



Police Chief Executive Training

Indiana Law Enforcement Academy

Plainfield, Indiana
April 2023



State Board of Accounts Contact Information

Mike Crowley
Mitch Wilson

Government Technical Assistance & Compliance Directors

cities.towns@sboa.in.gov

317-232-2513





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Political Subdivisions

- General Overview
- Internal Control Standards
- Charter Schools
- Cities
- Counties
- Hospitals
- Housing Authorities
- Libraries
- Non-Governmental Entities Receiving Governmental Assistance
- Schools
- Special Districts
- State Agencies
- Towns



Cities

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Contact Information

Mike Crowley 	Mitch Wilson 
(317) 232-2513	(317) 232-2513

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Manuals ▾

Accounting and Financial Regulatory Reporting Manual

[Accounting and Financial Regulatory Reporting Manual - 2013](#)

Internal Control Manual

[Uniform Internal Control Standards for Indiana Political Subdivisions](#)

Information Technology Manual

[Accounting and Uniform Compliance Guidelines Manual for Indiana Political Subdivisions - Information Technology](#)

City - Uniform Compliance Guidelines Manual

You can view the manual online by clicking on one of the Chapters below:

- [Table of Contents \(2017\)](#)
- [Chapter 1 - Prescribed Forms, Taxes, General Information, Local Policies, and Deposits and Investments \(2017\)](#)
- [Chapter 2 - Introduction \(2018\)](#)
- [Chapter 3 - The Accounting Plan and Procedures \(2018\)](#)
- [Chapter 4 - Funds \(2018\)](#)
- [Chapter 5 - City and Town Court Funds \(2018\)](#)
- [Chapter 6 - Forms \(2018\)](#)
- [Chapter 7 - Calendar of Monthly Duties \(2014\)](#)



2023

- [March](#)

2022

- [December](#)
- [September](#)
- [March](#)
- [June](#)

2021

- [December](#)
- [September](#)
- [June](#)
- [March](#)

2020

- [December](#)
- [September](#)
- [June](#)
- [March](#)

2019

- [December](#)
- [September](#)
- [June](#)
- [March](#)

2018

- [December](#)
- [September](#)
- [June](#)
- [March](#)

2017

- [December](#)
- [September](#)
- [June](#)
- [March](#)

2016

- [December](#)
- [September](#)
- [June - pt 2](#)
- [June](#)
- [March](#)

2015

- [December](#)
- [September](#)
- [June - pt 2](#)
- [June](#)
- [March](#)

2014

- [December](#)
- [September](#)
- [June](#)
- [March](#)

2013

- [December](#)
- [September](#)
- [June](#)
- [March](#)

2012

- [December](#)
- [September](#)
- [June](#)
- [March](#)





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- Resource Library

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Audit Report Filings

This index of Audit Reports issued by the Indiana State Board of Accounts is updated each day with reports released the previous day. If you wish to receive a copy of an audit report that is not available for download, please contact our office at (317) 232-2513. The cost of copies of audit reports is ten (10) cents per page. To speed up the process, have the report file date and number available when calling. These items can be obtained from the results of this search.

SEARCH AUDIT YEARS TO COUNTY UNIT TYPE

Filters

55016 records found. **SEARCH** **CLEAR**

Report No. ▾	Unit Name ▾	Unit Type ▾	County ▾	Begin Date ▾	End Date ▾	Audit Type ▾	Report Description ▾	Report Date ▾
B57006	JACKSON TWP	Township	Jackson	01-01-2019	12-31-2020	W/CHARGE OR QUES COST	COMPLIANCE	07-02-2021
B57005	SCHOOL CITY OF MISHAWAKA	School	Saint Joseph	07-01-2018	06-30-2020	FEDERAL COMPLIANCE A...	FINANCIAL AND COMPLI...	07-02-2021
B57004	WEST WASHINGTON SCHOOL CORP	School	Washington	07-01-2018	06-30-2020	FEDERAL COMPLIANCE A...	FINANCIAL AND COMPLI...	07-02-2021
B57003	PERU COMMUNITY SCHOOLS	School	Miami	07-01-2018	06-30-2020	FEDERAL COMPLIANCE A...	FINANCIAL AND COMPLI...	07-02-2021



Political Subdivisions / Cities (or Towns) – scroll down to:

Presentations and Training Materials ▼

Police Chief Executive Training – April 2023

- [CrowleyWilson – Police Chief Training](#)

Chapter 1

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

PRESCRIBED FORMS

A prescribed form is one which is put into general use for all offices of the same class, whereas an approved form is a computerized form for special use in a particular office.

Although the SBOA prescribes forms, copies of forms must be purchased from a public printer or other source.

Many computer software programs can create exact replicas of prescribed forms. Exact replica may be used as a prescribed form. If it is desirable to use a form other than a prescribed form that is not an exact replica, the new form must be approved.

For any form that is to be approved, the unit can start using the form as they have it ready. A log of these forms must be kept indicating the form it replaced and the effective date of the new form. At the beginning of an engagement, this log must be presented to the examiner.

New forms must be in place during at least one engagement and must not be an element of a finding or result and comment that is responsible or partially responsible for an exception found during an engagement to be considered approved. The unit is responsible for placing on new forms the year of installation in the upper right corner. This reference should be similar to "Installed in [Name of Unit], (20xx)."

The unit agrees to comply with the following conditions, if applicable, for any new forms installed:

1. The forms installed are subject to review and/or recommendations during engagements of the unit to ensure compliance with current laws and uniform compliance guidelines.
2. Any receipts, checks, purchase orders, or other forms that require numbering shall be either pre-numbered by an outside printing supplier or numbered by the unit's computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.
3. All receipts must be either in duplicate or recorded in a prescribed or approved register of receipts.
4. All checks must be either in duplicate or recorded in a register of checks generated by the computer.
5. In the event a change is required due to the passage of a State or Federal law or a change in uniform compliance guidelines, the unit agrees to implement the change in a timely manner.

Officials and employees are required to use prescribed and approved forms in the manner

PRESCRIBED FORMS

ACCOUNTS PAYABLE VOUCHER

TOWN OF _____, INDIANA

An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee _____ _____ _____	Purchase Order No. _____ Terms _____ Date Due _____
----------------------------------	---

Invoice Date	Invoice Number	Description (or note attached invoice(s) or bill(s))	Amount

SAMPLE

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

Signature Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

Clerk-Treasurer

APV





APV

VOUCHER NO. _____ WARRANT NO. _____

\$ _____

ON ACCOUNT OF APPROPRIATION
FOR

COST DISTRIBUTION LEDGER CLASSIFICATION
IF CLAIM PAID MOTOR VEHICLE HIGHWAY FUND

Acct. No.	Account Title	Amount

SAMPLE

ALLOWED _____

IN THE SUM OF \$ _____

Council Members



Accounts Payable Voucher

Statute governing payments is IC 5-11-10

One side has

- Itemization section
- Certification good/services were received
- Fiscal officer certifies APV has been “audited”

Get claims to fiscal officer *timely*

Some can be paid prior to board approval

- Requires an ordinance describing
- Cities = IC 36-4-8-14
- Towns = IC 36-5-4-12

Prescribed by State Board of Accounts Town Form No. 39 (Rev. 1999)

ACCOUNTS PAYABLE VOUCHER

TOWN OF _____, INDIANA
An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee _____ Purchase Order No. _____
_____ Terms _____
_____ Date Due _____

Invoice Date	Invoice Number	Description (or note attached invoice(s) or bill(s))	Amount

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

Signature Title

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Clerk-Treasurer



Accounts Payable Voucher

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Some can be paid prior to board approval

- Requires an ordinance describing
- Cities = IC 36-4-8-14
- Towns = IC 36-5-4-12

Prescribed by State Board of Accounts Town Form No. 33 (Rev. 1999)

ACCOUNTS PAYABLE VOUCHER

TOWN OF _____, INDIANA
An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee		Purchase Order No. _____	
		Terms _____	
		Date Due _____	

Invoice Date	Invoice Number	Description (or note attached invoice(s) or bill(s))	Amount

SAMPLE

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

Signature Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

Clerk-Treasurer





Payroll Voucher

Prescribed by State Board of Accounts General Payroll Form No. 99 (Rev. 1993)

PAYROLL SCHEDULE AND VOUCHER

NOTE: Total hours or days to be paid shall equal the days or hours worked plus authorized leave to which an employee might be entitled by law and under the leave policies established by the governing body. The "Days Lost" column will apply only to salaried employees (not hourly) not entitled to pay for such days.

(Office, Board, Department or Institution) _____ Page _____ of _____ Pages

For Period Beginning _____ and Ending _____ Fund _____

	NAME OF EMPLOYEE	Approp. No. or Class Title	Code	Noncash Benefits	DAYS OR HOURS IN PERIOD							Total Days or Hours To Be Paid	Rate of Pay	Gross Pay	Total	DEDUCTIONS								Amount of Warrant (Gross Pay Less Deductions)	Warrant Number					
					Worked	Sick Leave	Vacation Leave	Lost Days	Code	Days	Hours					Fed. WH Tax	Social Security Tax	Medicare Tax	State WH Tax	County WH Tax	Code	Amount	Code			Amount				
1.																														
2.																														
3.																														
4.																														
5.																														
6.																														
7.																														
8.																														
9.																														
10.																														
11.																														
12.																														
13.																														
14.																														
15.																														
16.																														
Totals																														

SAMPLE

CODES FOR OTHER LEAVE, INSURANCE AND RETIREMENT
 A "Code" column has been provided to describe other leave and insurance and retirement plans. Use appropriate letters or numbers to distinguish each kind or type.

REGULAR TIME AND OVERTIME
 Two lines have been provided for each employee to show regular time hours and overtime hours worked and the amount each employee earned for regular time and overtime.

See following page for reverse side of this form.



Payroll Voucher (Claim)

List of employees to be paid

Similar to APV in that form is certified by someone with knowledge of hours worked

- Most likely you as Chief/Marshal

This is the documentation the fiscal officer needs to process payroll





Employee Service Record

Prescribed by the State Board of Accounts General Payroll Form No. 99A (Rev. 1985)

(Unit) _____

EMPLOYEE'S SERVICE RECORD

YEAR _____

REMARKS Workweek Begins: Hour of Day _____ ; Day of Week _____													NAME AS ON SOCIAL SECURITY CARD (Mr., Mrs., Miss)													EMPLOYEE NUMBER																	
Basis of Pay: (Hr., Day, Week, Bi-Weekly, Month)													ADDRESS													ZIP CODE																	
Date of Birth:													SOC. SEC. NO.						CLASSIFICATION																								
Normal Work Schedule *													OFFICE, BOARD OR DEPT.						BEGIN. DATE EMPL.			LEAVE ACCRUAL DATE																					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	REGULAR VACATION LEAVE			SICK LEAVE			OTHER LEAVE					
	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	EARNED	TAKEN	BALANCE	EARNED	TAKEN	BALANCE	TAKEN	EXPLANATION																			
BALANCE BROUGHT FORWARD FROM LAST YEAR _____																																											
JAN.																																											
FEB.																																											
MAR.																																											
APR.																																											
MAY																																											
JUNE																																											
JULY																																											
AUG.																																											
SEPT.																																											
OCT.																																											
NOV.																																											
DEC.																																											

* EXCEPTIONS TO THE NORMAL WORK SCHEDULE SHALL BE NOTED AND ATTACHED TO THIS FORM.



Employee Service Record

Maintained for each employee

Shows time worked by day

- Or leave taken if applicable

Required by

- FLSA (departments > 5 officers)
- IC 5-11-9-4

Overtime

- Refer to local personnel policy
- Department of Labor – Wage & Hour Division
 - wagehour@dol.in.gov



Employee Service Record

Maintained for each employee

Shows time worked by day

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- IC 5-11-9-4

Overtime

- Refer to local personnel policy
- Department of Labor – Wage & Hour Division
 - wagehour@dol.in.gov



Mileage Claim

For reimbursement when using personal vehicle

Reimbursement rate set by council

- Traveling within city/town – use odometer
- From city-to-city – use State Highway map

Internet mapping is acceptable from SBOA audit perspective

- Check with fiscal officer to see what they expect

Be as descriptive as possible



Mileage Claim

For reimbursement when using personal vehicle

Reimbursement rate set by council

- Traveling within city/town – use odometer
- From city-to-city – use State Highway map

Internet mapping is acceptable from SBOA audit perspective

- Check with fiscal officer to see what they expect

Be as descriptive as possible



Mileage Claim

For reimbursement when using personal vehicle

Reimbursement rate set by council

- Traveling within city/town – use odometer
- From city-to-city – use State Highway map

Internet mapping is acceptable from SBOA audit perspective

- Check with fiscal officer to see what they expect

Be as descriptive as possible



Mileage Claim

For reimbursement when using personal vehicle

Reimbursement rate set by council

- Traveling within city/town – use odometer
- From city-to-city – use State Highway map

Internet mapping is acceptable from SBOA audit perspective

- Check with fiscal officer to see what they expect

Be as descriptive as possible



CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

MARCH 2016

Page 7-8

TRAVEL EXPENSE

The following sets forth the audit position of the State Board of Accounts with regard to reimbursements made by local governmental units to their officers and employees for travel and meal expenses.

A local unit may reimburse such persons for actual miles traveled in their own motor vehicles on official business of the local unit at a reasonable rate per mile as fixed by an ordinance or resolution of the unit's legislative body. The mileage rate should be fixed by the board or commission having authority to approve claims for travel expenses. No particular mileage rate has been set by the State of Indiana for local units of government and, consequently, the mileage rate lies within the discretion of legislative body, board or commission, unless otherwise provided by statute. The body setting the mileage rate should also determine whether parking fees and toll charges are included in the rate or, on the other hand, whether such expenses are to be reimbursed separately based on the submission of receipts.

Reimbursed mileage should not include travel to and from the officer's or employee's home and regular place of employment. If more than one person rides in the same vehicle, only one mileage reimbursement is allowable. General Form 101 (or an approved substitute) should be used for claiming mileage. The odometer reading columns on this form are to be used only when the distance between points cannot be determined by fixed mileage or official highway maps.

When traveling outside the local unit's boundaries on official business, officers and employees may also be reimbursed for meals, lodging, and incidental expenses as defined in the travel policy. The claim for reimbursement should be supported by itemized receipts from hotels, restaurants, and taxi cabs used by the officer or employee while traveling on official business.

It is permissible for the legislative body of the local unit or the board or commission having the authority to approve claims to adopt an ordinance or resolution establishing a reasonable per diem rate intended to cover travel expenses other than hotel and mileage costs and the officer or employee may be reimbursed on the basis of such a per diem rate in lieu of submitting receipts. If a fixed per diem rate is established by policy, the policy should clearly indicate which type of expenses, in addition to meals, are included in the rate and which related expenses are to be reimbursed on the basis of actual receipts being submitted by the officer or employee. The policy should also define the local unit's boundaries for purposes of reimbursing travel; i.e. outside a 50-mile radius of the office, outside of the county, etc. The policy should cover a proportionate reduction in the per diem rate when meals are provided by an outside party.

When state statutes govern the amounts of allowable travel reimbursements, those statutes supersede local policy. Also, when determining the reasonableness of a mileage rate or per diem rate, consideration should be given to rates established by the State of Indiana and the Federal government. The local unit should, however, consider the income tax implications of setting its rates higher than the current Federal rates.

In all cases, an officer or employee requesting reimbursement for overnight travel is required to submit a receipt from the hotel or other meeting place where such accommodations were provided.

Mileage Claim

More discussion from *Cities and Towns Bulletin*, March 2016

- ✓ Travel Expenses
- ✓ Per Diem
- ✓ Overnight Travel





Purchase Order

PRESCRIBED BY STATE BOARD OF ACCOUNTS GENERAL FORM NO. 38 (REV. 1996)

PURCHASE ORDER

NOTE: NO CLAIMS WILL BE APPROVED FOR PAYMENT UNLESS ORIGINAL COPY OF THIS ORDER OR THE P.O. NUMBER IS MADE A PART OF THE VOUCHER.

Town of Kouts
GOVERNMENTAL UNIT

Kouts, Indiana
ADDRESS

P.O. NO. 25
This no. must be shown on invoice, claim, and delivery memo.

DATE 1-8-xx

TO Brown Printing Company

ADDRESS 925 Howard Avenue

CITY Kokomo, Indiana

SHIP TO Walter Waite, Clerk-Treasurer Dept.

SHIP VIA Railway Express
If subject to discount please indicate on invoice or claim.

IN ACCORDANCE WITH BID AND CONTRACT DATED _____

CHARGE TO APPROPRIATION FOR Office Supplies APPROPRIATION NUMBER 36

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE		AMOUNT	
6	Each	Typewriter Ribbons - Black	2	50	15	00
2000	M	Letterheads	10	00	20	00
1000	M	Envelopes	10	00	10	00
			TOTAL AMOUNT OF ORDER --- \$		45	00

SAMPLE

I HEREBY CERTIFY THAT THERE IS AN UNOBLIGATED BALANCE IN THIS APPROPRIATION SUFFICIENT TO PAY FOR THE ABOVE ORDER

ORDERED BY Walter Waite
Walter Waite
Title
Clerk-Treasurer

FEDERAL EXCISE TAX EXEMPT

INDIANA RETAIL TAX EXEMPT
CERTIFICATE NO. 24996

ORIGINAL - VENDOR'S COPY





Purchase Order

- Helps keep track of budget spending
- If used, should be used for all purchases
- Fiscal officer required to certify a balance exists in the appropriation prior to purchase
- Get with your Clerk-Treasurer or Controller

PRESCRIBED BY STATE BOARD OF ACCOUNTS GENERAL FORM NO. 58 (REV. 1998)

PURCHASE ORDER

NOTE: NO CLAIMS WILL BE APPROVED FOR PAYMENT UNLESS ORIGINAL COPY OF THIS ORDER OR THE P.O. NUMBER IS MADE A PART OF THE VOUCHER.

Town of Kouts
GOVERNMENTAL UNIT

P.O. NO. 25
This no. must be shown on invoice, claim, and delivery memo.

Kouts, Indiana
ADDRESS

DATE 1-8-xx

TO Brown Printing Company
ADDRESS 925 Howard Avenue
CITY Kokomo, Indiana

SHIP TO Walter Waite, Clerk-Treasurer Dept.

SHIP VIA Railway Express

REQ. _____

IN ACCORDANCE WITH BID AND CONTRACT DATED _____

if subject to discount please indicate on invoice or claim.

CHARGE TO

APPROPRIATION FOR Office Supplies APPROPRIATION NUMBER 36

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
6	Each	Typewriter Ribbons - Black	2 50	15 00
2000	M	Letterheads	10 00	20 00
1000	M	Envelopes	10 00	10 00
			TOTAL AMOUNT OF ORDER	\$ 45 00

I HEREBY CERTIFY THAT THERE IS AN UNOBLIGATED BALANCE IN THIS APPROPRIATION SUFFICIENT TO PAY FOR THE ABOVE ORDER

BILLING ON THIS ORDER MUST BE ACCORDING TO PRICES SHOWN ABOVE

ORDERED BY Walter Waite
Clerk-Treasurer
Title

Walter Waite
Title

FEDERAL EXCISE TAX EXEMPT

INDIANA RETAIL TAX EXEMPT
CERTIFICATE NO. 24996

ORIGINAL - VENDOR'S COPY





Budget Classifications

- Personal Services
- Supplies
- Other Services & Charges
- Capital Outlay



Budget Classifications

Personal Services

- Salaries
- Wages
- Benefits





Budget Classifications

Supplies

- Office
- Operating
- Repair & Maintenance





Other Services & Charges

- Professional services
- Printing expenses
- Insurance
- Utilities
- Rentals



Other Services & Charges

- Professional services
- **Printing expenses**
- Insurance
- Utilities
- Rentals



Other Services & Charges

- Professional services
- Printing expenses
- **Insurance**
- Utilities
- Rentals



Other Services & Charges

- Professional services
- Printing expenses
- Insurance
- **Utilities**
- **Rentals**



Budget Classifications

Capital Outlay

- Land
- Buildings
- Equipment (including vehicles)
- Other



Budget Classifications

Transfers

- One line item to another

Grants

- 2 types – reimbursement & advance

Insurance Proceeds

- IC 6-1.1-18-7





Budget Classifications

Transfers

- One line item to another

Grants

- 2 types – reimbursement & advance

Insurance Proceeds

- IC 6-1.1-18-7





Budget Classifications

Transfers

- One line item to another

Grants

- 2 types – reimbursement & advance

Insurance Proceeds

- IC 6-1.1-18-7





Sources of Revenue



Receipts

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS

GENERAL FORM NO. 352 (REV. 1997)

RECEIPT

1

Name of UNIT, AGENCY, BOARD OR DEPARTMENT

FUND

_____, IN _____, _____

Payment Type and Amount

Cash Amount	Check/Draft Amount	MO Amount	Credit Card/ Bank Card Amount	EFT Amount	Other

RECEIVED FROM _____

\$ _____

THE SUM OF _____

ON ACCOUNT OF _____

100

DOLLARS

Sample

AUTHORIZED SIGNATURE



Receipt Form

Issued when money / payments are collected

Remitted to the Clerk-Treasurer or City Controller timely

Consider internal controls

- *Cash collections secure?*
- *Who has access?*
- *Review collections over time*

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS GENERAL FORM NO. 302 (REV. 1997)

RECEIPT 1

Name of UNIT, AGENCY, BOARD OR DEPARTMENT _____

FUND _____ IN _____

Payment Type and Amount					
Cash Amount	Check/Ordr Amount	MO Amount	CREDIT CARD Bank Card Amount	EFT Amount	Other

RECEIVED FROM _____

THE SUM OF _____ DOLLARS

ON ACCOUNT OF _____

AUTHORIZED SIGNATURE _____

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS GENERAL FORM NO. 302 (REV. 1997)

RECEIPT 2

Name of UNIT, AGENCY, BOARD OR DEPARTMENT _____

FUND _____ IN _____

Payment Type and Amount					
Cash Amount	Check/Ordr Amount	MO Amount	CREDIT CARD Bank Card Amount	EFT Amount	Other

RECEIVED FROM _____

THE SUM OF _____ DOLLARS

ON ACCOUNT OF _____

AUTHORIZED SIGNATURE _____

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS GENERAL FORM NO. 302 (REV. 1997)

RECEIPT 3

Name of UNIT, AGENCY, BOARD OR DEPARTMENT _____

FUND _____ IN _____

Payment Type and Amount					
Cash Amount	Check/Ordr Amount	MO Amount	CREDIT CARD Bank Card Amount	EFT Amount	Other

RECEIVED FROM _____

THE SUM OF _____ DOLLARS

ON ACCOUNT OF _____

AUTHORIZED SIGNATURE _____





Law Enforcement Continuing Education Fund

Law Enforcement Continuing Education fee – IC 33-37-5-8

Inspection of Motor Vehicles fee – IC 9-17-2-12

Vehicle Accident Report fee – IC 9-26-9-3

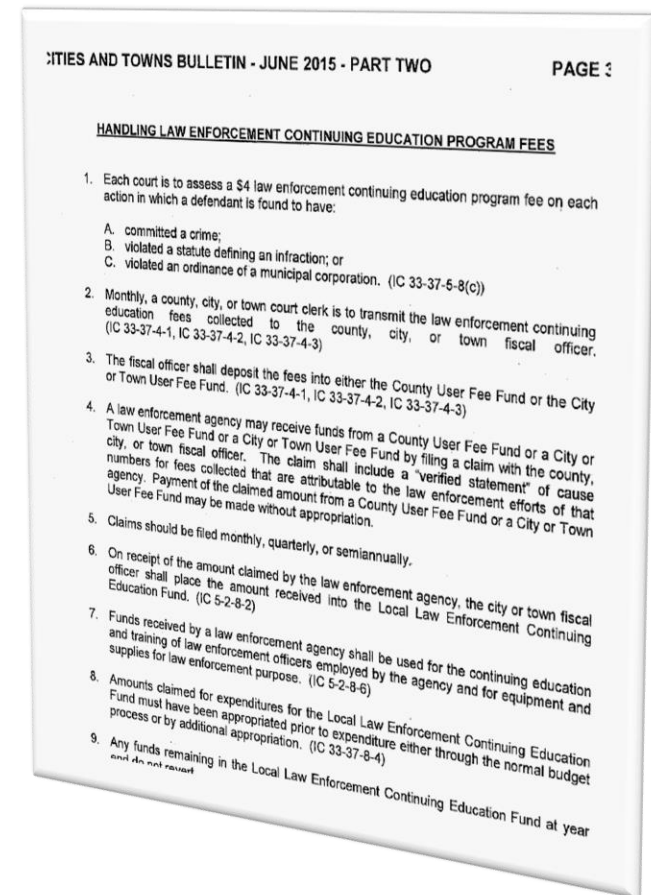
Sale of Confiscated Weapons – IC 35-47-3-2





Law Enforcement Continuing Education Fund

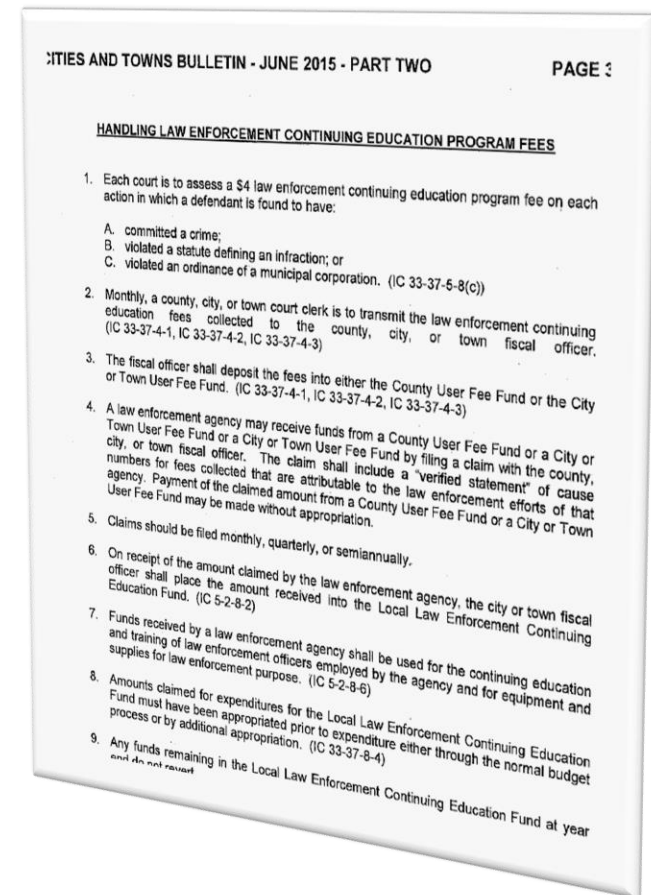
- IC 33-37-5-8
- Fees collected by a court
- Needs to be claimed by your department
- Work with Court officials on what they expect from you
- When Court turns it over, goes in LECE





Law Enforcement Continuing Education Fund

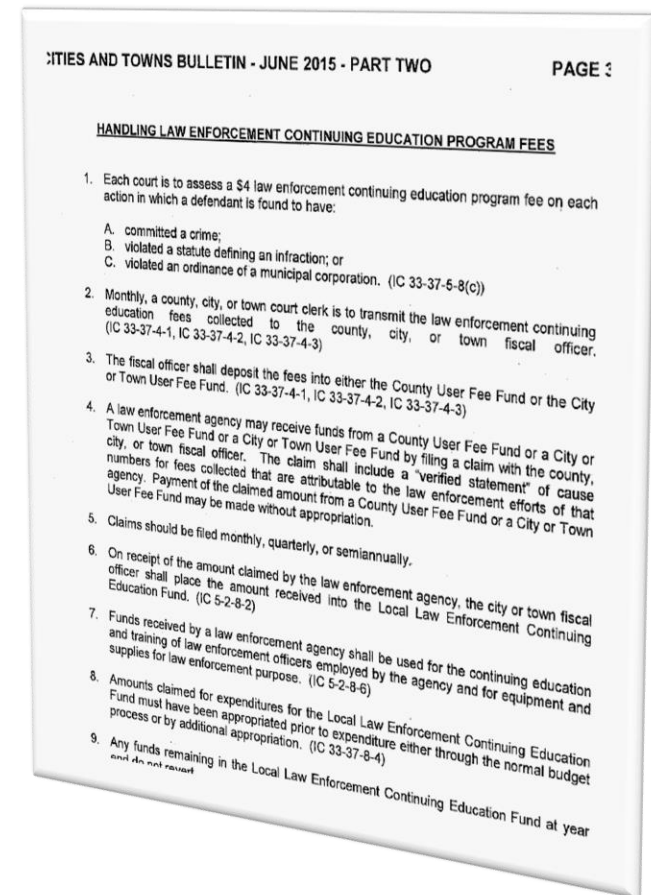
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Law Enforcement Continuing Education Fund

- IC 33-37-5-8
- Fees collected by a court
- Needs to be claimed by your department
- Work with Court officials on what they expect from you
- When Court turns it over, goes in LECE





CITY/TOWN COURT OF _____
 DETAILED LEDGER OF LOCAL USER FEES

Date Mo. Day	Receipt Number	Fee Book No. Page	Card Number	From Whom Received	Total Cash Received	Traffic Diversion Program	Alcohol and Drug Services Program	Law Enforcement Continuing Education		Deferral Program	
				Amount Brought Forward							
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
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30											30
31											31
32											32
33											33
34											34
35											35
36											36
37											37
38											38
39											39
40											40
TOTALS:											

SAMPLE

LECE





Revenues – ~~Gun Permit Fee~~

NEW as of July 1, 2021

- IC 35-47-2-3(d)
- No longer collect fee for handgun licenses
- Money appropriated for replacement program
 - Through Indiana Criminal Justice Institute





Uses of LECE

IC 5-2-8-6

Used for:

Training law enforcement officers

Equipment

Supplies for law enforcement purposes

Requires appropriation by Council



Uses of LECE

IC 5-2-8-6

Used for:

Training law enforcement officers

Equipment

Supplies for law enforcement purposes

Requires appropriation by Council





Uses of LECE

IC 5-2-8-6

Used for:

Training law enforcement officers

Equipment

Supplies for law enforcement purposes

Requires appropriation by Council



Revenues - Miscellaneous

- ✓ Theft Reports
 - ✓ Photos
 - ✓ Criminal Histories
-
- Establish fee by ordinance
 - Designate fund to receive \$\$\$ - General or separate fund
 - Criminal Histories – IC 10-13-3-30

Revenues – Court Costs

CHAPTER 2
COURT COSTS

COURT COSTS TO BE CHARGED

Case Type	Case Class Code	Total Cost 100%	Due State Semiannually 55%	Due County Monthly 20%	Due City/Town Monthly 25%
Criminal Actions [IC 33-37-4-1] (Note 1):					
Criminal Felony	CM	\$ 120.00	\$ 66.00	\$ 24.00	\$ 30.00
Criminal Misdemeanor	CM	\$ 120.00	\$ 66.00	\$ 24.00	\$ 30.00
Miscellaneous Criminal	MC	\$ 120.00	\$ 66.00	\$ 24.00	\$ 30.00
Judgments [IC 33-37-4-2] (Note 2):					
Infractions	IF	\$ 70.00	\$ 38.50	\$ 14.00	\$ 17.50
Local Ordinance Violations	OV	\$ 70.00	\$ 38.50	\$ 14.00	\$ 17.50
Civil Actions [IC 33-37-4-4]:					
Civil Collections	CC	\$ 100.00	\$ 55.00	\$ 20.00	\$ 25.00
Plenary	PL	\$ 100.00	\$ 55.00	\$ 20.00	\$ 25.00
Domestic Relations	DR	\$ 100.00	\$ 55.00	\$ 20.00	\$ 25.00

Note 1. Instead of criminal costs fees prescribed by IC 33-37-4-1, the clerk shall collect a **pretrial diversion program fee** if an agreement between the prosecuting attorney and the accused person entered into under IC 33-39-1-8 requires the payment of those fees by the accused person. The pretrial diversion program fee is an initial user's fee of fifty dollars (\$50.00) and a monthly user's fee of ten dollars (\$10.00) for each month that the person remains in the pretrial diversion program. [IC 33-37-4-1(c)]

In addition, IC 33-37-5-17 requires the defendant to pay a **deferred prosecution fee** for court costs of one hundred twenty dollars (\$120.00) where the court defers prosecution under IC 33-39-1-8.

The one hundred twenty dollars (\$120.00) would be distributed as follows:

Total Cost 100%	State Semiannually 55%	Due County Monthly 20%	Due City/Town Monthly 25%
\$ 120.00	\$ 66.00	\$ 24.00	\$ 30.00

Persons placed in the pretrial diversion program shall also pay a public defense administration fee of five dollars (\$5), a judicial insurance adjustment fee of one dollar (\$1), a judicial salaries fee of twenty dollars (\$20), a court administration fee of five dollars (\$5), a DNA sample processing fee of two dollars (\$2), a document storage fee of two dollars (\$2), a highway worksite zone fee of fifty cents (\$.50) for a driving offense, and an automated record keeping-deferral/diversion fee of five dollars (\$5).

2-2

Note 2. Instead of the infraction or ordinance violation costs prescribed by IC 33-37-4-2, the clerk shall collect a **deferral program fee** if an agreement between a prosecuting attorney or an attorney for a municipal corporation and the person charged with a violation entered into under IC 34-28-5-1 (or IC 34-4-32-1 before its repeal) requires payment of those fees by the person charged with the violation. The deferral program fee is an initial user's fee of not to exceed fifty-two dollars (\$52.00) and a monthly user's fee of not to exceed ten dollars (\$10.00) for each month the person remains in the deferral program. [IC 33-37-4-2(e)]

In addition, IC 34-28-5-1 requires the defendant in the action to agree to pay a fee of seventy dollars (\$70.00) to the clerk of the court if the action involves a moving traffic offense (as defined in IC 9-13-2-110). Furthermore, IC 33-37-8-5 requires two dollars (\$2) of every deferral program fee collected to be accounted for as a jury fee. The defendant shall also pay a highway worksite zone fee of fifty cents (\$.50) for a driving offense, a document storage fee of two dollars (\$2) and an automated recordkeeping-deferral/diversion fee of five dollars (\$5).

The seventy dollars (\$70.00) would be distributed as follows:

Total Cost 100%	State Semiannually 55%	Due County Monthly 20%	Due City/Town Monthly 25%
\$ 70.00	\$ 38.50	\$ 14.00	\$ 17.50



IC 33-37-7-6

Fees collected by clerk of circuit court; city or town share

Sec. 6. (a) The qualified municipality share to be distributed to each city and town maintaining a law enforcement agency that prosecutes at least fifty percent (50%) of the city's or town's ordinance violations in a circuit or superior court located in the county is three percent (3%) of the amount of fees collected under the following:

- (1) IC 33-37-4-1(a) (criminal costs fees).
- (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
- (3) IC 33-37-4-3(a) (juvenile costs fees).
- (4) IC 33-37-4-4(a) (civil costs fees).
- (5) IC 33-37-4-6(a)(1) (small claims costs fees).
- (6) IC 33-37-4-7(a) (probate costs fees).
- (7) IC 33-37-5-17 (deferred prosecution fees).

(b) The county auditor shall determine the amount to be distributed to each city and town qualified under subsection (a) as follows:

STEP ONE: Determine the population of the qualified city or town.

STEP TWO: Add the populations of all qualified cities and towns determined under STEP ONE.

STEP THREE: Divide the population of each qualified city and town by the sum determined under STEP TWO.

STEP FOUR: Multiply the result determined under STEP THREE for each qualified city and town by the amount of the qualified municipality share.

(c) The county auditor shall distribute semiannually to each city and town described in subsection (a) the amount computed for that city or town under STEP FOUR of subsection (b).

(d) This section applies after June 30, 2005.

[Pre-2004 Recodification Citation: 33-19-7-3.]

As added by P.L.98-2004, SEC.16. Amended by P.L.201-2011, SEC.102.

Revenues – Court Costs

- IC 33-37-7-6
- Prosecute local ordinance violations in court
- Funds are distributed by County *only if you claim them*
- Monies claimed go to General
 - Need appropriation
 - Can be for law enforcement



IC 33-37-7-6

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- (4) IC 33-37-4-4(a) (civil costs fees).
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- (3) IC 33-37-4-3(a) (juvenile costs fees).
- (4) IC 33-37-4-4(a) (civil costs fees).
- (5) IC 33-37-4-6(a)(1) (small claims costs fees).
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- IC 33-37-7-6
- Prosecute local ordinance violations in court
- Funds are distributed by County *only if you claim them*
- **Monies claimed go to General**
 - Need appropriation
 - Can be for law enforcement



ADDITIONAL EXCISE TAX JUDGMENTS

IC 9-18-2-1 states:

"A person must register all motor vehicles owned by the person that:

- (1) Are subject to the motor vehicle excise tax under IC 6-6-5.5; and
- (2) Will be operated in Indiana...."

IC 9-18-2-1(d) states: "A person must register all vehicles owned by the person not later than sixty (60) days after becoming an Indiana resident."

IC 9-18-2-41 states:

"(a) In addition to:

- (1) The penalty described under sections 1,7,21,26,27,27, and 29.5 of this chapter; and
- (2) Any judgment assessed under IC 34-28-5 (or IC 34-4-32 before its repeal);

a person who violates section 1 [IC 9-18-2-1] of this chapter shall be assessed a judgment equal to the amount of excise tax due under IC 6-6-5 or IC 6-6-5.5 on the vehicle involved in the violation.

(b) The clerk of the court shall do the following:

- (1) Collect the additional judgment described in subsection (a) in an amount specified by a court order.
- (2) Transfer the additional judgment to the county auditor on a calendar year basis.

(c) The auditor shall distribute the judgments described under subsection (b) to law enforcement agencies, including the state police department, responsible for issuing citations to enforce section 1 [IC 9-18-2-1] of this chapter.

(d) The percentage of funds distributed to a law enforcement agency under subsection (c):

- (1) Must equal the percentage of the total number of citations issued by the law enforcement agency for the purpose of enforcing section 1 of this chapter during the applicable year; and
- (2) May be used for the following:
 - (A) Any law enforcement purpose.
 - (B) Contributions to the pension fund of the law enforcement agency."

To facilitate the handling and allocation of these fees under IC 9-18-2-41, the clerk should use General Form No. 367 (1984) entitled "Clerk's Report to Auditor of Additional Judgment for Excise Tax" (see copy of this form on Page 11). In using this form, the following procedure should be observed:

Revenues – Excise Judgments

ADDITIONAL EXCISE TAX JUDGMENTS – (Continued)

The clerk of the court which collects these penalties must include a memorandum with the remittance which shows the number of citations filed in the court by each law enforcement agency for failure to timely register a motor vehicle. Such memorandum could be as follows:

<u>Law Enforcement Agency</u>	<u>Number of Citations</u>
_____ County Sheriff	6
Urban City Police	2
Best Town Marshal	2
Total	<u>10</u>





Revenues – Donations

- Council accepts donation
- Create fund by ordinance
 - *Source of \$*
 - *What can be used for*



Restricted

- *Separate fund*
- *Appropriation not needed if spent on reason donated*

Unrestricted

- *Goes in General*
- *Needs appropriated*



Miscellaneous Items



Buy Money / Confidential Funds

- *SBOA Cities & Towns Bulletin* – June 2016
- Home Rule (IC 36-1-3) ordinance necessary to be established
- Must be appropriated
- U.S. Dept. of Criminal Justice
"DOJ Grants for Financial Guide"
- Indiana State Police
INV-0017





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DOJ - Buy Money / Confidential Funds

“DOJ Grants Financial Guide”

➤ Confidential funds start on page 91

https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf

DOJ Grants Financial Guide



UNITED STATES DEPARTMENT OF JUSTICE

OFFICE OF JUSTICE PROGRAMS

OFFICE ON VIOLENCE AGAINST WOMEN

COMMUNITY ORIENTED POLICING SERVICES

Last Updated March 2023

III. Postaward Requirements

3.12 OJP'S CONFIDENTIAL FUNDS

Introduction

The provisions outlined in this chapter apply to all awarding agency professional personnel, recipients, and subrecipients involved in the administration of grants containing confidential funds. Confidential funds are those monies allocated to:

- **Purchase of Services (P/S).** This category includes travel or transportation of a non-Federal officer or an informant; the lease of an apartment, business front, luxury-type automobile, aircraft or boat, or similar effects to create or establish the appearance of affluence; and/or meals, beverages, entertainment, and similar expenses (including buy money; flash rolls, etc.) for undercover purposes, within reasonable limits.
- **Purchase of Evidence (P/E).** This category is for purchase of evidence and/or contraband, such as narcotics and dangerous drugs, firearms, stolen property, counterfeit tax stamps, and so forth, required to determine the existence of a crime or to establish the identity of a participant in a crime.
- **Purchase of Specific Information (P/I).** This category includes the payment of monies to an informant for specific information. All other informant expenses would be classified under P/S and charged accordingly.

① FINANCIAL MANAGEMENT TIP

Confidential funds should only be allocated when 1) the merit of a program/





DOJ - Buy Money / Confidential Funds

Same information; different format

https://www.ojp.gov/sites/g/files/xyckuh241/files/archives/financial_guides/financialguide09/part3/part3chap8.htm



Indiana State Board of Accounts - 2023

U.S. DEPARTMENT OF JUSTICE
Office of Justice Programs

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- Civil Rights
- Corrections
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- Juvenile Justice
- Law Enforcement
- Research, Statistics & Evaluation
- Substance Abuse & Crime
- Technology to Fight Crime
- Victims of Crime

Part III - Chapter 8: Confidential Funds

HIGHLIGHTS OF CHAPTER

- Approval Authority
- Confidential Funds Certification
- Written Procedures
- Informant Files
- Regional Information Sharing System Program
- Accounting and Control Procedures

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- Purchase of Evidence (P/E).** This category is for P/E and/or contraband, such as narcotics and dangerous drugs, firearms, stolen property, counterfeit tax stamps, and so forth, required to determine the existence of a crime or to establish the identity of a participant in a crime.
- Purchase of Specific Information (P/I).** This category includes the payment of monies to an informant for specific information. All other informant expenses would be classified under P/S and charged accordingly.

These funds should only be allocated when:

- The particular merits of a program/investigation warrant the expenditure of these funds.
- Requesting agencies are unable to obtain these funds from other sources.

Confidential funds are subject to prior approval. Such approval will be based on a finding that they are a reasonable and necessary element of project operations. In this regard, the approving agency must also ensure that the controls over disbursement of confidential funds are adequate to safeguard against the misuse of such funds.

APPROVAL AUTHORITY

The APPROVING AUTHORITY for the ALLOCATION of confidential funds is:

- The awarding agency for block/formula grantees and categorical grantees (including Regional Information Sharing Systems [RISS] program projects).
- The recipient agency for block/formula subrecipients.

CONFIDENTIAL FUNDS CERTIFICATION

A signed certification that the Project Director has read, understands, and agrees to abide by these provisions is required from all projects that are involved with confidential funds from either Federal or matching funds. The signed certification must be submitted at the time of grant application.

SAMPLE

CONFIDENTIAL FUNDS CERTIFICATION

This is to certify that I have read, understand, and agree to abide by all of the conditions for confidential funds as set forth in the effective edition of OJP's Financial Guide.

Date: _____

Signature: _____
Project Director



STANDARD OPERATING PROCEDURE <small>State Form 39870 (10/15-06)</small>	<small>Reference Number</small> INV-0017
<small>Subject</small> Enforcement Aid Fund/Anti-Drug Abuse Grant Fund	
<small>Special Instructions</small> Replaces INV-009 dated October 6, 2011	<small>Effective Date</small> March 1, 2015

ISP - Buy Money / Confidential Funds

I. PURPOSE

Establish guidelines for obtaining, using, and accounting for confidential funds used in support of criminal investigations.

II. POLICY

Criminal investigations requiring confidential monetary disbursements may be supported by the Enforcement Aid Fund/Anti-Drug Abuse Grant Fund. Both funds shall be managed by the Special Investigation Command Commander and audited annually. Employees requesting or utilizing the Enforcement Aid Fund/Anti-Drug Abuse (EAF/ADA) Grant Funds shall adhere to the following procedures.

III. PROCEDURE

Investigative Account Procedures

A. Initial requests for funds must be signed by the Superintendent or designee prior to payment being authorized.

B. The EAF/ADA Grant Fund shall be administered by the Special Investigations Command (SIC) Commander, who shall securely maintain accurate records pertaining to the fund.

C. The Fiscal Section shall coordinate a financial audit of the EAF/ADA Grant Fund with the State Board of Accounts following the end of each fiscal year.

1. A written report documenting the audit results shall be prepared and submitted to the Superintendent through the Assistant Chief of Staff Fiscal. Irregularities shall be noted in the report.

2. After review by the Superintendent, the audit report shall be forwarded to SIC for inclusion in the EAF/ADA Grant Fund files.

D. Prior to submitting a request for EAF/ADA Grant Funds, employees shall make specific inquiries to the Criminal Intelligence Unit (CIU) for additional available information that may relate to an investigation. Some examples of information that can be requested include but are not limited to:

1. Identification and/or analysis of victims, crimes, and/or crime locations.
2. Identification and/or analysis of suspects.
3. Identification of potential sources for establishing contact with criminals or their associates.

PURPOSE

Establish guidelines for obtaining, using, and accounting for confidential funds used in support of criminal investigations.

- *Contact ISP to request a copy*





Clothing Allowance

SBOA *Cities & Towns Bulletin* – March 2019

For Cities: IC 36-8-4-4

For Towns: Clothing & equipment allowances are optional
➤ *Can be provided in Home Rule ordinance*

Tax Implications:

- No receipts necessary – allowance subject to tax
- Receipts are required – allowance not subject to tax
- Consult with the IRS for specific guidance





Clothing Allowance

SBOA *Cities & Towns Bulletin* – March 2019

For Cities: IC 36-8-4-4

For Towns: Clothing & equipment allowances are optional
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- Receipts are required – allowance not subject to tax
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Body Armor



Indiana Codes related to Body Armor:

- ✓ IC 36-8-4-4.5 (cities)
- ✓ IC 36-5-7-7 (town marshals & deputies)
- ✓ IC 36-8-9-9 (town police departments)

In each case, city/town shall provide body armor, which remains the property of the city/town.





Confiscated Property

- **Weapons** – those required to be registered can be sold and proceeds go to city/town General fund.
- Cars – used for up to 3 years
- Other property – seized under:
 - *IC 34-24-1; proceeds to General*
 - *IC 34-24-2; refer to Court Order*
- Bicycles/lost property – IC 36-8-6-4



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- **Bicycles/lost property – IC 36-8-6-4**



Vending Machine Commissions



- Written guidelines – where profit goes
- Machine available to public
Revenue to General fund
- Machine in restricted area
Governing body can designate
- Internal Controls important – access to machine; who collects \$\$\$, etc.

www.ebay.com





UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENT

State Form 54266 (R / 6-12) / Form 236
STATE BOARD OF ACCOUNTS

Indiana Code 35-44.1-1-4

A public servant who knowingly or intentionally has a pecuniary interest in or derives a profit from a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D Felony. A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of the public servant or a dependent of the public servant. "Dependent" means any of the following: the spouse of a public servant; a child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant who is unemancipated and less than eighteen (18) years of age; and any individual more than one-half (1/2) of whose support is provided during a year by the public servant.

The foregoing consists only of excerpts from IC 35-44.1-1-4. Care should be taken to review IC 35-44.1-1-4 in its entirety.

1. Name and Address of Public Servant Submitting Statement: _____

2. Title or Position With Governmental Entity: _____

3. a. Governmental Entity: _____

b. County: _____

4. This statement is submitted (check one):

a. as a "single transaction" disclosure statement, as to my financial interest in a specific contract or purchase connected with the governmental entity which I serve, proposed to be made by the governmental entity with or from a particular contractor or vendor; or

b. as an "annual" disclosure statement, as to my financial interest connected with any contracts or purchases of the governmental entity which I serve, which are made on an ongoing basis with or from particular contractors or vendors.

5. Name(s) of Contractor(s) or Vendor(s): _____

6. Description(s) of Contract(s) or Purchase(s) (Describe the kind of contract involved, and the effective date and term of the contract or purchase if reasonably determinable. Dates required if 4(a) is selected above. If "dependent" is involved, provide dependent's name and relationship.):

Conflict of Interest

Upload in Gateway – www.gateway.ifionline.org

- Electronic form available
- Fill it out
- Print it
- Signed by appropriate people
- Scan to pdf file
- Upload

An Open Door into Local Government Finance

[Local Officials Login Here »](#)

[Conflict of Interest Upload Tool »](#)

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government



Nepotism

IC 36-1-20.2

Local policy required; can be more restrictive than IC

“Individuals who are relatives may not be employed in a position that results in one relative being in the direct line of supervision of the other relative.” [emphasis added][IC 36-1-20.2-10]

“Relatives” defined in IC 36-1-20.2-8





Purchase of Equipment

- **IC 5-22**

- **Bids:**

< \$50,000	Use city/town small purchase policy
\$50,000-\$150,000	Obtain at least 3 quotes by mail
> \$150,000	Advertise for competitive bids

**Trade-ins: don't lower the threshold*

- State QPA – www.in.gov/idoa/2448.htm
- Use another city/town's bid; interlocal agreement required
 - IC 36-1-7-12





Purchase of Equipment

- IC 5-22

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Disposing of Equipment

IC 5-22-22

Public Sale

- *1 item valued > \$1,000, or*
- *More than 1 item; combined total > \$5,000, then*

Auction, internet, or sealed bids required

- *Values less than these amounts; can be sold privately [IC 5-22-22-6]*

Sell to other governments – no advertising required *if* each has resolutions for the sale





Disposing of Equipment

IC 5-22-22

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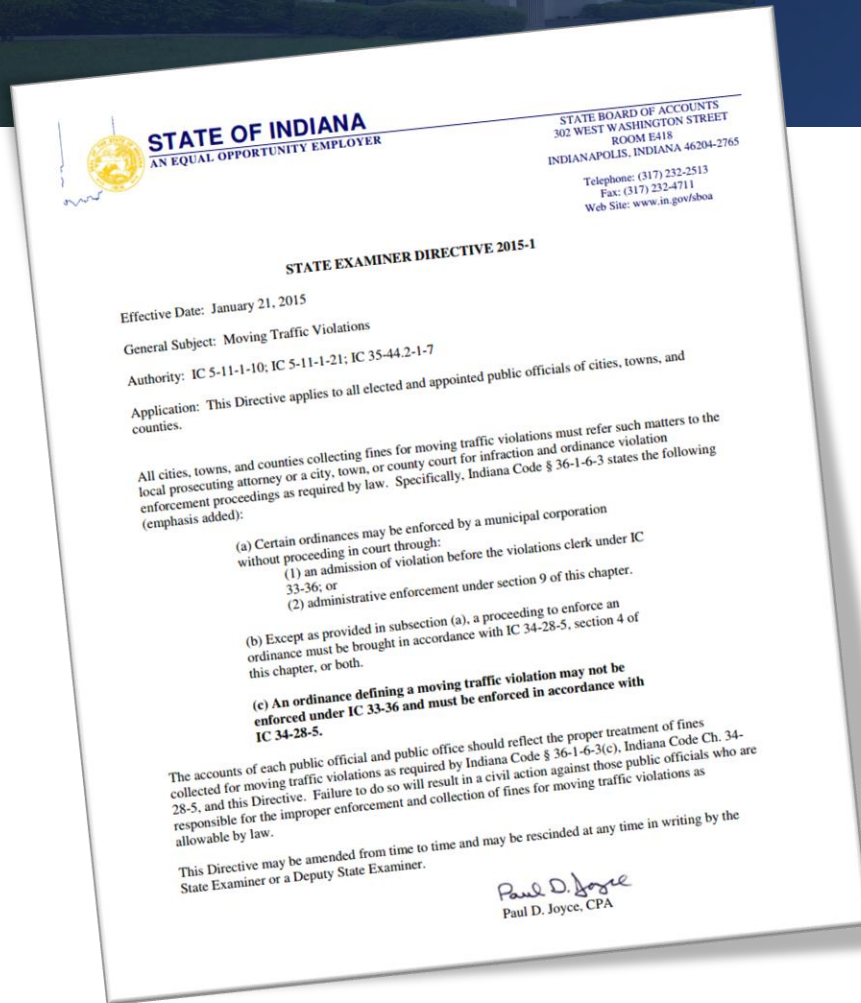
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- *Values less than these amounts; can be sold privately [IC 5-22-22-6]*

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Moving Traffic Violations



- IC 36-1-6-3
- IC 34-28-5
- Must be enforced through a court
- Can't simply pay fine at city/town hall
- Directive 2015-1



https://www.in.gov/sboa/files/SBOA_Directive_2015_1.pdf

Questions??





Contact Info



Mike Crowley

Mitch Wilson

Government Technical Assistance & Compliance
Directors

cities.towns@sboa.in.gov

317-232-2513