IC 5-11-1-7 allows the State Examiner to authorize or designate an independent public accountant to perform the examination/audit that is the responsibility of the State Board of Accounts

- Certain political subdivisions
- Certain State agencies
- Housing Authorities
- Military Reuse Authorities
- Certain State Agencies
- Not for Profits
Procured Audit Services - Responsibilities

IC 5-11-1-4 requires Annual Financial Reporting from entities
IC 5-11-1-9 requires audits of the entities if the disbursement level of public funds meet statutory thresholds:

- $200,000 of government funds disbursed and
- 50% of entity’s total disbursements are governmental funds

"Entity" is defined as a provider of goods, services, or other benefits maintained in whole or in part at public expense, or supported by appropriations, public funds, or taxation.

Does not include agencies of the state, local governments, or quasi-governments.

- For profit corporations
- Not for profit corporations
- Unincorporated:
  - Associations
  - Organizations
  - Individuals
Notification to Non-Governmental Entities

**Cities & Towns Bulletin**, September 2016

Cities/towns providing financial assistance to non-governmental entities are required to notify those entities annually in writing.

- Entity Annual Report (E-1) filing requirement per IC 5-11-1-4 & audit requirements established by IC 5-11-1-9
- Sources of funding provided
- SBOA may request documentation
- E-1 not to be confused with the Indiana Secretary of State’s Business Entity Report
- Additional info: notforprofit@sboa.in.gov
**ARPA Provided to Non-Governmental Entities**
- For Profit Businesses
- Not for Profits

**All Other Money provided to Non-Governmental Entities**

The business is **NOT** required to submit an E-1 if ARPA is the only financial assistance received.

YOU **don’t** need to notify them.

Each business is **is** to be included on your AFR in the “Financial Assistance to Non-Governmental Entities” section.
You will notify them of E-1 requirements.

They are to submit an E-1.

You will list them on your AFR in the “Financial Assistance to Non-Governmental Entities” section.

All Other Money provided to Non-Governmental Entities.
All financial assistance given to non-governmental entities is reported here under Core Reporting.

Information You’ll Need for the AFR -

- Entity Name
- Federal Tax ID
- Address
- County
- Name of Operating Officer
- Telephone Number
- Description of Funding
- Amount of Funding
- Type of Nongovernmental entity
Indiana Auditor of State

www.in.gov/aos
317-232-3300

Indiana Department of Local Government Finance

www.in.gov/dlgf

Fred VanDorp
Budget Director
317-234-3937
FVandorp@dlgf.IN.gov

Or

Your Local DLGF Field Representative
Indiana Open Door Law – Public Meetings

- Board meetings are governed by the Open Door Law, IC 5-14-1.5

- Under the Open Door Law, all meetings of governing boards must be open to the public except for executive sessions.
Indiana Open Door Law – Public Meetings

Notice to be given:

☑ Date, time and location of meeting
☑ At least 48 business hours in advance
☑ Must post at principal place of business or meeting location
☑ Annual notices are permitted
☑ Generally, no requirements to publish in newspaper
☑ Emergency meetings are exception to 48 hour notice requirement
☑ Prohibition on serial meetings

Indiana Open Door Law – Public Meetings

Executive Sessions – IC 5-14-1.5-6.1:

The specific circumstances under which an executive session can be held are in IC 5-14-1.5-6.1(b)

➢ Notice must include statutory purpose(s) for the meeting
➢ Meeting minutes must include certification that only the topics permitted under the Open Door Law were discussed
➢ No votes or final actions may be taken; final action required in a public meeting

Great tool for learning more about Indiana’s Open Door Law

Try link above or search the PAC’s website:

Indiana Archives and Records Administration

www.in.gov/iara
812-929-3882

Amy Christiansen
achristiansen@iara.in.gov
Indiana Department of Labor
www.in.gov/dol
Wage & Hour Division
317-232-2655

Or

U.S. Department of Labor
www.dol.gov

Indy office
317-226-6801

Indiana Department of Revenue
www.in.gov/dor
Sales Tax Division
317-233-4015
RECORDS & FORMS

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class and contain written standards that an entity that is subject to audit must observe. [IC 5-11-1-2]

A prescribed form is one which is put into general use for all offices of the same class.
RECORDS & FORMS

An approved form is for special use in a particular office

Cities and towns are required to use the forms prescribed or approved by the State Board of Accounts in the manner set forth by the Manual and/or Bulletins.

If it is desirable to use a different form or to have a prescribed form modified to conform to your local conditions, you can have the form “approved”.

25

26
PRESIGNED FORMS, TAXES, GENERAL INFORMATION, LOCAL POLICIES, AND DEPOSITS AND INVESTMENTS

PRESIGNED FORMS

A **prescribed form** is one which is put into general use for all offices of the same class, whereas an **approved form** is a computerized form for special use in a particular office.

Although the SBOA prescribes forms, copies of forms must be purchased from a public printer or other source.

Many computer software programs can create exact replicas of prescribed forms. Exact replica may be used as a prescribed form. If it is desirable to use a form other than a prescribed form that is not an exact replica, the new form must be approved.

For any form that is to be approved, the unit can start using the form as they have it ready. A log of these forms must be kept indicating the form it replaced and the effective date of the new form. At the beginning of an engagement, this log must be presented to the examiner.

New forms must be in place during at least one engagement and must not be an element of a finding or result and comment that is responsible or partially responsible for an exception found during an engagement to be considered approved. The unit is responsible for placing a review on new forms the year of installation in the upper right corner. This reference should be similar to “Installed in [Name of Unit], (20xx).”

The unit agrees to comply with the following conditions, if applicable, for any new forms installed:

1. The forms installed are subject to review and recommendations during engagements of the unit to ensure compliance with current laws and uniform compliance guidelines.

2. Any receipts, checks, purchase orders, or other forms that require numbering shall be either pre-numbered by an outside printing supplier or numbered by the unit’s computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.

3. All receipts must be either in duplicate or recorded in a prescribed or approved register of receipts.

4. All checks must be either in duplicate or recorded in a register of checks generated by the computer.

5. In the event a change is required due to the passage of a State or Federal law or a change in uniform compliance guidelines, the unit agrees to implement the change in a timely manner.

Officials and employees are required to use prescribed and approved forms in the manner prescribed.
Contact Info

Todd Caldwell & Mike Crowley
GTAC Directors

cities.towns@sboa.in.gov

317-232-2513