Getting Started

IN THE OFFICE

Administrative Details

File Official Bond (Video – Public Official Bonds)
Change Name on Bank Accounts
Change Email and User Logins
Gain Access to Gateway (Video – Introduction to Gateway)
Contact communications@sboa.in.gov to receive SBOA information
Bookmark the Indiana Code www.iga.in.gov
Bookmark the SBOA website www.in.gov/sboa (Video – Overview of the State Board of Accounts)
Find Internal Control Policies and Procedures (Video – Getting Started with Internal Controls)
Calendar of Duties – Manual for Cities and Towns, Chapter 7 (Video – Uniform Compliance Guidelines)
Timely Deposit and Posting of Receipts

Receipt Form
- Computerized system must contain all of the same information
- Sample is in the Accounting and Uniform Compliance Guidelines Manual Chapter 6

Timely Deposit
Indiana Code 5-13-6-1(g) The following are not required to deposit funds on the business day following receipt if the funds on hand do not exceed five hundred dollars ($500):...(3) A city or a town required to deposit funds under subsection (d).

Posting of Receipts
Receipts shall be issued and recorded at the time of the transaction

Claims and Supporting Documentation

Accounts Payable Voucher (Claim)
- Computerized system must contain all of the same information
- Sample is in the Accounting and Uniform Compliance Guidelines Manual Chapter 6

IC 5-11-10-1.6  Fiscal officer may not draw a warrant or check for the payment of a claim unless:
- Fully itemized invoice or bill for the claim
- Approval by the officer or person receiving the goods or services
- Claim is filed with the fiscal officer
- Fiscal officer audits and certifies before payment that the invoice or bill is true and correct and
- Payment of the claim is allowed by the governing body

Funds must be appropriated and available
Certification must be on the Accounts Payable Voucher prescribed by SBOA
Petty Cash

Indiana Code 36-1-8-3

➢ Purpose and Establishment
  o For the purpose of paying small or emergency-type items of operating expense
  o Amount is set by the fiscal body

➢ Documentation Required
  o Must have a receipt for each expenditure attached to the Accounts Payable Voucher (APV)
  o APV must be filed by the custodian to reimburse the fund
  o Reimbursement shall be approved, allowed, and paid in the same manner as other APVs

Cash Change Fund

Indiana Code 36-1-8-2

➢ Purpose and Establishment
  • Recommended for each department collecting licenses, fees, utility service charges or other cash revenues
  • Amount must be set by the fiscal body

➢ Procedure
  • Accounts Payable Voucher (APV) to be filed by person in charge of collecting revenues in an amount deemed necessary
  • APV should contain a statement regarding the necessity of the fund and the statutory reference
  • Upon Approval, fiscal officer will draw a warrant on the General Fund without appropriation
    • Or the Operating Fund of the proper utility if for utility purposes
  • The warrant will be converted to cash and retained by the officer/employee
  • The entire cash change fund shall be returned to the fund from which it was advanced when no longer needed
Key Contacts

Department of Local Government Finance [www.in.gov/dlgf](http://www.in.gov/dlgf)

Indiana Department of Revenue [www.in.gov/dor](http://www.in.gov/dor)


Indiana Department of Labor [www.in.gov/dol](http://www.in.gov/dol)

Public Access Counselor [www.in.gov/pac](http://www.in.gov/pac)

Indiana Public Retirement System [www.in.gov/inprs](http://www.in.gov/inprs)

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SBOA Contact Information

Directors of Audit Services: **[cities.towns@sboa.in.gov](mailto:cities.towns@sboa.in.gov)** or 317-232-2513

- *Todd Caldwell and Susan Gordon*

Communications: **communications@sboa.in.gov**

Gateway Help Desk: **gateway@sboa.in.gov**

Website: **www.in.gov/sboa**