Website Resource Library

What material is included the Library?

- Audit Reports (database)
- Compliance Guidelines
- Indiana Code Summaries
- Presentations and Training Materials
- Best Practices
- FAQ database, YouTube channel, and other resources
What are Compliance Guidelines?

IC 5-11-1-24 requires SBOA to establish uniform compliance guidelines that entities must observe to avoid a finding.

Compliance Guidelines can be found in:
- Manuals
- Bulletins
- State Examiner Directives

What is in an SBOA Manual?

- Manuals provide the most comprehensive Uniform Compliance Guidelines, including:
  1. Audit positions general to all cities/towns
  2. Minimum requirements specific to cities/towns
  3. Topical general standards
What is in an SBOA Manual?

• Those other than the manual for cities and towns:
  1. Regulatory
  2. Internal controls
  3. Information technology
  4. Courts

What are Bulletins?

SBOA Bulletins are designed to supplement certain Manuals.

Bulletins are published quarterly for Cities & Towns, Libraries, Special Districts, Counties, Schools, and Townships.

Includes: Schedule of upcoming deadlines, SBOA audit positions, and other useful information.
What is a State Examiner Directives?

- A pronouncement by the State Examiner that sets forth a policy or procedure to enforce a law or Uniform Compliance Guideline to conduct audits, and to carry out duties as set forth by the Indiana legislature.

- SBOA has the authority to direct public officers in keeping the accounts of their offices, including the use of forms, records, and systems of accounting and reporting.

- A person who refuses to follow a Directive is subject to a civil action for an infraction.

How do I access the Resource Library?

You can click on the “Resource Library” link located on the left side of the SBOA Home page (https://www.in.gov/sboa/).

Or you can follow this URL to go directly to the Resource Library’s main page → https://www.in.gov/sboa/library.
The State Board of Accounts is pleased to present an online resource library for our clients and the citizens of Indiana. The following information can be searched using the search bar below:

- SBOA Uniform Compliance Guidelines (including previously issued bulletin articles)
- State Examiner Directives
- Best Practice Documents
- Indiana Code Section Summaries
- Frequently Asked Questions
- Other Miscellaneous Materials

If you have any questions for our office, whether it be about the material in this library, or otherwise, please do not hesitate to call our office at (317) 232-2513 or send an email to one of the following email addresses:

Communications@sboa.in.gov
Cities.Towns@sboa.in.gov

Why would I use the Resource Library?

- Search through SBOA resources and audit reports
- Study requirements to avoid audit findings
- Research best practices
- Find relevant Indiana Codes quickly
- Review SBOA presentations
- The real question is, why would you not use it!
How can I report issues with SBOA’s website?

• If you experience any issues while using our website, or if you have any suggestions, please let us know by sending an email to WebMaster@sboa.in.gov
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Thank you!