STATE BOARD OF ACCOUNTS

oil and Water Conservation District
Financial Training

December 2025

Mitch Wilson and Beth Goss

PAUL D. JOYCE, CPA
STATE EXAMINER

Indiana’s State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.

TOPICS

- Overview of the SBOA
- Resources available
- Banking Items
- Year-end Considerations
- New Legislation
- Common Questions / Q & A

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State Examiner

SBOA – AN OVERVIEW

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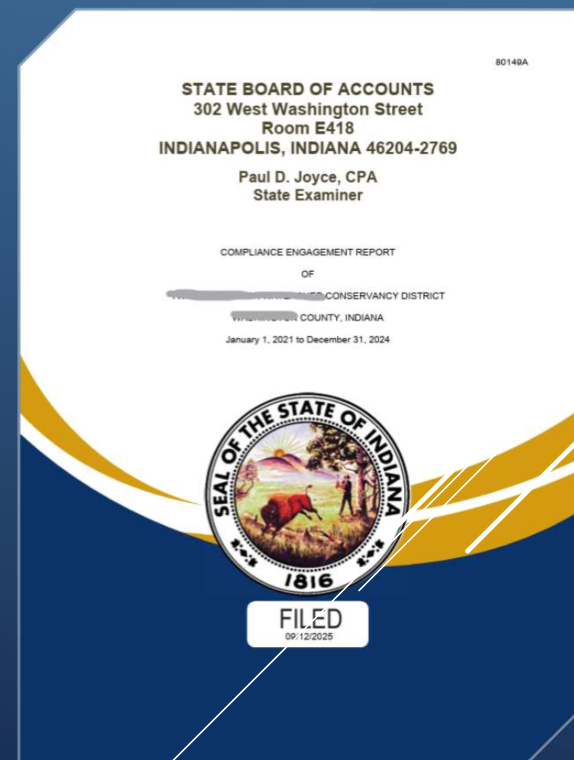
What is the State Board of Accounts?

- Created by Indiana Code 5-11-1
- Audit the financial statements, records & accounts of all state and local governmental units
- Prepares and file reports opining on the accuracy of the financial statements and noting any noncompliance with laws or guidelines.


80149A

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

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State Examiner

COMPLIANCE ENGAGEMENT REPORT

OF

[redacted] CONSERVANCY DISTRICT

[redacted] COUNTY, INDIANA

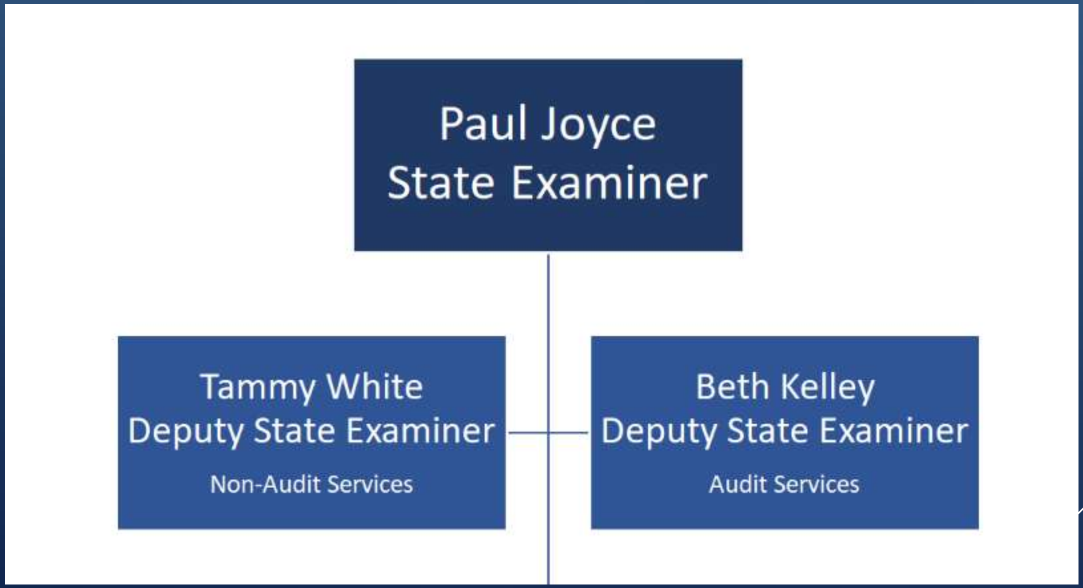
January 1, 2021 to December 31, 2024

SEAL OF THE STATE OF INDIANA
1816

FILED
09/12/2025

SBOA – AN OVERVIEW

- Indiana State Board of Accounts
  - Three-member board consisting of a State Examiner and two Deputy State Examiners



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SBOA – AN OVERVIEW

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Audit Coordinators:

- Supervise overall audit projects

Audit Managers

- Manage audit projects

Audit staff

- Team assigned to an engagement
  - Lead auditor and assisting field examiners

SBOA – AN OVERVIEW

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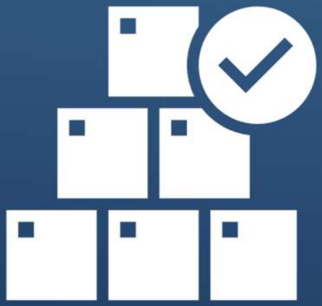
- The Audit Process
  - Entrance Conference
  - Identification of Risks
  - Internal Controls
  - Testing
    - Substantive
    - Compliance
  - Compile Findings
  - Determine Opinions
  - Exit Conference



SBOA – AN OVERVIEW

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Frequency of Audits

IC 5-11-1-25(b):

- Audits conducted at times determined by SBOA using risk based criteria, which include:
  - New fiscal officer
  - Incorrect or non-filed reporting
  - Rating agency requirement
  - Any other factors determined by State Examiner
- Not less than once every 4 years

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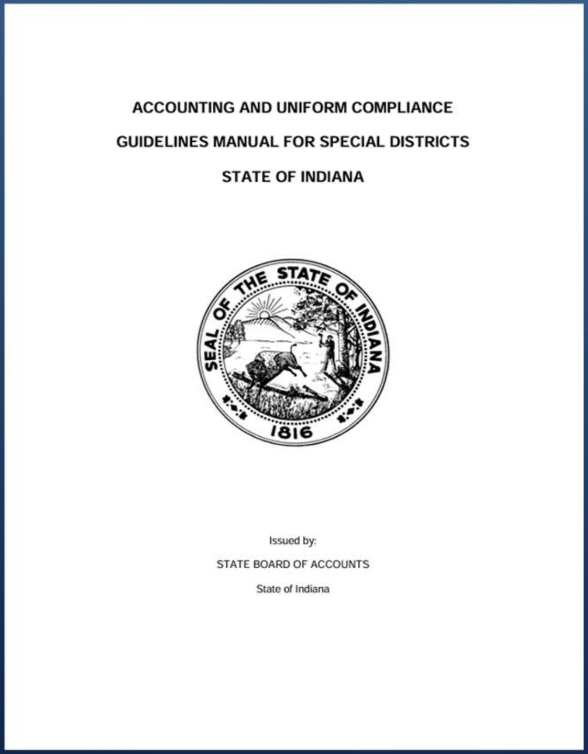
Audit Costs

- IC 5-11-4-3
  - Audit Fee: $395 per day
  - Technology Fee: $55 per day
  - Processing Fee: $35 per day
- https://www.in.gov/sboa/about-us/our-rates/

SBOA – RESOURCES

Accounting & Uniform Compliance Guidelines Manual for Special Districts



ACCOUNTING AND UNIFORM COMPLIANCE

GUIDELINES MANUAL FOR SPECIAL DISTRICTS

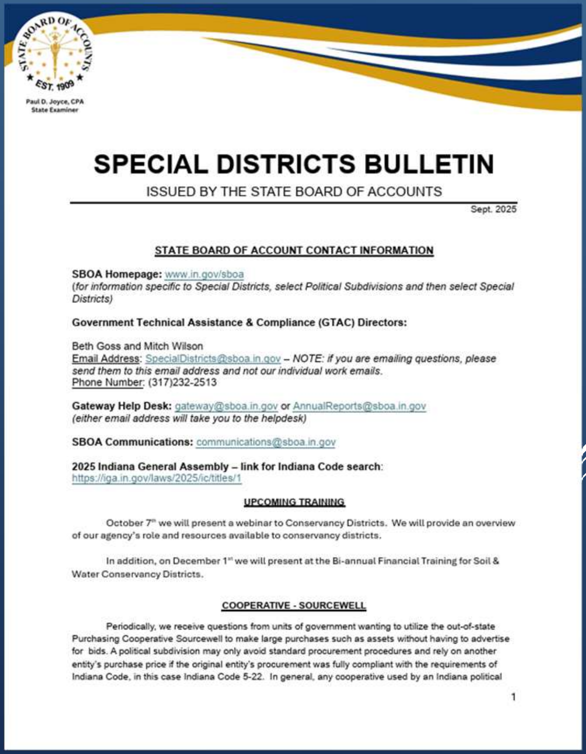
STATE OF INDIANA

Issued by:

STATE BOARD OF ACCOUNTS

State of Indiana

Special Districts Bulletin



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SPECIAL DISTRICTS BULLETIN

ISSUED BY THE STATE BOARD OF ACCOUNTS

Sept. 2025

STATE BOARD OF ACCOUNT CONTACT INFORMATION

SBOA Homepage: www.in.gov/sboa
(for information specific to Special Districts, select Political Subdivisions and then select Special Districts)

Government Technical Assistance & Compliance (GTAC) Directors:

Beth Goss and Mitch Wilson
Email Address: SpecialDistricts@sboa.in.gov – *NOTE: if you are emailing questions, please send them to this email address and not our individual work emails.*
Phone Number: (317)232-2513

Gateway Help Desk: gateway@sboa.in.gov or AnnualReports@sboa.in.gov
(either email address will take you to the helpdesk)

SBOA Communications: communications@sboa.in.gov

2025 Indiana General Assembly – link for Indiana Code search:
https://iga.in.gov/laws/2025/ic/titles/1

UPCOMING TRAINING

October 7th we will present a webinar to Conservancy Districts. We will provide an overview of our agency's role and resources available to conservancy districts.

In addition, on December 1st we will present at the Bi-annual Financial Training for Soil & Water Conservancy Districts.

COOPERATIVE - SOURCEWELL

Periodically, we receive questions from units of government wanting to utilize the out-of-state Purchasing Cooperative Sourcewell to make large purchases such as assets without having to advertise for bids. A political subdivision may only avoid standard procurement procedures and rely on another entity's purchase price if the original entity's procurement was fully compliant with the requirements of Indiana Code, in this case Indiana Code 5-22. In general, any cooperative used by an Indiana political

1

SBOA – RESOURCES

STATE BOARD OF ACCOUNTS
EST. 1909
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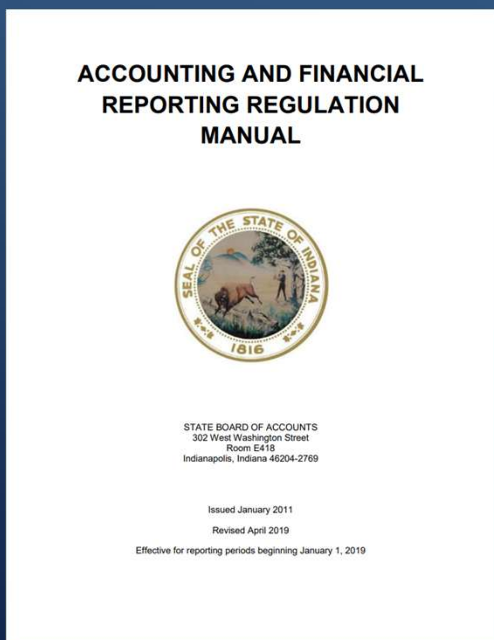
Accounting & Financial Reporting Regulation Manual


ACCOUNTING AND FINANCIAL REPORTING REGULATION MANUAL

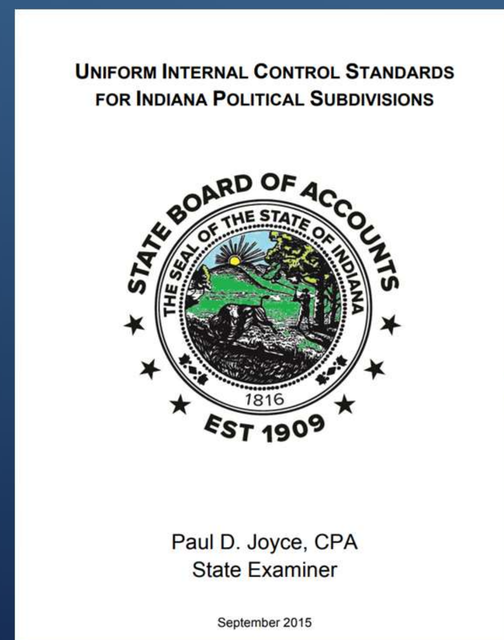
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
Indianapolis, Indiana 46204-2769

Issued January 2011

Revised April 2019

Effective for reporting periods beginning January 1, 2019

Uniform Internal Control Standards


UNIFORM INTERNAL CONTROL STANDARDS FOR INDIANA POLITICAL SUBDIVISIONS

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September 2015

SBOA – RESOURCES
WWW.IN.GOV/SBOA

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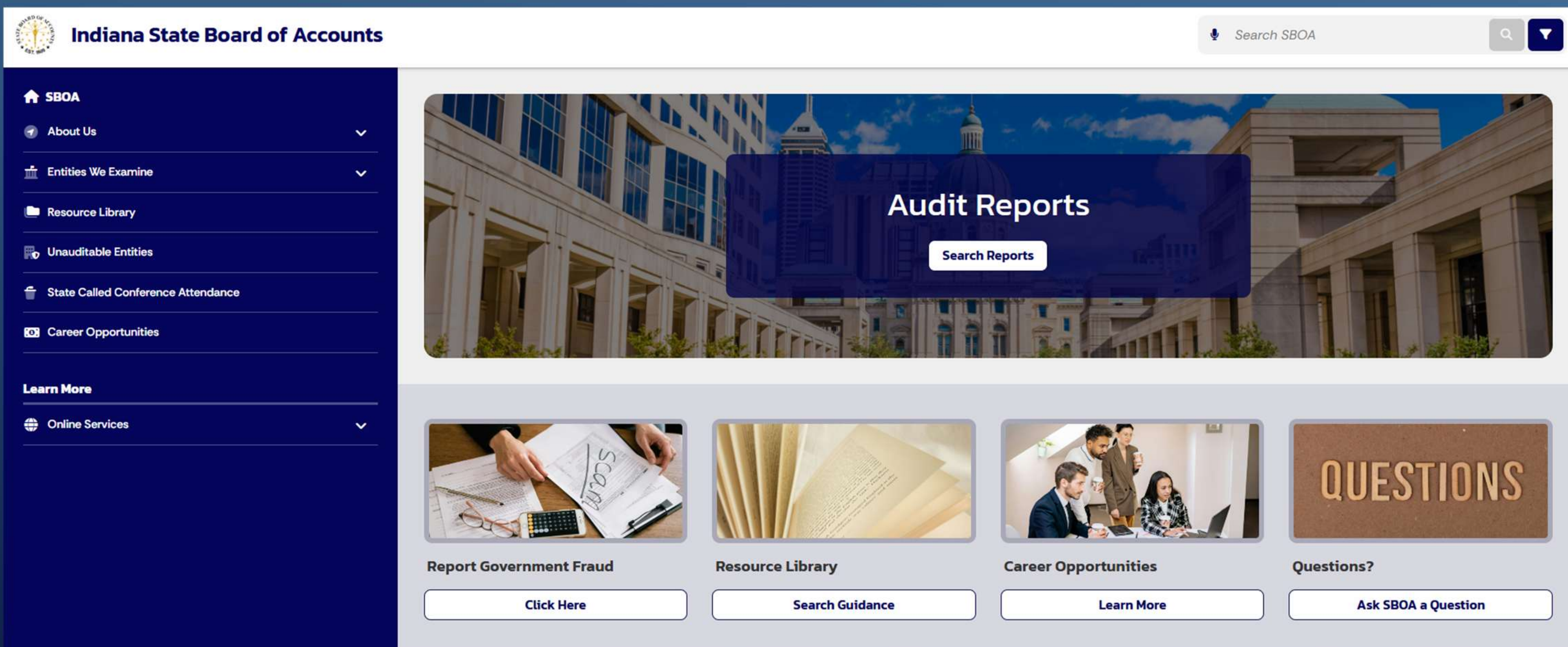

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Indiana State Board of Accounts

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- Unauditable Entities
- State Called Conference Attendance
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SBOA / Entities We Examine / Special Districts

Special Districts

Subscribe for e-mail updates >

Contact Information

Mitch Wilson	Beth Goss
(317) 232-2513	(317) 232-2513

Overview

Hot Topics

Corrective Action Plan (CAP) - Repeat Findings

Uniform Compliance Guidelines (Manuals)

State Examiner Directives

Internal Control Standards

Forms

Bulletins

SBOA – RESOURCES

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Uniform Compliance Guidelines (Manuals)

Manuals

Accounting and Financial Regulatory Reporting Manual

Accounting and Financial Regulatory Reporting Manual - 2023 (Currently Effective)

Enhanced Regulatory Reporting Manual - (For Future Implementation)

Internal Control Manual

Uniform Internal Control Standards for Indiana Political Subdivisions

Information Technology Manual

Accounting and Uniform Compliance Guidelines Manual for Indiana Political Subdivisions - Information Technology

SBOA – RESOURCES

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Uniform Compliance Guidelines Manual

You can view the manual online by clicking on one of the Chapters below:

SBOA – RESOURCES

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STATE BOARD OF ACCOUNTS EST. 1909

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Bulletins

You can select the Bulletin you want by clicking on it below, or you can search the index by **clicking here**.

2025

- September
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- March

2024

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- March

SBOA – RESOURCES

WWW.IN.GOV/SBOA

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Corrective Action Plan (CAP) - Repeat Findings

Presentations and Training Materials

SBOA YouTube Channel

Click on the above link if you wish to view training videos posted to our YouTube channel.

Conservancy District Training – October 2025

- Wilson - SBOA Resources and Gateway Uploads

Soil and Water Workshop - December 2023

- Wilson - Technology Updates and Year-end Information

Soil and Water Training - October 2023

- Wilson/Goss - SBOA and Gateway

INDIANA CODE - IGA.IN.GOV

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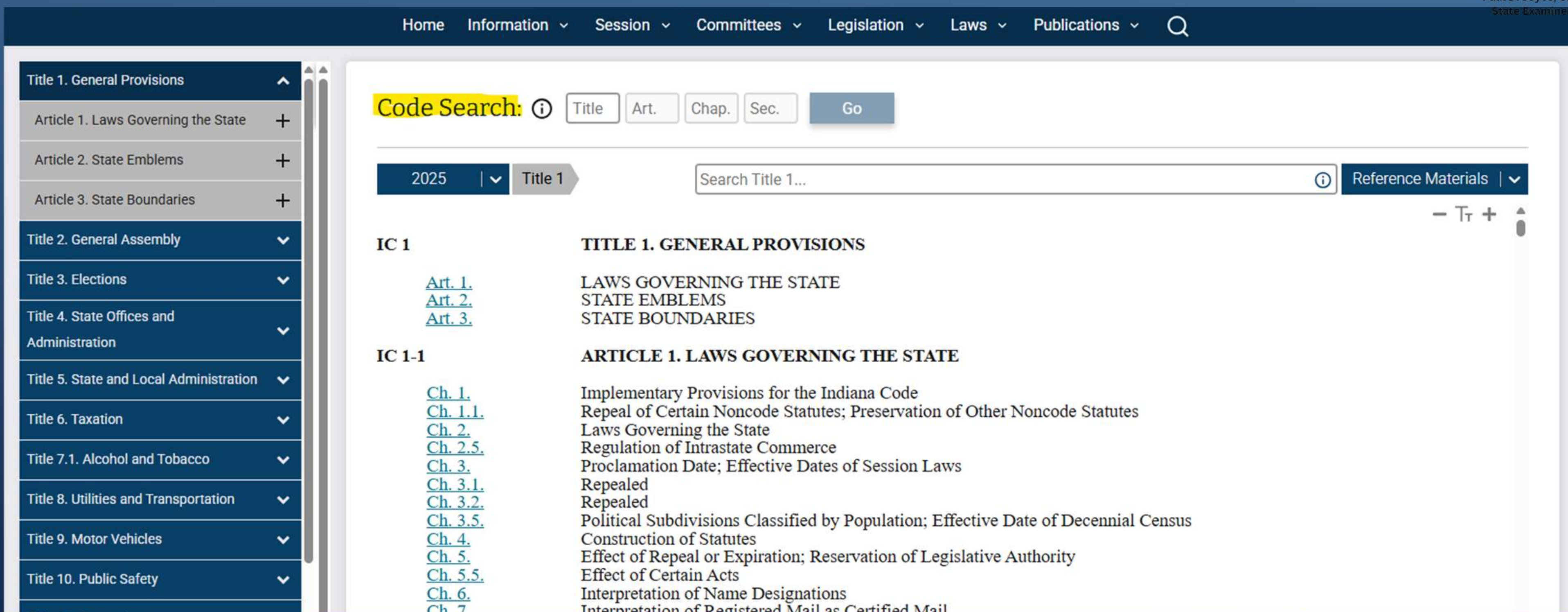

INDIANA CODE - IGA.IN.GOV

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Code Search: Title Art. Chap. Sec. Go

2025 | Title 14 | Art. 32 | Search Title 14... | Reference Materials

IC 14-32 **ARTICLE 32. SOIL AND WATER CONSERVATION**

Ch. 1.	Legislative Policy
Ch. 2.	Soil Conservation Board
Ch. 3.	Repealed
Ch. 4.	Supervisors
Ch. 5.	Powers and Duties of Districts
Ch. 6.	Repealed
Ch. 6.5.	Changing the Boundaries of a District or Dissolving a District
Ch. 7.	Duties of Department
Ch. 8.	Clean Water Indiana Program

BANKING

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POSITIVE PAY & REVERSE POSITIVE PAY

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POSITIVE PAY DEFINED

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State Examiner

Check Positive Pay is a fraud mitigation service that provides early detection of fraudulent, altered or counterfeit checks through a daily verification of checks presented for payment against a check issue file.

POSITIVE PAY – HOW IT WORKS

As soon as the local unit issues checks, they simply provide their bank with a check-issue file that contains the details of the checks they want to post to their account. When checks are presented for payment, the bank will systemically compare the dollar amount and check number to the check-issue file ensuring that the information matches. If the checks presented do not match, the bank will notify the local unit of the exception.

Using the check information as well as a digital image of the check, the local unit will need to review and decide whether they want the exception items to Pay or Return.

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REVERSE POSITIVE PAY

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Reverse Positive Pay provides early detection of fraudulent, altered, or counterfeit checks by allowing the local unit to review all prior day checks that were presented for payment. If any of the presented checks do not match the issued checks, the local unit can investigate further by viewing an image of the check. Each business day, the local unit is responsible for reviewing the report to determine if any items should be returned or paid within a certain period.

REVERSE POSITIVE PAY – HOW IT WORKS

The day after checks are presented for payment, the bank will post a report of all items (except teller cashed items) for the local unit to review. The report will contain check information such as the dollar amount and check number as well as digital images of the checks. The local unit would then need to review and decide if any of the items should be returned. All items without a decision will be Paid once the decision period ends.

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SUMMARY OF POSITIVE PAY AND REVERSE POSITIVE PAY

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- Units are not required to have these services.
- Each local governmental unit must determine which method, if any, is right for them.
- Document board approval of either of these or other methods in the board minutes.
- Implement internal controls related to whichever method is established

WHAT IF YOU DO NEITHER…

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If your local governmental unit chooses not to include Positive Pay or Reverse Positive Pay then you need to be diligent in performing timely bank reconcilements and be on the look out for oddities on cleared checks.

Examples:

- Misspellings on cleared checks
- Change of the name of the vendor and/or amount
- Differences in the paper of the cleared checks.
  - Is it the same check stock
  - Same check # sequence

FINANCIAL INSTITUTIONS

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IC 5-13-8-9 (F) – DEPOSIT OF FUNDS IN DEPOSITORIES

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(f) The investing officer shall maintain the deposits as follows:

(1) In one or more depositories designated for the political subdivision, if the sum of the monthly average balances of all the transaction accounts for the political subdivision does not exceed one hundred thousand dollars ($100,000).

(2) In each depository designated for the political subdivision, if subdivision (1) does not apply and fewer than three financial institutions are designated by the local board of finance as a depository.

(3) In at least two depositories designated for the political subdivision, if subdivision (1) does not apply and at least three financial institutions are designated by the local board of finance as a depository.

FINANCIAL INSTITUTIONS (CONTINUED) - QUESTIONS WE RECEIVE

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- Who is the Board of Finance?
  - Our viewpoint is the District Board acts as the Board of Finance
  - They should designate depositories the district will use for the year at a board meeting
  - Therefore, if you want to move district money to another bank it can be done as long as the Board of Finance has designated that bank as a depository.
- What if there is only one bank identified?
  - Then the district will only hold funds in the one depository that was designated.
- What if during the year the district wants to use an additional depository?
  - Board of Finance would have to designate the additional depository at a board meeting.

FINANCIAL INSTITUTIONS (CONTINUED)

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- Approved Depository List
  - Banks utilized for their accounts or investments should be from a bank noted on the Treasurer of State's approved depository list
  - This list is updated periodically throughout the year.
  - Link to this website: https://www.in.gov/tos/deposit/indiana-approved-depositories-and-how-to-apply/

YEAR - END CONSIDERATIONS

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GATEWAY

- ✓ Annual Financial Report (AFR)
- ✓ Form 100-R
- ✓ Monthly / Annual Uploads

ANNUAL FINANCIAL REPORT - GATEWAY

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INDIANA Gateway for government units

An Information for Indiana Data Site

Indiana State Board of Accounts

Home | About | Account Settings | User Guides | Logout

County: sboatest County
Unit: Sboa Special District
Year: 2020

Select Unit and Year > AFR Main Menu

Annual Financial Report Main Menu

Locked For Editing

The sections below are the ones that are required to complete your annual financial report. Some of these sections are based on the answers that you gave to the questions on the previous screen. If you need to go back and change any of the answers to those questions, click on Unit Questions above.

Unit Information		Status
Unit Questions	The answers to these questions determine what forms are available in the system.	Complete
Schedule of Officials	Enter information regarding officials and contact information.	Complete

Core Reporting		Status
Financial Data by Fund	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	9 Fund(s)
Capital Assets	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column; Show sales or other dispositions of capital assets during the year (if any) in the Reductions column.	$47 in Assets
Grants	Complete the Grant Schedule for grants you received or disbursed money from during the year.	2 Grant(s)
Accounts Payable/Receivable	Accounts Payable/Receivable	1 Record(s)
Transfer Schedule	Complete the Transfer Schedule with all transfers made between funds during the year.	1 Record(s)
Debt	Complete the Debt Schedule (bond issues, notes and loans payable, etc) as of the end of the year. Show the total additions and reductions in debt.	1 Record(s)
Financial Assistance to Non Governmental Entities	Enter financial assistance your unit has given to entities such as: Volunteer Fire Depts, YMCA, Senior Citizen Centers, etc.	1 Record(s)
OPEB	Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.	1 Record(s)
Pensions	Information about what pension plans the unit administers or participates in.	Complete
Risk Assessment	Annual questions to assist in determining risk.	Complete

System Functions		Status
Upload Files	Uploading is an option for those government units with vendors and who choose to populate a portion of their report by uploading files.	Uploaded
Annual Report Outputs	Reports may be viewed as PDFs or Excel spreadsheets.	Available
Financial Statement/SEFA	Download Financial Statements and SEFA in Excel.	Available
Review Submission	Review any submission errors or warnings.	Available
Un-Submit Annual Report	Un-submit the annual report to SBOA.	Submitted by akarl@sboa.in.gov on 3/9/2021 11:56:00 AM

The Indiana Gateway for Government Units provides a central portal for local governments to submit forms to the State Board of Accounts. It is maintained by the Indiana Business Research Center as part of the Information for Indiana Initiative.

Email
- SBOA

POWERED BY Information for Indiana

- Required by IC 5-11-1-4
- Due 60 days after end of year *(3/1/26)*

ANNUAL FINANCIAL REPORT - GATEWAY

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- Capital Assets
  - Capitalization Policy
    - Threshold for all assets
    - Estimated useful life
    - Depreciation method

ANNUAL FINANCIAL REPORT - GATEWAY

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- Capital Assets (cont.)
  - Additions and Reductions
    - Based on historical cost
      - Claims, contracts, historical documents
      - Consumer Price Index to calculate
        - December 2024 Bulletin

ANNUAL FINANCIAL REPORT - GATEWAY

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- Capital Assets (cont.)
  - Additions and Reductions
    - Sold Building for $50,000
    - Purchased equipment for $10,000

Governmental Activities - Depreciable Assets

Government or Enterprise	Beginning Balance as of January 1, 2025	Additions	Reductions	Ending Balance as of December 31, 2025
Infrastructure	$100,000.00	$0.00	$0.00	$100,000.00
Buildings	$100,000.00	$0.00	$50,000.00	$50,000.00
Improvements Other Than Buildings	$50,000.00	$0.00	$0.00	$50,000.00
Machinery, Equipment, and Vehicles	$25,000.00	$10,000.00	$0.00	$35,000.00
Books and Other	$0.00	$0.00	$0.00	$0.00

ANNUAL FINANCIAL REPORT - GATEWAY

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- Capital Assets (cont.)
  - Accumulated Depreciation
    - Sold Building for $50,000
    - Purchased equipment for $10,000
      - Useful life: 5 years
        - $10,000 / 5 years = $2,000 depreciation per year

Governmental Activities - Accumulated Depreciation

Government or Enterprise	Beginning Balance as of January 1, 2025	Additions	Reductions	Ending Balance as of December 31, 2025
Infrastructure	$100,000.00	$0.00	$0.00	$100,000.00
Buildings	$100,000.00	$0.00	$50,000.00	$50,000.00
Improvements Other Than Buildings	$50,000.00	$0.00	$0.00	$50,000.00
Machinery, Equipment, and Vehicles	$25,000.00	$2,000.00	$0.00	$27,000.00
Books and Other	$0.00	$0.00	$0.00	$0.00

FORM 100R - GATEWAY

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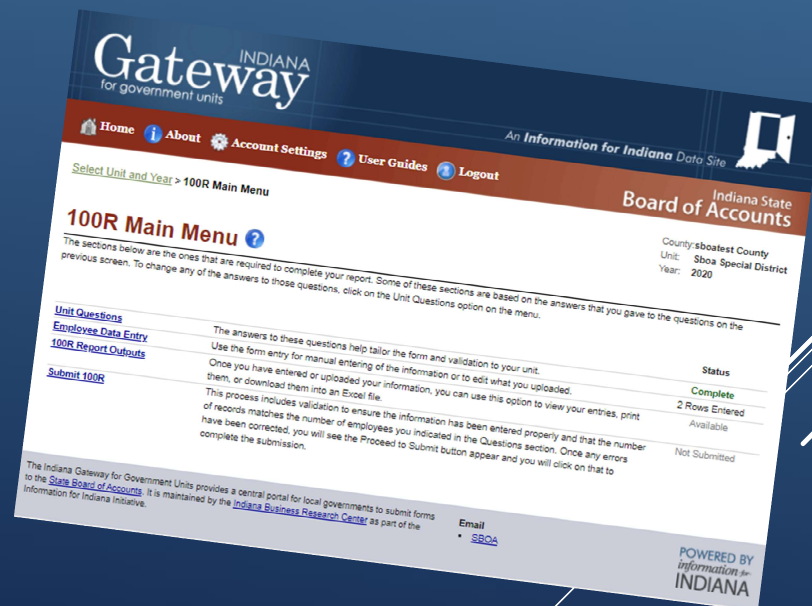
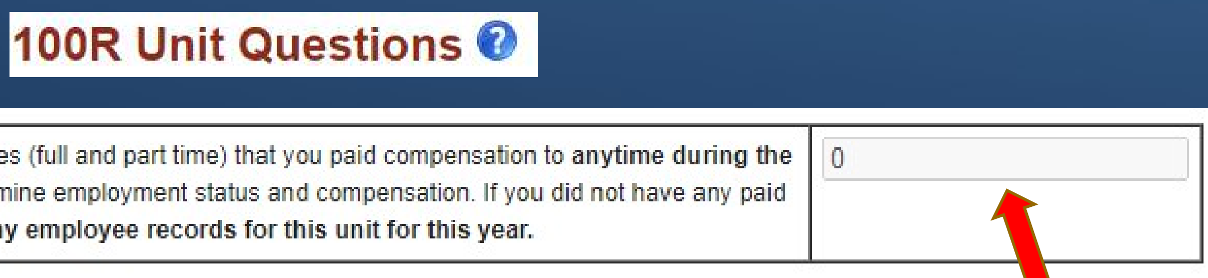
- Required by IC 5-11-13-1
- Due during the month of January for the preceding year *(by 1/31/26)*



FORM 100R - GATEWAY

- Form 100-R must be submitted even if there are no employees to report.
- Show "**0**" for Unit Question #1


100R Unit Questions

1. Please enter the number of employees (full and part time) that you paid compensation to **anytime during the past year**. Use IRS guidelines to determine employment status and compensation. If you did not have any paid employees, enter 0. **This will delete any employee records for this unit for this year.**	0

MONTHLY UPLOADS - GATEWAY

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MONTHLY UPLOADS – WHEN ARE THEY DUE

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- January monthly files – March 15th
- February monthly files – April 15th
- March monthly files – May 15th
- April monthly files – June 15th
- May monthly files – July 15th
- June monthly files – August 15th
- July monthly files – September 15th
- August monthly files – October 15th
- September monthly files – November 15th
- October monthly files – December 15th
- November monthly files – January 15th
- December monthly files – February 15th

MONTHLY UPLOADS – GATEWAY

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Bank Information

- Reconcilement for each bank account you have
- Includes copy of
  - Statement
    - Optical images of checks
  - List of outstanding checks

MONTHLY UPLOADS – GATEWAY

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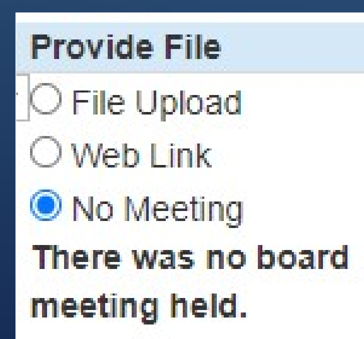
Meeting Minutes

- Minutes from each Board meeting
- If not signed/approved before due date, upload unsigned copy and replace with approved copy later
- If meetings are not monthly, indicate so



MONTHLY UPLOADS – GATEWAY

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Funds Ledger

- List of funds from your ledger/Quickbooks
- Includes
  - ✓ Beginning of month fund cash & investment balance
  - ✓ Receipts in total for the month
  - ✓ Disbursements in total for the month
  - ✓ Ending fund balance

	Beg Balance	Receipts	Disbursements	End Cash Balance
General Fund	$109,893.42	$ 453.34	$ 862.21	$ 109,484.55

MONTHLY UPLOADS – GATEWAY

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	GENERAL FUND	
BALANCE BROUGHT FORWARD	**$109,893.42**	
Income		
Interest on Checking	$4.35	
Plat book, flags	$20.00	
Seeder rental	$385.00	
office supply return	$43.99	
TOTAL RECEIPTS	**$453.34**	
DISBURSEMENTS		
Rent	$620.00	
Telephone/Internet	$93.42	
Mileage, meals	$68.50	
Office Supplies	$52.82	
4-H Fair supplies	$19.52	
postage	$7.95	
TOTAL DISBURSEMENTS	**$862.21**	
TOTAL BALANCE IN CHECKING		**$109,484.55**
TOTAL OF ALL FUNDS		**$109,484.55**

ANNUAL UPLOADS – GATEWAY

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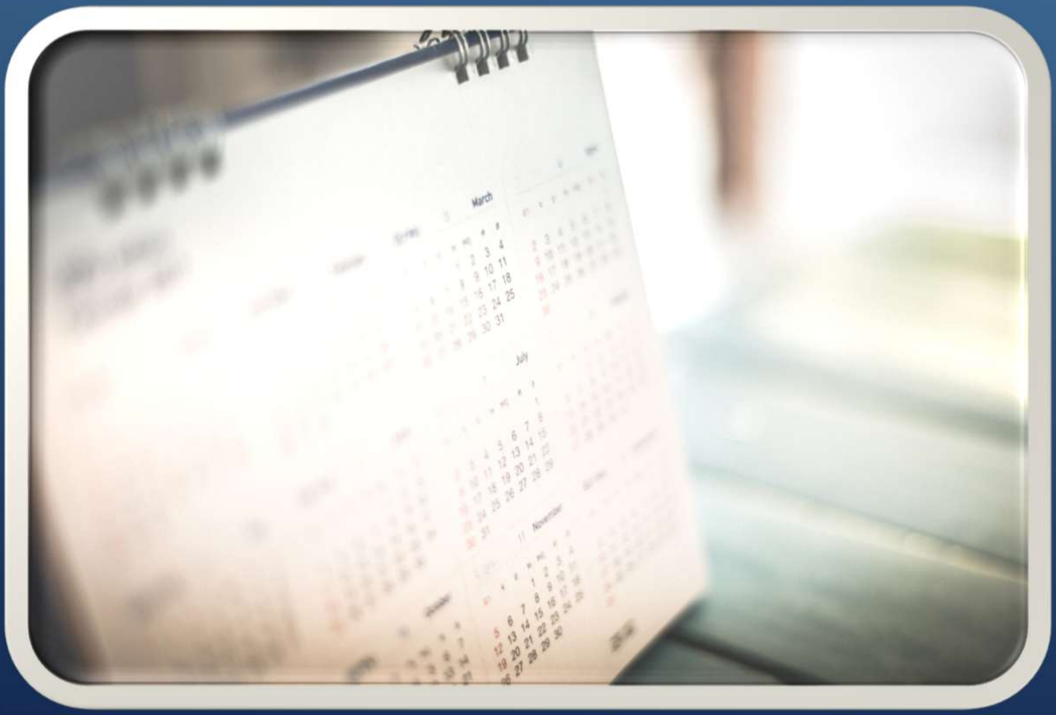

ANNUAL UPLOADS – GATEWAY

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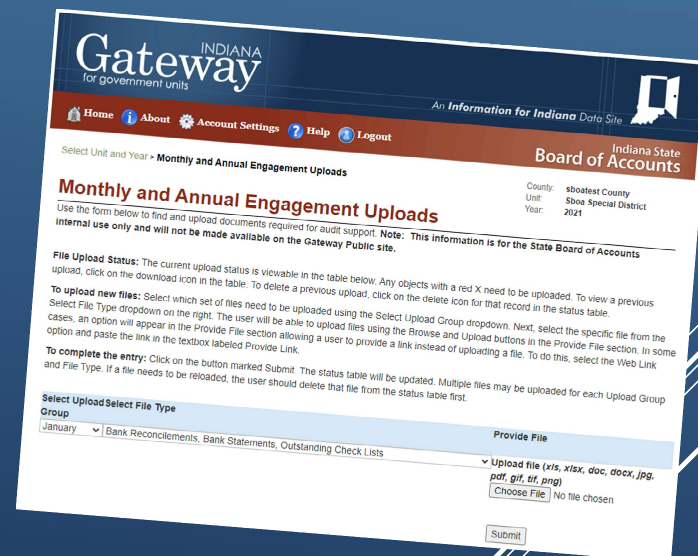
Required to be uploaded by March 1, 2025

- Same timeline as the SBOA AFR
- Includes:
  - ✓ Year End Investment Statements
  - ✓ Detail of Receipt Activity
  - ✓ Detail of Disbursement Activity
  - ✓ Salary Ordinance
  - ✓ Vendor History Report
  - ✓ Payroll History Report
  - ✓ Funds Ledger
  - ✓ Accounts Payable / Receivable Report
  - ✓ Personnel Policy
  - ✓ Excel Data Capture



ANNUAL UPLOADS – GATEWAY

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Investment Statement

- Similar to bank account statement - only for any investments you may have
  - ✓ Savings
  - ✓ CDs

- Upload December 2025 statements for all investment accounts

ANNUAL UPLOADS – GATEWAY

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Detail of Receipt Activity

- Does not apply to hand-posted records
- Listing of all receipts issued and posted during the year
- Most systems have a “history” function that should provide this information
- May need to contact your software vendor for assistance
- Include receipt numbers, dates, and amounts

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Detail of Disbursement Activity

- Does <u>not</u> apply to hand-posted records
- Listing of all non-payroll disbursements posted during the year
- Most systems have a "history" function that should provide this information
- May need to contact your software vendor for assistance
- Include check numbers, dates, amounts, and payee name

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Salary Ordinance

- Shows the approved salary of district employees
  - For those considered county employees, we can obtain salary information from the annual upload from your county

- For the year being reported - 2025

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Vendor History Report

- Does not apply to hand-posted records
- Detailed listing of all vendors to whom checks were issued during the year
- Ideally would show total by vendor
- Most systems have a "history" function that should provide this information
- May need to contact your software vendor for assistance

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Payroll History Report

- Does not apply to hand-posted records
- Applicable for employees not paid by County
- Summary of all pay to employees
  - Employee name
  - Date
  - Gross wages
  - Check number
- Report should **not** contain social security numbers
- Excel file or searchable PDF is preferred

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Funds Ledger

- Summary for each fund that entails:
  - Beginning Balance
  - Receipts
  - Disbursements
  - End Balance
- Excel file is preferred, but each system is unique
  - May need to contact your software vendor for assistance
- For hand-posted records you can upload a scan/photo

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Accounts Payable / Receivable Report

- List of accounts payable items
  - By vendor and amount
  - Totals amount presented on AFR
- List of accounts receivable items
  - By vendor and amount
  - Totals amount presented on AFR

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Personnel Policy

- Unique for each unit as to what it contains
- Upload once beginning in 2023
- Only upload in following years if policy is modified

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Excel Data Capture

- Detail of Receipts and Disbursements in one
- Receipts / Disbursements:
  - Receipt numbers / Check numbers
  - Date received / Date disbursed
  - Amount of receipt / Amount of disbursement
  - Fund posted to
  - Whom received from / Vendor or payee name
- May need to reach out to software vendor for assistance
- Takes the place of Detail of Receipts and Disbursements uploads

REFERENCES

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Gateway Information:

- Annual Financial Report User Guide:
  - https://gateway.ifionline.org/userguides/AFRguide
- Form 100-R User Guide:
  - https://gateway.ifionline.org/userguides/100Rguide
- Monthly & Annual Upload User Guide:
  - https://gateway.ifionline.org/userguides/engagementguide
- Login:
  - https://gateway.ifionline.org/login.aspx
- Gateway Help Desk email address:
  - gateway@sboa.in.gov

State Examiner Directive 2018-1 (Amended April 2025):

https://www.in.gov/sboa/library/state-examiner-directives/Amended-Directive-2018-1-4_23_2025-1.pdf

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NEW LEGISLATION

NEW!

NEW LEGISLATION

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- HEA 1509: Meeting Notices & Agendas
- HEA 1033: Retainage Requirements
- HEA 1198: Public Works Projects

HEA 1509: MEETING NOTICES & AGENDAS

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- Indiana Code: Indiana Code 5-14-9
- Effective: July 1, 2025

- All meeting notices and agendas must include:
  - Name of each appointed officer
  - Appointing authority (Soil Conservation Board)
  - Term of appointment
- Must be published
  - On the Board`s website; or
  - On the Appointing Authority`s website; or
  - On computer gateway hosted by IOT
    - INWP: Local Government Website Design and Hosting

HEA 1198: LOCAL PUBLIC WORKS PROJECTS

- Indiana Codes 36-1-12-3, 36-1-12-4, 36-1-12-4.7, and 36-1-12-4.9
- Effective: July 1, 2025
- Public Works threshold increases from $150,000 to $300,000 for various statutes.
  - $50,000 - $300,000 = invite at least 3 quotes
  - Greater than $300,000 = file notice for bids
- Raises the threshold of a public works project where a unit`s own workforce is utilized without awarding a contract from $250,000 to $375,000.
  - Increased annually to account for inflation
- Public Work
  - Construction, reconstruction, alteration, or renovation of a public building or structure (IC 36-1-12-2)

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HEA 1033: RETAINAGE REQUIREMENTS

- Indiana Code 36-1-12-14
- Effective: July 1, 2025
- Max retainage for public works projects over $200,000 decreased:
  - Withhold no more than 6% of the dollar value of work completed until project is 50% complete and nothing further after.
    - Previously was no more than 10% nor less than 6%
  - Withhold no more than 3% of the dollar value of work completed until project is fully completed.
    - Previously was no more than 5% nor less than 3%

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COMMON QUESTIONS

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ACCOUNTING SYSTEMS

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- SBOA does not "approve" accounting systems
- Concerned with the output of the system
- Internal Controls over records and reporting is most important
- Information Technology Manual
  - https://www.in.gov/sboa/files/Information-Technology-Manual-2017-Amended.pdf

FORMS

- Districts are required to use the forms prescribed by the State Board of Accounts in the manner set forth by the Manual and/or Bulletins
- State Prescribed Forms are available on our website
  - https://www.in.gov/sboa/political-subdivisions/special-districts/
- 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"
  - This process is outlined in Chapter 1 of the Manual
  - Maintain a log of forms replacing prescribed forms & present during an audit for approval
  - Information from prescribed form must be on modified form

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DLGF & IRS

- SBOA – Post Audit Agency
- DLGF – Budget Agency
  - Reach out to local representative with questions
    - Map-Field-Rep-Map-Budget.pdf
- IRS – Tax Agency
  - Reach out local IRS office with questions

PURCHASING

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- Indiana Code 14-32-5-1 notes allowable uses of district funds
- All purchases must have supporting documentation
- Credit card payments can utilize one claim
  - Need to have supporting documentation for each purchase
- Credit Card Policies – unique to each unit
  - Who can use credit card?
  - Does it need to be checked out?
  - Is there a maximum purchase threshold?

Contact Information

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Government Technical Assistance & Compliance Directors

SpecialDistricts@sboa.in.gov
317-232-2513

STATE BOARD OF ACCOUNTS ★ EST. 1909 ★

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