Police Chief Executive Training

Indiana Law Enforcement Academy
Plainfield, Indiana
April 2022

State Board of Accounts Contact Information

Todd Caldwell, CFE
Government Technical Assistance & Compliance Director

cities.towns@sboa.in.gov

317-232-2513
Uniform Compliance Guidelines

State Examiner Directives

Manuals

Bulletins

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)
Political Subdivisions / Cities (or Towns) – scroll down to:

**Presentations and Training Materials**

Police Chief Executive Training – April 2022

- Caldwell – Police Chief Training
Chapter 1
PRESCRIBED FORMS, TAXES, GENERAL INFORMATION, LOCAL POLICIES, AND DEPOSITS AND INVESTMENTS

PRESCRIBED 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 ISBA 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 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/or 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

ACCOUNTS PAYABLE VOUCHER

TOWN OF INDIANA

All invoices or bills to be properly itemized must show kind of service, where performed, dates of service rendered, by
hour, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Purchaser

Date

Terms

Invoice No.

Description

Amount

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services
itemized thereon on which charges are made were ordered and received except:

Signature

Title

Clerk-Treasurer

Indiana State Board of Accounts - 2021
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
Statute governing payments is IC 5-11-10.

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Payroll Voucher (Claim)

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
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Maintained for each employee

Shows time worked by day
• Or leave taken if applicable

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• FLSA (departments > 5 officers)
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Overtime
• Refer to local personnel policy
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Mileage Claim

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
Mileage Claim

For reimbursement when using personal vehicle

Reimbursement rate set by council
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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
Purchase Order

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

**Personal Services**
• Salaries
• Wages
• Benefits
**Budget Classifications**

**Supplies**
- Office
- Operating
- Repair & Maintenance

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

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

- Professional services
- Printing expenses
- Insurance
- Utilities
- Rentals

Capital Outlay

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

Transfers
• One line item to another

Grants
• 2 types – reimbursement & advance

Insurance Proceeds
• IC 6-1.1-18-7
Budget Classifications

Transfers
- One line item to another

Grants
- 2 types – reimbursement & advance

Insurance Proceeds
- IC 6-1.1-18-7

Sources of Revenue
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 33-37-5-8
• Fees collected by a court
• Needs to be claimed by your department
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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

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**NEW** as of July 1, 2021

- 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
Uses of LECE

IC 5-2-8-6

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

Requires appropriation by Council

Revenues - Miscellaneous

✓ Theft Reports
✓ Photos
✓ Criminal Histories

- Establish fee by ordinance
- Designate fund to receive $$$ - General or separate fund
- Criminal Histories – IC 10-13-3-30
IC 33-37-7-6

Fees collected by clerk of circuit court; city or town share

Sec. 6. (a) The qualified municipality share to be distributed to each city and town maintaining a law enforcement agency that prosecutes at least fifty percent (50%) of the city's or town's ordinance violations in a circuit or superior court located in the county is three percent (3%) of the amount of fees collected under the following:

1. IC 33-37-4-1(a) (criminal costs fees).
2. IC 33-37-4-2(a) (injunction or ordinance violation costs fees).
3. IC 33-37-4-3(a) (juvenile costs fees).
4. IC 33-37-4-4(a) (civil costs fees).
5. IC 33-37-4-6(a)(1) (small claims costs fees).
6. IC 33-37-4-7(a) (probate costs fees).
7. IC 33-37-5-17 (deferred prosecution fees).

(b) The county auditor shall determine the amount to be distributed to each city and town qualified under subsection (a) as follows:

STEP ONE: Determine the population of the qualified city or town.

STEP TWO: Add the populations of all qualified cities and towns determined under STEP ONE.

STEP THREE: Divide the population of each qualified city and town by the sum determined under STEP TWO.

STEP FOUR: Multiply the result determined under STEP THREE for each qualified city and town by the amount of the qualified municipality share.

(c) The county auditor shall distribute semiannually to each city and town described in subsection (a) the amount computed for that city or town under STEP FOUR of subsection (b).

(d) This section applies after June 30, 2005.

[Pre-2004 Recodification Citation: 33-19-7-3.]

IC 33-37-7-6

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Indiana State Board of Accounts - 2021

Revenues – Court Costs

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

IC 33-37-7-6

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Indiana State Board of Accounts - 2021
Revenues – Excise Judgments

**Restrictions:**
- Separate fund
- Appropriation not needed if spent on reason donated

Revenues – Donations

- Council accepts donation
- Create fund by ordinance
  - Source of $
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
• SBOA Cities & Towns Bulletin – June 2016
• Home Rule (IC 36-1-3) ordinance necessary to be established
• Must be appropriated
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  “DOJ Grants for Financial Guide”
• Indiana State Police
  INV-0017
“DOJ Grants Financial Guide”
➢ Confidential funds start on page 104


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**

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**Clothing Allowance**

**SBOA Cities & Towns Bulletin – March 2019**

For Cities: IC 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
Clothing Allowance

SBOA Cities & Towns Bulletin – March 2019

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

Tax Implications:
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Body Armor

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.
• **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
• 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
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

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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
Purchase of Equipment

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  - $50,000-$150,000$: Obtain at least 3 quotes by mail
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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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