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.

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.

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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Countsies 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

www.in.gov/sboa

Email addresses:
- Paul D. Joyce: pjoyce@sboa.in.gov
- Mike Bozymski: mbozymski@sboa.in.gov
- Tammy White: twhite@sboa.in.gov
- Shannon Lopez: slopez@sboa.in.gov
- Lori Rogers: lrogers@sboa.in.gov
- Joint Email:
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

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

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