TO: All City and Town Clerk-Treasurers, City Clerks and City Controllers  
DATE: September 29, 2021  
SUBJECT: Annual Training School  

Pursuant to the provisions of Indiana Code 5-11-14, the Indiana State Board of Accounts will conduct a one-day training school on Monday, **November 8, 2021**, for all City and Town Clerk-Treasurers, City Clerks, and City Controllers at the Old National Events Center, 715 Locust Street, Evansville, Indiana. Please note, **Evansville is in the central time zone** and the school will start promptly at 9:00 a.m. **CST**.

The training offered at this school is a joint effort of the Indiana State Board of Accounts and Indiana League of Municipal Clerks and Treasurers (ILMCT). This year’s school is part of the ILMCT’s Annual Conference which will be held during the week of November 7-10, 2021. The ILMCT has made arrangements for lunch and break refreshments. Please use the form on the Accelerate Indiana Municipalities (AIM) website for making registration arrangements: https://aimindiana.org/ilmct. Specific questions should be directed to Lesley Mosier with AIM at 317 237-6200, Ext. 223. Hotel reservations should be made directly with each participating hotel:

- DoubleTree by Hilton 812-423-5002 Group Code ILMCT  
- Tropicana 800-544-0120 Group Code GINSILMC  
- Le Merigot 800-544-0120 Group Code GINSILMC

The deadline for hotel reservations is **October 8, 2021**.

The discussions at the school will include: issues related to capital asset and depreciation reporting, public corruption, Annual Financial Report/Gateway updates and reporting, and other information pertinent to accounting for cities and towns.

A tentative agenda follows this letter. A question box will be provided for deposit of your written questions, which we will try and answer at the school (time permitting).

As provided in Indiana Code 5-11-14-1, “the elected official, at the direction of the State Examiner, may require the attendance of:

1. each of his appointed and acting chief deputies or chief assistants: and

2. if the number of deputies or assistants employed:

   A. does not exceed three (3), one (1) of his appointed and acting deputies or assistants; or
   B. exceeds three (3), two (2) of his duly appointed acting deputies and assistants.”
To: All City and Town Clerk-Treasurers, City Clerks and City Controllers
September 30, 2021
Page Two

Each official, deputy, or assistant attending the conference shall be allowed mileage at a rate per mile set by your city or town council for each mile necessarily traveled in going to and returning from the school. Only one (1) mileage shall be allowed to the official, deputy, or assistant furnishing the conveyance, although they may be transporting more than one (1) person. Each official, deputy or assistant will also be allowed lodging expense for the nights preceding the meeting dates, not to exceed the single room rate each night.

Reimbursement for meals purchased while attending the school in an amount determined by the city or town council is also authorized.

The Indiana State Board of Accounts will certify attendance for the school to each official, deputy, or assistant attending. All payments of lodging, mileage, and meals purchased shall be made by the proper disbursing officer in the manner provided by law on a duly verified claim or voucher to which shall be attached the Certificate of the Indiana State Board of Accounts. All payments shall be made from the general fund from any money not otherwise appropriated and without any previous appropriation being made therefore.

It is agreeable for other persons (those not mentioned in the statute) from your office or other city or town officials to attend the school. However, such other persons must have prior approval from your city or town’s governing body and any expenditures must be reimbursed from funds appropriated for this purpose.

You are cordially requested to attend the school which has been called in an effort to assist you in properly discharging the duties and responsibilities of your office.

Sincerely,

Paul D. Joyce, CPA
State Examiner

TEC/SWG
9:00 AM Welcome & Opening Remarks
   Paul Joyce, CPA, State Examiner
   Michael Bozymski, CPA, Deputy State Examiner
   Tammy White, CPA, Deputy State Examiner
   Indiana State Board of Accounts
   Wes Bennett, Commissioner
   Indiana Department of Local Government Finance

9:30 AM Indiana State Board of Accounts
   Todd Caldwell, Director of Audit Services
   Susan Gordon, CPA, Director of Audit Services
   Indiana State Board of Accounts

10:00 AM BREAK

10:15 AM Capital Asset Financial Reporting
   Michael M. Nielsen
   Government Fixed Asset Services, Inc.

11:30 AM LUNCH

1:00 PM Public Corruption Program
   Brian Monahan, Supervisory Special Agent
   Federal Bureau of Investigation

2:00 PM BREAK

2:15 PM Gateway Updates & Examples
   Allyson Karl, CPA, Project Manager Engagement Strategies
   Indiana State Board of Accounts

3:15 PM BREAK

3:30 PM Indiana State Board of Accounts
   Todd Caldwell, Director of Audit Services
   Susan W. Gordon, CPA, Director of Audit Services
   Indiana State Board of Accounts

5:00 PM ADJOURN