

LIBRARY BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

September 2021

IN THIS ISSUE

Articles

Upcoming Training Opportunities	1
Reporting Cybersecurity Incidents	1
Conflict of Interest Forms	1
Audit Requests	2
Assignment of Wages	2

UPCOMING TRAINING OPPORTUNITIES

The 2021 Annual Report and Bookkeeping Workshop will be November 9, 2021. We plan to discuss capital asset and depreciation reporting, changes to the Annual Financial Report in Gateway, component units and year-end duties. Please contact Hayley Trefun with the State Library for registration information – htrefun@library.in.gov.

REPORTING CYBERSECURITY INCIDENTS

IC 4-13.1-2-9 became effective July 1, 2021, and requires all libraries to report cybersecurity incidents within 2 business days of discovery to the Indiana Office of Technology (IOT). The statute allows IOT to share anonymous attack information to warn others and provides an overview of cybersecurity attacks.

To learn more about the cybersecurity incident reporting law, including what a cybersecurity incident is, which attacks must be reported, and how to report, please visit <https://www.in.gov/cybersecurity>. Reporting incidents can be made here <https://on.in.gov/1169>

Each library is to designate a “point of contact” person. To sign up the contact person for your unit, please visit <https://public.govdelivery.com/accounts/INIOT/signup/26666>

CONFLICT OF INTEREST FORMS

The legal requirement for filing disclosures of conflict of interest can be found in the IC 35-44.1-1-4. If you have any questions regarding this law or disclosure, we recommend consulting an attorney.

Persons required to file this disclosure with the State Board of Accounts are to do so through Gateway. A form available for use can be downloaded at <https://forms.in.gov/Download.aspx?id=8264>

Once the form has been completed, scan it as a pdf and upload it through Gateway at this link: https://gateway.ifionline.org/sboa_coi/. If the Conflict of Interest is on multiple pages, all pages must be in one file, in order, and in the correct orientation so that it is readable.

AUDIT REQUESTS

IC 5-11-1-25 requires the State Board of Accounts to examine all libraries at times determined by the State Board of Accounts, but not less than once every four years using risk based examination criteria. Examinations must be conducted annually for libraries that require annual audits due to (a) the receipt of federal financial assistance in an amount that subjects the library to a federal audit, (b) continuing disclosure requirements, or (c) as a condition of a public bond issuance. This examination responsibility is in addition to all other governmental and not-for-profit entities that we must examine or for which we have oversight responsibilities.

We frequently receive requests for audits due to a variety of reasons. However, due to the above noted workload, we generally are unable to immediately respond to requests for special examinations of libraries.

It should be noted if any official suspects or has reason to believe funds are missing or are being taken, the State Board of Accounts is to be notified in accordance with IC 5-11-1-27 and State Examiner Directive 2015-6 and we will make an assessment if immediate action is required.

All requests should set out the reason(s) for such requests.

ASSIGNMENT OF WAGES

IC 22-2-6-1(a) provides any direction given by an employee to an employer to make a deduction from the wages to be earned by said employee, after said direction is given, shall constitute an assignment of wages of the employee. Any assignment of the wages of an employee is valid only if it's in (a) writing, (b) signed by the employee personally, (c) by its terms revocable at any time by the employee upon written notice to the employer, and (d) agreed to in writing by the employer.

A wage assignment can be made to pay for any of the items listed in IC 22-2-6-2(b).