Sheriff’s Intro to State Board of Accounts

Newly Elected Sheriffs
December 2018
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 March, June, September, and December.
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 Stephanie Heath
  - Therese Bjortomt, 317-232-2512
- Receptionist: 317-232-2513
SBOA Contact Info

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SBOA Website

www.in.gov/sboa

Counties page & Sheriff’s page

- Hot Topics
- Corrective Action Plan – Repeat Finding
- Internal Control Standards
- Uniform Compliance Manual
- Bulletins
- Indiana Code References
- Meeting materials
- Resources
- Responsibility under 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 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
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 and Report of Collections not remitted timely to the county treasurer / auditor
Deficient Internal Controls
Daily Deposits