State Board of Accounts Contact Information

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What’s On Tap

- SBOA Website
- Prescribed Forms
- Sources of Revenue
- Miscellaneous Items

SBOA Website

www.in.gov/sboa
Manuals


Internal Control Manual
Uniform Internal Control Standards for Indiana Political Subdivisions

Information Technology Manual
Accounting and Uniform Compliance Guidelines Manual for Indiana Political Subdivisions - Information Technology

City - Uniform Compliance Guidelines Manual
You can view the manual online by clicking on one of the Chapters below:

- Table of Contents (2017)
- Chapter 1 - Prescribed Forms, Taxes, General Information, Local Policies, and Deposits and Investments (2017)
- Chapter 2 - Introduction (2018)
- Chapter 3 - The Accounting Plan and Procedures (2018)
- Chapter 4 - Funds (2018)
- Chapter 5 - City and Town Court Funds (2018)
- Chapter 6 - Forms (2018)
- Chapter 7 - Calendar of Monthly Duties (2014)

Bulletins

You can view the Cities and Towns Bulletins online by selecting the one you want to see below, or you can search the index by clicking here.
Political Subdivisions / Cities (or Towns) – scroll down to:

Presentations and Training Materials

Police Chief Executive Training – July 2021

- Caldwell – Police Chief Training
Accounts Payable Voucher

Statute governing payments is IC 5-11-10

One side has
• Itemization section
• Certification good/services were received
• Fiscal officer certifies APV has been “audited”

Get claims to fiscal officer *timely*

Some can be paid prior to board approval
• Requires an ordinance describing
  • Cities = IC 36-4-8-14
  • Towns = IC 36-5-4-12

Payroll Voucher
List of employees to be paid

Similar to APV in that form is certified by someone with knowledge of hours worked
• Most likely you as Chief/Marshal

This is the documentation the fiscal officer needs to process payroll

Employee Service Record
Employee Service Record

Maintained for each employee

Shows time worked by day
- Or leave taken if applicable

Required by
- FLSA (departments > 5 officers)
- IC 5-11-9-4

Overtime
- Refer to local personnel policy
- Department of Labor – Wage & Hour Division
  o wagehour@dol.in.gov

Mileage Claim

Indiana State Board of Accounts - 2021
For reimbursement when using personal vehicle

Reimbursement rate set by council
• Traveling within city/town – use odometer
• From city-to-city – use State Highway map

Internet mapping is acceptable from SBOA audit perspective
• Check with fiscal officer to see what they expect

Be as descriptive as possible

More discussion from Cities and Towns Bulletin, March 2016
✓ Travel Expenses
✓ Per Diem
✓ Overnight Travel
Helps keep track of budget spending
If used, should be used for all purchases
Fiscal officer required to certify a balance exists in the appropriation prior to purchase
Get with your Clerk-Treasurer or Controller
Budget Classifications

- Personal Services
- Supplies
- Other Services & Charges
- Capital Outlay

Personal Services
  - Salaries
  - Wages
  - Benefits
Supplies
- Office
- Operating
- Repair & Maintenance

Other Services & Charges
- Professional services
- Printing expenses
- Insurance
- Utilities
- Rentals
Budget Classifications

Capital Outlay

- Land
- Buildings
- Equipment (including vehicles)
- Other

Transfers

- One line item to another

Grants

- 2 types – reimbursement & advance

Insurance Proceeds

- IC 6-1.1-18-7
Sources of Revenue

Receipts

RECEIPT

Name of UNIT, AGENCY, BOARD OR DEPARTMENT

FUND

Payment Type and Amount

Cash Amount
Check/Cert. Amount
MO Amount
Credit Card Amount
EFT Amount
Other

RECEIVED FROM

$100 DOLLARS

THE SUM OF

ON ACCOUNT OF

AUTHORIZED SIGNATURE

Indiana State Board of Accounts - 2021
Receipt Form

Issued when money / payments are collected

Remitted to the Clerk-Treasurer or City Controller timely

Consider internal controls
• Cash collections secure?
• Who has access?
• Review collections over time

Law Enforcement Continuing Education Fund

Law Enforcement Continuing Education fee – IC 33-37-5-8
Inspection of Motor Vehicles fee – IC 9-17-2-12
Vehicle Accident Report fee – IC 9-26-9-3
Sale of Confiscated Weapons – IC 35-47-3-2
• IC 33-37-5-8
• Fees collected by a court
• Needs to be claimed by your department
• Work with Court officials on what they expect from you
• When Court turns it over, goes in LECE
IC 9-17-2-12(e)

Fees can be charged for a police officer who makes inspection

Fee has to be established by ordinance adopted by council

Fees collected go to LECE

IC 9-26-9-3

Fees established by ordinance adopted by council

"is at least $5 for each report"

Fees collected go to LECE
NEW as of July 1

• IC 35-47-2-3(d)
• No longer collect fee for handgun licenses
• Money appropriated for replacement program
  ➢ Through Indiana Criminal Justice Institute

Uses of LECE

IC 5-2-8-6

Used for:
  Training law enforcement officers
  Equipment
  Supplies for law enforcement purposes

Requires appropriation by Council
 ✓ Theft Reports
 ✓ Photos
 ✓ Criminal Histories

• Establish fee by ordinance
• Designate fund to receive $$$ - General or separate fund
• Criminal Histories – IC 10-13-3-30
Revenues – Court Costs

- IC 33-37-7-6
- Prosecute local ordinance violations in court
- Funds are distributed by County only if you claim them
  - Need appropriation
  - Can be for law enforcement

Revenues – Excise Judgments

The clerk of the court which collects these penalties must include a memorandum with the remittance which shows the number of citations filed in the court by each law enforcement agency for failure to timely register a motor vehicle. Such memorandum could be as follows:

<table>
<thead>
<tr>
<th>Law Enforcement Agency</th>
<th>Number of Citations</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Sheriff</td>
<td>5</td>
</tr>
<tr>
<td>Urban City Marshal</td>
<td>2</td>
</tr>
<tr>
<td>Total</td>
<td>10</td>
</tr>
</tbody>
</table>

To facilitate the handling and allocation of these fees under IC 33-37-4-1, the court should use General Form No. 367 (1996) entitled " Clerk’s Report to Auditor of Additional Judgment for Excise Tax" (see copy of this form on Page 11). In using this form, the following procedure should be observed:
Council accepts donation

Create fund by ordinance
  - Source of $
  - What can be used for

Restricted
  - Separate fund
  - Appropriation not needed if spent on reason donated

Unrestricted
  - Goes in General
  - Needs appropriated
Buy Money / Confidential Funds

• SBOA Cities & Towns Bulletin – June 2016
• Home Rule (IC 36-1-3) ordinance necessary to be established
• Must be appropriated
• U.S. Dept. of Criminal Justice
  “DOJ Grants for Financial Guide”

Indiana State Police
INV-0017

DOJ - Buy Money / Confidential Funds

“DOJ Grants Financial Guide”

Confidential funds start on page 104

DOJ - Buy Money / Confidential Funds

Same information; different format


ISP - Buy Money / Confidential Funds

PURPOSE
Establish guidelines for obtaining, using, and accounting for confidential funds used in support of criminal investigations.

- Contact ISP to request a copy
SBOA Cities & Towns Bulletin – March 2019

For Cities: Ind. Code 36-8-4-4
For Towns: Clothing & equipment allowances are optional  
➢ Can be provided in Home Rule ordinance

Tax Implications:
• No receipts necessary – allowance subject to tax
• Receipts are required – allowance not subject to tax
• Consult with the IRS for specific guidance

Indiana Codes related to Body Armor:
✓ IC 36-8-4-4.5 (cities)
✓ IC 36-5-7-7 (town marshals & deputies)
✓ IC 36-8-9-9 (town police departments)

In each case, city/town shall provide body armor, which remains the property of the city/town.
Confiscated Property

- **Weapons** – those required to be registered can be sold and proceeds go to city/town General fund.
- **Cars** – used for up to 3 years
- **Other property** – seized under:
  - IC 34-24-1; proceeds to General
  - IC 34-24-2; refer to Court Order
- **Bicycles/lost property** – IC 36-8-6-4

Vending Machine Commissions

- **Written guidelines** – where profit goes
- **Machine available to public**
  - *Revenue to General fund*
- **Machine in restricted area**
  - *Governing body can designate*
- **Internal Controls important** – access to machine; who collects $$, etc.
**Conflict of Interest**

Upload in Gateway – www.gateway.ifionline.org
- Electronic form available
- Fill it out
- Print it
- Signed by appropriate people
- Scan to pdf file
- Upload

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**Nepotism**

IC 36-1-20.2

Local policy required; can be more restrictive than IC

“Individuals who are relatives may not be employed in a position that results in one relative being in the direct line of supervision of the other relative.” [emphasis added][IC 36-1-20.2-10]

“Relatives” defined in IC 36-1-20.2-8
**Purchase of Equipment**

- **IC 5-22**
  - Bids:
    - $< 50,000: Use city/town small purchase policy
    - $50,000-$150,000: Obtain at least 3 quotes by mail
    - $> 150,000: Advertise for competitive bids

  *Trade-ins: don’t lower the threshold*

- State QPA – [www.in.gov/idoa/2448.htm](http://www.in.gov/idoa/2448.htm)

- Use another city/town’s bid; interlocal agreement required
  - IC 36-1-7-12

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**Disposing of Equipment**

**IC 5-22-22**

**Public Sale**
- 1 item valued > $1,000, or
- More than 1 item; combined total < $5,000, then

  *Auction, internet, or sealed bids required*
  - Values less than these amounts; can be sold privately [IC 5-22-22-6]

Sell to other governments – no advertising required if each has resolutions for the sale
Moving Traffic Violations

- IC 36-1-6-3
- IC 34-28-5
- Must be enforced through a court
- Can’t simply pay fine at city/town hall
- Directive 2015-1

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