**AFR – Reporting Conduit Debt**

19. Do you have conduit debt?
A debt instrument issued in the name of a state or local government that is for the benefit of a third party that is primarily liable for the repayment of the debt instrument.

Yes □ No □

19a. Describe your conduit debt.

Issued econ development bonds & loaned proceeds to borrower to provide financing of facilities. No obligation to City. Outstanding at 12/31 = $4,321,000.

Conduit debt = A debt instrument issued in the name of a city/town that is for the benefit of a third party that is primarily liable for the repayment of the debt instrument.

If the reporting entity has any conduit debt, the text box should include:

• A general description of the conduit debt transactions.
• The aggregate amount of all conduit debt obligations outstanding at the financial statement date
• A clear indication that the issuer has no obligation for the debt beyond the resources provided by related leases or loans
A tax abatement is an agreement between one or more governments and an individual or entity in which one or more governments promise to forgo tax revenues to which they are otherwise entitled and the individual or entity promises to take a specific action that contributes to economic development or benefits the government or citizens.
### AFR – Reporting Tax Abatements

**Gordon County Abatements for 2020 Pay 2021**

<table>
<thead>
<tr>
<th>Parcel</th>
<th>Name</th>
<th>Deduction Authority</th>
<th>Tax Class</th>
<th>Abated Amount</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>015-00208-00</td>
<td>American Fibertech Corp 123 US Highway 587 Toddville, IN 46064</td>
<td>Town Council</td>
<td>$122.22</td>
<td>Real Estate</td>
<td></td>
</tr>
<tr>
<td>016-00744-00</td>
<td>TEC, Inc. PO Box 9 Toddville, IN 46064</td>
<td>Town Council</td>
<td>$714,500.00</td>
<td>Real Estate</td>
<td></td>
</tr>
<tr>
<td>102-00323-00</td>
<td>Joyce Automotive PO Box 456 Avon, IN 46123</td>
<td>Town Council</td>
<td>$5,126.03</td>
<td>Bus/Per Property</td>
<td></td>
</tr>
<tr>
<td>118-00382-01</td>
<td>Gordon Industrial Sales 456 US Highway 587 Toddville, IN 46064</td>
<td>County Council</td>
<td>$3,094.22</td>
<td>Bus/ Per Property</td>
<td></td>
</tr>
</tbody>
</table>

#### Deduction Amount Calculation

- **Deduction Amount**: $9,040.00
- **Tax Rate**: 1.352%

**Deduction Value X Tax Rate**

\[ (\$9,040.00 \times 0.01352) \]

**Amount Abated**: $122.22
### AFR – Reporting Tax Abatements

#### Direct Agreements

Agreements entered into by the reporting governments

<table>
<thead>
<tr>
<th>Delete</th>
<th>Abatement Name</th>
<th>Purpose of the Abatement Program</th>
<th>The specific tax being abated</th>
<th>Amount of tax revenues reduced as a result of Tax Abatements</th>
<th>Amount receivable, if any, as a result of the Tax Abatements</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>American Fibertech Corp</td>
<td>Economic Development</td>
<td>Real Property</td>
<td>$122.22</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

---

### AFR – Reporting Tax Abatements

**GORDON COUNTY ABATMENTS FOR 2020 PAY 2021**

<table>
<thead>
<tr>
<th>PARCEL</th>
<th>006-00209-00</th>
<th>NAME</th>
<th>American Fibertech Corp</th>
<th>ABATEMENT AUTHORITY</th>
<th>Town Council</th>
<th>ABATED AMOUNT TYPE</th>
<th>REAL ESTATE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>NAME</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>006-00209-00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>102-00232-00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>118-00182-01</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Deduction Amount $ 3,791,570.00**

**Tax Rate 1.352%**

**Deduction Value X Tax Rate**

\[
[3,791,570.00 \times 0.01352]
\]

**Amount Abated $ 51,252.03**

---

Indiana State Board of Accounts - 2022
## AFR – Reporting Tax Abatements

### Direct Agreements

Agreements entered into by the reporting governments

<table>
<thead>
<tr>
<th>Delete</th>
<th>Abatement Name</th>
<th>Purpose of the Abatement Program</th>
<th>The specific tax being abated</th>
<th>Amount of tax revenues reduced as a result of Tax Abatements</th>
<th>Amount receivable if any, as a result of the Tax Abatements</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>American Fibertech Corp</td>
<td>Economic Development</td>
<td>Real Property</td>
<td>$120.22</td>
<td>$0.00</td>
</tr>
<tr>
<td>X</td>
<td>TEC, Inc.</td>
<td>Economic Development</td>
<td>Real Property</td>
<td>$8,880.04</td>
<td>$0.00</td>
</tr>
<tr>
<td>X</td>
<td>Joyce Automotive</td>
<td>Economic Development</td>
<td>Business Personal Property</td>
<td>$51,282.03</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### Data Posted

Indiana State Board of Accounts - 2022

---

## AFR – Reporting Tax Abatements

### GORDON COUNTY ABATEMENTS FOR 2020 PAY 2021

<table>
<thead>
<tr>
<th>PARCEL</th>
<th>Name</th>
<th>ABATEMENT AUTHORITY</th>
<th>TYPE</th>
<th>TOTAL DEDUCTION AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>016-00208-00</td>
<td>American Fibertech Corp</td>
<td>Town Council</td>
<td>REAL ESTATE</td>
<td>$9,040.00</td>
</tr>
<tr>
<td>016-00244-00</td>
<td>TEC, Inc.</td>
<td>Town Council</td>
<td>REAL ESTATE</td>
<td>$7,122.22</td>
</tr>
<tr>
<td>020-00323-00</td>
<td>Joyce Automotive</td>
<td>Town Council</td>
<td>REAL ESTATE</td>
<td>$3,791,570.00</td>
</tr>
<tr>
<td>118-00192-01</td>
<td>Gordon Industrial Sales</td>
<td>County Council</td>
<td>REAL ESTATE</td>
<td>$228,862.43</td>
</tr>
</tbody>
</table>

**Deduction Amount:** $228,862.43  
**Tax Rate:** 1.352%  

**Deduction Value X Tax Rate:**  
$228,862.43 x 0.01352 = $3,094.22  
**Amount Abated:** $3,094.22  

Indiana State Board of Accounts - 2022
### AFR – Reporting Tax Abatements

<table>
<thead>
<tr>
<th>Delete</th>
<th>Government Name</th>
<th>Name of Abatement</th>
<th>The specific tax being abated</th>
<th>Amount of tax revenues reduced as a result of Tax Abatements</th>
<th>Amount receivable, if any, as a result of the Tax Abatements</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>Gordon Industrial Sales</td>
<td>Economic Development</td>
<td>Business Personal Property</td>
<td>$3,004.22</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### AFR – Disaster Recovery Plan: Do I have one??

22. Do you have a disaster recovery plan?  
[ ] Yes, through vendor  
[ ] Yes, in-house  
[ ] No

Possible Answers:
Yes, through vendor  
Yes, in-house  
No

Page 9
## AFR – Capital Assets / Accumulated Depreciation

### Governmental Activities - Non-Depreciable Assets

<table>
<thead>
<tr>
<th>Government or Enterprise</th>
<th>Beginning Balance as of January 1, 2021</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance as of December 31, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>986,806.00</td>
<td>0.00</td>
<td>0.00</td>
<td>986,806.00</td>
</tr>
<tr>
<td>Construction in Progress</td>
<td>345,618.64</td>
<td>0.00</td>
<td>0.00</td>
<td>345,618.64</td>
</tr>
<tr>
<td>Other Non-Depreciable Assets</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### Governmental Activities - Depreciable Assets

<table>
<thead>
<tr>
<th>Government or Enterprise</th>
<th>Beginning Balance as of January 1, 2021</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance as of December 31, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infrastructure</td>
<td>2,194,027.10</td>
<td>614,356.60</td>
<td>281,585.88</td>
<td>2,156,898.42</td>
</tr>
<tr>
<td>Buildings</td>
<td>2,245,504.00</td>
<td>614,356.60</td>
<td>281,585.88</td>
<td>2,206,270.56</td>
</tr>
<tr>
<td>Improvements Other Than Buildings</td>
<td>410,419.04</td>
<td>614,356.60</td>
<td>281,585.88</td>
<td>371,189.96</td>
</tr>
<tr>
<td>Machinery, Equipment, and Vehicles</td>
<td>2,256,013.19</td>
<td>614,356.60</td>
<td>281,585.88</td>
<td>2,186,783.93</td>
</tr>
<tr>
<td>Docks and Other</td>
<td>1,968,907.16</td>
<td>0.00</td>
<td>0.00</td>
<td>1,968,907.16</td>
</tr>
</tbody>
</table>

### Governmental Activities - Accumulated Depreciation

<table>
<thead>
<tr>
<th>Government or Enterprise</th>
<th>Beginning Balance as of January 1, 2021</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance as of December 31, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infrastructure</td>
<td>1,680,030.50</td>
<td>614,356.60</td>
<td>281,585.88</td>
<td>1,712,801.23</td>
</tr>
<tr>
<td>Buildings</td>
<td>1,730,504.00</td>
<td>614,356.60</td>
<td>281,585.88</td>
<td>1,753,224.96</td>
</tr>
<tr>
<td>Improvements Other Than Buildings</td>
<td>450,419.04</td>
<td>614,356.60</td>
<td>281,585.88</td>
<td>331,243.94</td>
</tr>
<tr>
<td>Machinery, Equipment, and Vehicles</td>
<td>2,256,013.19</td>
<td>614,356.60</td>
<td>281,585.88</td>
<td>2,186,783.93</td>
</tr>
<tr>
<td>Docks and Other</td>
<td>1,968,907.16</td>
<td>0.00</td>
<td>0.00</td>
<td>1,968,907.16</td>
</tr>
</tbody>
</table>

---

## AFR – Capital Assets / Accumulated Depreciation

### WATER - Non-Depreciable Assets

<table>
<thead>
<tr>
<th>Government or Enterprise</th>
<th>Beginning Balance as of January 1, 2021</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance as of December 31, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>29,237.29</td>
<td>0.00</td>
<td>100.00</td>
<td>29,137.29</td>
</tr>
<tr>
<td>Construction in Progress</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Other Non-Depreciable Assets</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### WATER - Depreciable Assets

<table>
<thead>
<tr>
<th>Government or Enterprise</th>
<th>Beginning Balance as of January 1, 2021</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance as of December 31, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infrastructure</td>
<td>2,119,374.54</td>
<td>0.00</td>
<td>0.00</td>
<td>2,119,374.54</td>
</tr>
<tr>
<td>Buildings</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Improvements Other Than Buildings</td>
<td>2,225,087.17</td>
<td>0.00</td>
<td>0.00</td>
<td>2,225,087.17</td>
</tr>
<tr>
<td>Machinery, Equipment, and Vehicles</td>
<td>534,915.15</td>
<td>0.00</td>
<td>0.00</td>
<td>534,915.15</td>
</tr>
<tr>
<td>Docks and Other</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### WATER - Accumulated Depreciation

<table>
<thead>
<tr>
<th>Government or Enterprise</th>
<th>Beginning Balance as of January 1, 2021</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance as of December 31, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infrastructure</td>
<td>698,534.65</td>
<td>0.00</td>
<td>0.00</td>
<td>698,534.65</td>
</tr>
<tr>
<td>Buildings</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Improvements Other Than Buildings</td>
<td>2,225,087.17</td>
<td>0.00</td>
<td>0.00</td>
<td>2,225,087.17</td>
</tr>
<tr>
<td>Machinery, Equipment, and Vehicles</td>
<td>534,915.15</td>
<td>0.00</td>
<td>0.00</td>
<td>534,915.15</td>
</tr>
<tr>
<td>Docks and Other</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>
**AFR – Capital Assets / Accum Depreciation Example**

- Purchased a truck on 11/2/2017 for $60,000
- Truck is correctly shown in capital assets at historical cost ($60,000)
- Straight-line depreciation
- Estimated useful life determined to be 7 years for vehicles
- Local policy is not to depreciate in the year of acquisition

**Depreciation:**

$60,000 cost divided by 7 years = $8,571.43/year

**Accumulated Depreciation at 1/1/21:**

<table>
<thead>
<tr>
<th>Year</th>
<th>2018</th>
<th>8,571.43</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year 2</td>
<td>2019</td>
<td>8,571.43</td>
</tr>
<tr>
<td>Year 3</td>
<td>2020</td>
<td>8,571.43</td>
</tr>
</tbody>
</table>

Governmental Activities - Accumulated Depreciation

<table>
<thead>
<tr>
<th>Infrastructure</th>
<th>Beginning Balance as of January 1, 2021</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance as of December 31, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$5,000</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$5,000</td>
</tr>
<tr>
<td>Buildings</td>
<td>$10,000</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$10,000</td>
</tr>
<tr>
<td>Improvements Other Than Buildings</td>
<td>$15,000</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$15,000</td>
</tr>
<tr>
<td>Machinery, Equipment, and Vehicles</td>
<td>$25,000</td>
<td>$15,000</td>
<td>$0.00</td>
<td>$40,000</td>
</tr>
</tbody>
</table>

**Total**: $40,000

- **$25,714.29**

**AFR – Advertising**

0. Do I still need to advertise certain financial data? If so, what needs to be advertised and when?

For your convenience, the Annual Report Outputs menu within the system includes the reports that must be advertised. They are designed specifically for advertising purposes. These reports eliminate unnecessary formatting and blank lines since advertising should use the smallest type of print possible and a minimum of space to affect a cost savings.

IC codes that address advertising requirements are located as follows:

1. Townships should see IC 5-3-1.
2. All other local units should see IC 5-3-1. (Some items to note are: IC 5-3-1-4(a) and IC 5-3-1-4(c) specify the number of newspapers required to publish. IC 5-3-1-3(a) specifies cities and towns publish 60 days after the end of the calendar year and IC 5-3-1-3(c) specifies only publish one time. IC 5-3-1-3.5 specifies libraries and special districts must publish 60 days after the end of the calendar year; if they have a budget of at least $100,000 and the power to levy taxes. [Published](https://gateway.ifionline.org/userguides/AFRguide)

**System Functions**

- **Upload Files**: Uploading is an option for those government units with vendors who choose to populate a portion of their report by uploading files.
- **Annual Report Outputs**: Reports may be viewed as PDFs or Excel spreadsheets.

**Advertising Outputs**: Only reports listed below need to be advertised.

| Cash & Investment Combined | Version of the statement for advertising purposes |

Indiana State Board of Accounts - 2022
**AFR – Advertising**

**Question 9:** Do I need to submit proof of advertising to SBOA or enter the proof somewhere within Gateway?

Answer: No. The proof of advertising only needs to be maintained on file at your office.

**Question 10:** The Annual Financial Report that was advertised has errors. Do I need to re-advertise after I correct the errors on Gateway?

Answer: You will need to review IC 5-3-1-2.3 and determine if the report as advertised would be misleading to a reasonable person. If so, you should re-advertise.

https://gateway.ifionline.org/userguides/AFRguide

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**AFR Grant Info – CARES & ARPA**

<table>
<thead>
<tr>
<th>Local Project Name</th>
<th>Federal Program Title / Project Name</th>
<th>Federal Agency</th>
<th>Pass Through Agency</th>
<th>Assistance Number</th>
<th>Award Name</th>
<th>Award Number</th>
<th>Grant Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>CARES</td>
<td>Coronavirus Relief Fund</td>
<td>US Treasury</td>
<td>Indiana Finance Authority</td>
<td>21.019</td>
<td>CARES CRF</td>
<td>CY 2021</td>
<td>Reimbursement</td>
</tr>
<tr>
<td>ARP</td>
<td>Coronavirus State &amp; Local Fiscal Recovery</td>
<td>US Treasury</td>
<td>Indiana Finance Authority</td>
<td>21.027</td>
<td>ARPA</td>
<td>CY 2021</td>
<td>Advance</td>
</tr>
</tbody>
</table>

The other columns in the “Grants” section will be amounts from your local records/ledger.
**Effective Dates**

- The Final Rule takes effect on April 1, 2022.
- The Interim Final Rule remains in effect until April 1, 2022.
- No audit exception to uses permitted by the Final Rule, even if those disbursements were incurred prior to April 1, 2022.
- Funds may be used for costs incurred on or after March 3, 2021.
- Funds may be used to cover costs incurred or obligated by December 31, 2024 and expended by December 31, 2026.
American Rescue Plan Act
*State and Local Fiscal Recovery Fund*
*Section 603*

- Replace Lost Public Sector Revenue
- Support the COVID-19 Public Health and Economic Response
- Premium Pay for eligible workers performing essential work
- Investments in water, sewer, and broadband infrastructure

**Government Services and Revenue Replacement**

Recipients may use funds up to the amount of revenue loss for government services; generally, services traditionally provided by recipient governments are government services, unless Treasury has stated otherwise.
What is a Government Service?

Government Services Examples

- Maintenance or funding of infrastructure, including roads
- Modernization of Cybersecurity
- Health Services
- Environmental Remediation
- School or Educational Services
- Police, Fire, and other Public Safety Services

Presumption: As long as not prohibited and generally provided by the government—it could be included.

Government Services and Revenue Replacement

Calculating Revenue Loss

Two Options:
1) $10M Standard Allowance (NEW!)
2) Treasury Calculation
Government Services and Revenue Replacement

### Restrictions of Use
- Offset a Reduction in Net Tax Revenue
- Deposits into Pension funds
- Other General Restrictions
  - No Debt Service or replenishing financial reserves (ie: rainy day funds)
  - No satisfaction of settlements and judgments
  - No project that conflicts or contravenes the purpose of ARP (Conflicts of Interest)
  - Other laws may also apply (Uniform Guidance)

### Remember for your audit:
- Selection Method of Revenue Loss
- Use is a Government Service
  - Unless otherwise prohibited
Support the COVID-19 public health and economic response by addressing COVID-19 and its impact on public health as well as addressing economic harms to households, small businesses, nonprofits, impacted industries, and the public sector.

Support the COVID-19 Public Health and Economic Response

Public Health
- Mitigation and Prevention
- Medical Expenses
- Behavioral Healthcare
- Responding to Violence

Economic Response
- Organized by Type of Beneficiary (households, business, nonprofits)
- Presumption some populations were more affected than others
  - Broader use of funds for those populations disproportionately impacted
- Others clearly consistent with the final rule
  - Other populations or groups or other programs to respond to the impacts
Support the COVID-19 Public Health and Economic Response

Remember the following for your audit

• Appropriate Determination of use
  • Treasury Final Rule enumerated uses or
  • Program created and designed to respond to the public health or economic impact Determinations documented to show how use responds to the pandemic
• Corresponding Documentation for Determination and Disbursement
  • Ordinance or Resolution
  • Contracts/Grant Agreements
• Appropriate Accounting Procedures
  • State Examiner Directive 2021-1
  • Uniform Compliance Guidelines

Premium Pay for eligible workers performing essential work

To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the . . . government that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work
Premium Pay for eligible workers performing essential work

Determination of Premium Pay to Eligible Workers
1) Identify an “eligible worker”
2) Verify the eligible worker performs “essential work”
3) Confirm that the premium pay “responds to” workers performing essential work during the COVID-19 public health emergency

Administering Premium Pay

General Parameters
• May be awarded in lump sums or installments
• May be awarded to hourly, part-time, or salaried or non-hourly workers
• Must be in addition to wages already received and may be paid retrospectively.
• Cannot be used to reimburse unit for premium pay already received by the worker.
• May not be paid to volunteers
Final Rule Update: Elected Officials

- Acceptance of Grant Agreement
- Elected Officials are not eligible for Premium Pay
- Accepting Premium Pay creates a conflict of interest for an elected official under 2 CFR 200.318
- Elected Officials cannot also steer funds to projects in which they have a financial interest
- Unless Treasury states otherwise, this would not be an appropriate use of SLFRF

Water & Sewer Uses

1) State Revolving Fund Projects
   - Projects that are eligible for Clean Water State Revolving Fund (CWSRF)
   - Projects Eligible under EPA's Drinking Water State Revolving Fund Expands the types of eligible water and sewer projects (DWSRF)

2) Additional Eligible Projects (NEW!)
   - Stormwater infrastructure
   - Residential wells
   - Lead remediation
   - Rehabilitation of dams and reservoirs
   - Etc: see lists in Final Rule
Water, Sewer, Broadband Infrastructure

Broadband Infrastructure Investments
1) Identify Eligible Area for Investment
2) Design Project to meet technical standards
3) Require enrollment in a low-income subsidy program
   Includes: Cybersecurity Projects

Don’t Forget

General Reminders
- Prohibitions on Use
- Determinations documented appropriately (ordinances, resolutions, etc.)
- Disbursements sufficient documentation (contracts, grants, payroll records, etc.)
- Internal Controls
- Treasury Reporting Requirements
LIT Certified Shares

Memorandum – coming soon!

Situation: LIT Certified Shares have been deposited into funds other than the General Fund, e.g. Rainy Day, MVH, Utility, Park, Cumulative Funds

Our audit position has not changed:

*LIT Certified Shares must be deposited into the General Fund.*

This memorandum will not affect your 2022 distributions.
Training Opportunities

- ILMCT Institute and Academy: March 13-17, 2022
- SBOA Monthly Meeting: April 7, 2022
- SBOA Resource Library - coming soon!
  - Look for a special training session on this new resource
- SBOA Directors of Audit Services have a new title:
  - Directors of Government Technical Assistance and Compliance (GTAC)

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