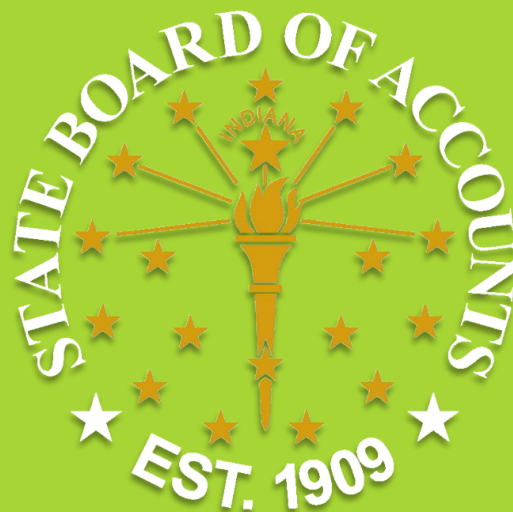


Website Resource Library



1

What material is included the Library?

[Audit Reports \(database\)](#)

[Compliance Guidelines](#)

[Indiana Code Summaries](#)

[Presentations and Training Materials](#)

[Best Practices](#)

[FAQ database, YouTube channel, and other resources](#)

2

What are Compliance Guidelines?

IC 5-11-1-24 requires SBOA to establish uniform compliance guidelines that entities must observe to avoid a finding.

Compliance Guidelines can be found in

Manuals

Bulletins

State
Examiner
Directives

3

What is in an SBOA Manual?

- Manuals provide the most *comprehensive* Uniform Compliance Guidelines, including
 1. Audit positions general to all cities/towns
 2. Minimum requirements specific to cities/towns
 3. Topical general standards

4

What is in an SBOA Manual?

- Those other than the manual for cities and towns:
 1. Regulatory
 2. Internal controls
 3. Information technology
 4. Courts

5

What are Bulletins?

SBOA Bulletins are designed to supplement certain Manuals.

Bulletins are published quarterly for Cities & Towns, Libraries, Special Districts, Counties, Schools, and Townships.

Includes: Schedule of upcoming deadlines, SBOA audit positions, and other useful information.

6

What is a State Examiner Directives?

- A pronouncement by the State Examiner that sets forth a policy or procedure to enforce a law or Uniform Compliance Guideline to conduct audits, and to carry out duties as set forth by the Indiana legislature.
- SBOA has the authority to direct public officers in keeping the accounts of their offices, including the use of forms, records, and systems of accounting and reporting.
- A person who refuses to follow a Directive is subject to a civil action for an infraction.

7


How do I access the Resource Library?

You can click on the “Resource Library” link located on the left side of the SBOA Home page (<https://www.in.gov/sboa/>).



Or you can follow this URL to go directly to the Resource Library's main page → <https://www.in.gov/sboa/library>.

8



Resource Library

Search

The State Board of Accounts is pleased to present an online resource library for our clients and the citizens of Indiana. The following information can be searched using the search bar below:

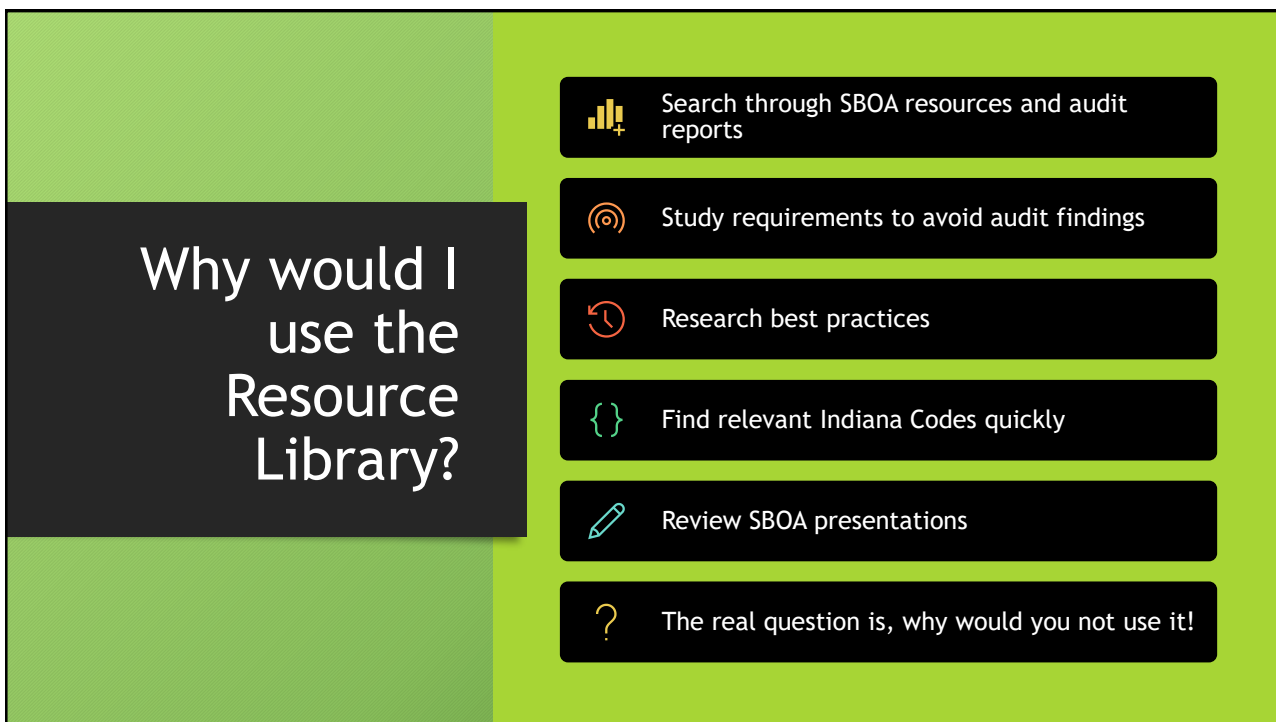
- SBOA Uniform Compliance Guidelines (including previously issued bulletin articles)
- State Examiner Directives
- Best Practice Documents
- Indiana Code Section Summaries
- Frequently Asked Questions
- Other Miscellaneous Materials

If you have any questions for our office, whether it be about the material in this library, or otherwise, please do not hesitate to call our office at (317) 232-2513 or send an email to one of the following email addresses.

Communications@sboa.in.gov
Cities_Towns@sboa.in.gov

Edit Page

9



Why would I use the Resource Library?

- Search through SBOA resources and audit reports
- Study requirements to avoid audit findings
- Research best practices
- Find relevant Indiana Codes quickly
- Review SBOA presentations
- The real question is, why would you not use it!

10

SBOA Home

Home

Audit Reports ←

Uniform Compliance Guidelines ▼

Unit Specific Uniform Compliance Guidelines ▼

Indiana Code Sections

State Examiner Directives

Private Examiner Manuals ▼

Presentations and Training Materials

YouTube

Best Practices

Frequently Asked Questions

Audit Reports - Search

Audit Reports

Search Audit Report Filings Content

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

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:

11

Home

Audit Reports

Uniform Compliance Guidelines ← ▲

General Information

Accounting and Financial Regulatory Reporting Manual

Internal Control Manual

Information Technology Manual

Unit Specific Uniform Compliance Guidelines ▼

Indiana Code Sections

State Examiner Directives

Private Examiner Manuals ▼

Presentations and Training Materials

YouTube

Best Practices

Frequently Asked Questions

Page-Level Search

General Information

Search for Keywords

PRESCRIBED FORMS, TAXES, GENERAL INFORMATION, LOCAL POLICIES, AND DEPOSITS AND INVESTMENTS

12

LIBRARY RESOURCE / UNIT SPECIFIC UNIFORM COMPLIANCE GUIDELINES / CITIES/TOWNS

Jump to keyword
↓ ↑

Cities/Towns

Search for Keywords

keyword Search

16 instances of **audit** found!

Jump to the first location.

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

ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL FOR CITIES AND TOWNS

Table of Contents +

Use of the System -

The Uniform System of Accounts contained in this manual is for use in cities and towns and is prepared for use on either a single-entry cash basis or a double-entry modified accrual basis of accounting.

A double-entry modified accrual accounting basis has been prescribed and is available for use in all cities and towns.

13

Unit Specific Uniform Compliance Guidelines

- Charter Schools
- Cities/Towns**
- Cities/Towns - Courts manual
- Counties
- County Auditors
- County Treasurers
- County Recorders
- Clerk of the Circuit Court
- County - Public Drainage Funds
- County and City Hospitals
- Libraries
- Townships

Accordion Contents

Cities/Towns

Search for Keywords

keyword Search

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

ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL FOR CITIES AND TOWNS

Table of Contents +

Use of the System +

Legal References +

14

How to Access Bulletin Articles

Cities/Towns

Search for Keywords

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

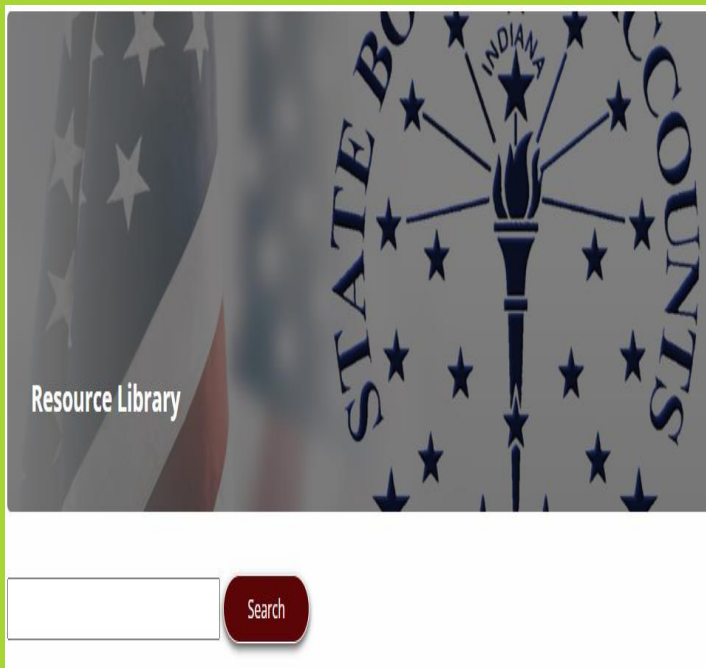
15

How can I
report issues
with SBOA's
website?

- If you experience any issues while using our website, or if you have any suggestions, please let us know by sending an email to WebMaster@sboa.in.gov

16

How can I report issues with SBOA's website?



17

Thank you!

18