


**PRESCRIBED
FORMS**

2022 Annual Fall Auditors Conference

1

❖ **History**

- ❖ State Board of Accounts was created in 1909
- ❖ Primary responsibilities were to examine all accounts and all financial affairs of every public office and officer, state office, state institution and entity; to prescribe and approve forms; and to create a uniform system of accounting and financial reporting in Indiana for all units of government within Indiana

 INDIANA STATE BOARD OF ACCOUNTS

2

IC 5-11-1-2 System of accounting and reporting

Sec. 2. The state board of accounts shall formulate, prescribe, and install a system of accounting and reporting in conformity with this chapter for use by an audited entity, which must comply with the following:

- (1) Be uniform for every public office and every public account of the same class and contain written standards that an entity that is subject to audit must observe.
- (2) Exhibit true accounts and detailed statements of funds collected, received, obligated, and expended for or on account of the public for any and every purpose whatever, and by all public officers, employees, or other individuals.
- (3) Show the receipt, use, and disposition of all public property and the income, if any, derived from the property.
- (4) Show all sources of public income and the amounts due and received from each source.
- (5) Show all receipts, vouchers, contracts, obligations, and other documents kept, or that may be required to be kept, to prove the validity of every transaction.

The state board of accounts shall formulate or approve all statements and reports necessary for the internal administration of the office to which the statements and reports pertain. The state board of accounts shall approve all reports that are published or that are required to be filed in the office of state examiner. The state board of accounts shall from time to time make and enforce changes in the system and forms of accounting and reporting as necessary to conform to law. *Formerly: Acts 1909, c.55, s.2; Acts 1945, c.176, s.2. As amended by Acts 1980, P.L.30, SEC.2; P.L.3-1986, SEC.8; P.L.39-1996, SEC.2; P.L.176-2009, SEC.2; P.L.157-2020, SEC.2.*



INDIANA STATE BOARD OF ACCOUNTS

3

❖ Other statutes:

- | | |
|-----------------|-------------------|
| ▪ IC 5-11-1-11 | ▪ IC 6-1.1-22-7 |
| ▪ IC 5-11-1-13 | ▪ IC 6-1.1-22-8.1 |
| ▪ IC 5-11-1-21 | ▪ IC 6-1.1-22-12 |
| ▪ IC 6-1.1-7-8 | ▪ IC 6-1.1-23-1 |
| ▪ IC 6-1.1-17-3 | ▪ IC 33-32-3-6 |
| ▪ IC 6-1.1-22-5 | ▪ IC 36-2-5-4 |
| ▪ IC 6-1.1-22-6 | ▪ IC 36-2-10-16 |



INDIANA STATE BOARD OF ACCOUNTS

4

❖ SBOA prescribes the forms to be utilized in accounting systems but does not specify the source from which the prescribed forms must be obtained.

❖ Exact replicas of prescribed forms generated by spreadsheet software may be utilized for forms incidental to the computerized accounting system. Examples of these forms include travel vouchers, attendance records, and fixed asset records.



INDIANA STATE BOARD OF ACCOUNTS

5

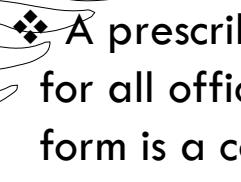
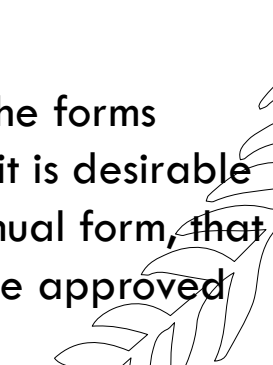
❖ Chapter 5 – Forms and Records

- Where a form is prescribed it must be used, without change, in all counties; however, authority is given the State Board of Accounts to approve alternate forms for a county where required to accommodate their use with accounting machines or where other conditions merit approval.
- Although the State Board of Accounts prescribes forms, copies of the forms must be purchased from a public printer.
- List of forms prescribed



INDIANA STATE BOARD OF ACCOUNTS


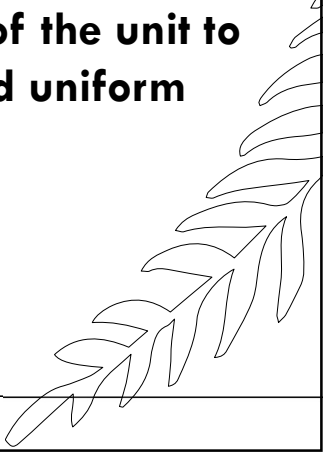
6

- 
- ❖ A prescribed form is one which is put into general use for all offices of the same class, whereas an approved form is a computerized form for special use in a particular office
 - ❖ Governments are required by law to use the forms prescribed by this department. However, if it is desirable to use a form other than the prescribed manual form, that is not an exact replica; the new form must be approved by State Board of Accounts.
- 



INDIANA STATE BOARD OF ACCOUNTS



7

- 
- ❖ **The forms installed are subject to review and/or recommendations during engagements of the unit to ensure compliance with current laws and uniform compliance guidelines.**
- 




INDIANA STATE BOARD OF ACCOUNTS

8

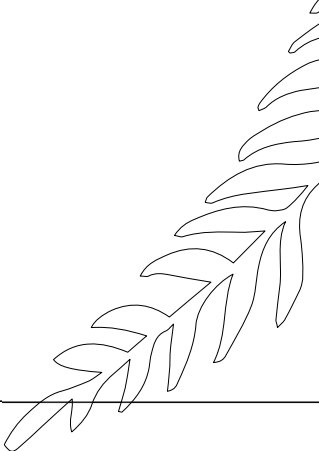



❖ Any receipts, checks, purchase orders, or other forms that require numbering shall be either prenumbered by an outside printing supplier or numbered by the unit's computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.




INDIANA STATE BOARD OF ACCOUNTS

9




❖ Officials and employees are required to use prescribed and approved forms in the manner prescribed.



INDIANA STATE BOARD OF ACCOUNTS

10




Contact Us:

**Government Technical Assistance and Compliance
Directors of Counties:**

**Lori Rogers
Ricci Hofherr**

Email: Counties@sboa.in.gov
Phone: (317)232-2512





INDIANA STATE BOARD OF ACCOUNTS