

## MISCELLANEOUS TOPICS

- Travel Reimbursements
- Capital/Fixed Assets
- Petition & Remonstrance

## TRAVEL REIMBURSEMENTS

- Travel Policy
- Sales Tax
- Treatment of Different Types of Meetings
- State Rates

## TRAVEL POLICY

- Travel policy should be in writing
- May be through ordinance, as part of the employee personnel policy, etc
- Detail as many costs as possible and keep updated
- Detail should include what types of expenditures will be paid, documentation necessary, and under what circumstances

## TRAVEL POLICY (Continued)

- Distance from location when employee will be considered to be in travel status
- Number of hours in a day on work assignment to be in travel status
- Hotel room costs-limitation per night/actual cost
- Additional room charges
  - Dry bars, movies, room service, phone, etc
- Parking fees

## TRAVEL POLICY (Continued)

- Mileage
- Food reimbursements-Per Diem or actual cost
- If Per Diem what is included-valet parking, tips, toll charges, etc.
- In state vs. out of state
- Airline costs
- Rental costs
- Adoption of ordinance for travel advance

## SALES TAX

- Governmental units are eligible for an exemption from the state sales tax
- Individuals are not
- We will not take audit exception for payment of sales tax for lodging whether paid for directly with governmental funds or by individual

## STATE BOARD OF ACCOUNTS STATE CALLED CONFERENCES

- IC 5-11-14-1
- Mileage- county rate
- Lodging- single room rate
- Subsistence- county policy
- Payments made from general fund, does not need to be appropriated
- Registration

## DLGF - Instructional Meetings

- IC 6-1.1-35-3
- Attendees- Township assessors, county assessors, or members of the county property tax assessment board of appeals, county auditors, and their employees.
- Mileage- state rate
- Lodging- For each night preceding session attendance not less than the lodging allowance equal to the lesser of:
  - (A) standard room rate at the hotel
  - (B) actual lodging paid

### DLGF-Instructional Meetings (Continued)

- Subsistence- County policy but cannot be less than what allowed for state employees or more than what permitted for federal employees
- Parking- cost at site
- Payment from general fund not otherwise appropriated

### DLGF-TRAINING/CONTINUING EDUCATION

- IC 6-1.1-35.2-2 and IC 6-1.1-35.2-3
- Attendees-Assessing officials and hearing officers for the county property tax assessment board of appeals.
- Mileage allowance and per diem set by DLGF
- Mileage- County
- Meal and Lodging- County
- Payment may be made from unappropriated cumulative reassessment fund or unappropriated general fund.

## INDIANA ELECTION COMMISSION

- IC 3-6-4.2-14
- Attendees-Members of the county election boards, boards of registration, circuit court clerks.
- Mileage- State rate
- Lodging- State rate
- Subsistence- \$24
- Registration fee- Cost
- Payments from the general fund without appropriation

## ATTORNEY GENERAL CALLED MEETING

- Attendees-Prosecuting attorneys
- IC 33-39-6-1 (e) states in part: "The expenses necessarily incurred by a prosecuting attorney in attending a conference, including the actual expense of transportation to and from the place where the conference is held, together with meals and lodging, shall be paid from the general fund of the county upon the presentation of an itemized and verified claim."
- Look to attendance confirmation letter to define these reimbursements.
- If not there we will not take audit exception to using the rates as set by the county fiscal body.
- Won't take exception to payment from unappropriated general fund.

## Joint Judicial Conferences

- IC 11-13-1-10
- Allow judicial conference of Indiana to arrange joint conferences for probation officer, judges administering probation, community corrections officers and employees, prosecuting attorneys, and defense attorney
- The expenses of probation officers and judges shall be paid in the same manner as other expenses are paid in the courts in which they serve
- The expenses of community corrections officers and employees may be paid by the county in same manner as other county employee expenses are paid

## STATE RATES

- Mileage - 36 cents per mile *(effective 02/22/16)*
- Lodging - \$89 per night plus tax
- Subsistence – Overnight:
 

	<u>In-State</u>
– Departure before 12 P.M.	\$26
– between 12P.M. and 4:30P.M.	\$13
– after 4:30 P.M.	\$ --
– Return before 12P.M. but after 7:30 A.M.	\$13
– after 12P.M.	\$26
– Other criteria for same day travel	
- [www.in.gov/idoa](http://www.in.gov/idoa) click on travel services

## CAPITAL/FIXED ASSETS

- Capital/Fixed Asset Policy
- Definition/Characteristics
- Classifications
- Valuation
- Inventory
- Reporting

## CAPITAL/FIXED ASSET POLICY

- Define capital/fixed asset
- Address as whole or by asset classification
- Establish dollar threshold as whole or by asset classification
- Address procedures for disposals



## DEFINITION

- A capital asset is property that is expected to generate value over a long period of time. Examples of capital assets are buildings, computer equipment, machinery, and vehicles.
- A capital asset is also known as a fixed asset or as property, plant and equipment.

## GENERAL CHARACTERISTICS

- All property held by the unit, except inventory and accounts receivable
- Expected life of more than one year
- An acquisition cost that exceeds a designated minimum amount, known as the capitalization limit or threshold
- Not expected to be sold or used as part of the general operations, such as inventory
- Not usually easily converted into cash

## CLASSIFICATIONS

- Land
- Infrastructure
- Buildings
- Improvements Other than Buildings
  - *Examples: Fences, retaining walls, sidewalks, parking lots, etc*
- Machinery, Equipment, and Vehicles
  - *Examples: machinery, trucks, cars, heavy equipment, furniture, computers, electronics, etc*
- Construction In Progress
  - *Accumulate until project is completed and then recorded in appropriate asset classification*

## VALUATION

- Assets recorded at cost
- Donated assets
  - *Buildings: at appraised value*
  - *Other assets: at fair market value*
- Historical Cost Index
  - *Used when original cost cannot be determined*

## INVENTORY

- Complete inventory of all asset
- At least every two years, a physical inventory should be completed and compared to detailed record of assets
- Should include detailed description of property, value, location, acquisition and disposal dates
- Should identify assets paid for entirely or partially with federal funding

## REPORTING

- Annual Financial Report
- Non-GAAP financial statement
  - Supplemental Information Only
  - No depreciation shown
- GAAP financial statement
  - Included as part of financial statement
  - Includes depreciation

## PETITION & REMONSTRANCE

- Basics
- Petition & Remonstrance
  - Controlled Projects
- Annexation Remonstrance

## GENERAL COMMENTS

- Auditor - “Stuck in the Middle”
- Communication is of extreme importance
- Dates are very important. Calendar vs. business
- Know your responsibilities in the process

## CONTROLLED PROJECTS

- Phase 1 (IC 6-1.1-20-3.1):
  - Local unit:
    - *Publish notice of hearing*
    - *Hold public hearing to adopt ordinance/resolution*
    - *Publish notice within 30 days of passage of ordinance/resolution*
  - County Clerk:
    - *Provide petitioner with appropriate forms (obtained from SBOA)*
    - *Receive forms from petitioner not more than 30 days after published notice of passage or ordinance/resolution*
    - *Verify whether petitioner is a registered voter*
    - *Provide copy of petition to County Auditor within 15 business days of receiving petition*

## CONTROLLED PROJECTS (Continued)

- Phase 1 (Continued):
  - County Auditor: “Stuck in the Middle”
    - *Verify the person signing petition is a property owned within the political subdivision*
    - *Provide certification back to County Clerk within 10 business days of receiving from the County Clerk*
  - County Clerk:
    - *Must make final determination of number of valid petitioners within 10 business days of receiving petition back from County Auditor*
    - *File certification and each petition with the body that authorized the debt issuance within 35 business days of the filing of the petition*

## CONTROLLED PROJECTS (Continued)

- Phase 2 (IC 6-1.1-20-3.2): “Here we go again”
  - Local unit:
    - *If sufficient petition was filed, publish notice of applicability of the petition & remonstrance process no later than 30 days after County Clerk filed certification with political subdivision*
  - County Clerk:
    - *Provide appropriate petition/remonstrance forms (obtained from SBOA)*
    - *No earlier than 30 days or later than 60 days from the published notice of process, receive petitions in favor of or remonstrances against debt issuance*
    - *Verify whether petitioner is a registered voter*
    - *Provide copy of petition to County Auditor within 15 business days of receiving petition*

## CONTROLLED PROJECTS (Continued)

- Phase 2 (Continued):
  - County Auditor: “Stuck in the Middle”
    - *Verify the person signing petition/remonstrance is a property owned within the political subdivision*
    - *Provide certification back to County Clerk within 10 business days of receiving from the County Clerk*
  - County Clerk:
    - *Must make final determination of number of eligible persons for the petition and remonstrance within 10 business days of receiving petition back from County Auditor*
    - *File certification and each petition and remonstrance with the political subdivision charged with issuing the debt within 35 business days of the filing of the petition/remonstrance*

## ANNEXATION REMONSTRANCE

- **Local Unit** (*IC 36-4-3-11.1*):
  - Adopt annexation ordinance in accordance with applicable notice and hearing requirements
  - Must give notice of the applicability of the remonstrance process including details on locations, dates and times, and deadline for filing
- **County Auditor** (*IC 36-4-3-11.2*):
  - Obtain remonstrance forms SBOA
  - Completed forms with the annexation information provide by the municipality's annexation ordinance
  - Provide completed forms to person(s) circulating remonstrance petition

## ANNEXATION REMONSTRANCE (Continued)

- **County Auditor** (*Continued*):
  - Receive remonstrance petition for filing which may be in several counterparts and accompanied by an affidavit of the person circulating each counterpart
    - *Remonstrance petition must be postmarked not later than the closing date for the remonstrance period*
    - *Remonstrance petition must be filed no later than 90 days after the date of notice of adoption of annexation ordinance was published*
    - *Names may not be added to the remonstrance petition after it is filed with the County Auditor*
    - *Signatures may be withdrawn from the remonstrance petition by completing the appropriate form before it is filed with the County Auditor*
  - Verify each petitioner is a property owner within the proposed annexation area

## ANNEXATION REMONSTRANCE (Continued)

- County Auditor *(Continued)*:
  - Prepare and update weekly a list of persons who have signed a remonstrance petition
    - List must include a statement that:
      - the list includes all persons who have signed a remonstrance petition as of a particular date
      - the list does not represent a list of persons certified by the county auditor as actual landowners within the annexation territory
    - List shall be posted in the office of the County Auditor
    - List is a public record under IC 5-14-3
  - Verify each petitioner is a property owner within the proposed annexation area

## ANNEXATION REMONSTRANCE (Continued)

- County Auditor *(Continued)*:
  - Not later than 15 business days after receiving a remonstrance petition, make final determination of the number of property owners signing the remonstrance petition
  - Certify the final number of property owners signing the remonstrance petition
  - File the certification of final numbers with the legislative body of the annexing municipality not later than 5 business days after making the final determination



## REMINDER OF RESPONSIBILITIES

- It is not the County Auditor's responsibility to determine whether the local unit is complying with all the applicable laws and regulations of the process or whether there are adequate signatures to stop or continue the process
- It is the County Auditor's responsibility to provide appropriate forms and instructions (when applicable) and certify that petitioners are property owners within designated area