



# STATE BOARD OF ACCOUNTS

NEWLY ELECTED – AUDITORS,  
TREASURERS AND COUNCIL

DECEMBER 2022

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- ▶ State Board of Accounts was established in by legislation in 1909
- ▶ The current legislation is found in IC 5-11-1
- ▶ Sets out the Board's authority and responsibilities.

INDIANA CODE 5-11-1



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- ▶ Accounting and Uniform Guidance
- ▶ Website [www.in.gov/sboa](http://www.in.gov/sboa)
  - ▶ Manuals
  - ▶ Bulletins
  - ▶ State Examiner Directives
  - ▶ Resource Library
- ▶ Director's Unit
  - ▶ Counties
  - ▶ Cities/Towns/Libraries/Special Districts
  - ▶ Schools/Townships

## UNIFORM COMPLIANCE GUIDELINES



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- ▶ IC 5-11-1-4 – Annual Financial Report filed with SBOA
- ▶ IC 5-11-1-9 – Financial Examinations
  - ▶ Audit Reports on Financial Statements
  - ▶ Supplemental Reports on Compliance
  - ▶ Audit Reports on disbursements from Federal Assistance
  - ▶ Special Investigations

## AUDIT AGENCY



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- ▶ IC 5-11-1-27 prescribes the adoption of internal control standards
- ▶ Website has information and link to a manual
- ▶ Training video
- ▶ Each County and each office/department will establish their own internal control policies and procedures

## INTERNAL CONTROLS



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- ▶ Placed in Audit Reports
- ▶ Repeat Findings require written corrective action plans
- ▶ General Assembly Audit Sub-Committee

## AUDIT FINDINGS



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- ▶ Don't hesitate to reach out with questions
  - ▶ To the State
  - ▶ To the Association of Indiana Counties
  - ▶ To your affiliate association board
  - ▶ To your fellow elected officers

## FINAL THOUGHTS



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- ▶ Email: [Counties@sboa.in.gov](mailto:Counties@sboa.in.gov)
- ▶ Phone: (317) 232-2512
- ▶ Directors for Counties: Lori Rogers, Ricci Hofherr and Staci Byrns

## CONTACTS



Indiana State Board of Accounts

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