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State Examiner

LIBRARY BULLETIN

ISSUED BY THE STATE BOARD OF ACCOUNTS

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STATE BOARD OF ACCOUNTS CONTACT INFORMATION

SBOA Homepage: www.in.gov/sboa

(for information specific to Libraries, select Entities We Examine and then select Libraries as applicable)

Government Technical Assistance & Compliance (GTAC) Directors:

Beth Goss and Elise Bowling

Email Address: libraries@sboa.in.gov – *NOTE: if you are emailing questions, please send them to this email address and not our individual work emails.*

Phone Number: (317) 232-2513

Gateway Help Desk: gateway@sboa.in.gov or AnnualReports@sboa.in.gov
(either email address will take you to the helpdesk)

SBOA Communications: communications@sboa.in.gov

2025 Indiana General Assembly – link for Indiana Code search:

<https://iga.in.gov/laws/2025/ic/titles/1>

UPCOMING TRAINING

The State Board of Accounts will be presenting at the Library Budget Workshop hosted by the Indiana State Library on May 21st. We hope you can attend.

DONATED FUNDS

Library government operates under a framework of accountability and transparency, especially when it comes to fundraising and accepting donations. These activities must align with Indiana Code and SBOA Uniform Compliance Guidelines to ensure proper stewardship of public and donated funds.

Legal Authority and Fundraising Activities

Libraries may engage in fundraising activities or accept donations only when authorized

by statute or local resolution. The Indiana Code does not explicitly prohibit fundraising, but it requires libraries to operate within clearly defined legal boundaries:

- IC 36-1-3 grants libraries broad home rule powers, allowing them to adopt ordinances for fundraising if not otherwise restricted by state law.
- Fundraising must be approved by the Board, and any contracts or agreements related to fundraising must be reviewed and signed by authorized officials.

Accounting for Donations

- Donations must be receipted and deposited into an appropriate fund established by the fiscal officer
- Libraries must not commingle donated funds with general operating funds unless specifically authorized.
- If donations are restricted for a specific purpose, they must be deposited into a dedicated fund and used only for that purpose.
- Unrestricted donations cannot be spent without proper appropriation, even if funds are available.
 - Restricted donations may be spent without appropriation pursuant to Indiana Code 36-12-3-11(a)(5)

It's important that donation funds follow the legal and accounting protocols detailed within this article to ensure that both public and donated funds are safeguarded and used in alignment with the intended purposes.