

# INDIANA STATE BOARD of ACCOUNTS

## NEWLY ELECTED OFFICIALS TRAINING

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**Boot Camp - January 2024**

**Indianapolis**





# Introduction – SBOA Contact Information

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**Beth Goss**

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**Mitch Wilson**

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# Overview of the State Board of Accounts

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By Phone

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317-232-2513





By Email

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[cities.towns@sboa.in.gov](mailto:cities.towns@sboa.in.gov)





# By Snail-Mail

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Indiana State Board of Accounts  
302 W. Washington Street  
Room E418  
Indianapolis, IN 46204



# Glossary of Terms

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- SBOA – *State Board of Accounts*
- ARC – *Audit Result and Comment*
- NCML – *Non-Compliance Management Letter*
- IC – *Indiana Code*
- AFR – *Annual Financial Report*



# Glossary of Terms

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- Form 100-R – *Report of Compensation, etc.*
- Manual – *Accounting and Uniform Compliance Guidelines Manual for Cities and Towns*
- Bulletin – *Cities and Towns Bulletin and Uniform Compliance Guidelines*





# Glossary of Terms

🏠 SBOA

About Us



- SBOA Glossary of Accounting and Audit Terms

SBOA / ABOUT US / SBOA GLOSSARY OF ACCOUNTING AND AUDIT TERMS

## SBOA Glossary of Accounting and Audit Terms

[A](#) | [B](#) | [C](#) | [D](#) | [E](#) | [F](#) | [G](#) | [H](#) | [I](#) | [J](#) | [K](#) | [L](#) | [M](#) | [N](#) | [O](#) | [P](#) | [Q](#) | [R](#) | [S](#) | [T](#) | [U](#) | [V](#) | [W](#) | [X](#) | [Y](#) | [Z](#)

[Preface](#) | [Authoritative Bodies](#) | [Acronyms](#)

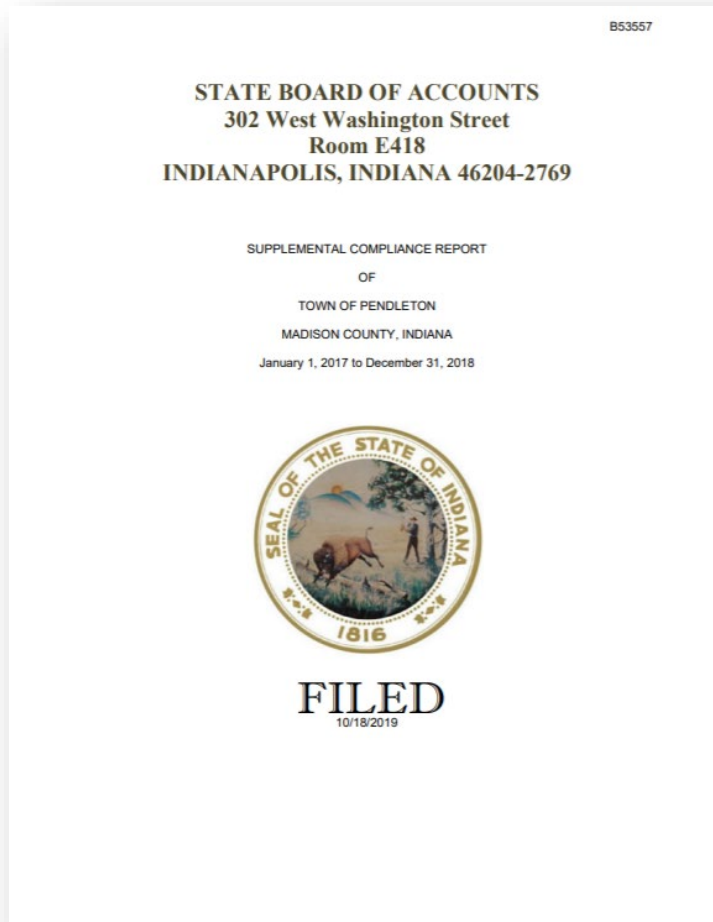
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# SBOA – An Overview

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

- **Created by Indiana Code 5-11-1**
- **Audit the financial statements, records & accounts of all state and local governmental units**
- **Prepares and file reports opining on the accuracy of the financial statements and noting any noncompliance with laws or guidelines.**





# SBOA – Mission Statement

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***“We are dedicated to providing the citizens of the State of Indiana with complete confidence in the integrity and financial accountability of state and local government.”***



# SBOA – An Overview

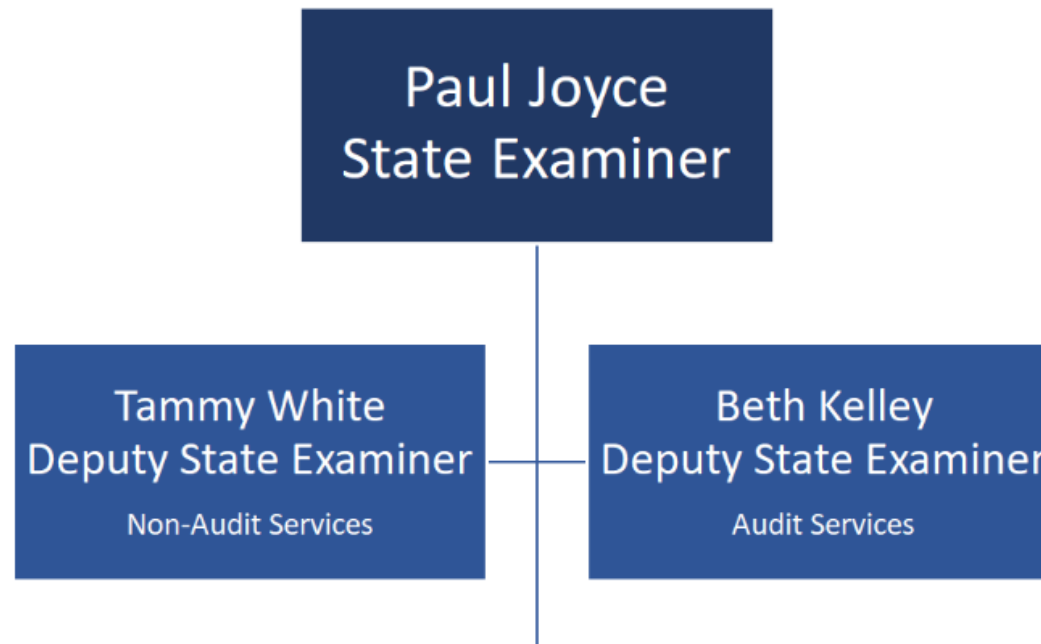
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- Organized by law in 1909 as “Department of Inspection and Supervision of Public Offices”
- In 1945, the rights, duties, and powers were transferred to the State Board of Accounts



# SBOA – An Overview

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





# SBOA – An Overview

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## **Audit Coordinators:**

- Supervise overall audit projects

## **Audit Managers**

- Manage audit projects

## **Audit staff**

- Team assigned to an engagement
- Lead Auditor and field examiners



# SBOA – An Overview

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## **Frequency of Audits**

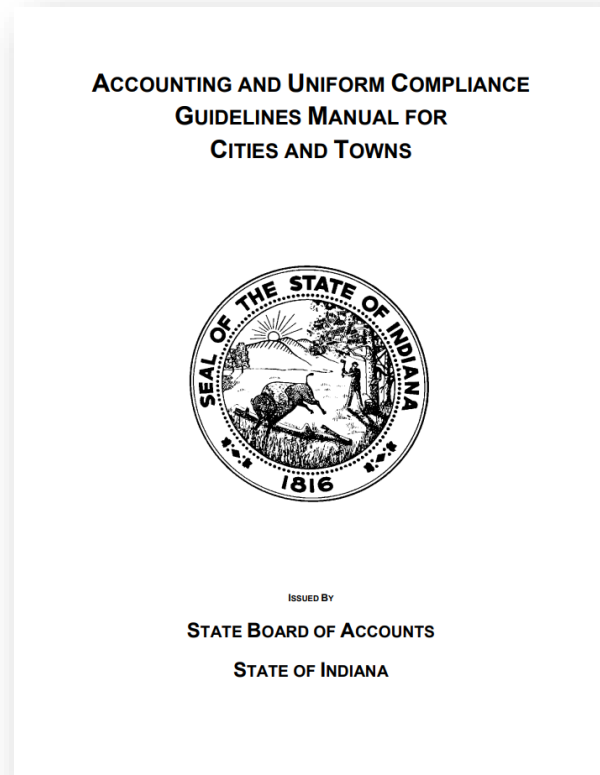
### **IC 5-11-1-25(b):**

- Audits conducted at times determined by SBOA using risk based criteria, which include:
  - New fiscal officer
  - Incorrect or non-filed reporting
  - Rating agency requirement
  - Any other factors determined by State Examiner
- Not less than once every 4 years

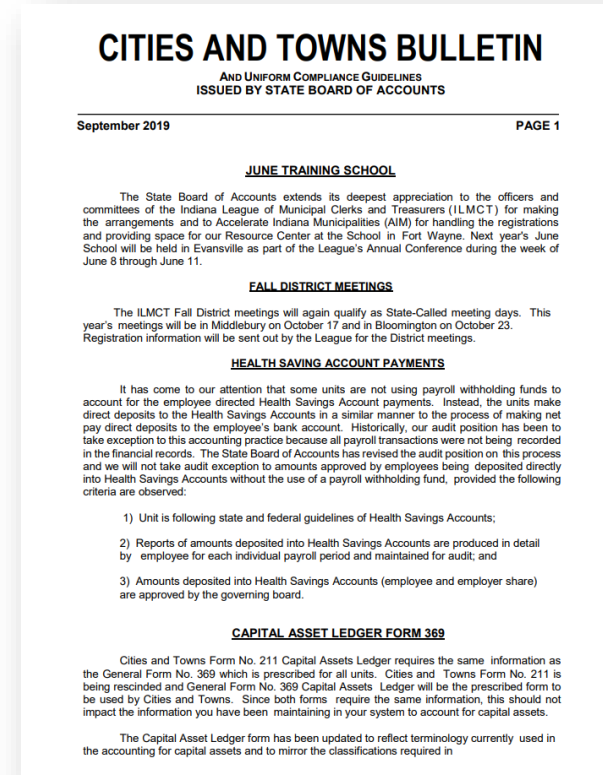


# SBOA – An Overview

## ***Accounting & Uniform Compliance Guidelines Manual for Cities and Towns***



## ***Cities & Towns Bulletin and Uniform Compliance Guidelines***

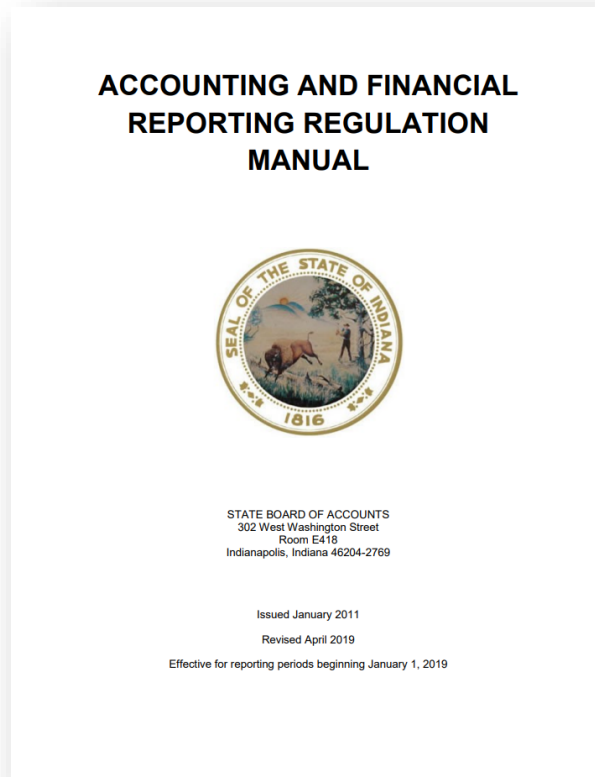




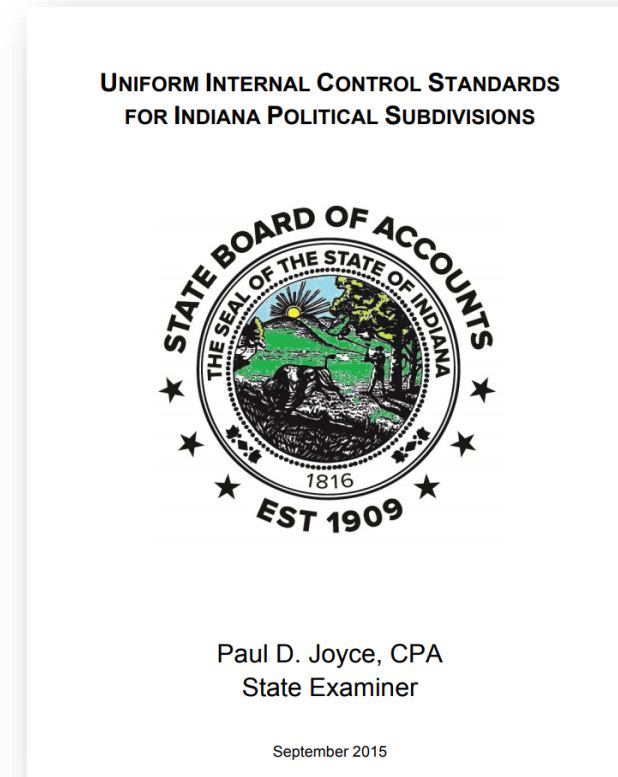


# SBOA – An Overview

## ***Accounting & Financial Reporting Regulation Manual***



## ***Uniform Internal Control Standards***



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**SBOA**

- About Us
- Political Subdivisions
- Private Examiner Audits
- Resource Library
- Universities
- State Agencies
- Unauditable Entities

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**? Top FAQs**



## Audit Reports

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## Indiana State Board of Accounts

SBOA / POLITICAL SUBDIVISIONS / CITIES

# Cities

**Subscribe for e-mail updates >**

### Contact Information

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### Hot Topics ▾

### Overview ▾

### Corrective Action Plan (CAP) - Repeat Findings ▾

**SBOA**

About Us ▾

Political Subdivisions ▾

- General Overview
- Internal Control Standards
- Charter Schools
- Cities**
- Counties
- Hospitals
- Housing Authorities
- Libraries
- Non-Governmental Entities Receiving Governmental Assistance

# www.in.gov/sboa



## Newly Elected Officials' Training Videos

We have recorded a series of webinars/videos for officials who were recently elected and will take office January 1, 2024. The videos can be viewed by anyone, but are directed toward newer Clerk-Treasurers, City Controllers, and Council members. Below are links to each video on our YouTube channel. Each video has a document containing slides from the PowerPoint presentation and most have other materials for your information.

In addition to the below and prior to the end of the year, we will be providing videos related to the filing of the Certified List of Employees and Compensation Paid to Public Employees (Form 100-R), which is due January 31 and the Annual Financial Report (AFR), which is due February 29.

1. [Overview and Introduction to SBOA](#)
  - [Handout](#)
2. [Getting Started in the Office](#)
  - [Handout](#)
3. [Public Official Bonds](#)
  - [Handout](#)
4. [Bank Reconcilements](#)
  - [Handout](#)
  - [IC 5-4-1](#)
5. [Gateway Introduction](#)
  - [Handout](#)
6. [Monthly Uploads in Gateway](#)
  - [Handout](#)
7. [Annual Uploads in Gateway](#)
  - [Handout](#)
8. [Getting Started with Internal Controls](#)
  - [Handout](#)
  - [IC 5-11-1-27](#)



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

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## **Uniform Compliance Guidelines ▼**

### **State Examiner Directives ▼**

### **Manuals ▼**

#### **Accounting and Financial Regulatory Reporting Manual**

[Accounting and Financial Regulatory Reporting Manual - 2023 \(Currently Effective\)](#)

[Enhanced Regulatory Reporting Manual - \(For Future Implementation\)](#)

#### **Internal Control Manual**

[Uniform Internal Control Standards for Indiana Political Subdivisions](#)

#### **Information Technology Manual**

[Accounting and Uniform Compliance Guidelines Manual for Indiana Political Subdivisions - Information Technology](#)



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## **City - Uniform Compliance Guidelines Manual**

You can view the manual online by clicking on one of the Chapters below:

- [Table of Contents \(2017\)](#)
- [Chapter 1 - Prescribed Forms, Taxes, General Information, Local Policies, and Deposits and Investments \(2023\)](#)
- [Chapter 2 - Introduction \(2018\)](#)
- [Chapter 3 - The Accounting Plan and Procedures \(2022\)](#)
- [Chapter 4 - Funds \(2019\)](#)
- [Chapter 5 - City and Town Court Funds \(2018\)](#)
- [Chapter 6 - Forms \(2018\)](#)
- [Chapter 7 - Calendar of Monthly Duties \(2019\)](#)



# www.in.gov/sboa

## Bulletins ▼

> You can view the Cities and Towns Bulletins online by selecting the one you want to see below, or you can search the index by [clicking here](#).

2023	2022	2021	2020
<ul style="list-style-type: none"><li>• <a href="#">September</a></li><li>• <a href="#">June</a></li><li>• <a href="#">March</a></li></ul>	<ul style="list-style-type: none"><li>• <a href="#">December</a></li><li>• <a href="#">March</a></li><li>• <a href="#">June</a></li><li>• <a href="#">September</a></li></ul>	<ul style="list-style-type: none"><li>• <a href="#">December</a></li><li>• <a href="#">September</a></li><li>• <a href="#">June</a></li><li>• <a href="#">March</a></li></ul>	<ul style="list-style-type: none"><li>• <a href="#">December</a></li><li>• <a href="#">September</a></li><li>• <a href="#">June</a></li><li>• <a href="#">March</a></li></ul>
2019	2018	2017	2016
<ul style="list-style-type: none"><li>• <a href="#">December</a></li><li>• <a href="#">September</a></li><li>• <a href="#">June</a></li><li>• <a href="#">March</a></li></ul>	<ul style="list-style-type: none"><li>• <a href="#">December</a></li><li>• <a href="#">September</a></li><li>• <a href="#">June</a></li><li>• <a href="#">March</a></li></ul>	<ul style="list-style-type: none"><li>• <a href="#">December</a></li><li>• <a href="#">September</a></li><li>• <a href="#">June</a></li><li>• <a href="#">March</a></li></ul>	<ul style="list-style-type: none"><li>• <a href="#">December</a></li><li>• <a href="#">September</a></li><li>• <a href="#">June - pt 2</a></li><li>• <a href="#">June</a></li><li>• <a href="#">March</a></li></ul>



# www.in.gov/sboa

## **Presentations and Training Materials** ▼

### **[SBOA YouTube Channel](#)**

Click on the above link if you wish to view training videos posted to our YouTube channel.

### **ILMCT District Meeting - October 2023**

- [Wilson/Goss - Legislative Updates](#)
- [Wilson/Goss - Gateway Updates](#)
- [Wilson/Goss - Frequent Federal Findings](#)

### **Annual Training School for City and Town Clerk-Treasurers, City Clerks, and City Controllers - June 2023**

- [Call Letter](#)
- [Agenda](#)
- [INPRS - Retirement, PERF, Procedures](#)
- [IOT - Cybersecurity](#)
- [Public Access Counselor](#)



# Indiana Code - [www.iga.in.gov](http://www.iga.in.gov)



Indiana General Assembly  
2024 Session

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## Welcome to the Indiana General Assembly 123rd General Assembly



**Interim Committees** [>](#)  
Click [here](#) to see a list of all the Interim Committee meetings that have been scheduled.

[Upcoming M](#)  
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[Chamber Fi](#)

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> Code Search: ⓘ

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2023 Code | ▼ Title 1



2023 Code



Title 36

Art. 5

Ch. 6

Search Title 36...



Referenc

## IC 36-5-6

### Chapter 6. Town Clerk-Treasurer

[36-5-6-1](#)

Application of chapter

[36-5-6-2](#)

Clerk and fiscal officer; exception

[36-5-6-3](#)

Residency; term of office

[36-5-6-4](#)

Election

[36-5-6-5](#)

Oaths, depositions, and acknowledgments

[36-5-6-5.1](#)

Office space provided

[36-5-6-6](#)

Powers and duties; exception

[36-5-6-6](#)

Powers and duties; exception

[36-5-6-6.5](#)

Conversion of town clerk-treasurer into town clerk and town controller; ordinance; duties of town clerk after conversion; references to town clerk-treasurer

[36-5-6-7](#)

Deputies and employees

[36-5-6-7](#)

Clerk-treasurer unable to perform fiscal responsibilities

[36-5-6-8](#)

Employment of attorneys or legal research assistants

[36-5-6-9](#)

Vacancy in office

[36-5-6-9](#)

Vacancy in office

[36-5-6-10](#)

Training requirements

[36-5-6-10](#)

Training requirements

#### IC 36-5-6-1

##### Application of chapter

Sec. 1. This chapter applies to all towns.

[Local Government Recodification Citation: New.]

*As added by Acts 1980, P.L.212, SEC.4.*

#### IC 36-5-6-2

##### Clerk and fiscal officer; exception

Sec. 2. Except as provided in [IC 36-5-6.5](#), the clerk-treasurer elected under this chapter is both the town clerk and the town fiscal officer.

[Local Government Recodification Citation: New.]

*As added by Acts 1980, P.L.212, SEC.4. Amended by P.L.56-2022, SEC.5.*

#### IC 36-5-6-3

##### Residency; term of office

Sec. 3. (a) The clerk-treasurer must reside within the town as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The clerk-treasurer forfeits office if the clerk-treasurer ceases to be a resident of the town. An individual who resides in territory that is annexed by the town at the time of the election is considered a resident of the town for purposes of this subsection, even if the annexation took effect less than one (1) year before the election.



# SBOA Contact Information

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