



Miscellaneous Updates

Treasurers Conference 2020

Website

❖ What is new on the *Treasurers Page*
(<https://www.in.gov/sboa/4854.htm>)?

➤ New Bulletins for 2020



Indiana State Board of Accounts

Website Continued....

Responsibilities under IC 5-11-1-27 ▾

Pursuant to IC 5-11-1-27, all political subdivisions are required to report to us all erroneous or irregular material variances, losses, shortages, or thefts of local funds or property. For the purposes of this IC section, material is defined by the State Examiner in [State Examiner Directive 2014.6](#). Please use the following form to report this information to us. All fields are required.

Name*

First Name Last Name

Email*

Confirm Email*

Phone*

Unit Name*

Unit County:

Situation*

Submit Form

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Website Continued....

❖ What is new on the *Counties* Page (<https://www.in.gov/sboa/4847.htm>)?

Best Practices

- Annual Financial Report
- Bank Account Reconcilements
- Credit Card Purchases
- Disbursing Activities
- Overdrawn Cash & Investment Balances
- Payroll Activities
- Receipting Activities
- Schedule of Expenditures of Federal Awards



ANNUAL FINANCIAL REPORT (AFR)

A system of internal control that has been implemented in these official ways. Because political subdivisions are in various, local and completely independent, financial, the financial control system should be based on sound and functioning as a part of the system.

Questions have been accumulated for all the internal control components. This document includes questions pertaining to various components of internal control over the preparation, review and submission of the Annual Financial Report (AFR). These questions are for use in preparing a proper system of internal control over the preparation, review and submission of the AFR. It is intended to be used as a checklist to identify and correct any internal control weaknesses in the preparation, review and submission of the AFR. It is not intended to be used as a checklist to identify and correct any internal control weaknesses in the preparation, review and submission of the AFR. It is not intended to be used as a checklist to identify and correct any internal control weaknesses in the preparation, review and submission of the AFR.

Control Environment

The questions in this section are divided by questions that pertain to the governing board and management.

Question	Yes/No
1. The governing board and management have established a system of internal control over the preparation, review and submission of the AFR.	
2. The governing board and management have established a system of internal control over the preparation, review and submission of the AFR.	

Question	Yes/No
3. The governing board and management have established a system of internal control over the preparation, review and submission of the AFR.	
4. The governing board and management have established a system of internal control over the preparation, review and submission of the AFR.	

Question	Yes/No
5. The governing board and management have established a system of internal control over the preparation, review and submission of the AFR.	
6. The governing board and management have established a system of internal control over the preparation, review and submission of the AFR.	

Question	Yes/No
7. The governing board and management have established a system of internal control over the preparation, review and submission of the AFR.	
8. The governing board and management have established a system of internal control over the preparation, review and submission of the AFR.	

Question	Yes/No
9. The governing board and management have established a system of internal control over the preparation, review and submission of the AFR.	
10. The governing board and management have established a system of internal control over the preparation, review and submission of the AFR.	

Question	Yes/No
11. The governing board and management have established a system of internal control over the preparation, review and submission of the AFR.	
12. The governing board and management have established a system of internal control over the preparation, review and submission of the AFR.	

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Website Continued....

<https://www.in.gov/sboa/>

- ❖ **COVID -19 Executive Orders, Directives, Memos, and information**
 - **Governor**
 - **State Board of Accounts**
 - **Department of Local Government Finance**
 - **Public Access Counselor**

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Work in Progress



1. Frequently Asked Questions

<https://www.in.gov/sboa/5356.htm>

2. Topical Bulletins

Still to come

3. YouTube Videos

<https://www.youtube.com/channel/UC62Ozm0wY81GZHipK2UrjLA>

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State Board of Accounts

- ❖ Working Remotely
- ❖ Phone Calls and emails
- ❖ Trainings



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Resources

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Director of Audit Services

Ricci Hofherr
Director of Audit Services



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Questions?

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