


MISCELLANEOUS

2023 Fall Auditors Conference	<input type="checkbox"/>
Indiana State Board of Accounts	<input type="checkbox"/>

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Agenda



Conference Registration Update	<input type="checkbox"/>
AFR Due Date Update	<input type="checkbox"/>
Directive 2018-1 Update	<input type="checkbox"/>
Exam Fees	<input type="checkbox"/>
Opioid Settlement	<input type="checkbox"/>

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CONFERENCE REGISTRATION UPDATE

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		IC 5-11-14-1 states
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“...(f) Whenever a conference is called by the state board of accounts under this section, an elected official, at the direction of the state examiner, may require the attendance of:

- (1) each of the elected official's 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 the elected official's appointed and acting deputies or assistants; or
 - (B) exceeds three (3), two (2) of the elected official's duly appointed and acting deputies or assistants....”

“...(h) The state board of accounts shall certify the number of days of attendance and the mileage for each conference to each official attending any conference under this section...”

Effective 1-1-2024



“...(k) The state board of accounts shall keep attendance of elected officials at each conference called by the state board of accounts and publish the attendance on the state board of accounts' website.


(l) Elected officials must attend the applicable annual conference called by the state board of accounts a minimum of once every two (2) years...”

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Conference Registration

- Attendance required of the elected official and the acting chief deputies or chief assistance.
- SBOA certifies attendance for elected officials
- Effective 1-1-2024*
 - *SBOA shall keep attendance of elected officials at each conference and publish attendance to the SBOA website*
 - *Elected officials must attend the applicable annual conference called by the SBOA a minimum of once every two years*




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QR Code

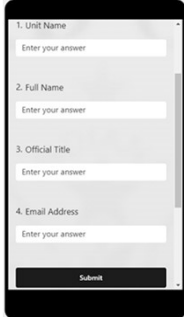
Scan QR Code (each day of conference)




A new tab will open up, click "Start now"

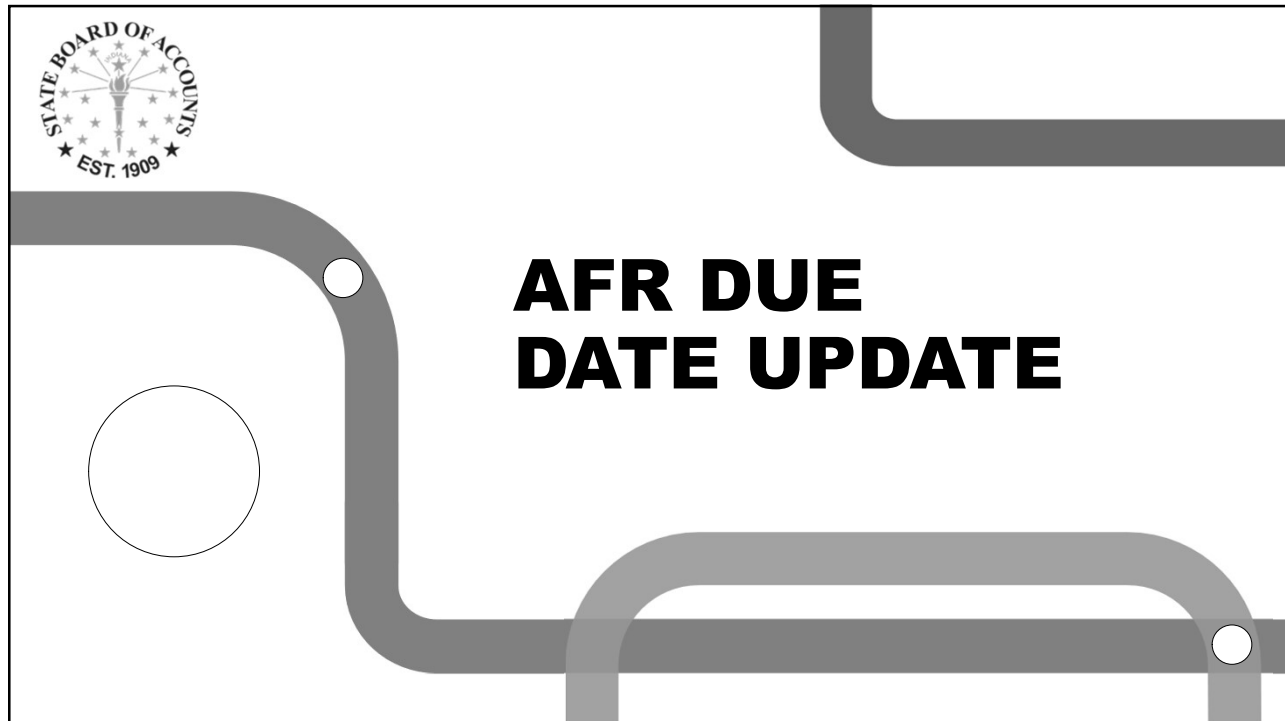


Enter information in all fields, click "Submit"








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		<h2 data-bbox="464 1234 1149 1283">AFR DUE DATE UPDATE</h2>
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IC 5-11-1-4 (a) states: (a) The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. *These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines.* The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7.



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Accounting and Uniform Compliance Guidelines, Chapter 1

Annual Financial Report (AFR)

“The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year.”



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AFR DUE DATE UPDATE (CONT.)

- AFR due date is not longer set out in statute, it is set in the Accounting and Uniform Compliance Guidelines, Chapter 1.
- Due 60 days after the close of the fiscal year.




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DIRECTIVE 2018-1 UPDATE

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	<input type="radio"/>	Monthly Upload Amendments
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None




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↶	<input type="radio"/>	<h2>Annual Upload Amendments</h2>
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All changes are in **bold**:

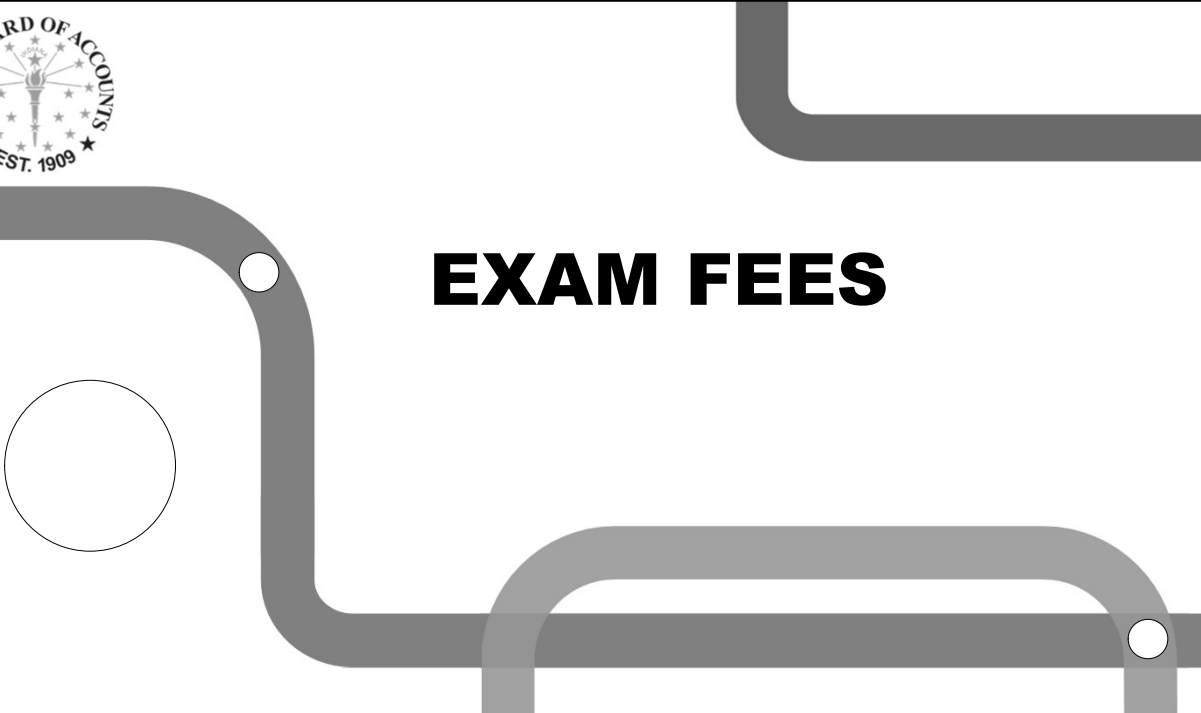
- Excel Data Capture/Data Dump (**no longer optional**)
- Detail of Receipts **by fund and account (if Data Capture not available)**
- Detail of Disbursements **by fund and account (if Data Capture not available)**
- Accounts Payable/Accounts Receivable Schedule support**
- Direct Federal Grant Agreements/Award Letters and Amendments initiated during the year**
- Agreements for Subawards made to Subrecipients for all Federal Grants initiated during the year**





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EXAM FEES




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		<h2>EXAM FEES</h2>
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- Fees increased as of 7-1-2023
 - Our rates: <https://www.in.gov/sboa/about-us/our-rates/>

- Smaller Units
 - Settlement < Exam Costs
 - Payment Plans



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OPIOID SETTLEMENT

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Opioid Settlement Funding

- Statute on the opioid litigation and settlements IC 4-6-15
- Opioid settlement funds are settlement funds paid to the state from pharmaceutical companies
- Funds will not be reported on the SEFA
- Funds should be maintained in two funds:
 - 1237 – Opioid Restricted
 - 1238 – Opioid Unrestricted



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


Opioid Settlement (Continued)

- Distribution of funds IC 4-6-15-4
- Information on settlement funds see the Attorney Generals website: <https://www.in.gov/attorneygeneral/about-the-office/complex-litigation/opioid-settlement/>
 - Distribution Totals
 - Settlement Agreements
 - Approved Opioid Abatement Uses




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		<h2>Opioid Settlement (Continued)</h2>
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Cities and Towns receiving less than \$5,000 annually in abatement funding will have their distribution sent to the county.

IC 4-6-15-4(a) states:
 "... (4) Thirty-five percent (35%) to the local abatement opioid settlement account established by IC 4-12-16.3-5(2) for distribution to cities, counties, and towns according to a weighted distribution formula identified in settlement documents that accounts for opioid impacts in communities. However, if a city's or town's annual distribution under this subdivision is:
 (A) for a distribution made before July 1, 2023, less than one thousand dollars (\$1,000); or
 (B) for a distribution made after June 30, 2023, less than five thousand dollars (\$5,000);
 the city's or town's annual distribution must instead be distributed to the county in which the city or town is located. Distributions under this subdivision may be used only for programs of treatment, prevention, and care that are best practices as defined or required by the settlement documents or court order.





**Government Technical Assistance
& Compliance (GTAC) Directors:**

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