

# SBOA - RESOURCE LIBRARY

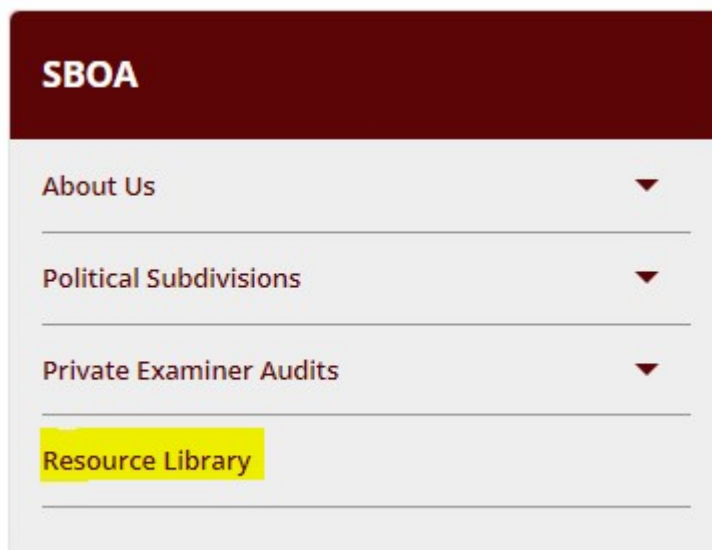
The State Board of Accounts (SBOA) is pleased to present an online resource library for our clients and the citizens of Indiana. We have received many requests in the past to provide the information available on our website in a searchable format. The following information can now be searched in the resource library.

- SBOA Uniform Compliance Guidelines (including previously issued bulletin articles)
- State Examiner Directives
- Best Practice Documents
- Indiana Code Section Summaries
- Frequently Asked Questions
- Other Miscellaneous Materials

A tutorial on how to use the resource library has been uploaded to the SBOA's YouTube channel and can be watched using this link: <https://www.youtube.com/watch?v=bf82lq6pQZk>.

## Walkthrough

- A. State Board of Accounts Website: <https://www.in.gov/sboa/>
- B. Click on Resource Library:



C. Available Resources:



1. Audit Reports

There are two available searches here:

- This search is for content within reports. Examples: "Deposits" or "Appropriations"

Search Audit Report Filings Content

Use the search below to search for content in the existing Audit Report documents.

- This search takes you to the Audit Report Filtered Search of Audit Reports:

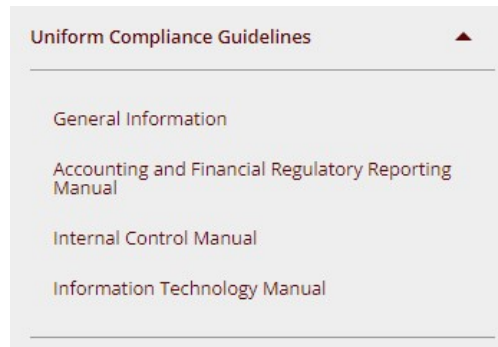
Browse and Filter Audit Report Filings

To access a more detailed index and search of the Audit Report Filings, including a filtered search and sortable table, please go to this link:



## 2. Uniform Compliance Guidelines

The drop down menu contains resources that apply to all units.



## 3. Unit Specific Uniform Compliance Guidelines

The drop down menu contains the specific Accounting and Uniform compliance manuals in a topical and searchable form.



The bulletins have also been formatted into a topical form that is searchable. The link to the bulletins is directly below the Search for Keywords on each unit specific uniform compliance resource page.

For additional compliance guidelines issued through SBOA Bulletins, please see [this page](#).

#### **4. Indiana Code Sections**

This section gives the statutes on a list of most frequently asked topics. The list is not all-inclusive and other laws may need to be considered depending on the situation.

#### **5. State Examiner Directives**

This is where the State Examiner Directives can be found as far back as 2014. The are organized by year and release date.

#### **6. Private Examiner Directives**

These are guidelines for audits of hospitals, and state and local governments by authorized independent public Accountants, guidelines for examination of entities receiving financial assistance form governmental sources, and chart schools.

#### **7. Presentation and Training Materials**

This will be the new how for all training materials such as powerpoint presentations, exercises, and videos. The section is broken down by either political subdivision of department (Auditors, Clerks, Recorders, and Treasurers).

#### **8. YouTube**

Clicking on YouTube will take you the State Board of Accounts YouTube channel where all our training and informational videos are housed. The search function allows you several options in which to find the video you are looking for.

#### **9. Best Practices**

A link to each topical best practice pdf is included to be used as a resource when creating, enhancing, monitoring, and/or expanding the internal controls.

#### **10. Frequently Asked Questions**

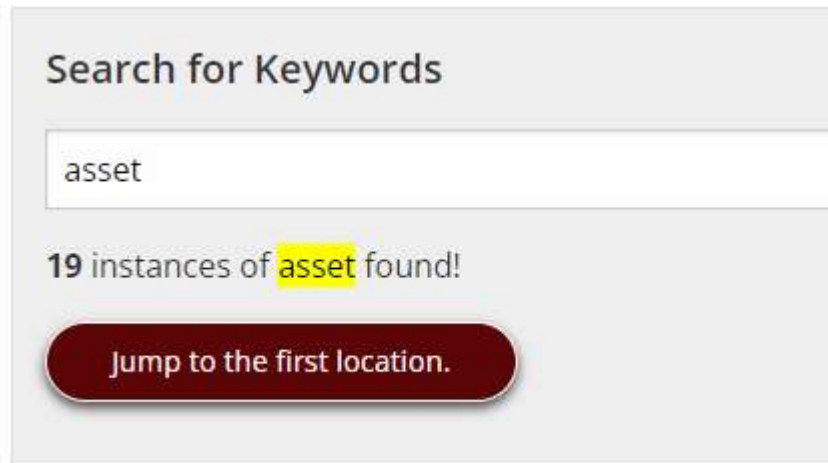
This is a database of frequently asked questions separated by general questions and then by unit specific questions. This database will continue to grow as more and more questions are submitted.

#### D. Keyword Search



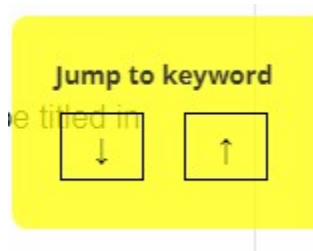
A search bar with the text "keyword" and a "Search" button.

At the top of each resource is a new search function that allows a user to search key words and phrases in the below text. Once a key word is entered, click the “search” button, the number of instances will be noted.



A search bar with the text "asset" and a "Jump to the first location." button.

Click “Jump to the first location”. If this is not exactly what you are looking for use the Jump to Keyword arrows in the yellow box to advance to the next location or go back to the previous.



- E. Individual pages will still contain the same resources but will eventually be shifted completely over to the Resource Library only. We will inform everyone of the change when it goes live sometime in the future.