

The slide features a dark blue background with a pattern of diagonal lines and geometric shapes in various shades of blue. In the top right corner, there is a circular logo for the State Board of Accounts, which includes a torch and the text "STATE BOARD OF ACCOUNTS" and "EST. 1909".

SBOA Hot Topics

Treasures Spring District Meeting
March 5, 2024

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Software Conversions

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Software Conversion: What's Next?



- Work with software vendor - from start to finish
- Compare totals
 - Did everything move over?
 - Are you missing anything?
 - Ask questions
- Make adjustments
- Contact Staci and Ricci

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Attendance & Certifications



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IC 5-11-14-1 states:

“...(f) Whenever a conference is called by the state board of accounts under this section, an elected official, at the direction of the state examiner, may require the attendance of:

- (1) each of the elected official's appointed and acting chief deputies or chief assistants; and
- (2) if the number of deputies or assistants employed:
 - (A) does not exceed three (3), one (1) of the elected official's appointed and acting deputies or assistants; or
 - (B) exceeds three (3), two (2) of the elected official's duly appointed and acting deputies or assistants....”

“...(h) The state board of accounts shall certify the number of days of attendance and the mileage for each conference to each official attending any conference under this section...”

“...(k) The state board of accounts shall keep attendance of elected officials at each conference called by the state board of accounts and publish the attendance on the state board of accounts' website.

(l) Elected officials must attend the applicable annual conference called by the state board of accounts a minimum of once every two (2) years.”



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Conference Registration

- Attendance required of the elected official and may be required for the acting chief deputies or chief assistance at the direction of the elected official.
- SBOA certifies attendance for elected officials
- *Effective 1-1-2024*
 - *SBOA shall keep attendance of elected officials at each conference and publish attendance to the SBOA website*
 - *Elected officials must attend the applicable annual conference called by the SBOA a minimum of once every two years*



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QR Code Example



Fall 2023 Auditors Conference
Registration – Day 1

Scan the QR Code to register now!

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Auditor & Treasurer Communication

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Official Duties



Treasurer

- Investment Officer
 - IC 5-13-9-1
- Custodian of County Money
 - IC 36-2-10-9
- County money must be received and deposited by the Treasurer
 - IC 36-2-10-10

Auditor

- Fiscal Officer
 - IC 36-2-9-2
- Record Keeper
 - IC 36-2-9-12

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Bank Accounts



- Who should be on the bank account?
 - Treasurer & designee of Treasurer
- Who should be able to move money?
 - Treasurer & designee of Treasurer
- Why should the Auditor not have access to move money?
 - Segregation of Duties
- Does this include all bank accounts? (Including Checking, Savings, Money Markets, and Investments?)
 - Yes, the Treasurer is the custodian of all county money and the investment officer

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Checks/Warrants



- Whose name should appear on the checks?
 - Treasurer & Auditor
- Why the Auditor's name?
 - Representing the order to pay or warrant to the Treasurer
- Why should both names be present?
 - The prescribed form requires two signatures; Auditor and Treasurer
- Who should be able to initiate payments?
 - Treasurer

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Working Together



- Communication
 - Have the conversation up front
 - What is your process? Does it need to change?
 - Are the duties segregated properly?


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Departmental Bank Accounts & Payment Methods

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Department Requesting A Bank Account?

- What would they need to do?
 - Approval from County Council
 - Work with Treasurer to ensure an approved depository
 - Additional Departmental Duties
 - ...there are few, let's go to the next slide

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Additional Departmental Duties



- Daily deposits are required per IC 5-13-6-1.
- The department will need to reconcile the ledger to the bank account every month.
- Report of Collection filled out and accompanied by a check for the same amount to be deposited into county treasury.
 - Due to the county by the 10th day of the following month.
- No other checks should be written from this account to bypass the normal claim process.
- A balance must not be retained in this bank account, all funds should make their way to the county treasury.

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Other Options for the Department?



- Turn in collection daily and not have a bank account...now that sounds easy

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Department Wanting to Accept Different Payment Methods?

- Questions to ask?
 - What is the payment method?
 - Is it an allowable payment method accepted by the county?
 - Review your policy
 - Review IC 36-1-8-11



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State Examiner Directive 2023-1

<https://www.in.gov/sboa/files/Directive-2023-01.pdf>



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IC 6-1.1-37-10 (f) states:

(f) Subject to subsections (h) and (i), a payment to the county treasurer is considered to have been paid by the due date if the payment is:

- (1) received on or before the due date by the county treasurer or a collecting agent appointed by the county treasurer;
- (2) deposited in United States first class mail:
 - (A) properly addressed to the principal office of the county treasurer;
 - (B) with sufficient postage; and
 - (C) postmarked by the United States Postal Service as mailed on or before the due date;



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IC 6-1.1-37-10 (f) (continued)...

(3) deposited with a nationally recognized express parcel carrier and is:

- (A) properly addressed to the principal office of the county treasurer; and
- (B) verified by the express parcel carrier as:
 - (i) paid in full for final delivery; and
 - (ii) received by the express parcel carrier on or before the due date;

(4) deposited to be mailed through United States registered mail, United States certified mail, or United States certificate of mailing:

- (A) properly addressed to the principal office of the county treasurer;
- (B) with sufficient postage; and
- (C) with a date of registration, certification, or certificate, as evidenced by any record authenticated by the United States Postal Service, on or before the due date;



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IC 6-1.1-37-10 (f) (continued)...

- (5) deposited in United States first class mail:
 - (A) properly addressed to the principal office of the county treasurer;
 - (B) with sufficient metered postage from a meter postage provider approved by the United States Postal Service; and
 - (C) with a postage meter stamp affixed to the envelope that must bear the actual date the postage meter stamp was affixed to the envelope, which must be on or before the due date; and the payment is received by the county treasurer not later than five (5) business days after the due date; or
- (6) made by an electronic funds transfer and the taxpayer's bank account is charged on or before the due date.



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Effective Implementation

Adopt a policy:

- Establishes the procedure to notate or record the date all tax payments are received , especially in cases in which no postmark date is available.
- The policy should lay out:
 - all necessary procedures
 - when those procedures will be performed
 - and who such procedures are assigned.
- The procedures must be designed and implemented to ensure the policy is consistently applied and in compliance with IC 6-1.1-37-10.



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State Board of Accounts

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