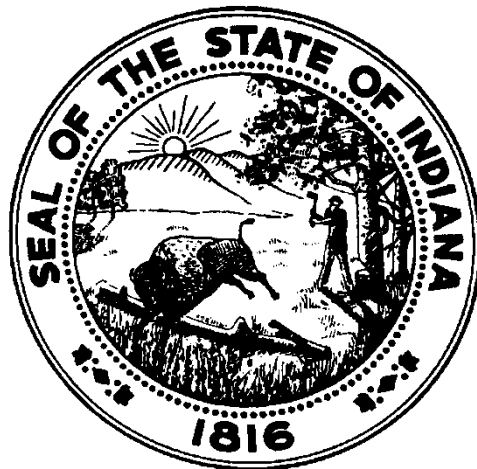


**ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL  
FOR EXTRACURRICULAR ACCOUNTS**

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A HANDBOOK OF INSTRUCTION

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Issued by the  
STATE BOARD OF ACCOUNTS OF INDIANA

## PREFACE

Pursuant to Indiana Code (IC) 5-11-1-24, the State Board of Accounts is required to “establish in writing uniform compliance guidelines... [that] include the standards that an entity must observe to avoid a finding that is critical of the audited entity for a reason other than the audited entity’s failure to comply with a specific law.” Currently, these guidelines are found in SBOA Accounting and Uniform Compliance Guidelines Manuals (Manual), Bulletins, and State Examiner Directives. All guidelines are published on our website with the pertinent guidelines for a particular unit type identified through links.

The Manuals provide the most comprehensive uniform compliance guidelines, including audit positions general to all units, minimum requirements specific to particular units, and topical general standards.

The Bulletins are designed to supplement certain Manuals. Bulletins are published quarterly for Cities & Towns, County, Non-Governmental Entities, Schools, and Townships. The Bulletins typically supply a schedule of upcoming deadlines, new or updated audit positions, and information that local officials needs to be aware of. The Manuals are updated annually for new or updated positions that were included in the Bulletins through the course of the year.

A Directive is a pronouncement by the State Board of Accounts (the Board) that sets forth a policy or procedure that the Board will use to enforce a law or Uniform Compliance Guideline (UCG) to conduct audits, and to carry out its duties as set forth by the Indiana legislature. A Directive is based on the general authority of the Board to carry out its responsibilities under IC 5-11-1 and other laws, and may be a form of the UCGs authorized by IC 5-11-1-24. The Board has the authority to direct public officers in keeping the accounts of their offices, including the use of forms, records, and systems of accounting and reporting adopted by the Board. A person who refuses to follow a Directive is subject to a civil action for an infraction.

If you have any questions for our office, whether it be about these UCGs, or otherwise, please don’t hesitate to call our office at (317) 232-2513 or send an email to one of the following:

[Cities.Towns@sboa.in.gov](mailto:Cities.Towns@sboa.in.gov)

[Communications@sboa.in.gov](mailto:Communications@sboa.in.gov)

[Counties@sboa.in.gov](mailto:Counties@sboa.in.gov)

[Libraries@sboa.in.gov](mailto:Libraries@sboa.in.gov)

[NotForProfit@sboa.in.gov](mailto:NotForProfit@sboa.in.gov)

[Schools.Townships@sboa.in.gov](mailto:Schools.Townships@sboa.in.gov)

[SpecialDistricts@sboa.in.gov](mailto:SpecialDistricts@sboa.in.gov)

Paul D. Joyce, CPA, State Examiner  
Michael H. Bozymski, CPA, Deputy State Examiner  
Tammy R. White, CPA, Deputy State Examiner

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