

# Sheriff's Intro to State Board of Accounts

November 2017

## Who is the State Board of Accounts?

- ▶ We are the audit agency of the State of Indiana.
- ▶ Created in 1909 because of corruption.
- ▶ We audit all governmental units including counties, cities and towns, schools, townships, state agencies, universities, county hospitals, license branches, libraries, and special districts.
- ▶ Audits are done by our field staff.
- ▶ We do a little over 3000 audits a year and issue corresponding reports.

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## Who is the State Board of Accounts? (Continued)

- ▶ We are also required to prescribe the accounting records for all governmental units and to issue audit standards everyone must follow.
- ▶ These can be found in our manuals and our bulletins.
- ▶ Bulletins issued quarterly in January, April, July, and October.

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## State Board of Accounts Telephone Numbers

- ▶ State Examiner: Paul D. Joyce
  - Juanita Hendricksen, 317-232-2514
- ▶ Deputy State Examiner: Mike Bozymski
  - Caroline Conrad, 317-232-2507
- ▶ Deputy State Examiner: Tammy White
  - Daina Bacon, 317-232-2514
- ▶ Director of Audit Services-County Specialists: Lori Rogers and Shannon Lopez
  - Therese Bjortomt, 317-232-2512
- ▶ Receptionist: 317-232-2513

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## SBOA Contact Info

- ▶ [www.in.gov/sboa](http://www.in.gov/sboa)
- ▶ Email addresses:
  - Paul D. Joyce: [pjoyce@sboa.in.gov](mailto:pjoyce@sboa.in.gov)
  - Mike Bozymski: [mbozymski@sboa.in.gov](mailto:mbozymski@sboa.in.gov)
  - Tammy White: [twhite@sboa.in.gov](mailto:twhite@sboa.in.gov)
  - Shannon Lopez: [slopez@sboa.in.gov](mailto:slopez@sboa.in.gov)
  - Lori Rogers: [lrogers@sboa.in.gov](mailto:lrogers@sboa.in.gov)
  - Joint Email:

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## SBOA Website

- ▶ [www.in.gov/sboa](http://www.in.gov/sboa)
- ▶ Counties page
  - Uniform Compliance Manual
  - Bulletins
  - Indiana Code References
  - State Examiner Directives
  - Audit Reports
- ▶ Sheriff's page
  - Hot Topics
  - Specific Bulletin & Indiana Code References
  - Internal Controls Manual

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## Required Reporting to State Board of Accounts IC 5-11-1-27

- ▶ All erroneous or irregular variances, losses, shortages, or thefts of local property shall be reported immediately to the State Board of Accounts

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## AUDIT/EXAMINATIONS RESULTS

- ▶ Verbal Comment
  - Discussed at department level
  - Isolated and/or trivial
- ▶ Management Letter
  - Written comment
  - Discussed with governance
- ▶ Comment in Supplemental Compliance Report
  - Separate report from County financial report
  - Corrective Action Plan
  - Repeat comments go to audit committee

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## Common Issues Found

- ▶ Inmate Trust Ledgers not reconciled to the control
- ▶ Bank Reconciliations are not completed and/or accurate
- ▶ Posting records is incomplete, incorrect or not timely
- ▶ Unallowed or unsupported commissary disbursements
- ▶ Receipts not remitted timely to the county treasurer / auditor
- ▶ Deficient Internal Controls
- ▶ Daily Deposits

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