

Sheriff's Intro to State Board of Accounts

Newly Elected Sheriffs
December 2018

Who is the State Board of Accounts?

- ▶ We are the audit agency of the State of Indiana.
- ▶ Created in 1909 because of corruption.
- ▶ We audit all governmental units including counties, cities and towns, schools, townships, state agencies, universities, county hospitals, license branches, libraries, and special districts.
- ▶ Audits are done by our field staff.
- ▶ We do a little over 3000 audits a year and issue corresponding reports.

Who is the State Board of Accounts? (Continued)

- ▶ We are also required to prescribe the accounting records for all governmental units and to issue audit standards everyone must follow.
- ▶ These can be found in our manuals and our bulletins.
- ▶ Bulletins issued quarterly in March, June, September, and December.

State Board of Accounts Telephone Numbers

- ▶ State Examiner: Paul D. Joyce
 - Juanita Hendricksen, 317-232-2514
- ▶ Deputy State Examiner: Mike Bozymski
 - Caroline Conrad, 317-232-2507
- ▶ Deputy State Examiner: Tammy White
 - Daina Bacon, 317-232-2514
- ▶ Director of Audit Services-County Specialists: Lori Rogers and Stephanie Heath
 - Therese Bjortomt, 317-232-2512
- ▶ Receptionist: 317-232-2513

SBOA Contact Info

- ▶ www.in.gov/sboa
- ▶ Email addresses:
 - Paul D. Joyce: pjoyce@sboa.in.gov
 - Mike Bozymski: mbozymski@sboa.in.gov
 - Tammy White: twhite@sboa.in.gov
 - Stephanie Heath: sheath@sboa.in.gov
 - Lori Rogers: lrogers@sboa.in.gov
 - Joint Email: counties@sboa.in.gov

SBOA Website

- ▶ www.in.gov/sboa
- ▶ Counties page & Sheriff's page
 - Hot Topics
 - Corrective Action Plan – Repeat Finding
 - Internal Control Standards
 - Uniform Compliance Manual
 - Bulletins
 - Indiana Code References
 - Meeting materials
 - Resources
 - Responsibility under IC 5-11-1-27

Required Reporting to State Board of Accounts IC 5-11-1-27

- ▶ All erroneous or irregular variances, losses, shortages, or thefts of local property shall be reported immediately to the State Board of Accounts

AUDIT RESULTS

- ▶ Verbal Comment
 - Discussed at department level
 - Isolated and/or trivial
- ▶ Management Letter
 - Written comment
 - Discussed with governance
- ▶ Comment in Supplemental Compliance Report
 - Separate report from County financial report
 - Corrective Action Plan
 - Repeat comments go to audit committee

Common Issues Found

- ▶ Inmate Trust Ledgers not reconciled to the control
- ▶ Bank Reconciliations are not completed and/or accurate
- ▶ Posting records is incomplete, incorrect or not timely
- ▶ Unallowed or unsupported commissary disbursements
- ▶ Receipts and Report of Collections not remitted timely to the county treasurer / auditor
- ▶ Deficient Internal Controls
- ▶ Daily Deposits