

Compensation and Financial Report Filing

*Certified Report of Names, Addresses, Duties
and Compensation of Public Employees
(Form 100R)

*Annual Financial Report (AFR)

Certified Report of Names, Addresses, Duties
and Compensation of Public Employees
(Form 100R)

IC 5-11-13-1

Must be filed with the State Examiner

*Electronically via IN Gateway

*Not later than **January 31, 2016**

Form 100R - Overview

Number of full or part time employees paid in the previous year

Name, Business Address, Title, Compensation

Statement on whether the unit offers a health plan, a pension, and other benefits to employees.

Form 100R Nepotism Policy

Statement on whether Nepotism Policy has been adopted pursuant to IC 36-1-20.2.

Required to upload policy

DLGF may not approve the unit's budget or any additional appropriations for the unit until SBOA certifies that the unit is in compliance with IC 36-1-20.2.

Form 100R Contracting Policy

Statement on whether Contracting Policy has been adopted pursuant to IC 36-1-21.

Required to upload policy

DLGF may not approve the unit's budget or any additional appropriations for the unit until SBOA certifies that the unit is in compliance with IC 36-1-21.

100R – Common Problems

*Upload actual Nepotism Policy and Contracting Policy adopted by the Legislative Body.

*NOT The Annual Certification of Elected Officials required by IC 36-1-20.2-16 and IC 36-1-21-6. (This is filed by December 31 in the office of the executive.)

*If the Nepotism Policy and Contracting Policy are contained within the same document, that document must be uploaded twice – once in the Nepotism Policy Section and once in the Contracting Policy Section of the 100R.

100R - Advertising

Cities and Towns are not required
to advertise the 100R.

100R – Attestation Form

*Download when 100R Submitted

*Sign and Mail within 5 days of submitting 100R

100R - Resources

Resources available on www.in.gov/sboa

*User Guide

*Email: gateway@sboa.in.gov

Annual Financial Report (AFR) IC 5-11-1-4

Must be filed with the State Examiner

*Electronically via IN Gateway

*Not later than **February 29, 2016**

Annual Financial Report (AFR) (continued)

*DLGF may not approve the budget or supplemental appropriation until AFR is filed. (IC 5-11-1-4(b))

*SBOA must include as a risk factor (in risk based examination criteria) if the AFR is not timely filed or if it is materially incorrect or incomplete. (IC 5-11-1-25(b)(2))

*A public official who fails file with the state examiner any report required by IC 5-11 commits a Class B Infraction and forfeits office. (IC 5-11-1-10)

Annual Financial Report (AFR) General Overview

Unit Information

Core Reporting

System Functions

Annual Financial Report (AFR) Public Official Bonds IC 5-4-1-5.1

Requires a copy of each public official bond filed with the fiscal officer under IC 5-4-1-18 to be filed with SBOA

- *contemporaneously with the filing of the AFR
- * electronically via IN Gateway.

Annual Financial Report (AFR) Risk Assessment IC 5-11-1-25

Requires SBOA to conduct examinations using risk based examination criteria.

- *Series of questions
- *Upload December Bank Reconciliation

Annual Financial Report (AFR) Advertising

- *Advertising Outputs
 - *Cash & Investment Combined
- *Publish 60 days after year end IC 5-3-1-3(a)
- *Publish one time IC 5-3-1-3(f)
- *Proof of Advertising remains with your office.

Annual Financial Report (AFR) Attestation Form

- *Download when AFR Submitted
- *Sign and Mail within 5 days of submitting AFR

Annual Financial Report (AFR) Resources

*Resources available on www.in.gov/sboa

User Guide

Upload Specifications

Code Tables

*Email: gateway@sboa.in.gov

Contact Information

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