



CERTIFICATIONS & TRAINING

Indiana State Board of Accounts
Auditors Spring Conference 2024

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AGENDA



- Conference Attendance
- Conference Certifications
- Auditor Training Requirements
- Yearly Certifications

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CONFERENCE ATTENDANCE



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IC 5-11-14-1 states:

"...(f) Whenever a conference is called by the state board of accounts under this section, an elected official, at the direction of the state examiner, may require the attendance of:

- (1) each of the elected official's appointed and acting chief deputies or chief assistants; and
- (2) if the number of deputies or assistants employed:
 - (A) does not exceed three (3), one (1) of the elected official's appointed and acting deputies or assistants; or
 - (B) exceeds three (3), two (2) of the elected official's duly appointed and acting deputies or assistants...."

"...(h) The state board of accounts shall certify the number of days of attendance and the mileage for each conference to each official attending any conference under this section..."

"...(k) The state board of accounts shall keep attendance of elected officials at each conference called by the state board of accounts and publish the attendance on the state board of accounts' website.

(l) Elected officials must attend the applicable annual conference called by the state board of accounts a minimum of once every two (2) years."



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CONFERENCE REGISTRATION

- Attendance required of the elected official and may be required for the acting chief deputies or chief assistance at the direction of the elected official.
- SBOA certifies attendance for elected officials
- Effective 1-1-2024
 - SBOA shall keep attendance of elected officials at each conference and publish attendance to the SBOA website
 - Elected officials must attend the applicable annual conference called by the SBOA a minimum of once every two years



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CONFERENCE SIGN-IN

- **EVERYONE MUST** scan the QR Code for each day if you **NEED** a certification letter for attendance
- Only need to scan the QR Code once a day



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CONFERENCE SIGN-OUT

- Only need to sign-out if you are leaving conference early
- Different sign-out sheet for each day of conference
- If you do not leave conference early, then DON'T sign-out

2024 Spring Auditors Conference Renaissance Hotel, Carmel, IN - May 22, 2024			
SIGN-OUT TIME	COUNTY NAME	NAME	SIGNATURE



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CONFERENCE ATTENDANCE - WEBSITE

SBOA website:
<https://www.in.gov/sboa/state-called-conference-attendance/>

Left Hand side of the screen at the bottom under "State Called Conference Attendance"



The screenshot shows the Indiana State Board of Accounts website. On the left-hand side, there is a vertical navigation menu with the following items: SBOA, About Us, Political Subdivisions, Private Examiner Audits, Resource Library, Universities, State Agencies, Unauditable Entities, and State Called Conference Attendance. The 'State Called Conference Attendance' item is circled in red. On the right-hand side, there is a large banner for 'Audit Reports' with a 'Search Reports' button. Below the banner, there is a section for 'Report Government Fraud' with a 'Click Here' link.

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CONFERENCE ATTENDANCE - WEBSITE

SBOA / STATE CALLED CONFERENCE ATTENDANCE

State Called Conference Attendance

IC 5-11-14-1(k) states: "The state board of accounts shall keep attendance of elected officials at each conference called by the state board of accounts and publish the attendance on the state board of accounts' website."

2024 Attendance

- [Recorders Conference](#)



CONFERENCE CERTIFICATIONS



CERTIFICATION LETTERS

- For each day of the conference, you will receive a certification letter.
- Each letter is sent via separate emails.
 - Example: 3-day conference, then 3 certification letters (one for every day), three separate emails



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AUDITOR TRAINING REQUIREMENTS



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IC 36-2-9-2.5 states:

“(a) As used in this section, "training courses" refers to training courses related to the office of county auditor that are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.

(b) An individual elected to the office of county auditor shall complete at least:

- (1) fifteen (15) hours of training courses within one (1) year; and
- (2) forty (40) hours of training courses within three (3) years;

after the individual is elected to the office of county auditor.

(c) An individual first elected to the office of county auditor shall complete five (5) hours of newly elected official training courses before the individual first takes the office of county auditor. A training course that an individual completes under this subsection shall be counted toward the requirements under subsection (b)...”



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IC 36-2-9-2.5 continued:

“(d) An individual shall fulfill the training requirements established by subsection (b) for each term to which the individual is elected as county auditor.

(e) The failure of an individual to complete the training required by this section does not prevent the individual from taking an office to which the individual was elected.

(f) This subsection applies only to an individual appointed to fill a vacancy in the office of county auditor. An individual described in this subsection may, but is not required to, take training courses required by subsection (b). If an individual described in this subsection takes a training course required by subsection (b) for an elected county auditor, the county shall pay for the training course as if the individual had been an elected county auditor.

(g) An individual elected to the office of county auditor shall annually certify completion of the requirements described in subsection (b). The certification must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7.”



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ELECTED COUNTY AUDITOR TRAINING REQUIREMENTS

- Training courses are compiled and developed by AIC and approved by SBOA
 - Training courses includes SBOA called conference.
- Elected County Recorder shall complete at least:
 - 15 hours of training courses within 1 year
 - 5 hours of newly elected official training (prior to taking office)
 - 40 hours of training courses within 3 years
- Must fulfill training requirements for each elected term of office.
- Certify completion of training requirements yearly and file with SBOA on Gateway



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YEARLY TRAINING CERTIFICATIONS



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ELECTED OFFICIAL CERTIFICATION OF TRAINING COURSES

I, _____, the duly elected _____

Print Name *Title*

for _____ certify that I received the required training

Political Subdivision

described in IC _____.

Indiana Code

Enter number of training course hours:

First year of term: _____

Second year of term: _____

Third year of term: _____

Fourth year of term: _____

Date *Signature*

Statutory References:

County Auditor	IC 36-2-9-2.5
County Treasurer	IC 36-2-10-2.5
County Recorder	IC 36-2-11-2.5
County Clerk	IC 33-32-2-9
City Clerk Treasurer / Controller	IC 36-4-10-8
Town Clerk Treasurer	IC 36-5-6-10
Township Trustee	IC 36-6-4-20

This certification should be filed annually with the State Board of Accounts by uploading it here:
[Link to Gateway Application](#)

YEARLY TRAINING CERTIFICATION



STATE BOARD OF ACCOUNTS
EST. 1909

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YEARLY TRAINING CERTIFICATION (CONTINUED)

- Only required for the elected official
- What is included on the form?
 - Name – First and Last
 - Title – County Auditor
 - Political Subdivision – County Name
 - IC Reference – IC 36-2-9-2.5
 - Date & Sign



STATE BOARD OF ACCOUNTS
EST. 1909

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YEARLY TRAINING CERTIFICATION (CONTINUED)

- Adding new application to Gateway



The screenshot shows the Indiana Gateway website. At the top, the logo "INDIANA Gateway" is displayed, followed by navigation links: "Dashboard", "Report Search", "Download", "Tools", and "Learn More". Below the navigation is the heading "An Open Door into Local Government Finance". A sub-heading reads: "Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government." To the right, a circular callout lists several tools: "Local Officials: Login Here >", "Conflict of Interest Upload Tool >", "Interlocal Agreement Upload Tool >", and "Food and Beverage Tax Form Upload Tool >". Below the heading, there is a "Taxpayer Portal" section with a description: "Access all of the Gateway tools relating to individual taxpayers, such as assessed value and tax bill lookups, the referendum impact calculator and more." On the left side of the screenshot, the State Board of Accounts logo is visible, featuring a torch and the text "STATE BOARD OF ACCOUNTS EST. 1909".

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QUESTIONS?

State Board of Accounts

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