




**Indiana State
Board of Accounts**


August 2022
Webinar



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**Reporting Financial Assistance to
Non-Governmental Entities**



Procured Audit Services - Responsibilities


IC 5-11-1-7 allows the State Examiner to authorize or designate an independent public accountant to perform the examination/audit that is the responsibility of the State Board of Accounts

- Certain political subdivisions
- Certain State agencies
- Housing Authorities
- Military Reuse Authorities
- Certain State Agencies
- Not for Profits




Indiana State Board of Accounts - 2022

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INDIANA
Gateway

**Reporting Financial Assistance to
Non-Governmental Entities**




Procured Audit Services - Responsibilities

IC 5-11-1-4 requires Annual Financial Reporting from entities


IC 5-11-1-9 requires audits of the entities if the disbursement level of public funds meet statutory thresholds:

- \$200,000 of government funds disbursed **and**
- 50% of entity's total disbursements are governmental funds




Indiana State Board of Accounts - 2022

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INDIANA
Gateway

**Reporting Financial Assistance to
Non-Governmental Entities**




Procured Audit Services - Responsibilities

“Entity” is defined as a provider of goods, services, or other benefits maintained in whole or in part at public expense, or supported by appropriations, public funds, or taxation.

- For profit corporations
- Not for profit corporations
- Unincorporated:
 - Associations
 - Organizations
 - Individuals

Does not include agencies of the state, local governments, or quasi-governments.



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Reporting Financial Assistance to Non-Governmental Entities



Notification to Non-Governmental Entities

Cities & Towns Bulletin, September 2016

Cities/towns providing financial assistance to non-governmental entities are required to notify those entities annually in writing



CITIES AND TOWNS BULLETIN - SEPTEMBER 2016 PAGE 8

FINANCIAL ASSISTANCE TO NON-GOVERNMENTAL ENTITIES

Cities and towns providing financial assistance to non-governmental entities are required to notify those entities annually in writing the following information:

- The Entity Annual Report (E-1) filing requirement established by IC 5-11-1-4 and the audit requirement established by IC 5-11-1-9;
- The source(s) of the funding provided:
 - Local and/or state funds (in the case of subsidies, contributions, or general aid);
 - Federal grants passed through including the formal name of the program and CFDA number, or
 - Fee for service arrangements;
- The State Board of Accounts may request documentation to support the categorization of the financial assistance;
- The E-1 is not to be confused with the Secretary of State's Business Entity report, and
- The entity may obtain additional information from the State Board of Accounts at notforprofit@sboa.in.gov.

Furthermore, this financial assistance provided is to be reported by the city or town on the Annual Financial Report via Gateway.

"Entity" is defined in IC 5-11-1-16 as "any provider of goods, services, or other benefits that is:

- maintained in whole or in part at public expense; or
- supported in whole or in part by appropriations or public funds or by taxation."

This includes for-profit and not-for-profit corporations, unincorporated associations, organizations, individuals, etc. Examples of non-governmental entities are volunteer fire departments, a local YMCA, youth leagues, senior citizen centers, 4-H clubs, daycare centers, health service organizations, emergency medical service organizations, community centers, historical societies, etc.

Financial assistance to non-governmental entities is defined as payments received in the form of grants (whether from local, state, or federal sources), subsidies, contributions as permitted by statute, aid, or other agreements. For more information on what constitutes financial assistance, please refer to the State Board of Accounts' Uniform Compliance Guidelines for Examinations of Entities Receiving Financial Assistance from Governmental Sources found on the State Board of Accounts' website at www.in.gov/sboa under Private Examiner Audits/Non-Governmental Entities Receiving Governmental Assistance/Uniform Compliance Guidelines.

Each non-governmental entity receiving financial assistance from governmental units is required to submit a Gateway financial report, the E-1, in accordance with IC 5-11-1-4(a). Information requested includes the source and use of financial assistance provided by governmental units. The entity is subject to a State Board of Accounts audit in accordance with IC 5-11-1-9 if certain funding thresholds are met.

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Reporting Financial Assistance to Non-Governmental Entities



Notification to Non-Governmental Entities

- Entity Annual Report (E-1) filing requirement per IC 5-11-1-4 & audit requirements established by IC 5-11-1-9
- Sources of funding provided
- SBOA may request documentation
- E-1 not to be confused with the Indiana Secretary of State's Business Entity Report
- Additional info: notforprofit@sboa.in.gov



CITIES AND TOWNS BULLETIN - SEPTEMBER 2016 PAGE 8

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 - Fee for service arrangements;
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INDIANA Gateway


Reporting Financial Assistance to
Non-Governmental Entities



ARPA Provided to Non-Governmental Entities


- For Profit Businesses
- Not for Profits

All Other Money provided to Non-Governmental Entities




Indiana State Board of Accounts - 2022

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INDIANA Gateway

Reporting Financial Assistance to
Non-Governmental Entities




ARPA Provided to Non-Governmental Entities

- For Profit Businesses
- Not for profits

The business is **NOT** required to submit an E-1 if ARPA is the only financial assistance received


YOU don't need to notify them

Each business **is** to be included on your AFR in the "Financial Assistance to Non- Governmental Entities" section




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Reporting Financial Assistance to Non-Governmental Entities




You will notify them of E-1 requirements

They are to submit an E-1

You will list them on your AFR in the "Financial Assistance to Non-Governmental Entities" section

All Other Money provided to Non-Governmental Entities




Indiana State Board of Accounts - 2022

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Reporting Financial Assistance to Non-Governmental Entities



City/Town reporting of Financial Assistance to Non-Governmental Entities – Annual Financial Report

Non-Governmental Entities' reporting of Financial Assistance received – E-1 Entity Annual Report



Department of Local Government Finance (DLGF)		State Board of Accounts (SBOA)	
Select Application	Deadline	Select Application	Deadline
Assessor Reports	Mar 31	100R	Jan 31
Budgets	Details	Annual Financial Report	Details
Data Entry for CNR/ and Form 22	Details	Conflict of Interest Disclosure	15 days after final action on the contract or purchase
Debt Management	Details	E-1 Entity Annual Report	60 days after entity's fiscal year ends
Economic Development Reporting	Sep 30	ECA Risk Report	Aug 29
Other Post-Employment Benefits	Mar 1		
SB 131 Reporting for SWMDs	Mar 1		
TIF Management	Apr 15		



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Reporting Financial Assistance to Non-Governmental Entities



All financial assistance given to non-governmental entities is reported here under Core Reporting






The screenshot shows the 'Annual Financial Report Main Menu' with sections for Unit Information and Core Reporting. The Core Reporting section includes links for Financial Data by Fund, Capital Assets, Grants, Accounts Payable/Receivable, Debt, Leases, Financial Assistance to Non Governmental Entities, Pensions, and Risk Assessment.


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Reporting Financial Assistance to Non-Governmental Entities



Information You'll Need for the AFR -

- Entity Name
- Federal Tax ID
- Address
- County
- Name of Operating Officer
- Telephone Number
- Description of Funding
- Amount of Funding
- Type of Nongovernmental entity

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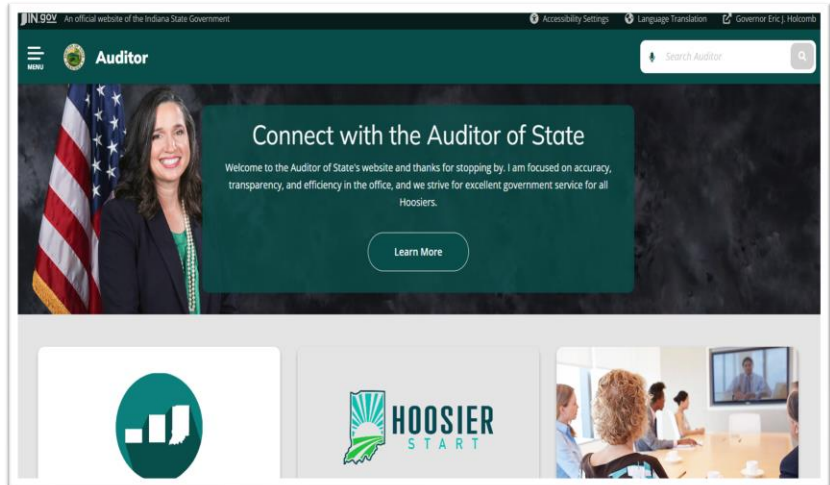


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Indiana Auditor of State

www.in.gov/aos

317-232-3300



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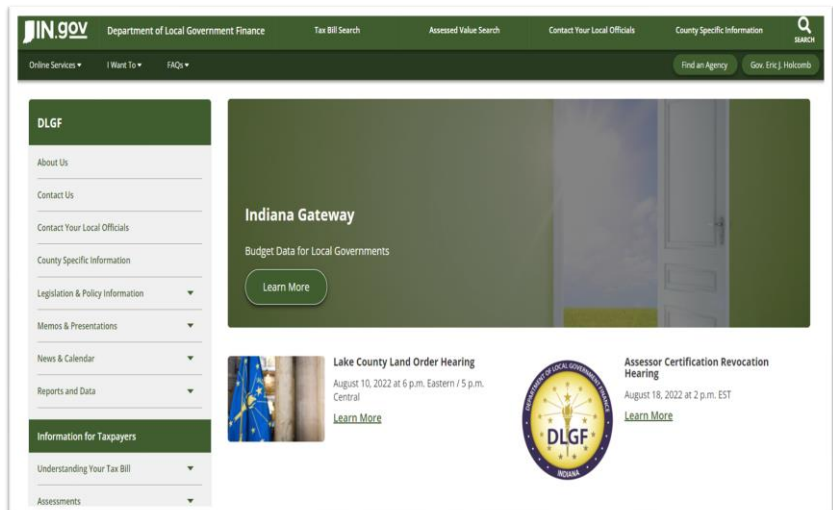
**Indiana Department of
Local Government
Finance**

www.in.gov/dlhf

Fred VanDorp
Budget Director
317-234-3937
FVandorp@dlhf.IN.gov

Or

Your Local DLGF Field
Representative



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Indiana Public Access Counselor

www.in.gov/pac

317-233-9435

Luke Britt
LBritt@opac.in.gov



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Indiana Open Door Law – Public Meetings

- Board meetings are governed by the Open Door Law,
IC 5-14-1.5
- Under the Open Door Law, all meetings of governing boards must be open to the public except for executive sessions.

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Indiana Open Door Law – Public Meetings

Notice to be given:

- Date, time and location of meeting
- At least 48 business hours in advance
- Must post at principal place of business or meeting location
- Annual notices are permitted
- Generally, no requirements to publish in newspaper
- Emergency meetings are exception to 48 hour notice requirement
- Prohibition on serial meetings

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Indiana Open Door Law – Public Meetings

Executive Sessions – IC 5-14-1.5-6.1:

The specific circumstances under which an executive session can be held are in IC 5-14-1.5-6.1(b)

- Notice must include statutory purpose(s) for the meeting
- Meeting minutes must include certification that only the topics permitted under the Open Door Law were discussed
- No votes or final actions may be taken; final action required in a public meeting

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[www.in.gov/pac/files/PAC_Handbook_update_draft_7_17_2013_\(changes_accepted\).pdf](http://www.in.gov/pac/files/PAC_Handbook_update_draft_7_17_2013_(changes_accepted).pdf)

Indiana Public Access Counselor
Handbook on Indiana's Public Access Laws
Issued: Jan 2013

Handbook on Indiana's Public Access Laws
OFFICE OF THE PUBLIC ACCESS COUNSELOR

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EXHIBIT Y..... 12

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Great tool for learning more about Indiana's Open Door Law

Try link above or search the PAC's website:

Indiana Public Access Counselor

[PAC](#) > [About Us](#) > PAC Search Results

PAC SEARCH RESULTS

ALL RESULTS
ABOUT 252 RESULTS (0.11 SECONDS)

Narrow Your Search

[PDF Handbook on Indiana's Public](#) Loading
[www.in.gov/pac/files/PAC_Handbook_update_draft_7_17_2013_\(changes_accepted\).pdf](http://www.in.gov/pac/files/PAC_Handbook_update_draft_7_17_2013_(changes_accepted).pdf)
... 1 Handbook on Indiana's Public Access Laws ... This handbook is also available online at http://www.in.gov/pac/files/pac_handbook.pdf ...



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Indiana Archives and Records Administration

www.in.gov/iara

812-929-3882

Amy Christiansen

achristiansen@iara.in.gov

IN 1901 An official website of the Indiana State Government

Indiana Archives and Records Administration

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IARA

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Divisions

News & Events

Services For Public

Services For Government

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Top FAQs

Learn More about the Archives' Collections

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.

Learn More

Closed Vocational Institution Records [Learn More](#)

Indiana Electronic Records Program [Learn More](#)

COVID-19 Record Collection Guidelines

Online Training

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Indiana Department of Labor

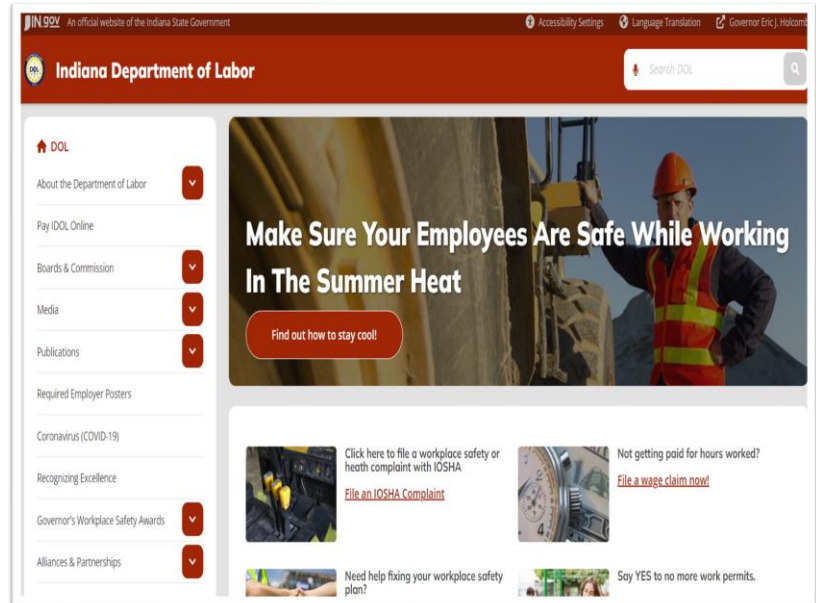
www.in.gov/dol

Wage & Hour Division
317-232-2655

Or

U.S. Department of Labor
www.dol.gov

Indy office
317-226-6801

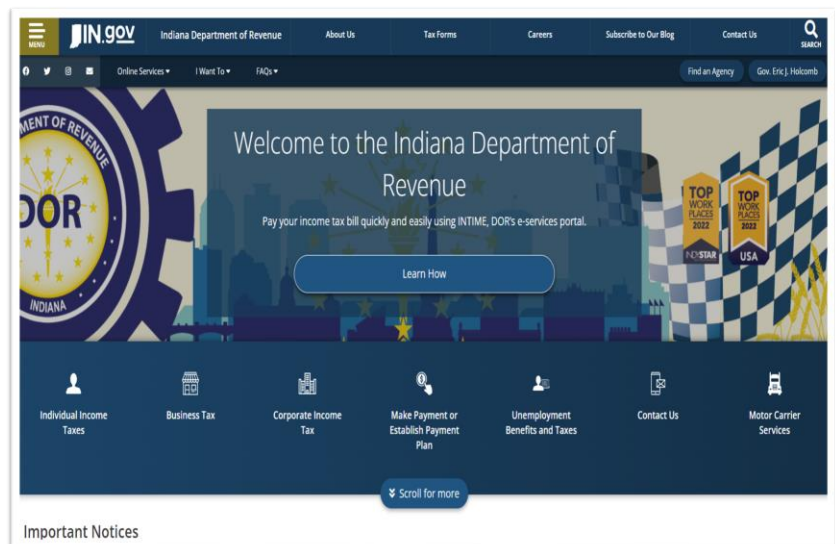


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Indiana Department of Revenue

www.in.gov/dor

Sales Tax Division
317-233-4015



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RECORDS & FORMS

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class and contain written standards that an entity that is subject to audit must observe. [IC 5-11-1-2]

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RECORDS & FORMS

Presented by State Board of Accounts

Form Form No. 29 (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

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

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RECORDS & FORMS

An approved form is for special use in a particular office

Year To Date Actual Ledger for Period Ending 8/30/2010							Page: 1
Account	Date	Source	J/E Reference	Description	Debit	Credit	Balance
001 000	1000.00	Cash - Federal Bank and Trust		Beginning Balance			(6,883.99)
	7/23/2009	APF	0000101	Advantage Laser Products		30.00	(6,913.99)
	7/31/2009	APF	0000102	Partial receipt		10.00	(6,923.99)
	7/31/2009	APF	0000103	Public Service of Colorado		230.15	(7,154.14)
	7/31/2009	APF	0000104	Electricity		1,000.00	(8,154.14)
	11/04/2009	APF	0000105	Murson, John T		10.00	(8,164.14)
	11/04/2009	APF	0000107	Controlling Services		9,600.00	(17,764.14)
	11/04/2009	APF	0000109	AccuFund, Inc.		3,995.00	(21,759.14)
	11/04/2009	APF	0000110	Partial Shipment of Software		3,015.00	(24,774.14)
	11/04/2009	APF	0000111	Twenty Press Resources, Inc.		1,000.00	(25,774.14)
	11/04/2009	APF	0000112	Some software		1,090.00	(26,864.14)
	11/07/2009	APF	0000110	Accounting Software	3,015.00		(23,849.14)
	11/07/2009	APF	0000113	AccuFund, Inc.		100.00	(23,949.14)
	11/07/2009	APF	0000114	AccuFund, Inc.		1,000.00	(24,949.14)
	11/09/2009	APF	0000095	Void check 0000110		24.20	(24,899.14)
	11/14/2009	APF	0000116	Returned something	50.00		(24,923.34)
	11/14/2009	APF	0000117	AccuFund, Inc.		1,000.00	(25,923.34)
	11/14/2009	APF	0000117	Some software		1,000.00	(26,923.34)
	11/15/2009	APF	0000118	AccuFund, Inc.		200.00	(27,123.34)
	11/16/2009	APF	0000119	Software		1,015.00	(28,138.34)
	11/16/2009	APF	0000120	Some software		2,000.00	(30,138.34)
	11/16/2009	APF	0000120	Colorado Custom Decks			(30,138.34)
	11/16/2009	APF	0000120	New Deck			(30,138.34)
	11/16/2009	APF	0000120	Colorado Custom Decks	2,000.00		(28,138.34)
	11/16/2009	APF	0000120	Void check 0000120			(28,138.34)

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RECORDS & FORMS

Cities and towns are required to use the forms prescribed or approved by the State Board of Accounts in the manner set forth by the Manual and/or Bulletins.

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".

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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.

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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.

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Contact Info



**Todd Caldwell & Mike Crowley
GTAC Directors**

cities.towns@sboa.in.gov

317-232-2513

Indiana State Board of Accounts - 2022