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State Examiner

LIBRARY BULLETIN

ISSUED BY THE STATE BOARD OF ACCOUNTS

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STATE BOARD OF ACCOUNT CONTACT INFORMATION

SBOA Homepage: www.in.gov/sboa
(*for information specific to Libraries, select Political Subdivisions and then select Libraries as applicable)*

Government Technical Assistance & Compliance (GTAC) Directors:

Beth Goss and Elise Bowling
Email Address: libraries@sboa.in.gov – *NOTE: if you are emailing questions, please send them to this email address and not our individual work emails*.
Phone Number: (317) 232-2513

Gateway Help Desk: gateway@sboa.in.gov or AnnualReports@sboa.in.gov
(either email address will take you to the helpdesk)

SBOA Communications: communications@sboa.in.gov

UPCOMING TRAINING

The 3rd Annual Indiana Library Bookkeepers Workshop will be held on Thursday, August 27th at the Jasper–Dubois County Public Library. Hope to see you there!

PUBLIC PURCHASES – USE OF ANOTHER GOVERNMENT'S BID

IC 36-1-7-12 authorizes governmental entities to make a purchase from any other governmental entity or under another governmental entity's referenced written contract if there is compliance with the state purchasing law by the original purchasing unit. Two (2) or more governmental entities may procure together or with a nonprofit entity if the requirements of the public purchasing statutes are met.

APPROVED DEPOSITORIES

Depositories used by libraries must be approved as depositories for State funds. The Indiana Board for Depositories' website contains the most recent listing of approved depositories. The list can be accessed at www.in.gov/tos/deposit/.

RECORD RETENTION

IC 5-15-6-3 states:

“No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

(1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.

(2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration.”

IC 26-2-8-111 states in part:

“(a) If a law requires that certain records be retained, that requirement is met by retaining an electronic record of the information in the record that:

(1) Accurately reflects the information set forth in the record after it was first generated in its final form as an electronic record or otherwise; and

(2) Remains accessible for later reference…

(e) If a law requires retention of a check, that requirement is satisfied by retention of an electronic record of the information on the front and back of the check in accordance with subsection (a).”

More information on record retention is available on the Indiana Archives and Records Administration website at www.in.gov/iara, including retention schedules and electronic records management.

CLAIMS FOR PAYMENTS TO STATE AND FEDERAL AGENCIES

The State Board of Accounts' audit position is that when statutory payments are due to state or federal agencies, there is no requirement for the state or federal agency to file an invoice or claim for such payments. This audit position would include payments for social security obligations, public employees' retirement fund contributions, federal, state, or county taxes withheld, sales tax, and other such amounts due state or federal agencies. The disbursing officer should prepare an accounts payable voucher and attach any copies of payroll deduction reports, federal or state invoices, communications, etc., to document the payment. The accounts payable voucher will provide a posting media indicating to whom paid, fund on which drawn, accounts to be charged, and the approval by the proper boards.