



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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December 13, 2011

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

As authorized by IC 5-11-14, the State Board of Accounts will conduct a one-day training workshop for newly elected city clerks, city and town clerk-treasurers, and newly appointed city controllers on Monday, January 9, 2012, at the Westin Hotel, 50 South Capitol Avenue, Indianapolis, Indiana.

Registration will begin at 8:30 a.m. local time and the workshop will begin promptly at 9:30 a.m.

The training offered is a joint effort of the State Board of Accounts and the Indiana Association of Cities and Towns (IACT). IACT has made arrangements for lunch and the breaks on the day of the training.

This workshop is designed for newly elected or appointed clerks, clerk-treasurers and controllers and will set out the duties and responsibilities of these offices. City clerks, city and town clerk-treasurers, and city controllers who were appointed after January 1, 2008 are also encouraged to attend.

Representatives of the Department of Local Government Finance will be present to discuss budgets, appropriation procedures, and other areas of their responsibility.

As provided in IC 5-11-14-1, the newly elected or appointed official may require the attendance of his/her chief deputy and one (1) duly appointed and acting deputy or assistant if the number of deputies or assistants employed in the office does not exceed three (3). If the number exceeds three (3), then two (2) additional deputies or assistants may attend. If the elected official is unable to attend, please make every effort to see that a deputy attends.

Each newly elected or appointed official, deputy or assistant attending the workshop shall be allowed mileage for each mile necessarily traveled in going to and returning from the workshop at a rate determined by the city or town council the official represents. However, only one (1) mileage shall be allowed to the official, deputy or assistant furnishing the conveyance, although transporting more than one (1) person.

Each newly elected or appointed official, deputy or assistant may be reimbursed for actual lodging expense at the single room rate for the night preceding the workshop if those persons reside fifty (50) miles or farther from the conference location.

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Each newly elected or appointed official, deputy, or assistant shall be reimbursed for meals purchased while attending the workshop in an amount determined by the city or town council.

IC 5-11-14-1 states that the State Board of Accounts shall certify the number of days of attendance for each conference to each official attending.

All payments of mileage, lodging and meals shall be made by the proper disbursing officer in the manner provided by law on a duly verified mileage claim and/or accounts payable 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 previous appropriation being made thereof.

We encourage other persons from your office or other officials in your city or town to attend the workshop. However, such other persons will not be allowed mileage, lodging, or meal reimbursement from inappropriate funds. They can be reimbursed if allowed through a local travel reimbursement ordinance. This assumes the municipal governing body will approve a properly prepared and certified accounts payable voucher and an appropriation is available.

Please be advised that we will have a similar meeting on March 22, 2012 at the Strongbow Inn in Valparaiso for those unable to attend this meeting.

**Please bring your office copy of the Cities and Towns Accounting Manual to the workshop.**

You are encouraged to attend this training workshop which has been called to assist you in properly discharging the duties and responsibilities of your office.

Very truly yours

A handwritten signature in black ink, appearing to read "Bruce A. Hartman", written in a cursive style.

Bruce A. Hartman, CPA  
State Examiner

CWP:csc  
Attachments

## AGENDA

### NEWLY ELECTED CLERKS, CLERK-TREASURERS AND CONTROLLERS TRAINING WORKSHOP

#### MORNING SESSION

8:30 to 9:30 Registration

9:30 Welcome and Introductions

9:45 Duties and Responsibilities  
Oath of Office  
Faithful Performance Bonds  
Powers and Duties  
Open Door Law – Public Meetings  
Appointment of Office Personnel  
Accounting Manual and Bulletins  
Records and Forms  
Home Rule Powers  
Public Purchasing – Public Works Laws  
Conflict of Interest Disclosure

10:45 Break

11:00 Basic Budget Procedures  
Annual Budget Preparation  
Additional Appropriations  
Overview of Tax Levy Limitations  
Appeals For Excessive Levies  
Cumulative Funds

11:45 Lunch

## AFTERNOON SESSION

- 1:00           Duties and Responsibilities - Continued  
Salary Ordinances  
Payroll Accounting  
Internal Controls  
Audit and Payment of Invoices  
Information Technology  
Deposits and Investments of Funds  
Travel Reimbursement  
Vacation and Sick Leave Policies  
Annual Reporting Requirements  
Public Notice Advertising  
Utility Accounting Requirements
- 2:00           Break
- 2:15           Accounting Forms and Records  
Opening Ledgers for the Year  
Budget Transfer Rules  
Temporary Loans  
Funding and Allowance of Accounts Payable Vouchers  
Receipt and Disbursement of Funds  
Posting and Totaling Records  
Reconciliation of Record Balances with Depository  
Preparation of Monthly Reports  
Capital Assets Records
- 3:30           Question and Answer Session
- 4:00           Adjourn