



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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MEMORANDUM

TO: All City and Town Clerk-Treasurers, City Clerks, and City Controllers

RE: Accounting and Budgeting Workshop

DATE: September 6, 2012

This year's Indiana League of Municipal Clerks and Treasurers' (ILMCT) Fall Northern and Southern District Meetings in Middlebury and Nashville will again qualify as State-called meeting days pursuant to IC 5-11-14. The Northern District meeting will be on Thursday, October 18, 2012, at the Das Dutchman Essenhaus Country Inn, 240 U.S. 20, Middlebury, Indiana and the Southern District meeting will be on Wednesday, October 24, 2012, at The Seasons Lodge, 560 State Road 46E, Nashville, Indiana. Arrangements have been made with the Indiana Association of Cities and Towns (IACT) to handle registration for the Meetings. Please contact Katelyn Storms with IACT at (317) 237-6206 if you have questions concerning registration.

Both meetings will start promptly at 9:30 A.M. E.S.T. and will adjourn at 3 P.M. with lunch being served from 11:30 to 1:00. The League has previously sent out an agenda along with registration forms.

The training offered is a joint effort of the State Board of Accounts with the Indiana League of Municipal Clerks and Treasurers (ILMCT). The League has made arrangements for lunch and break refreshments for the day of the meeting. Attendees are also encouraged to participate in the additional training which will be offered by the League on Wednesday, October 17 and Tuesday, October 23. A description of the training offered on these days has been sent out by the League.

Representatives from the State Board of Accounts and the Department of Local Government Finance will be conducting the workshop at the District Meetings on October 18 and October 24 which will include discussions on the Gateway Annual Financial Report, 100-R reporting requirements, new legislation, budgeting, and other duties.

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As provided in IC 5-11-14-1, "the elected official, at the direction of the State Examiner, may require the attendance of:

- (1) Each of his 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 his appointed and acting deputies or assistants; or
 - (B) exceeds three (3), two (2) of his duly appointed acting deputies and assistants."

Each official, deputy, or assistant attending the meeting shall be allowed mileage at a rate per mile set by your city or town council for each mile necessarily traveled in going to and returning from the meeting. Only one (1) mileage shall be allowed to the official, deputy, or assistant furnishing the conveyance, although they may be transporting more than one (1) person. Each official, deputy or assistant who lives fifty (50) miles or farther from the meeting location will also be allowed lodging expense for the night preceding the meeting date, not to exceed the single room rate that night.

Reimbursement for meals purchased while attending the meeting in an amount determined by the city or town council is also authorized.

The State Board of Accounts will certify attendance for the conference to each official, deputy, deputies, or assistants attending. All payments for lodging, mileage, and meals purchased shall be made by the proper disbursing officer in the manner provided by law on a duly verified claim or voucher to which shall be attached the Certificate of the State Board of Accounts. All payments shall be made from the general fund from any money not otherwise appropriated and without any previous appropriation being made therefore.

It is agreeable for other persons (not mentioned in the statute) from your office or other city or town officials to attend the meeting. However, such other persons must have prior approval from your city or town's governing body and any expenditures must be reimbursed from funds appropriated for this purpose.

You are cordially requested to attend this meeting which has been called in an effort to assist you in properly discharging the duties and responsibilities of your office.

Sincerely,



Bruce A. Hartman, CPA
State Examiner