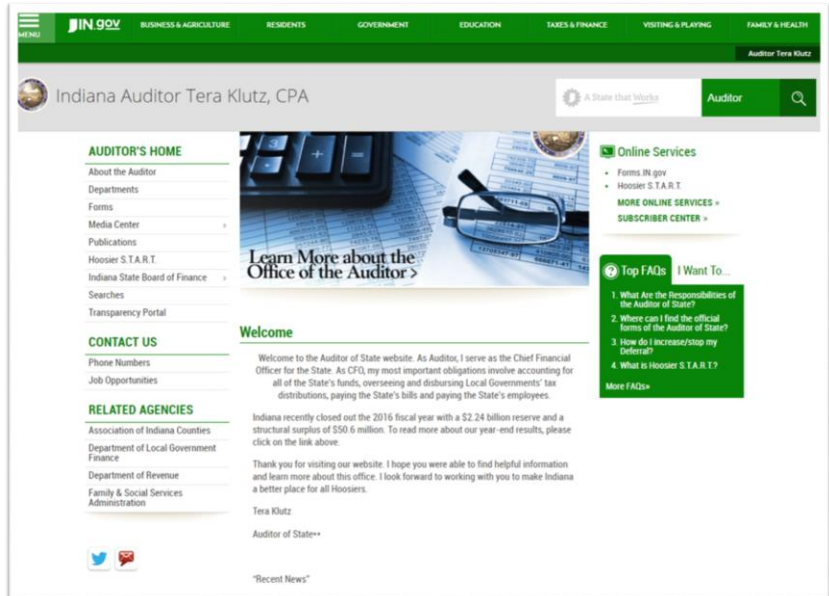


## Indiana Auditor of State

www.in.gov/aos

317-232-3300



## Indiana Department of Local Government Finance

www.in.gov/dlzf

Dan Jones, Asst Budget Director  
317-232-0651  
djones@dlgf.in.gov

Or

Your Local DLGF Field Representative



## Indiana Public Access Counselor

www.in.gov/pac

317-234-0906

800-228-6013

## Indiana Open Door Law – Public Meetings

- Board meetings are governed by the Open Door Law, IC 5-14-1.5
- Under the Open Door Law, all meetings of governing boards must be open to the public except for executive sessions.

**Indiana Open Door Law – Public Meetings****Notice to be given:**

- Date, time and location of meeting
- At least 48 business hours in advance
- Must post at principal place of business or meeting location
- Annual notices are permitted
- Generally, no requirements to publish in newspaper
- Emergency meetings are exception to 48 hour notice requirement
- Prohibition on serial meetings

**Indiana Open Door Law – Public Meetings****Executive Sessions – IC 5-14-1.5-6.1:**

**The specific circumstances under which an executive session can be held are in IC 5-14-1.5-6.1(b)**

- Notice must include statutory purpose(s) for the meeting
- Meeting minutes must include certification that only the topics permitted under the Open Door Law were discussed
- No votes or final actions may be taken; final action required in a public meeting

[www.in.gov/pac/files/PAC\\_Handbook\\_update\\_draft\\_7\\_17\\_2013\\_\(changes\\_accepted\).pdf](http://www.in.gov/pac/files/PAC_Handbook_update_draft_7_17_2013_(changes_accepted).pdf)

Indiana Public Access Counselor  
Handbook on Indiana's Public Access Laws  
Effective July 2013

**Handbook on Indiana's Public Access Laws  
OFFICE OF THE PUBLIC ACCESS COUNSELOR**

**Table of Contents**

LETTER FROM THE ATTORNEY GENERAL AND PUBLIC ACCESS COUNSELOR..... 4

**SECTION ONE: OVERVIEW OF THE INDIANA OPEN DOOR LAW**

COMMONLY ASKED QUESTIONS ABOUT THE OPEN DOOR LAW..... 5

Who has access to government meetings?..... 5

What government meetings are open to the public?..... 5

What is a public agency?..... 5

Are there certain agencies that would normally qualify as "public agencies" pursuant to the ODL, but are exempt?..... 5

Is it possible for a non-for-profit corporation to be required to comply with the ODL?..... 6

What is a governing body?..... 6

What is a meeting?..... 6

Can a meeting of a governing body attend a meeting electronically?..... 6

What is official action?..... 6

What is a social meeting?..... 6

What is the need for a public meeting in uncertain?..... 6

What is significant public resource services?..... 6

When must a public agency give notice of an executive session?..... 6

When can a governing body take final action on an item which is the subject of an executive session?..... 6

A PUBLIC AGENCY'S RESPONSIBILITIES UNDER THE OPEN DOOR LAW..... 6

When can I see a copy of the meeting agenda as I will know the order of proceedings?..... 6

Suppose I am unable to attend an open meeting and want to find out what happened. What can I do?..... 6

Must a governing body keep minutes of an open meeting?..... 6

What if there occur at the minutes of an open meeting?..... 6

How will I know if an open meeting has been scheduled?..... 6

What if a meeting is necessary to deal with an emergency?..... 6

What special notice requirements apply for the media?..... 6

May a governing body vote by secret ballot?..... 6

In what manner should a vote be taken?..... 6

Does the ODL require that a governing body deliberate at an open meeting before a vote is taken?..... 6

May I bring a video camera or tape recorder to an open proceeding to record a meeting?..... 6

Do I have the right to speak at an open meeting?..... 6

May a meeting be set at any time?..... 6

Where can meetings be held?..... 6

Must a public agency advise in meetings?..... 6

**REMEDIATION FOR VIOLATIONS OF THE ODL**

What can I do when I think a governing body violated the ODL?..... 6

What remedies are available if the ODL has been violated?..... 6

Are there time limits on filing a legal action?..... 6

Who pays any legal fees if my action is successful or if I lose?..... 6

Can a public employer or official be fined for violating the ODL?..... 6

**CONCLUSION**..... 6

Great tool for learning more about Indiana's Open Door Law

Try link above or search the PAC's website:

**Indiana Public Access Counselor**

[PAC](#) + [About Us](#) > PAC Search Results

---

**PAC SEARCH RESULTS**

ALL RESULTS  
About 252 RESULTS (0.11 SECONDS)

Narrow Your Search

From [Handbook on Indiana's Public](#) Loading...  
[www.in.gov/pac/files/PAC\\_Handbook\\_update\\_draft\\_7\\_17\\_2013\\_\(changes\\_accepted\).pdf](http://www.in.gov/pac/files/PAC_Handbook_update_draft_7_17_2013_(changes_accepted).pdf)  
 ... 1 Handbook on Indiana's Public Access Laws ... This handbook is also available online at [http://www.in.gov/pac/files/pac\\_handbook.pdf](http://www.in.gov/pac/files/pac_handbook.pdf) ...



### Indiana Archives and Records Administration

[www.in.gov/iara](http://www.in.gov/iara)

317-232-3380

Beverly Stiers  
[bstiers@iara.in.gov](mailto:bstiers@iara.in.gov)

The screenshot shows the homepage of the Indiana Archives and Records Administration (IARA). At the top, there is a navigation bar with links for 'IN.gov', 'BUSINESS & AGRICULTURE', 'RESIDENTS', 'GOVERNMENT', 'EDUCATION', 'TAXES & FINANCE', 'VOTING & PLAYING', and 'FAMILY & HEALTH'. Below this is the IARA logo and a search bar. The main content area is divided into several sections: 'IARA HOME' with links to 'About Us', 'Contact Us', 'Upcoming Programs and Events', 'Internship Program', 'Forms IN.gov', and 'IARA Forms'; 'DIVISIONS' including 'State Archives', 'Records Management', and 'Forms Management'; 'RELATED GROUPS' such as 'Oversight Committee on Public Records (OCPR)', 'Indiana State Historic Records Advisory Board (SHRAB)', and 'State Agency Records and Forms Coordinators'; 'IARA News' featuring a '2017 Preservation Week Road Show' and an 'Agency Calendar'; and 'Treasures at the Indiana State Archives' with a 'History of Broad Ripple, Indiana' article. On the right side, there are 'Online Services' like 'Forms IN.gov', 'Policies', 'Retention Schedule Database', 'Indiana Digital Archives', 'State Archives Online Collection Indicators', and 'Disaster Assistance Info'. At the bottom right, there is a 'Top FAQs' section with questions about record retention, emergency damage, and record transfer.

## Indiana Department of Labor

www.in.gov/dol

Wage & Hour Division  
317-232-2655

Or

U.S. Department of Labor  
www.dol.gov

Indy office  
317-226-6801

The screenshot shows the Indiana Department of Labor (DOL) website. The header includes navigation tabs for various government services and the name of the Governor, Eric J. Holcomb. The main content area features a large banner for the '2017 EDITION OF IN Review AVAILABLE NOW!' with silhouettes of workers. Below the banner, there is a 'Welcome to the Indiana Department of Labor' section with a mission statement. To the left is a 'DOL HOME' sidebar with links to various services. To the right is an 'Online Services' section with a list of available services like 'Free INSafe Consultation Request' and 'File an OSHA Complaint'. At the bottom, there are sections for 'Just Added or Recently Updated' and 'Top FAQs'.

## Indiana Department of Revenue

www.in.gov/dor

Sales Tax Division  
317-233-4015

The screenshot shows the Indiana Department of Revenue (DOR) website. The header includes navigation tabs for various government services and the name of the Governor, Eric J. Holcomb. The main content area features a large banner for 'IN TAX.IN.gov Easy Efficient Electronic' with the text 'New look, faster processing, and enhanced features'. Below the banner, there is a 'Welcome' section with 'Additional Resources' and 'Notices'. To the left is a 'DOR HOME' sidebar with links to various services. To the right is an 'Online Services' section with a list of available services like 'Check Your Refund' and 'File my Indiana individual income tax return'. At the bottom, there are sections for 'Top FAQs' and 'More FAQs'.

### **PROMOTION OF CITY AND TOWN BUSINESS**

IC 36-7-2-7 allows cities and towns to promote economic development and tourism. Such statute replaced a prior law which authorized cities and towns to budget and appropriate funds from the general fund to pay the expense of, or to reimburse city or town officials as the case may be, for expenses incurred in promoting the best interest of the city or town. Accordingly, a Home Rule ordinance needs to be adopted in accordance with IC 36-1-3 in order to enable a city or town to pay for such expenses. Additionally, an appropriation for such expenses must also be obtained.

In an effort to assist cities and towns that have not passed an enabling ordinance but who wish to establish the promotion of business ordinance, we are repeating wording contained in the old statute. Many municipalities have used similar wording in their enabling ordinance.

"City and town councils are authorized to budget and appropriate funds from the general fund of the city, or town, to pay the expense of or to reimburse city officials or town officials, as the case may be, for expenses incurred in promoting the best interest of the city or town. Such expenses may include, but not necessarily be limited to, rental of meeting places, meals, decorations, memorabilia, awards, expenses incurred in promoting industrial, commercial, and residential development, expenses incurred in developing relations with other units of government and any other expenses of a civic or governmental nature deemed by the mayor or the town council to be in the interest of the city or town."

This is furnished only for your information. Each city and town should establish, by ordinance, the parameters for such appropriations and expenditures. Such ordinance should list the specific types of promotional expenses which can be paid from moneys appropriated for such purpose. Please note that excessive amounts expended for employee meals, awards, gifts and similar expenses could be considered an audit result and comment item in an audit.

*Cities & Towns Bulletin, Dec 2015*

## **RECORDS & FORMS**

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class and contain written standards that an entity that is subject to audit must observe. [IC 5-11-1-2]



# RECORDS & FORMS

Prescribed by State Board of Accounts Form No. 29 (Rev. 1992)

## ACCOUNTS PAYABLE VOUCHER

TOWN OF \_\_\_\_\_ INDIANA

An invoice or bill to be properly itemized must show: Kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee: \_\_\_\_\_ Purchase Order No. \_\_\_\_\_  
 Terms: \_\_\_\_\_  
 Date Due: \_\_\_\_\_

Invoice Date	Invoice Number	Description (or note attached invoice(s) or bill(s))	Amount

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except:

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

Clerk-Treasurer: \_\_\_\_\_

A prescribed form is one which is put into general use for all offices of the same class

# RECORDS & FORMS

An approved form is for special use in a particular office

AccuFund Sample  
Year To Date Actual Ledger for Period Ending 6/30/2010

Account	Date	Source	J/E	Reference	Description	Debit	Credit	Balance
001 000	1000 00	Cash - Federal Bank and Trust		Beginning Balance				(5,683.99)
77202009	A/P		0000101	Advantage Laser Products		30.00		(5,913.99)
7/31/2009	A/P		0000102	Partial receipt			10.00	(6,923.99)
7/31/2009	A/P		0000103	Partial receipt			230.15	(7,154.14)
7/31/2009	A/P		0000104	Public Service of Colorado		1,000.00		(8,154.14)
7/31/2009	A/P		0000105	Electricity			10.00	(8,164.14)
11/04/2009	A/P		0000107	Consulting Services			9,600.00	(17,764.14)
11/04/2009	A/P		0000109	Advantage Laser Products			3,995.00	(21,759.14)
11/04/2009	A/P		0000110	Partial receipt			3,015.00	(24,774.14)
11/04/2009	A/P		0000111	Timely Shers Resources, Inc.			1,800.00	(26,574.14)
11/04/2009	A/P		0000112	Computer Software			1,090.00	(27,664.14)
11/07/2009	A/P		0000110	AccuFund, Inc.		3,015.00		(30,679.14)
11/07/2009	A/P		0000113	Accounting Software			100.00	(32,679.14)
11/07/2009	A/P		0000114	AccuFund, Inc.			1,800.00	(34,479.14)
11/08/2009	A/P		0000005	Vendor check 0000110				(34,479.14)
11/14/2009	A/P		0000115	Munson, John T		50.00		(34,529.14)
11/14/2009	A/P		0000116	Refund for something			24.20	(34,553.34)
11/14/2009	A/P		0000117	1st National Bank of Jeffco			1,000.00	(35,553.34)
11/15/2009	A/P		0000118	AccuFund, Inc.			200.00	(35,753.34)
11/16/2009	A/P		0000119	AccuFund, Inc.			1,015.00	(36,768.34)
11/16/2009	A/P		0000120	Some software			2,000.00	(38,768.34)
11/16/2009	A/P		0000120	Colorado Custom Decks		2,000.00		(40,768.34)
11/16/2009	A/P		0000120	New Deck				(40,768.34)
11/16/2009	A/P		0000120	Colorado Custom Decks				(40,768.34)
11/16/2009	A/P		0000120	Vendor check 0000120				(40,768.34)

## RECORDS & FORMS

Cities and towns are required to use the forms prescribed or approved by the State Board of Accounts in the manner set forth by the Manual and/or Bulletins.

If it is desirable to use a different form or to have a prescribed form modified to conform to your local conditions, you can have the form “approved”.

### PRESCRIBED FORMS, TAXES, GENERAL INFORMATION, LOCAL POLICIES, AND DEPOSITS AND INVESTMENTS

#### PRESCRIBED FORMS

A prescribed form is one which is put into general use for all offices of the same class, whereas an approved form is a computerized form for special use in a particular office.

Although the SBOA prescribes forms, copies of forms must be purchased from a public printer or other source.

Many computer software programs can create exact replicas of prescribed forms. Exact replica may be used as a prescribed form. If it is desirable to use a form other than a prescribed form that is not an exact replica, the new form must be approved.

For any form that is to be approved, the unit can start using the form as they have it ready. A log of these forms must be kept indicating the form it replaced and the effective date of the new form. At the beginning of an engagement, this log must be presented to the examiner.



New forms must be in place during at least one engagement and must not be an element of a finding or result and comment that is responsible or partially responsible for an exception found during an engagement to be considered approved. The unit is responsible for placing on new forms the year of installation in the upper right corner. This reference should be similar to "Installed in [Name of Unit], (20xx)."

The unit agrees to comply with the following conditions, if applicable, for any new forms installed:

1. The forms installed are subject to review and/or recommendations during engagements of the unit to ensure compliance with current laws and uniform compliance guidelines.
2. Any receipts, checks, purchase orders, or other forms that require numbering shall be either pre-numbered by an outside printing supplier or numbered by the unit's computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.
3. All receipts must be either in duplicate or recorded in a prescribed or approved register of receipts.
4. All checks must be either in duplicate or recorded in a register of checks generated by the computer.
5. In the event a change is required due to the passage of a State or Federal law or a change in uniform compliance guidelines, the unit agrees to implement the change in a timely manner.

Officials and employees are required to use prescribed and approved forms in the manner prescribed.

## Uses of Certain Funds:

- MVH
- LRS
- CCI
- Rainy Day
- Riverboat
- Law Enforcement Continuing Ed
- Public Safety

**Use of Certain Funds:****MOTOR VEHICLE HIGHWAY**

- **Authorized under IC 8-14-1**
  - **Primary purpose – account for state motor vehicle highway distributions**
- **Specific Uses in IC 8-14-1-5**
  - **Principally used for construction and maintenance of streets and alleys**  
 construction, reconstruction, repair, maintenance, oiling, sprinkling, snow removal, weed and tree cutting and cleaning of highways

**Use of Certain Funds:****MOTOR VEHICLE HIGHWAY**

- **Includes:**
  - ✓ **Curbs**
  - ✓ **Unit's share of cost of separation of grades railroad crossings**
  - ✓ **Purchase/lease of highway construction & maintenance equipment**
  - ✓ **Traffic signs and signals**
  - ✓ **Safety zones and devices**
  - ✓ **Painting of structures, objects, surfaces in highways for purposes of safety and traffic regulation**

**Use of Certain Funds:****MOTOR VEHICLE HIGHWAY****• In addition:**

- **Population < 5,000, can use no more than 15% for law enforcement purposes**
- **Population > 5,000, can use no more than 10% for law enforcement purposes**

**Use of Certain Funds:****LOCAL ROAD AND STREET**

- **Authorized under IC 8-14-2**
  - **Primary purpose - account for state gasoline tax distributions**
- **Specific Uses in IC 8-14-2-5**
  1. **Engineering, land acquisition, construction, resurfacing, maintenance, restoration, or rehabilitation of both local and arterial road & street systems**
  2. **Payment of principal & interest on bonds sold to finance road projects**
  3. **Local costs required to undertake a recreational or reservoir road project**
  4. **Purchase, rental, or repair of highway equipment**

**Use of Certain Funds:**

**CUMULATIVE CAPITAL IMPROVEMENT**

- **Authorized under IC 6-7-1**
  - **Primary purpose – account for state cigarette tax distributions**
- **Specific Uses in IC 6-7-1-31.1**
  - **Principally used for capital improvement – several uses detailed in this statute**
  - **Most notably 6-7-1-31-1(a)(9) – *“for any other governmental purpose for which money is appropriated by the fiscal body of the city or town.”***
  - **IC 6-7-1-31.1(c) – can be transferred at any time by ordinance or resolution to General**

**Use of Certain Funds:**

**RAINY DAY**

- **Authorized under IC 36-1-8-5 and IC 36-1-8-5.1**
  - **Primary purpose – account for transfers of unused and unencumbered funds**
  - **Amount transferred may not exceed 10% of annual budget for that fiscal year**
  - **Fund created by ordinance in cities and towns**
- **Specific Sources and Uses**
  - **The ordinance creating the Rainy Day fund should specifically state the source of receipts to the fund, and**
  - **Specifically state what the fund can be used for**

**Use of Certain Funds:**

**RIVERBOAT**

- **Authorized under IC 36-1-8-9**
  - **Primary purpose – account for tax revenue received under**
    - IC 4-33-12-6 – Riverboat admission taxes
    - IC 4-33-13 – Wagering taxes
- **Specific Uses**
  - *“Money in the fund may be used for any legal . . . purpose of the unit.”*

**Use of Certain Funds:**

**LAW ENFORCEMENT CONTINUING EDUCATION**

- **Authorized under IC 5-2-8-2**
  - **Primary purpose – account for revenue from the following sources:**
    - Law Enforcement Continuing Ed fees – IC 33-37-5-8
    - Inspection of Motor Vehicles – IC 9-17-2-12
    - Accident Report fees – IC 9-26-9-3
    - Gun permits – IC 35-47-2-3
    - Proceeds from sale of confiscated weapons – IC 35-47-3-2
- **Specific Uses**
  - **For training law enforcement officers employed by a city/town and for equipment and supplies for law enforcement purposes. [IC 5-2-8-6]**

**Use of Certain Funds:****PUBLIC SAFETY**

- **Authorized under IC 6-3.5-1.1-25**
  - **Primary purpose – account for additional tax rate imposed for public safety.**
- **Specific Uses**
  - **For “Public Safety” as defined in IC 6-3.5-1.1-25(a):**

Sec. 25. (a) As used in this section, "public safety" refers to the following:

- (1) A police and law enforcement system to preserve public peace and order.
- (2) A firefighting and fire prevention system.
- (3) Emergency ambulance services (as defined in IC 16-18-2-107).
- (4) Emergency medical services (as defined in IC 16-18-2-110).
- (5) Emergency action (as defined in IC 13-11-2-65).
- (6) A probation department of a court.