



# STATE OF INDIANA

EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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**AGENDA**  
**STATE BOARD OF ACCOUNTS**  
**COUNTY AUDITORS FALL STATE CALLED CONFERENCE**  
**IVY TECH COMMUNITY COLLEGE**  
**300 NORTH 17<sup>TH</sup> STREET, NOBLESVILLE, INDIANA**  
**October 22 and 23, 2019**

**TUESDAY, OCT 22<sup>ND</sup>**

**AUDITORS**

- 8:00 AM Registration
- 9:00 AM Welcome, Introduction, Remarks and Announcements
- 10:00 AM BREAK
- 10:20 AM Appropriations and Encumbrances  
Lori Rogers, CPA, CFE, Director of County Services  
Ricci Hofherr, Assistant Director of County Services  
State Board of Accounts
- 11:30 AM Internal Controls  
Lori Rogers, CPA, CFE, Director of County Services  
Ricci Hofherr, Assistant Director of County Services  
State Board of Accounts
- 12:00 PM ADJOURN FOR LUNCH

**AUDITORS & TREASURERS**

- 1:15 PM Reconciling  
Lori Rogers, CPA, CFE, Director of County Services  
Ricci Hofherr, Assistant Director of County Services  
State Board of Accounts
- 2:15 PM BREAK
- 2:35 PM Segregation of Duties with Receipting and Disbursing  
Lori Rogers, CPA, CFE, Director of County Services  
Ricci Hofherr, Assistant Director of County Services  
State Board of Accounts
- 3:30 PM BMV (Excise)  
Lori Rogers, CPA, CFE, Director of County Services  
Ricci Hofherr, Assistant Director of County Services  
State Board of Accounts
- 4:00 PM ADJOURN

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**300 NORTH 17<sup>TH</sup> STREET, NOBLESVILLE, INDIANA**  
**October 22 and 23, 2019**  
*(Continued)*

**WEDNESDAY, OCT 23<sup>RD</sup>**

**AUDITORS**

8:00 AM	Registration
9:00 AM	Annual Financial Report Changes Lori Rogers, CPA, CFE, Director of County Services Ricci Hofherr, Assistant Director of County Services State Board of Accounts
10:30 AM	BREAK
10:50 AM	Chart of Accounts Lori Rogers, CPA, CFE, Director of County Services Ricci Hofherr, Assistant Director of County Services State Board of Accounts
11:15 AM	Settlement, Abstract Updates, & Discussions Bob Reynolds, CPA, Local Government Division Director Auditor of State
12:00 AM	ADJOURN FOR LUNCH
1:15 PM	Settlement, Abstract Updates, & Discussions Bob Reynolds, CPA, Local Government Division Director Auditor of State
2:00 PM	Depreciation Lori Rogers, CPA, CFE, Director of County Services Ricci Hofherr, Assistant Director of County Services State Board of Accounts
2:45 PM	BREAK
3:05 PM	Compensation Lori Rogers, CPA, CFE, Director of County Services Ricci Hofherr, Assistant Director of County Services State Board of Accounts
3:45 PM	Conference Discussions Lori Rogers, CPA, CFE, Director of County Services Ricci Hofherr, Assistant Director of County Services State Board of Accounts
4:00 PM	ADJOURN