

STATE BOARD OF ACCOUNTS 302 WEST WASHINGTON STREET ROOM E418 INDIANAPOLIS, INDIANA 46204-2769

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TO: All City and Town Clerk-Treasurers, City Clerks and City Controllers

**DATE:** May 1, 2022

**SUBJECT:** Annual Training School

Pursuant to the provisions of Indiana Code 5-11-14, the Indiana State Board of Accounts will conduct a training school beginning on the afternoon of **Tuesday**, **June 14**, **2022**, and all day **Wednesday**, **June 15**, **2022**, for all City and Town Clerk-Treasurers, City Clerks, and City Controllers at the Blue Chip Casino, Hotel and Spa, 777 Blue Chip Drive, Michigan City, Indiana. Please note, **Michigan City is in the central time zone** and the State Board of Accounts school will start at 2.45 p.m CST on June 14<sup>th</sup> and 8:30 a.m. CST on June 15<sup>th</sup>.

The training offered at this school is a joint effort of the Indiana State Board of Accounts and Indiana League of Municipal Clerks and Treasurers (ILMCT). This year's school is part of the ILMCT's Annual Conference which will be held during the week of June 12-16, 2022. The ILMCT has made arrangements for lunch and break refreshments. Please use the form on the Accelerate Indiana Municipalities (AIM) website for making registration arrangements. Specific questions should be directed to Lesley Mosier with AIM at 317 237-6200, Ext. 223. Hotel reservations should be made directly with the hotel.

The discussions at the school will include: issues related to new legislation impacting cities and towns, access to public records, capital asset financial reporting, budgetary information, INPRS activities, federal grant auditing, fraud/special investigations, and other information pertinent to accounting for cities and towns.

A tentative agenda follows this letter. The State Board of Accounts Resource Table will again be at the schooling this year. The Resource Table is a chance for any official to have a one-on-one conversation or ask a question to one of our experienced field staff.

As provided in Indiana Code 5-11-14-1, "the elected official, at the direction of the State Examiner, may require the attendance of:

- 1. each of his appointed and acting chief deputies or chief assistants: and
- 2. if the number of deputies or assistants employed:
  - A. does not exceed three (3), one (1) of his appointed and acting deputies or assistants; or
  - B. exceeds three (3), two (2) of his duly appointed acting deputies and assistants."

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Each official, deputy, or assistant attending the conference shall be allowed mileage at a rate per mile set by your city or town council for each mile necessarily traveled in going to and returning from the school. Only one (1) mileage shall be allowed to the official, deputy, or assistant furnishing the conveyance, although they may be transporting more than one (1) person. Each official, deputy or assistant will also be allowed lodging expense for the nights preceding the meeting dates, not to exceed the single room rate each night.

Reimbursement for meals purchased while attending the school in an amount determined by the city or town council is also authorized.

The Indiana State Board of Accounts will certify attendance for the school to each official, deputy, or assistant attending. All payments of lodging, mileage, and meals purchased shall be made by the proper disbursing officer in the manner provided by law on a duly verified claim or voucher to which shall be attached the Certificate of the Indiana State Board of Accounts. All payments shall be made from the general fund from any money not otherwise appropriated and without any previous appropriation being made therefore.

It is agreeable for other persons (those not mentioned in the statute) from your office or other city or town officials to attend the school. However, such other persons must have prior approval from your city or town's governing body and any expenditures <u>must be reimbursed from funds appropriated</u> for this purpose.

You are cordially requested to attend the school which has been called in an effort to assist you in properly discharging the duties and responsibilities of your office.

Sincerely,

Paul D. Joyce Paul D. Joyce, CPA State Examiner