

“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?

