be printed, signed, and retained in paper form or electronically. If signed electronically, the elected official, appointee, or employee must designate his or her signature by typing the last four (4) digits of their Social Security number in the signature line.



Internal Control Certification #2 - AFR

Indiana Code 5-11-1-27(h):

“ . . . the fiscal officer of a political subdivision shall certify in writing that:

- (1) the minimum internal control standards and procedures defined under subsection (e) have been adopted by the political subdivision; and
- (2) personnel, who are not otherwise on leave status, have received training as required by subsection (g)(2). [Emphasis added]



Internal Control Certification #2 - AFR

Indiana Code 5-11-1-27(h) *continued* :

“ . . . The certification shall be filed with the state board of accounts at the same time as the annual financial report required by section 4(a) of this chapter is filed. The certification shall be filed electronically in the manner prescribed under IC 5-14-3.8-7.”

The following must be filed with the Annual Report per IC 5-11-1-27 (h).	
I certify that my unit has adopted the minimum internal control standards as required per IC 5-11-1-27(e).	<input checked="" type="radio"/> Yes <input type="radio"/> No
If yes, I certify that all personnel defined by IC 5-11-1-27(c) received training concerning the internal control standards adopted by my unit.	<input checked="" type="radio"/> Yes <input type="radio"/> No

Internal Controls – What To Know Now?

Know if your council has adopted minimum standards

AFR – answer questions / certification



Watch the internal control video on our website - once

Document controls in writing

Contacts – Public Access Counselor

Website: www.in.gov/pac

Phone: 317-234-0906



A screenshot of the Indiana Public Access Counselor website. The top navigation bar is dark blue with the "IN 90V" logo and the text "An official website of the Indiana State Government". On the right side of the navigation bar, there are links for "Accessibility Settings", "Language Translation", and "Governor Eric J. Holcomb". The main header area is also dark blue, featuring a "MENU" icon, the text "Indiana Public Access Counselor", and a search bar labeled "Search PAC". The main content area has a background image of an open book. A dark blue call-to-action box is centered over the book, containing the text "Learn About PAC & Public Access Laws" and a button labeled "Click here to read more". Below this, there is a smaller image of a bookshelf. A dark blue call-to-action box is centered over the bookshelf, containing the text "Public Access Handbook" and a button labeled "Learn More".

Contacts – Indiana Archives & Records Administration

Website: www.in.gov/iara
Phone: 317-232-3380



IN.gov An official website of the Indiana State Government

Accessibility Settings Language Translation Governor Eric J. Holcomb

Indiana Archives and Records Administration Search IARA

IARA

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Explore the Indiana State Archives

The Indiana State Archives collects, preserves, and makes available historical and evidential material relating to the state of Indiana. These records date from the territorial period to the present.

Archives Collections From the Vault Blog

QuickLinks: IARA News Closed School Records State Forms Catalog State Retention Schedules County/Local Retention Schedules Record Series Search

Resources for Records Managers

- Publications
- Training
- Electronic Records Program
- State Records Center
- State Imaging & Microfilm Lab
- Records Retention
- Records Disposition

IARA offers a constantly-expanding collection of handbooks, guides, brochures, posters, bulletins, and other material to help state agencies and county/local offices with managing their records and using our services. **The following are either updated or brand new for October and November 2023!**

State Records Management

- [State Records Manager Handbook](#) (minor updates to language about critical records to match our new Critical Records Guidance)

County/Local Records Management



Contacts – Indiana Department of Labor

Website: www.in.gov/dol

Wage & Hour Division
317-232-2655

U.S. Department of Labor
www.dol.gov
317-226-6801

IN.gov An official website of the Indiana State Government

Accessibility Settings Language Translation Governor Eric J. Holcomb

Indiana Department of Labor Search DOL

DOL

- About the Department of Labor
- Pay IDOL Online
- Boards & Commission
- Media
- Publications
- Required Employer Posters
- Coronavirus (COVID-19)
- Recognizing Excellence
- Governor's Workplace Safety Awards
- Alliances & Partnerships
- Public Event Calendar
- Career Opportunities
- En Español
- Rulemaking Docket

DOL Divisions

- IOSHA

Slope It. Shore It. Shield It.
Don't Take Chances With Trenches

Learn More

800-321-OSHA (6742)

SHORE IT SHIELD IT

Click here to file a workplace safety or health complaint with IOSHA
[File an IOSHA Complaint](#)

Need help fixing your workplace safety plan?
[Schedule a free and confidential consultation!](#)

Not getting paid for hours worked?
[File a wage claim now!](#)

Say YES to no more work permits.
[Learn more about the Youth Employment System](#)

Welcome to the Indiana Department of Labor

The mission of the Indiana Department of Labor is to *advance the safety, health and prosperity of Hoosiers in the workplace*. In order to make significant strides in achieving our mission, we emphasize both enforcement and voluntary compliance for employers. Our office administers the IOSHA program, state wage and hour and youth employment laws.

Contacts – Indiana Department of Revenue

Website: www.in.gov/dor



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Online Services I Want To FAQs Find an Agency Gov. Eric J. Holcomb

Contact Phone Numbers by Tax Type

DOR > Contact Us > Contact Phone Numbers by Tax Type

www.in.gov/dor/3473.htm

Tax Type	Division	Phone Number
Aircraft License Excise Tax	Special Tax & Support Administration	317-615-2544
Alcoholic Beverage Tax	Special Tax & Support Administration	317-615-2710
Auto Rental Excise Tax (MVR)	Customer Service-Customer Contact	317-233-4015
Cigarette Tax	Special Tax & Support Administration	317-615-2710
Cigarette-Tobacco Bond, Licensing	Special Tax & Support Administration	317-615-2710
Cigarette Stamps	Special Tax & Support Administration	317-615-2710
Cigarette Unstamped Complaints	Special Tax & Support Administration	317-615-2710
Controlled Substance Excise Tax	Special Tax & Support Administration	317-615-2710
Concrete Income Tax	Customer Service-Customer Contact	317-233-4015



SBOA Contact Information

Mitch Wilson & Beth Goss

Government Technical Assistance & Compliance Directors

cities.towns@sboa.in.gov

317-232-2513