We are dedicated to providing the citizens of the State of Indiana with complete confidence in the integrity and financial accountability of state and local government.
CARES Provider Relief Fund

• Distributed to units receiving medicare fee-for-service reimbursements in 2019

• Optum Bank “HHSPAYMENT”

• Attestation Portal

• Terms and Conditions Document
CARES Act – Airport Grants

- Distributed from the FAA
- Application – OMB Form 424
- Grant Agreement
- Required Documentation
Accounting for COVID-19 Funds

- Separate Fund - COVID
- Grant Agreement / Terms and Conditions
- Documentation of Expenditure
- Reimbursement and Advance Grants
- Appropriations
Enhanced Regulatory Basis of Accounting

• 2019 Updates to the AFR Implemented

• 2019 Audits will be under the 2018 Regulatory Basis

• 2020 Updates to the AFR Postponed
Internal Controls during COVID-19

• Bank Reconciliation
• Disbursements
• Receipts

• Best Practices
  • www.in.gov/sboa on the Special Districts Page
How to Prepare for a Remote Audit

Email, Telephone, Video Conferences

COVID -19 Protocol

Document Prior to Audit

Gateway Direct Request email

Monthly & Annual Uploads

Computer Webcam