

# INDIANA STATE BOARD OF ACCOUNTS

**April 30, 2020**



## CONTACTS



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## TOPICS



- COVID-19
  - ✓ *Policies*
- POLICIES IN GENERAL
- COVID-RELATED FEDERAL ASSISTANCE

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## POLICIES – COVID 19



### SBOA Memos:

#### SBOA Memos

- 3/12/2020 - Policy
- 3/16/2020 – Considerations
- 3/31/2020 – Assistance
- 4/03/2020 – Continuity Essential Ops
- 4/09/2020 – Temporary Transfers
- 4/14/2020 – Electronic Signatures
- 4/20/2020 – CARES Provider Relief

### State Examiner Directive:

#### Directive 2020-1

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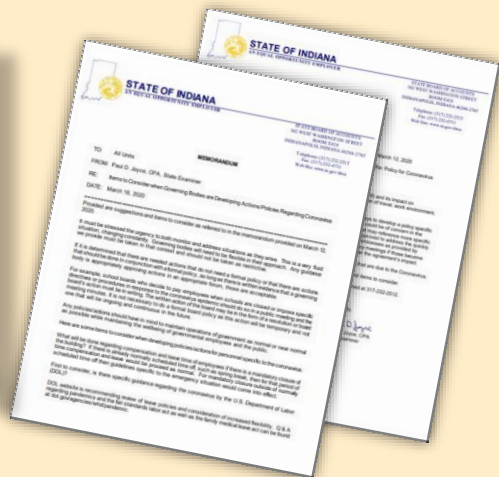


**POLICIES – COVID 19**



*Memos 3/12/20 & 3/16/20*

- ✓ Develop Policy
- ✓ Approve in Public Meeting
- ✓ Consult Attorney
- ✓ Items for Consideration
- ✓ SBOA Guidance not Restrictive
- ✓ SBOA Will NOT Take Audit Exception



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**POLICIES – COVID 19**

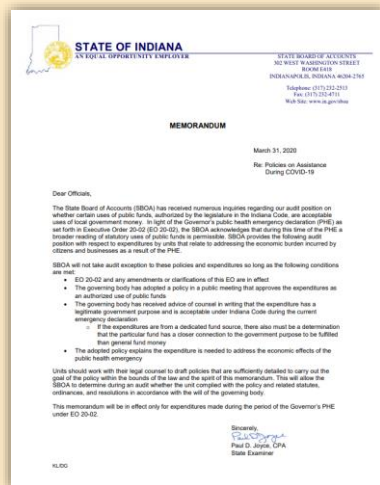


**3/31/2020: Assistance**

Several inquiries about using public funds as assistance. Policy adoption required.

**No Audit Exception:**

- Exec Order(s) still in effect
- Adopted policy approves expenditure(s)
- Written advice of counsel
- Legitimate government purpose
- Acceptable under Indiana Code
- Policy explains needed for economic effects



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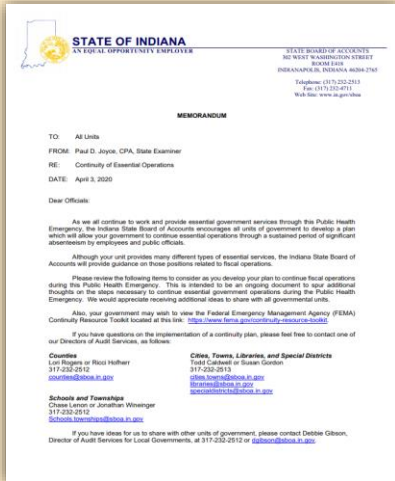


## POLICIES – COVID 19

### 4/3/2020: Continuity

Develop plan/policy for continuity of essential operations

- Actions taken if a fiscal officer was totally incapacitated
- Who would take over and how decided
- How would office function; could office function
- Consider:
  - Bank accounts
  - Computer systems
  - Identify essential tasks
  - Identify those tasks that can wait until later



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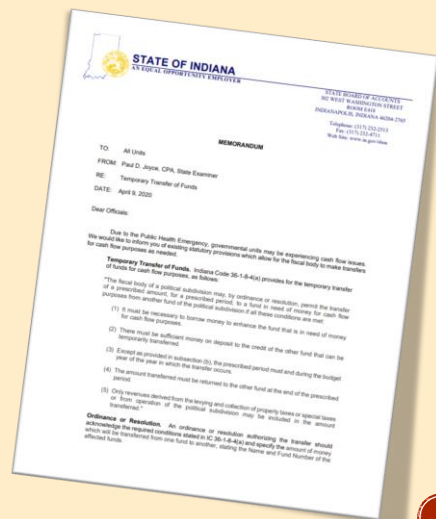


## POLICIES – COVID 19



### 4/9/2020: Temporary Transfers

- Transfer of funds may be needed
- IC 36-1-8-4(a)
  - ✓ Ordinance or Resolution
  - ✓ Prescribed period of time
  - ✓ Can be extended if council declares emergency



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## POLICIES – COVID 19



### 4/14/2020: Electronic Signatures

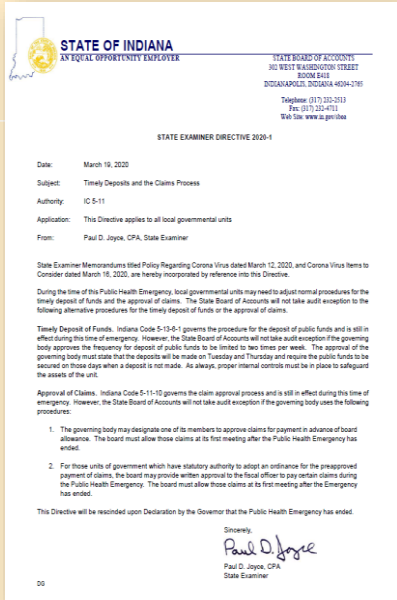
- Generally controlled by IC 26-2-8
- Internal controls needed
  - ✓ Ensure signature is created by person whose name is on the document
- No exception
  - ✓ Comply with applicable statutes
  - ✓ Doesn't circumvent other statutory provisions

<https://www.formsimplicity.com/digital-signatures/understanding-the-advantages-of-esigning-with-digital-signatures/>

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## POLICIES – COVID 19



### State Examiner Directive 2020-1 Timely Deposit of Funds

- ✓ Can limit frequency to 2 times/week
- ✓ Secure funds on days not deposited

### Approval of Claims

- ✓ Designation of a governing body member to approve
- ✓ Council designate certain expenses paid

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## POLICIES



### Bad Debt

- ✓ Written policy for writing off uncollectible accounts & other adjustments
- ✓ Documentation should exist showing attempts to collect
- ✓ Undocumented or adjustments not approved by governing body may be personal obligation of the responsible official/employee

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## POLICIES



### Credit Card

- Authorized by Ordinance
- Approved uses specifically stated in Ordinance
- Card in custody of an official or employee designated by Council
- Not to bypass claims process
- Receipts and other documentation required

### Debit Card

- Authorized by Ordinance
- Approved uses specifically stated in Ordinance
- Card in custody of an official or employee designated by Council
- Not to bypass claims process
- Receipts and other documentation required

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## POLICIES - TRAVEL



### Each unit must have a written travel policy adopted by the Governing Body

Things to consider:

- What constitutes "travel" – does it need approved by someone?
- Travel in employee's vehicle – reimbursed at a set rate for each mile traveled
- Travel expenses while in a airport owned vehicle – how to handle
- Lodging expenses
- Meals expenses while traveling
- Per Diem
- Meals provided by others while traveling



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<http://clipart-library.com/free/cartoon-car-transparent-background.html>



