



State Board of Accounts

We are dedicated to providing the citizens of the State of Indiana with complete confidence in the integrity and financial accountability of state and local government.

Aviation Indiana, April 30, 2020

CARES Provider Relief Fund

- Distributed to units receiving medicare fee-for-service reimbursements in 2019
- Optum Bank “HHSPAYMENT”
- Attestation Portal
- Terms and Conditions Document



Pxhere.com

CARES Act – Airport Grants

- Distributed from the FAA
- Application – OMB Form 424
- Grant Agreement
- Required Documentation



Publicdomainfiles.com

Accounting for COVID-19 Funds

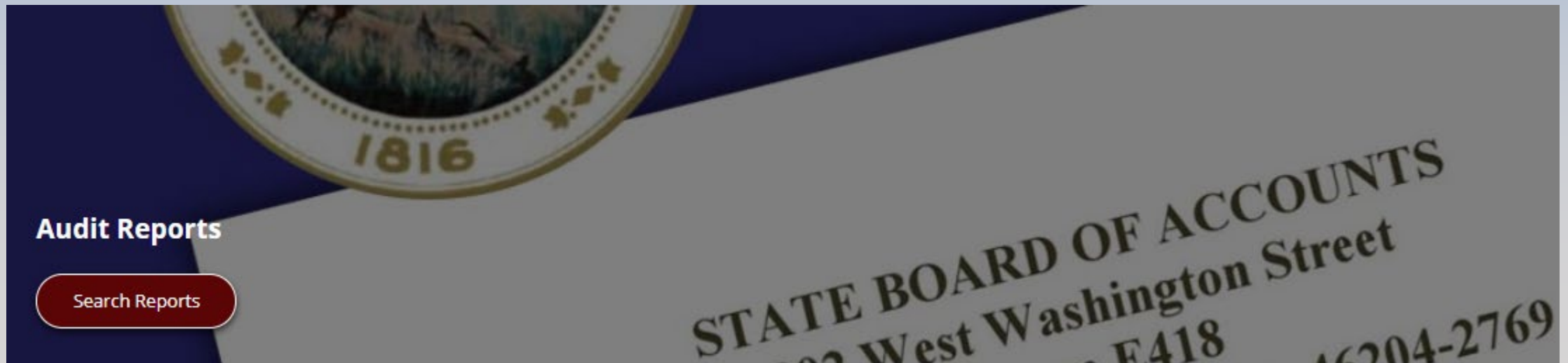
- Separate Fund - COVID
- Grant Agreement / Terms and Conditions
- Documentation of Expenditure
- Reimbursement and Advance Grants
- Appropriations



Pikist.com

Enhanced Regulatory Basis of Accounting

- 2019 Updates to the AFR Implemented
- 2019 Audits will be under the 2018 Regulatory Basis
- 2020 Updates to the AFR Postponed



Internal Controls during COVID-19

- Bank Reconciliation
- Disbursements
- Receipts



- Best Practices
 - www.in.gov/sboa on the Special Districts Page

How to Prepare for a Remote Audit

Email, Telephone, Video Conferences

COVID -19 Protocol

Document Prior to Audit

Gateway Direct Request email

Monthly & Annual Uploads

Computer Webcam



Pickpic.com

Contact Information

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