Indiana State Board of Accounts

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Contacts

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TOPICS

 COVID-19
  ✓ Policies
 POLICIES IN GENERAL
 COVID-RELATED FEDERAL ASSISTANCE

Policies – COVID 19

SBOA Memos:

SBOA Memos
- 3/12/2020 - Policy
- 3/16/2020 – Considerations
- 3/31/2020 – Assistance
- 4/03/2020 – Continuity Essential Ops
- 4/09/2020 – Temporary Transfers
- 4/14/2020 – Electronic Signatures
- 4/20/2020 – CARES Provider Relief

State Examiner Directive:

Directive 2020-1
3/31/2020: Assistance

Several inquiries about using public funds as assistance. Policy adoption required.

No Audit Exception:
- Exec Order(s) still in effect
- Adopted policy approves expenditure(s)
- Written advice of counsel
- Legitimate government purpose
- Acceptable under Indiana Code
- Policy explains needed for economic effects
4/3/2020: Continuity

Develop plan/policy for continuity of essential operations

- Actions taken if a fiscal officer was totally incapacitated
- Who would take over and how decided
- How would office function; could office function
- Consider:
  - Bank accounts
  - Computer systems
  - Identify essential tasks
  - Identify those tasks that can wait until later

4/9/2020: Temporary Transfers

- Transfer of funds may be needed
- IC 36-1-8-4(a)
  - Ordinance or Resolution
  - Prescribed period of time
  - Can be extended if council declares emergency
POLICIES — COVID 19

4/14/2020: Electronic Signatures

• Generally controlled by IC 26-2-8
• Internal controls needed
  ✓ Ensure signature is created by person whose name is on the document
• No exception
  ✓ Comply with applicable statutes
  ✓ Doesn’t circumvent other statutory provisions


State Examiner Directive 2020-1

Timely Deposit of Funds

✓ Can limit frequency to 2 times/week
✓ Secure funds on days not deposited

Approval of Claims

✓ Designation of a governing body member to approve
✓ Council designate certain expenses paid
Bad Debt

- Written policy for writing off uncollectible accounts & other adjustments
- Documentation should exist showing attempts to collect
- Undocumented or adjustments not approved by governing body may be personal obligation of the responsible official/employee
POLICIES

Credit Card
• Authorized by Ordinance
• Approved uses specifically stated in Ordinance
• Card in custody of an official or employee designated by Council
• Not to bypass claims process
• Receipts and other documentation required

Debit Card
• Authorized by Ordinance
• Approved uses specifically stated in Ordinance
• Card in custody of an official or employee designated by Council
• Not to bypass claims process
• Receipts and other documentation required

POLICIES - TRAVEL

Each unit must have a written travel policy adopted by the Governing Body

Things to consider:
• What constitutes “travel” – does it need approved by someone?
• Travel in employee’s vehicle – reimbursed at a set rate for each mile traveled
• Travel expenses while in a airport owned vehicle – how to handle
• Lodging expenses
• Meals expenses while traveling
• Per Diem
• Meals provided by others while traveling

Policies - Travel

Travel reimbursement – Employee’s Vehicle

- Not paid on standard Accounts Payable Voucher
- Instead, paid on prescribed General Form 101

REFERENCES

Governor’s Executive Orders  www.in.gov/gov/2384.htm
SBOA Coronavirus Information  www.in.gov/sboa

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