

# Getting Started

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## IN THE OFFICE

## Administrative Details

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File Official Bond *(Video – Public Official Bonds)*

Change Name on Bank Accounts

Change Email and User Logins

Gain Access to Gateway *(Video – Introduction to Gateway)*

Contact [communications@sboa.in.gov](mailto:communications@sboa.in.gov) to receive SBOA information

Bookmark the Indiana Code [www.iga.in.gov](http://www.iga.in.gov)

Bookmark the SBOA website [www.in.gov/sboa](http://www.in.gov/sboa) *(Video – Overview of the State Board of Accounts)*

Find Internal Control Policies and Procedures *(Video – Getting Started with Internal Controls)*

Calendar of Duties-*Manual for Cities and Towns, Chapter 7* *(Video – Overview and Introduction to SBOA)*

# Timely Deposit and Posting of Receipts

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## Receipt Form

- *Computerized system must contain all of the same information*
- *Sample is in the Accounting and Uniform Compliance Guidelines Manual Chapter 6*

## Timely Deposit

Indiana Code 5-13-6-1(g) The following are not required to deposit funds on the business day following receipt if the funds on hand do not exceed five hundred dollars (\$500):...(3) A city or a town required to deposit funds under subsection (d).

## Posting of Receipts

*Receipts shall be issued and recorded at the time of the transaction*

# Claims and Supporting Documentation

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## Accounts Payable Voucher (Claim)

- *Computerized system must contain all of the same information*
- *Sample is in the Accounting and Uniform Compliance Guidelines Manual Chapter 6*

IC 5-11-10-1.6 Fiscal officer may not draw a warrant or check for the payment of a claim unless:

- Fully itemized invoice or bill for the claim
- Approval by the officer or person receiving the goods or services
- Claim is filed with the fiscal officer
- Fiscal officer audits and certifies before payment that the invoice or bill is true and correct and
- Payment of the claim is allowed by the governing body

Funds must be appropriated and available

Certification must be on the Accounts Payable Voucher prescribed by SBOA

# Petty Cash

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## Indiana Code 36-1-8-3

### ➤ Purpose and Establishment

- For the purpose of paying small or emergency-type items of operating expense
- Amount is set by the fiscal body

### ➤ Documentation Required

- Must have a receipt for each expenditure attached to the Accounts Payable Voucher (APV)
- APV must be filed by the custodian to reimburse the fund
- Reimbursement shall be approved, allowed, and paid in the same manner as other APVs

# Cash Change Fund

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## Indiana Code 36-1-8-2

### ➤ Purpose and Establishment

- Recommended for each department collecting licenses, fees, utility service charges or other cash revenues
- Amount must be set by the fiscal body

### ➤ Procedure

- Accounts Payable Voucher (APV) to be filed by person in charge of collecting revenues in an amount deemed necessary
- APV should contain a statement regarding the necessity of the fund and the statutory reference
- Upon Approval, fiscal officer will draw a warrant on the General Fund without appropriation
  - Or the Operating Fund of the proper utility if for utility purposes
- The warrant will be converted to cash and retained by the officer/employee
- The entire cash change fund shall be returned to the fund from which it was advanced when no longer needed

## Key Contacts

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Department of Local Government Finance [www.in.gov/dlgf](http://www.in.gov/dlgf)

Indiana Department of Revenue [www.in.gov/dor](http://www.in.gov/dor)

Internal Revenue Service [www.irs.gov](http://www.irs.gov)

Indiana Department of Labor [www.in.gov/dol](http://www.in.gov/dol)

Public Access Counselor [www.in.gov/pac](http://www.in.gov/pac)

Indiana Public Retirement System [www.in.gov/inprs](http://www.in.gov/inprs)

## SBOA Contact Information

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Directors of Audit Services: [cities.towns@sboa.in.gov](mailto:cities.towns@sboa.in.gov) or 317-232-2513

◦ *Mitch Wilson and Beth Goss*

Communications: [communications@sboa.in.gov](mailto:communications@sboa.in.gov)

Gateway Help Desk: [AnnualReports@sboa.in.gov](mailto:AnnualReports@sboa.in.gov)

Website: [www.in.gov/sboa](http://www.in.gov/sboa)