“Finding Resolutions”
HEA 1031

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Background

• Repeat Findings

• HB 1031 -> HEA 1031 -> IC 5-11-5-1.5

• Representative Slager
Definitions

• Findings

• Examination Report

• Audit Committee
IC 5-11-5-1.5(a)

• Audited Entity
• Municipality
IC 5-11-5-1.5(C)

• Repeat Finding
  • Subsequent examination report
  • Same or substantially the same

• Corrective Action Plan (CAP)
IC 5-11-5-1.5(d)

• CAP

• SBOA creates guidelines

• Within 6 months
IC 5-11-5-1.5(e)

• CAP completed
  • Notify SBOA

• SBOA Reviews
  • If CAP not submitted, or
  • Issue not corrected
  • Prepare Memo to Audit Committee
IC 5-11-5-1.5(f)

• Submit Memo to Audit Committee
• Audit Committee Options:
  • Written Statement
  • Attendance of public officer
  • Corrective Action
IC 5-11-5-1.5(f) (continued)

• Audit Committee Options:
  • Notify officer, CEO, Legislative & Fiscal Bodies
  • Notify local prosecuting attorney
  • Legislative Change
  • SBOA examination
Findings

• Audit Findings

• Management Letter

• ‘Verbal’ Comments
Timeline

- Management Letter
- Engagements exiting after October 1, 2017
- Corrective Action Plan
- Engagements begun after December 1, 2017 and exiting after February 1, 2018
Public Records?

• Management Letter
• Corrective Action Plan
Corrective Action Plan

• Unit Name
• Report Period
• Title of Finding
• Contact Person
• Contact information
Corrective Action Plan (continued)

• State the Issue
• Requirement not Followed
• Unit Response
• Root Cause
• Steps to be Taken
Corrective Action Plan (continued)

- Implementation Timeline
  - If not within 6 months, why?

- Summary
Corrective Action Plan (continued)

• Required 10 days after exit
• CAP@sboa.in.gov
• Form on our website
“Finding Resolutions”

• Representative Slager:
  • “I remember saying, ‘Rather than spending time writing letters trying to justify why we do things differently, why not just fix the problem?’”

• Potential Solutions from SBOA

• De Facto Appeals Process
Questions?