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In the Beginning.....

- Audit Assigned
- First Contact
- Forms (7, 9, 13 & 45)
- COVID-19 Protocol



Indiana State Board of Accounts

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Communicating

- Phone Call
- Video Call
- In Person (Very Limited)



Indiana State Board of Accounts

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Audit Documentation

- Gateway
 - Monthly Uploads
 - Annual Uploads
 - Direct Requests
- In Person Testing



Indiana State Board of Accounts

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Audit Documentation Continued...

Monthly Uploads:
1. Board Minutes



Approved board minutes are required for any board or commission if their financial activity is included in the financial statements. If the minutes are online, you can provide the link instead of uploading the minutes. If the board does not meet each month, only upload the minutes for the months that they do meet. Upload the minutes to the month that the meeting took place, not the month they were approved.



Audit Documentation Continued...

Monthly Uploads:
2. Funds Ledger

Monthly Financial Statement							
Balance and Receipts Prior Month to Date	Receipts For Month	Total Balance and Receipts To Date	Fund Description	Disbursed Prior Month To Date	Disbursed For Month	Total Disbursed To Date	Ending Cash Balance
27,313.15	0.00	27,313.15	0352-INDUSTRIAL PARKS GRANT	0.00	0.00	0.00	27,313.15
3,626,799.79	180,688.06	3,807,487.85	1000-GENERAL	0.00	463,531.71	463,531.71	3,343,956.14
7,744.80	152.00	7,896.80	1101-ACCIDENT REPORT	0.00	0.00	0.00	7,896.80
802,759.13	27,275.12	830,034.25	1112-CEDIT COUNTY SHARE	0.00	63,200.00	63,200.00	766,834.25
56,842.28	0.00	56,842.28	1114-COUNTY RIVERBOAT REVENUE SHARE	0.00	0.00	0.00	56,842.28
169.98	165.72	335.70	1116-CITYAND TOWN COURT COSTS	0.00	0.00	0.00	335.70
18,866.44	370.88	19,237.32	1119-CLERK'S RECORDS PERPETUATION	0.00	141.61	141.61	19,095.71
18,076.27	0.00	18,076.27	1123-COMMUNITY TRANSITION PROGRAM	0.00	2,532.28	2,532.28	15,543.99
3,340.22	110.00	3,450.22	1131-SALES DISCLOSURE COUNTY SHARE	0.00	23.54	23.54	3,426.68
2,502.50	0.00	2,502.50	1133-CO LAW ENFORCE CONT ED	0.00	0.00	0.00	2,502.50
866,450.83	11,544.80	877,995.63	1135-CUMULATIVE BRIDGE	0.00	0.00	0.00	877,995.63
488,076.67	0.00	488,076.67	1138-CUMULATIVE CAPITAL DEVELOPMENT	0.00	0.00	0.00	488,076.67
218,759.02	0.00	218,759.02	1140-CUMULATIVE COURTHOUSE	0.00	0.00	0.00	218,759.02
132,837.55	0.00	132,837.55	1142-CUMULATIVE JAIL	0.00	39,580.05	39,580.05	93,257.50
14,962.85	696.28	15,659.13	1148-DRUG FREE COMMUNITY	0.00	0.00	0.00	15,659.13
12,795.55	31.94	12,827.49	1152-EMERGENCY PLANNING/RIGHT TO KN	0.00	3,230.00	3,230.00	9,597.49



Audit Documentation Continued...

Annual Uploads:

1. Detail of Receipt Activity
2. Detail of Disbursement Activity
3. Current Year Salary Ordinance
4. Annual Vendor History Report



Indiana State Board of Accounts

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Audit Documentation Continued...

- Direct Requests
 - Additional documents
 - Email sent to Submitter
 - Upload requested documents

Monthly and Annual Engagement Uploads

Year:

Use the form below to find and upload documents required for audit support. **Note:** This information is for the State Board of Accounts internal use only and will not be made available on the Gateway Public site.

Description of the desired file	Allow a link instead of a file	Detailed Instructions	Save
<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="button" value="Add Request"/>
Requested File	Request Detail	Requestor	Link Delete



Indiana State Board of Accounts

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Audit Documentation Continued...

➤ In Person Testing

- Document size is too large
- Too many to scan
- Communicate



Indiana State Board of Accounts

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Remote Environment

- Learning what works
- Communicating
- Adjusting



Indiana State Board of Accounts

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