

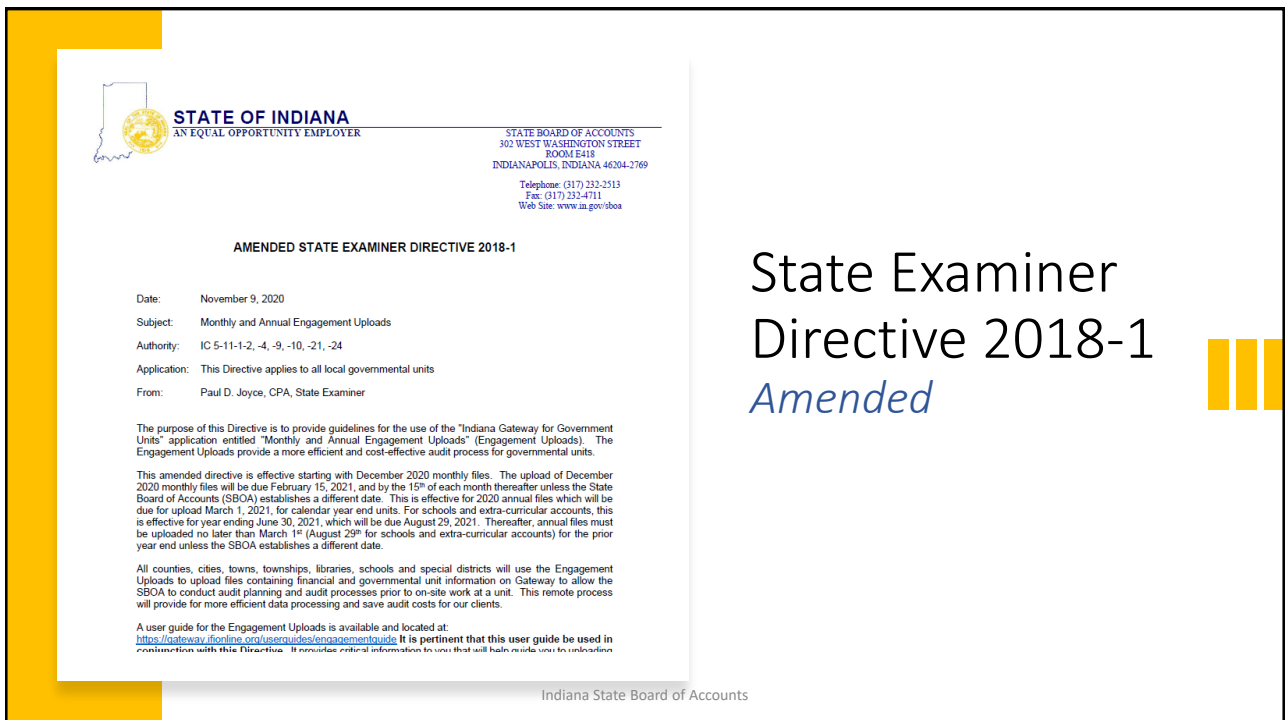
# State Board of Accounts

## *Monthly and Annual Uploads*

Solid Waste Management Districts Meeting  
December 9, 2020

Indiana State Board of Accounts

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**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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**AMENDED STATE EXAMINER DIRECTIVE 2018-1**

Date: November 9, 2020  
Subject: Monthly and Annual Engagement Uploads  
Authority: IC 5-11-1-2, -4, -9, -10, -21, -24  
Application: This Directive applies to all local governmental units  
From: Paul D. Joyce, CPA, State Examiner

The purpose of this Directive is to provide guidelines for the use of the "Indiana Gateway for Government Units" application entitled "Monthly and Annual Engagement Uploads" (Engagement Uploads). The Engagement Uploads provide a more efficient and cost-effective audit process for governmental units.

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15<sup>th</sup> of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. For schools and extra-curricular accounts, this is effective for year ending June 30, 2021, which will be due August 25, 2021. Thereafter, annual files must be uploaded no later than March 1<sup>st</sup> (August 25<sup>th</sup> for schools and extra-curricular accounts) for the prior year end unless the SBOA establishes a different date.

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients.

A user guide for the Engagement Uploads is available and located at: <https://gateway.flonline.org/userguides/engagementguide>. It is pertinent that this user guide be used in conjunction with this Directive. It provides critical information to users that will help guide you to successful

Indiana State Board of Accounts

# State Examiner Directive 2018-1 *Amended*

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## Monthly Uploads

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## Summary of Updates

Files required to be uploaded for the months of **December 2020 and thereafter\***

- Bank Reconciliation
- Bank Statements**
- Outstanding Check List**
- Approved Board Minutes
- Funds Ledger

\*This will start with the December upload due February 15, 2021.

Files required to be uploaded for the months of **July 2018 to November 2020\***

- Bank Reconciliation
- Approved Board Minutes
- Funds Ledger

\*The last submission will be for November files on January 15, 2021

Indiana State Board of Accounts

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## Monthly Uploads

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## Bank Reconciliation

A bank reconciliation is a document that shows you balanced the bank statement balance to your ledger balance.

Bank Balance	\$ _____
Plus Deposits in Transit	
Minus Outstanding Checks	
Plus/Minus other reconciling items	
Ledger Balance	\$ _____

You should upload a bank reconciliation for each bank account.

You can upload multiple documents.

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## Monthly Uploads

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## Bank Statements

A bank statement is the document you receive from your bank each month showing the beginning balance, each deposit, each check cleared, other activity, and ending balance.

You should include all pages, included pages that show copies of cancelled checks.

You should upload this for each bank account.

You can upload multiple documents.

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## Monthly Uploads

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## Outstanding Check List

The outstanding check list is the list of checks that have been written but have not yet cleared the bank account.

- Check Number
- Check Amount
- Total

You should upload this for each bank account.

The total should agree with the amount on the bank reconciliation.  
You can upload multiple documents.

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## Monthly Uploads

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## Approved Board Minutes

Approved board minutes are required for all boards or commissions if they could have a financial impact.

If the minutes are **online**, you can provide the **link** instead of uploading the minutes.

If the board does not meet each month, only upload the minutes for the months that they do meet.

Upload the minutes to the month that the meeting took place, not the month they were approved.

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## FAQs – Board Minutes

### Should the board minutes that are uploaded be approved board minutes?

*Yes. Since you have two months to upload the board minutes, you should be able to upload the approved minutes if you meet monthly.*

### If the board does not meet monthly and the board minutes will not be approved by the due date, should I upload the minutes that haven't been signed by the Board President and Secretary?

*Yes, you can upload minutes that have not been signed. But once you have the signed version, you should upload the signed minutes.*

### The April board minutes were approved at the June board meeting. Under which month should they be uploaded?

*The board minutes should be uploaded under the month the meeting took place, not when they were approved. So they would be uploaded with the April monthly uploads.*

### If our board has a special meeting or an executive meeting, other than their normal monthly meetings, do I upload the board minutes?

*No, it is not necessary to upload executive or special meeting minutes.*

Indiana State Board of Accounts

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## Monthly Uploads

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## Funds Ledger Computerized Records

The Funds Ledger is a report that shows the summary of the:

- beginning balance,
- total receipts,
- total disbursements and
- ending balance of each fund for the month.

If you have a computer system and are not sure what report has this information, check with your software vendor for assistance.

An Excel File is preferred if you have computerized records but is not required.

Indiana State Board of Accounts

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## Monthly Uploads

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## Funds Ledger Manual Records

The Funds Ledger is a report that shows:

- the summary of the beginning balance,
- total receipts,
- total disbursements and
- ending balance of each fund for the month.

If you have manual records, you can upload a scan or photo of your manual records that include this data.

We have provided a [Manual Records Template](#) in the User Guide and on our web page that allows you to input the information into an Excel spreadsheet that you can upload to fulfill this requirement if you prefer.

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# Monthly Uploads – Due Dates

The dates these files are due each month are below:

- January monthly files – March 15th
- February monthly files – April 15th
- March monthly files – May 15th
- April monthly files – June 15th
- May monthly files – July 15th
- June monthly files – August 15th
- July monthly files – September 15th
- August monthly files – October 15th
- September monthly files – November 15th
- October monthly files – December 15th
- November monthly files – January 15th
- December monthly files – February 15<sup>th</sup>


To upload the file, you must have the document in one of the following file types on your computer:

xls, xlsx, doc, docx, jpg, pdf, gif, tif, or png.

**Excel files are preferred.**

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**Annual Files required for  
March 1, 2021 and thereafter**

- ~~Year End Bank Statements~~
- ~~Year End Outstanding Checklist~~
- Year End Investment Statements
- Detail of Receipts
- Detail of Disbursements
- Current Year Salary Ordinance and Amendments
- Annual Vendor History Report
- **Annual Funds Ledger**
- **Annual Payroll History Report (without SSN)**

**Annual Files required for  
March 1, 2020 and prior**

- Year End Bank Statements
- Year End Outstanding Checklist
- Year End Investment Statements
- Detail of Receipt Activity
- Detail of Disbursement Activity
- Current Year Salary Ordinance
- Annual Vendor History Report

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## Annual Uploads

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## Year End Investment Statements

Year End Investment Statements - A statement or documentation that shows the balance of the investment (such as a certificate of deposit) at the end of the year.

If you do not receive a statement at the end of the year, you may upload documents that show when the investment or certificate of deposit was purchased and the value at the time it was purchased.

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## Annual Uploads

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## Detail of Receipts

Detail of Receipts is a transaction level listing of receipts including the following information:

- receipt numbers,
- date received,
- amount of receipt,
- fund posted to,
- and who it was received from.

Please upload an Excel file if possible or a searchable PDF.

**This is not required if you have hand posted records.**

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## Annual Uploads

### --- Detail of Disbursements

Detail of Disbursements is transaction level listing of disbursements including the following information:

- ❑ check numbers,
- ❑ date disbursed,
- ❑ amount of disbursement,
- ❑ fund posted to,
- ❑ and vendor/payee names.

Please upload an Excel file if possible or a searchable PDF.

**This is not required if you have hand posted records.**

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## Annual Uploads – Optional Excel Data Capture

An optional Excel data capture (data dump) may be uploaded in lieu of Detail of Receipts and Detail of Disbursement Reports. Check with your software vendor to see if this available to you.

This should include receipts including receipt numbers, date received, amount of receipt, fund posted to, and who it was received from. This should also include disbursements including check numbers, date disbursed, amount of disbursement, fund posted to, and vendor/payee names

For receipts, include -

- ❑ receipt numbers,
- ❑ date received,
- ❑ amount of receipt,
- ❑ fund posted to,
- ❑ who it was received from.

For disbursements, include –

- ❑ check numbers,
- ❑ date disbursed,
- ❑ amount of disbursement,
- ❑ fund posted to,
- ❑ and vendor/payee names

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## Annual Uploads

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## Salary Ordinance

Current Year Salary Ordinance is the salary resolution/schedule for the year you are uploading.

Any amendments to the salary resolution/schedule should also be uploaded.

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## Annual Uploads

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## Annual Vendor History Report

- The Annual Vendor History Report shows the total amount disbursed to each vendor/payee for the year.
- **This is not required if you have hand posted records.**

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## Annual Uploads – Annual Funds Ledger Computerized Records

Annual Funds Ledger is a report that shows the summary of the following information:

- beginning balance,
- total receipts,
- total disbursements
- and ending balance of each fund for the year.

If you have a computer system and are not sure what report has this information, check with your software vendor for assistance.

An Excel File is preferred if you have computerized records but is not required.

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## Annual Uploads

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## Annual Funds Ledger Manual Records

The Annual Funds Ledger is equivalent to the **General Form No. 360, also known as City and Town Form 206 – Clerk Treasurer’s, City Controller’s, and City Treasurer’s Monthly Financial Statements**. It shows each fund, the beginning of month balance, receipts for the month, disbursements for the month, and the end of the month cash balance. The Special Districts Manual has an illustrated copy of this form on page 13-11.

The following information should be uploaded:

- beginning balance,
- total receipts,
- total disbursements
- and ending balance of each fund for the year.

**If you have manual records**, you can upload a scan or photo of your manual records that include this data.

We have provided a [Manual Records Template](#) in the User Guide and on our web page that allows you to input the information into an Excel spreadsheet that you can upload to fulfill this requirement if you prefer.

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## Annual Uploads

### --- Annual Payroll History Report

The Annual Payroll History Report should be without social security numbers.

This report should include at a minimum the following information for all payroll checks issued for the year.

- ❑ the date,
- ❑ employee name,
- ❑ gross wages,
- ❑ and check number

An Excel file is preferred or a searchable PDF.

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## Annual Uploads

### --- Due Date

These documents are due the same date as the Annual Financial Report:

**March 1**

To upload the file, you must have the document in one of the following file types on your computer: xls, xlsx, doc, docx, jpg, pdf, gif, tif, or png.

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## Direct Request Uploads

Any documents that you must upload in addition to the Monthly and Annual Uploads are called Direct Request Uploads.

You will receive an email requesting the document to upload. If you have questions about the content of the data being requested, e-mail the examiner assigned to your engagement.

The Direct Request e-mail will include the subject line "State Board of Accounts Engagement Upload Request" and will be similar to the following:

- From: no-reply-gateway@sboa.in.gov
- Re: State Board of Accounts Engagement Upload Request

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## FAQs

### **Can only one file be uploaded for each type of document?**

*No. You can upload as many files as you need to in each category (bank reconciliation, board minutes, etc.)*

### **For the annual uploads, do I need to upload my bank statements and outstanding check lists?**

*The bank statements and outstanding check lists are now part of the monthly uploads. For more information, see the [Monthly Uploads](#) section.*

### **Are the documents uploaded through this Gateway application available to the public?**

*No. The documents uploaded in this application are for the State Board of Accounts use only and are not available to the public on the Gateway public website.*

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## Getting Help

For technical problems (e.g. server error messages) contact Indiana Business Research Center (IBRC) at [ibrctech@iupui.edu](mailto:ibrctech@iupui.edu).

For other questions concerning the Monthly and Annual Engagement Upload Process or Logins, contact [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov)

For questions on the required content of the Monthly and Annual Engagement Uploads, contact [specialdistricts@sboa.in.gov](mailto:specialdistricts@sboa.in.gov).

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Any Questions ??



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# What is a Virtual/Remote Audit?

- Email, Telephone, Video Conferences
- COVID -19 Protocol
- Forms Prior to Audit
- Gateway Direct Request email
- Monthly & Annual Uploads
- Computer webcam/microphone or telephone

Publicdomainpictures.net

INDIANA STATE BOARD OF ACCOUNTS

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# Communication

## Weekly Contact

- Teams Video Calls
- Telephone Calls
- Emails

## Items to be discussed

- Records or Information needed
- Questions related to audit work
- Progress of the audit
  - Schedule
- Any concerns you may have



## Direct Requests for Uploads

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# Direct Requests

## *How do I know a request has been made?*

Email from [no-reply-gateway@sboa.in.gov](mailto:no-reply-gateway@sboa.in.gov)

Request for specific file or item with detailed description

Instructions on how to upload

- through Monthly and Annual Engagement Uploads

## *What do I do?*

Acknowledge request

Provide time-frame

Email field examiner when item has been uploaded



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Year: 2019

## Monthly and Annual Engagement Uploads

Use the form below to find and upload documents required for audit support. **Note: This information is for the State Board of Accounts internal use only and will not be made available on the Gateway Public site.**

**File Upload Status:** The current upload status is viewable in the table below. Any objects with a red X need to be uploaded. To view a previous upload, click on the download icon in the table. To delete a previous upload, click on the delete icon for that record in the status table.

**To upload new files:** Select which set of files need to be uploaded using the Select Upload Group dropdown. Next, select the specific file from the Select File Type dropdown on the right. The user will be able to upload files using the Browse and Upload buttons in the Provide File section. In some cases, an option will appear in the Provide File section allowing a user to provide a link instead of uploading a file. To do this, select the Web Link option and paste the link in the textbox labeled Provide Link.

**To complete the entry:** Click on the button marked Submit. The status table will be updated. Multiple files may be uploaded for each Upload Group and File Type. If a file needs to be reloaded, the user should delete that file from the status table first.

Select Upload Group	Select File Type	Provide File
Direct Request ▾	Audit Request ▾ Please upload the requested audit files.	Upload file (xls, xlsx, doc, docx, jpg, pdf, gif, tif, png) Choose File No file chosen
		Submit

Status	2019 Required Uploads	Upload Date	Uploaded By	Download	Delete
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## Direct Requests

Scroll down passed monthly and annual uploads to see -

Direct Request					
✓	<b>Audit Request</b>				
	DelegationForm	3/17/2020 2:41:57 PM	akarl@sboa.in.gov	↓	✖
✓	<b>GAAP FILES</b>				
	DelegationForm	3/17/2020 2:42:34 PM	akarl@sboa.in.gov	↓	✖
✓	<b>Audit Request</b>				
	007_UnderstandingIC_2001	3/19/2020 2:20:09 PM	akarl@sboa.in.gov	↓	✖
✓	<b>GAAP FILES</b>				
	009_UnitEnvironmentCounty_2001	3/19/2020 2:20:47 PM	akarl@sboa.in.gov	↓	✖
✓	<b>Audit Request</b>				
	16-INF-02	8/21/2020 6:36:16 AM	sgordon@sboa.in.gov	↓	✖

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# What documents are normally requested?

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Written policies and procedures (Internal Controls, Travel, Employee Benefits, etc.)  
 Internal Control Training Certifications  
 Board Minutes (include to current date)  
 Resolutions  
 Contracts  
 Financial Records (ledger)  
 Bank Reconcilements and Bank Statements  
 Grant Awards and Agreements (Federal and State)  
 Debt Documents  
 Capital Assets Schedule  
 Receipts  
 Accounts Payable Vouchers with supporting documentation  
 Payroll records  
 Financial Reports filed with other State or Federal Agencies (withholdings)



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Questions



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- Solid Waste Management Districts Meeting
- December 9, 2020

## SBOA Memorandums

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- Located on our home page under SBOA Information on Coronavirus
- May subscribe to our email list to receive updates

Indiana State Board of Accounts - [www.in.gov/sboa](http://www.in.gov/sboa)

## Policies - Coronavirus

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### Guidance Issued:

- *Policy Regarding Coronavirus 3-12-2020*
  - Travel
  - Work environment
  - Employee benefits and compensation
- *Coronavirus Items to Consider 3-16-2020*
- *Assistance During COVID-19 3-31-2020*
  - NA to special districts – mainly cities, towns, counties providing assistance to local businesses

Indiana State Board of Accounts - [www.in.gov/sboa](http://www.in.gov/sboa)

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## Continuity of Essential Operations

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- Guidance Issued:
- *Continuity of Essential Operations 4-30-2020*
  - Develop a plan to continue essential operations through a sustained period of absenteeism
  - FEMA Toolkit
  - SBOA Items to Consider

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## Communication about Alternate Operations

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- Guidance Issued:
- *Communications about Alternative Operations due to COVID-19, 11-18-2020*
  - Plan to keep operations ongoing when your office is closed or staff is reduced
  - Keep SBOA informed
    - Provide information listed in memorandum

Indiana State Board of Accounts - [www.in.gov/sboa](http://www.in.gov/sboa)

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## Other Considerations

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- Guidance Issued:
- *Temporary Transfer of Funds 4-9-2020*
    - IC 36-1-8-4
  - *Electronic Signatures 4-14-20*
    - IC 26-2-8
    - SBOA will not take audit exception
  - *State Examiner Directive 2020-1*
    - Timely Deposits
    - Board approval of claims

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## COVID Grant Accounting

### Guidance Issued:

*COVID Grant Accounting and Appropriations 4-29-2020; Updated 9-29-2020*

- Must establish a separate grant fund for each grant
- Must account for all transactions in separate fund
  - may reverse expenses from original fund to record in grant fund
  - may spend directly from grant fund (**does not apply to IFA grants**)
  - separate grant fund is appropriated locally

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## Coronavirus Relief Fund Grants Administered through IFA

These memorandums will apply **only if** your district has received a **Coronavirus Relief Fund** grant through your municipality or county. These grants are administered at the State level by the **Indiana Finance Authority**.

### Guidance Issued:

*Financial Reporting and Reimbursement for CARES Funds 8-27-20*

*State Examiner Directive 2020-3 – Grants through IFA only*

*Questions about CARES Act Reimbursed through IFA 10-28-2020*

*Coronavirus Relief Fund Guidance 4-23-2020*

*Coronavirus Relief Fund FAQs 7-8-2020*

- Must establish separate grant fund
- Must account for all transactions in the grant fund
- Must incur original expense in an appropriated fund
- Must reverse expense to record in grant fund
- No spending directly from grant fund - fund will have a zero balance

Indiana State Board of Accounts - [www.in.gov/sboa](http://www.in.gov/sboa)

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# Enhanced Regulatory Basis of Accounting

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Guidance: *Enhanced Regulatory – Delayed Implementation 4-27-2020*

- 2019 Updates to the Annual Financial Report are in place
- 2020 Updates to the Annual Financial Report are postponed

**No major changes to the Annual Financial Report this year!**

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# Fraud Schemes

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Guidance Issued:

- *Fraud Schemes 5-11-2020*
- Fraudulent Checks
- Ransomware
- Other

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## IC 5-11-1-27

- Report of material loss, shortage, variance, or theft
  - Report immediately to the SBOA
- Report of misappropriation – no materiality threshold
  - Report immediately in writing to the SBOA and County Prosecutor

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Any Questions ??



[www.pixabay.com](http://www.pixabay.com)

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# State Board of Accounts Year-end Duties

SOLID WASTE MANAGEMENT DISTRICTS MEETING  
DECEMBER 9, 2020



INDIANA STATE BOARD OF ACCOUNTS

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## End of Year Duties – Part 1

- Annual Financial Report – Gateway
- Form 100-R – Gateway
- Monthly & Annual Uploads – Gateway



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## Annual Financial Report – Gateway

- Required by IC 5-11-1-4
- Due 60 days after year end

**\* March 1, 2021\***

**NO Major Changes to the Reporting / Gateway**

- Internal Control Considerations

The screenshot displays the 'Annual Financial Report Main Menu' for the Indiana Gateway. It includes a navigation bar with 'Home', 'About', 'Account Settings', 'User Guides', and 'Logout'. The page title is 'Annual Financial Report Main Menu' and it shows the user is logged in as 'Moshell County, State City Unit, 2017'. The main content area is divided into several sections, each with a description and a status indicator:

- Unit Information:** Includes 'Unit Questions' (Not Completed), 'Monthly Expenditures' (2 Complete), 'Departments' (2 Enterprise), and 'Schedule of Offices' (14 Departmental, Not Completed).
- Core Reporting:** Includes 'Financial Data by Fund' (Not Completed), 'Capital Assets' (56 Funds), 'Grants' (1 Grants), 'Accounts Payable/Receivable' (Not Entered), 'Debt' (2 Bonding), 'Leases' (1 Leases), 'Financial Assistance by Unit' (Not Entered), 'Governmental Entities' (Not Completed), 'Pensions' (Not Entered), 'Risk Assessment' (Not Completed), 'Unaudited Financial' (Not Entered), and 'Sixty Days' (Not Submitted).
- System Functions:** Includes 'Unaudited' (Not Submitted), 'Annual Report Customs' (Not Submitted), and 'System Submissions' (Available).

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## Annual Financial Report - Schedules

*Schedules are generated based on responses to AFR Questions*

- Capital Assets
- Debt
- Leases
- Accounts Payable/ Accounts Receivable
- Interfund Transfers
- Grants
- OPEB
- Pensions

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## OPEB

- ▶ Guidance Issued – November 23, 2020

Effective 07/01/2020, political subdivision retiree benefits and expenditures (collectively known as Other Post-Employment Benefits or OPEB) are to be reported in a manner prescribed by the State Board of Accounts (IC 36-1-8-17.5).

After much discussion, the State Board of Accounts (SBOA) has decided to retire the OPEB report formerly prescribed by the Department of Local Government Finance.

Instead SBOA will consider the information a unit reports through their annual financial report (AFR) as fulfilling IC 36-1-18-1 7.5, and units will not have to provide the State with a separate OPEB report. As such, a unit who timely files their AFR will be considered in compliance with the OPEB statutory reporting deadline.

Indiana State Board of Accounts

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## Annual Financial Report - Miscellaneous

### Risk Assessment Questions

- ▶ 7. Does anyone review the completed bank reconciliations?
- ▶ 24. Have items included in the most recent SBOA report been adequately corrected?

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## Form 100-R – Certified Report of Names, Duties, & Compensation

- Required by IC 5-11-13-1
- Due during the month of January for the preceding year  
\* **January 31, 2021** \*
- **No Changes** to the Reporting



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## Monthly and Annual Engagement Uploads



www.pixabay.com

**New Requirements starting with  
December files upload on February 15, 2021 and  
Annual Uploads due March 1, 2021**

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## End of Year Duties – Part 2

- Cancellation of Warrants
- Names & Addresses to County Treasurer



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## Cancellation of Warrants

Indiana Code 5-11-10.5: Cancellation of Warrants

Old Outstanding Checks

All checks outstanding and unpaid for a period 2 years as of December 31 of each year shall be declared cancelled.

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## Cancellation of Warrants

### Indiana Code 5-11-10.5: Cancellation of Warrants

- March 1 – fiscal officer prepares list of all outstanding checks for 2 years or more
- File list of checks with the district board
- Fiscal officer keeps a copy

“Old” (or stale) checks are receipted back to your ledger into the fund(s) from which they were originally drawn and removed from the outstanding check list. If fund(s) can't be determined – put in General fund.

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## Names & Addresses to County Treasurer

- June 1 & December 1
- Disbursing officer shall certify
  - name
  - address
 of each person who has money due to them from the district.
- County Treasurer shall search their records to ascertain if anyone on the list is delinquent in payment of property taxes. [IC 6-1.1-22-14]

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## Names & Addresses to County Treasurer

IC 6-1.1-22-15 –

If the county treasurer finds that a person whose name is certified is delinquent in the payment of taxes, the treasurer shall certify the name of that person and the amount of delinquency to the official of the political subdivision who is to make payment to the person.

The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer. (*our emphasis*).

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## End of Year Duties – Part 3

- Appropriation Transfers
- Encumbrances
- Dormant Fund Balances
- Internal Control Considerations



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## Appropriation Transfers

Indiana Code 6-1.1-18-6: Transfers of appropriations

Transfers from one major budget classification to another within a department or office if:

- It is determined that the transfer is necessary;
- The transfer does not require the expenditure of more money than the total amount set out in the budget;
- The transfer is made at a regular public meeting and by *resolution*.
- Such a transfer can be made without notice and without approval of DLGF

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## Encumbrances

### Encumbered Appropriations:

Those items under purchase order or contract are to be added for each appropriation account and the total carried to the new 2021 corresponding account.

The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger for 2021 (with proper explanation) and added to the 2021 appropriation for the same purpose.

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## Encumbrances


### Encumbered Appropriations

By carrying out this procedure, the 2021 budget will not be expected to stand any expense not anticipated in making the budget.

We recommend:

- *The district board make a listing of these encumbered items*
- *make it a part of their minutes in their last business meeting of the year*

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## Encumbrances

The appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or contract for which they were appropriated.

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## Dormant Fund Balances

- IC 36-1-8-5
- Purpose of tax levy has been fulfilled with balance remaining
- Transfer must be authorized by district Board
- May transfer to Operating Fund or Rainy Day Fund

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## Internal Controls - Year End Considerations

- Review and Document Procedures
- Review for evidence of procedures being performed as intended
- Evaluate effectiveness
- Change accordingly

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## Any Questions ??



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## Contact Information

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