

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

SEPTEMBER 2022

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UPCOMING TRAINING OPPORTUNITIES

Because we made an appearance at AIM’s ARPA webinar on September 13, 2022, and we will also be training through AIM in late September on internal controls, we will not be having a monthly webinar this month. We will let you know when our next monthly webinar will be.

JUNE TRAINING SCHOOL

The State Board of Accounts extends its deepest appreciation to the officers and committees of the Indiana League of Municipal Clerks and Treasurers for making the arrangements and to AIM for handling the registrations at the June training school in Michigan City. Please note that the League’s Fall District meetings will be virtual this year. The State Board of Accounts’ State-called meeting day is October 20, 2022. Registration information will be sent out by AIM and/or the League.

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OPIOID SETTLEMENT FUNDING

The statute on the opioid litigation and settlements can be found in IC 4-6-15. These funds are settlement funds paid to the state from pharmaceutical companies and should not be confused with federal or state grants. These funds will not be reported on the SEFA and should be maintained in funds that have been created with the following number and names:

2256 – Opioid Settlement Unrestricted
2257 – Opioid Settlement Restricted

The restricted portion is controlled by the settlement agreement from the courts while the unrestricted portion may be spent in the same manner as money in the general fund. At this time any reporting requirements for how you use this money has yet to be determined, but as information becomes available, we will be sure to let you know.

For information on distribution totals, settlement agreements, and approved opioid abatement (remediation) uses, please refer to the Indiana Attorney General's website at this link:

(<https://www.in.gov/attorneygeneral/about-the-office/complex-litigation/opioid-settlement/>)

ACCOUNTING FOR SEIZED PROPERTY

If property or cash is seized during a law enforcement investigation, Indiana Code 34-24-1-4 establishes how custody of the seized property is to be handled until a court order for the disposition of the property is received.

Basically, when property is seized, the law enforcement agency making the seizure may, pending final disposition: (1) place the property under seal; (2) remove the property to a place designated by the court; or (3) require another agency authorized by law to take custody of the property and remove it to an appropriate location." Our audit position would be that the law enforcement agency and any other agencies authorized by the law to take custody of property would design and implement internal control policies and procedures to ensure proper handling and accounting of property that has been seized. Often, large sums of cash are seized, and it is permissible to establish a separate bank account to hold the cash until adjudication of the criminal case.

GAAP Financial Statements Only: On August 2, 2022, SBOA issued a memo to cities who present their financial statements on the GAAP basis of accounting with information on how they would need to account for these assets and report them on their GAAP financial statements. The memo is included at the end of this Bulletin. The memo does not apply to any city or town presenting their financial statements on the Regulatory basis (and not the GAAP basis) of accounting.

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DISTRIBUTION OF FORFEITED PROPERTY

Once a case has been adjudicated and a court orders seized property to be forfeited, IC 34-24-1-4(d) provides for the distribution of the funds from the seized property.

After following the provisions of the court order, the following distributions will be made:

1. The city or town would remit to the County the funds that are to be placed into the County's forfeiture fund for the Prosecuting Attorney.
2. The city or town would also remit to the county the portion of the proceeds to be held by the County Auditor until remitted to the State Auditor for deposit to the Common School fund in May and November.
3. The city or town would be reimbursed an amount determined to be their investigative costs and that money would be receipted to the city or town general fund.

If you encounter a forfeited asset situation, please consult your attorney.

COMMON COUNCIL – LEGAL COUNSEL AUTHORIZED

IC 36-4-6-24 authorizes the common council of any city to hire or contract with competent attorneys and/or legal research assistants on terms which the common council considers appropriate. The statute further states: "... (b) Employment of an attorney under this section does not affect the city department of law established under IC 36-4-9. (c) Appropriations for salaries of attorneys and legal research assistants employed under this section may not exceed the appropriations for similar salaries in the budget of the city department of law."

OFFICIALS' SIGNATURES ON CLAIMS, WARRANTS, AND OTHER OFFICIAL DOCUMENTS

The State Board of Accounts is often asked to approve the use of rubber stamps or other devices for affixing facsimile signatures of public officials on claims, warrants, and other official documents.

The decision on whether the number of items to be signed justifies the use of a rubber stamp or other device, including computer image signatures, for affixing a signature must be made by each official responsible for signing warrants, claims, and other official documents.

Since each official is responsible for his/her signature, a rubber stamp or other signing device should be used only under the closest personal direction of the official and must be properly safeguarded when not in use.

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DONATIONS & AID TO COMMUNITY FACILITIES AND PROGRAMS

IC 36-10-2-4 allows a city or town to establish aid, maintain, and operate libraries and museums, cultural, historical, and scientific facilities and programs, and community restitution or service facilities and programs.

Further, IC 36-10-2-5 allows a city or town to establish, aid, maintain, and operate neighborhood centers, community centers, civic centers, convention centers, auditoriums, arenas, and stadiums.

If a city or town desires to fund one of the aforementioned programs or activities, a contract should be entered into setting out what services are to be provided to the city or town in return for such aid. We also recommend a city or town consult their attorney when such aid is provided.

MOVING TRAFFIC VIOLATIONS - ENFORCEMENT

IC 36-1-6-3(c) states that an ordinance defining a moving traffic violation may not be enforced in an ordinance violations bureau. Moving traffic violations must be enforced in accordance with IC 34-28-5 which requires such cases to be heard in any circuit, superior, county, city, or town court or traffic violations bureau designated by these courts. See also State Examiner Directive 2015-1.

DISPOSITION OF FINES WHERE A CITY or TOWN ALTERS SPEED LIMITS

Official Opinion No. 88-4, issued by the Office of the Attorney General, stated that where a decrease or increase of a maximum speed limit is made by a city or town ordinance, a violation of the speed limit is completely local in nature and the fine may be deposited in the general fund of the city or town.

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MILEAGE EXPENSE

In Official Opinion No. 74 of 1953 the Attorney General held that statutes do not authorize payment of a fixed travel allowance (fixed amount regardless of the number of miles traveled) to city officers and employees. It is our audit position that this same reasoning would apply to town officers and employees.

The opinion states in part:

“... I can find no statutory authority for the payment of a fixed monthly travel allowance to municipal employees and the employment relationship does not change the fact that such a “travel allowance” is in the nature of extra compensation to the employees involved.”

This opinion is limited to the payment of a fixed monthly travel allowance and should not be considered as touching upon the authority of a city to reimburse its employees for travel upon a mileage basis, or by any other proper method based on the expense of the travel.”

Based on the foregoing opinion, the State Board of Accounts has taken the audit position that city and town officers and employees may be reimbursed for actual miles traveled in their own motor vehicles on official business of the city or town at a reasonable rate per mile as fixed by an ordinance of the common council or the town council. If such an ordinance has not been enacted, we believe that the mileage reimbursement rate should be fixed by the board or commission having the authority to approve the accounts payable vouchers/claims. There is no statute limiting the rate per mile for mileage reimbursement and the amount fixed is up to the discretion of the local officials. The common council or town council should also determine if parking fees, toll fees, and other mileage related costs are to be reimbursed in addition to their mileage reimbursement. All mileage related costs should be included in the adopted ordinance/travel policy.

PUBLICATION OF PENAL ORDINANCES

Except in case of an emergency requiring immediate implementation of an ordinance, a city and town ordinance providing penalty or forfeiture for a violation, which ordinance is not published in book or pamphlet form as a part of a municipal code pursuant to IC 36-4-6-14(c) and IC 36-5-2-10(b)(1), respectively, must be published in a newspaper as required by IC 5-3-1. To restate, if the ordinance is published in book or pamphlet form as a part of a municipal code, it need not be published in a newspaper.

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CITY-COUNTY BUILDING AUTHORITIES

A city-county building authority may be created pursuant the provisions of IC 36-9-13. The creation of the building authority requires a resolution by the Board of County Commissioners, County Council and the Municipal Fiscal Body (Common Council or Town Council) of the county seat city or town prior to a public hearing on the question. A concurrent resolution by the same parties must be enacted after the public hearing, copies prepared and certified by affidavits, and filed with the county recorder.

Preliminary expenses of the building authority may be paid from funds provided by the city and county, or either of such units. Such preliminary expenses are to be repaid from the proceeds of the revenue bonds or loans executed by the building authority.

A city-county building authority has the power to finance and construct buildings for the joint and separate use of any one or more of the governmental units in the county and to lease such buildings to the governmental units.

DESTRUCTION OF BOND COUPONS

Authorization and procedures for destruction of public records may be found in IC 5-15-6. Our review of the statute disclosed no authorization for use of cremation certificates by any governmental unit.

With the increased use of registered bonds we have taken the following audit position. Assuming there is no requirement in a bond ordinance that canceled bonds and coupons must be returned to the issuing agency, the State Board of Accounts will not take audit exception if the following conditions are followed: the Trustee provides a properly executed cremation certificate to the issuer clearly listing the individual bonds and coupons destroyed, the date of destruction, and a provision indemnifying the issuer if the listed bonds and coupons are ever presented a second time for redemption.

Specific questions regarding the destruction of public records should be addressed to the Indiana Archives and Records Administration (IARA).

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PARK NONREVERTING OPERATING FUND – USE OF PROGRAM BALANCES

Questions are received on the audit position of the State Board of Accounts regarding use of program activity balances within the special nonreverting operating fund. Specifically, can revenues generated from various programs within the special nonreverting operating fund be used to pay expenditures and obligations of other programs within the fund that have operated at a loss?

IC 36-10-3-22 states in part: "(a) Park and recreation facilities and programs shall be made available to the public free of charge as far as possible. However, if it is necessary in order to provide a particular activity, the board may charge a reasonable fee. (b) The unit's fiscal body may establish by ordinance, upon request of the board: (1) a special nonreverting operating fund for park purposes from which expenditures may be made as provided by ordinance ... " (Our Emphasis)

After receiving a request from the Park and Recreation Board, the Common Council or the Town Council should set out in the ordinance the types of expenditures approved and any other conditions and procedures related to such expenditures.

It is our audit position that the special nonreverting operating fund provide a means of funding a "particular activity" with a reasonable fee. Each such activity is to be more or less self-supporting. The fund was never intended to be a revenue producing mechanism enabling the Park and Recreation Board to operate outside of review of the Common Council or the Town Council.

The State Board of Accounts has never objected when immaterial project or activity surpluses have been generated and used to help other park activities within the special nonreverting operating fund. Of course, this assumes the Common Council or the Town Council has granted such authority within the enabling ordinance. As a general rule, when a program activity generates a large balance or surplus, we have instructed units to transfer this to the park operating fund. Conversely, if a program activity is unable to generate enough revenue to fund the program, the Board would have to appropriate and make expenditures from the park operating fund to make up the shortfall.

If, however, the legislative body approves in the enabling ordinance the practice of using moneys from various events for funding other approved events, the State Board of Accounts would not take audit exception. The approval must be set out in such detail that there is no question as to intent and the manner in which such funding is allowed.

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STATE GAMING FUND – REVENUE SHARING

IC 4-33-13-5(d) provides how the state shall distribute the wagering taxes set aside for revenue sharing. IC 4-33-13-5(e) provides how money received by a city or town may be used, which includes:

1. to reduce the property tax levy of the city or town for a particular year (a property tax reduction does not reduce the maximum levy of the city or town under IC 6-1.1-18.5);
2. for deposit in a special fund or allocation fund created under IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and IC 36-7-30 to provide funding for debt repayment;
3. to fund sewer and water projects, including storm water management projects;
4. for police and fire pensions; or
5. to carry out any governmental purpose for which the money is appropriated by the fiscal body of the city or town.

Additionally, IC 4-33-13-6 states that money paid to a unit of local government under IC 4-33-13 must be paid to the fiscal officer of the unit and may be deposited in the unit's general fund or riverboat fund established under IC 36-1-8-9, or both. This would require all revenue sharing distributions to be placed in the general fund or riverboat fund.

SEWER LIENS – RECORDING AND CERTIFYING

The authority for the recording and certifying of wastewater liens can be found in IC 36-9-23-31-33. We recommend you review these statutes with your attorney if you have specific questions.

These statutes provide the officer charged with collection of unpaid sewage fees and penalties shall enforce their payment. The officer may defer enforcing the collection of the unpaid fees and penalties assessed until the unpaid fees and penalties have been due and unpaid for at least ninety (90) days.

As often as the officer determines is necessary in a calendar year, the officer shall prepare either of the following:

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SEWER LIENS – RECORDING AND CERTIFYING (continued)

1. A list of the delinquent fees and penalties that are enforceable, which must include the following:
 - A. The name or names of the owner or owners of each lot or parcel of real property on which fees are delinquent.
 - B. A description of the premises, as shown by the records of the county auditor.
 - C. The amount of the delinquent fees, together with the penalty.
2. An individual instrument for each lot or parcel of real property on which the fees are delinquent.

The officer shall record a copy of each list or each individual instrument with the county recorder who shall charge a fee for recording the list or each individual instrument in accordance with the fee schedule established in IC 36-2-7-10. The officer shall then mail to each property owner on the list or on an individual instrument a notice stating that a lien against the owner's property has been recorded. Except for a county having a consolidated city, a service charge of five dollars (\$5), which is in addition to the recording fee charged, shall be added to each delinquent fee that is recorded. The amount of the recording fee should also include the amount required to record as well as release the lien.

Using the lists and instruments prepared and recorded, the officer shall, not later than ten (10) days after the list or each individual instrument is recorded, certify to the county auditor a list of the liens that remain unpaid for collection in the next May installment of property taxes

The officer shall release any recorded lien when the delinquent fees, penalties, service charges, and recording fees have been fully paid. The county recorder shall charge a fee for releasing the lien in accordance with IC 36-2-7-10.

Except in a county containing a consolidated city, after certification of liens, the officer may not collect or accept delinquent fees, penalties, service charges, recording fees, or certification fees from property owners whose property has been certified to the county auditor.

If a delinquent fee, penalty, service charge, recording fee, and certification fee are not paid, they shall be collected by the county treasurer in the same way that delinquent property taxes are collected.

At the time of each semiannual tax settlement, the county treasurer shall certify to the county auditor all fees, charges, and penalties that have been collected. The county auditor shall deduct the service charges and certification fees collected by the county treasurer and pay over to the officer the remaining fees and penalties due the municipality. The county treasurer shall retain the service charges and certification fees that have been collected.

Fees, penalties, and service charges that were not recorded before a recorded conveyance shall be removed from the tax roll for a purchaser who, in the manner prescribed by IC 36-9-23-32(d), files a verified demand with the county auditor.

A board may write off a fee or penalty that is less than \$200.

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HYDRANT RENTAL – RECOVERY OF COSTS FROM CUSTOMERS

IC 8-1-2-103 allows municipalities to recover public fire protection costs paid to a public or municipally owned water utility by adopting an ordinance that includes the costs in the basic rates of all customers of the utility. Fire protection costs are defined to include charges for the production, storage, transmission, sale and delivery or furnishing of water for fire protection.

This change in the recovery of fire protection costs shall not be considered to be a general increase in basic rates and charges of the public utility and is not subject to the notice and hearing requirements applicable to general rate proceedings.

The above method of recovering public fire protection costs is mandatory for water utilities that provide services in Marion County and portions of counties adjacent to Marion County.

UNPAID PARKING TICKET FINES

ICs 9-30-11-3 and 9-30-11-4 provide if it appears from the records of a court that has jurisdiction to enforce ordinances that regulate parking violations that three (3) judgments concerning a motor vehicle have not been paid before the deadlines established by a statute, an ordinance, or a court order, the clerk of the court shall send a notice to the person who is the registered owner of the motor vehicle. The notice must inform the person of the following:

1. That the clerk will send a referral to the Bureau of Motor Vehicles if the judgments are not paid within thirty (30) days after the notice was mailed.
2. That the referral will result in the suspension of the motor vehicle's registration if the judgments are not paid.

A clerk may send a referral to the Bureau of Motor Vehicles if the judgments are not paid not later than thirty (30) days after a notice was mailed. The referral must include the following:

1. Any information known or available to the clerk concerning the following of the motor vehicle:
 - (A) The license plate number and year of registration.
 - (B) The name of the owner.
2. The date on which each of the violations occurred.
3. The law enforcement agencies responsible for the parking citations.
4. The date when the notice required under IC 9-30-11-3 was mailed.
5. The seal of the clerk.

Our position is if the city or town enforces parking violations through an ordinance violations bureau, then the city or town attorney would be required to bring action to enforce nonpayment of parking fines in county, city or town court before the provisions of IC 9-30-11 could be used.

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MEMORANDUM

DATE: August 2, 2022
TO: All Counties and Cities Reporting on the GAAP Basis
FROM: Tammy White, CPA, Deputy State Examiner
SUBJECT: Reporting of Financial Assets Seized and Held Pending Judgment

County and City Law Enforcement officials may have seized assets (cash and other financial assets*) they are holding that should be reported as a fiduciary activity until a judgment is rendered to return or forfeit the assets. GASB 84, paragraph 11 provides criteria for determining fiduciary activities other than fiduciary component units and pension plans which should be applied to the government's consideration of financial assets seized and held by law enforcement to determine the proper reporting.

Indiana Code 34-24-1 contains provisions for seizure and actions for forfeiture of assets that may be financial in nature. The applicable sections of Indiana Code are quoted below for your review. In summary, the prosecuting attorney for the county in which the seizure occurred may cause an action for forfeiture by filing complaint in the proper court. After filing a forfeiture action, the prosecuting attorney shall report the details of when the property was seized; the nature of the property; and whether filing was in state court or through federal adoptive seizure with the Indiana Prosecuting Attorneys Council. Requesting to review the county prosecuting attorney's copy of these reports at year end when judgment has not been entered may be helpful to make sure GAAP financial statements include financial assets in the fiduciary funds that are being held awaiting distribution at year end.

Compilers and the auditors will need to determine if law enforcement agencies of the local government are holding any cash and financial assets seized that have not been returned to the owner or forfeited by court order at year-end and these assets would need to be accounted for in fiduciary funds for GAAP reporting purposes unless it can be shown that GASB 84, paragraph 11 does not apply.

Indiana Code

Indiana Code 34-24-1-3 Action for forfeiture; procedure

"Sec. 3. (a) The prosecuting attorney for the county in which the seizure occurs may, within twenty-one (21) days after receiving written notice from the owner demanding return of the seized property or within ninety (90) days after the property is seized, whichever occurs first, cause an action for forfeiture to be brought by filing a complaint in the circuit or superior court in the jurisdiction where the seizure occurred . . ."

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Indiana Code 34-24-1-4.5 Prosecuting attorney reports concerning transferred property

"Sec. 4.5. (a) After a prosecuting attorney files a forfeiture action, the prosecuting attorney shall report the following to the Indiana prosecuting attorneys council:

- (1) The date the property was seized.
- (2) Whether the property seized was cash, a vehicle, real property, or other personal property.
- (3) Whether the forfeiture was filed in state court or through federal adoptive seizure.

This subsection applies even if the prosecuting attorney has retained an attorney to bring the forfeiture action.

(b) After a court enters a judgment in favor of the state or a unit under section 4 of this chapter, the prosecuting attorney shall report the following to the Indiana prosecuting attorneys council:

- (1) The amount of money or property that is the subject of the judgment.
- (2) The law enforcement agency to which the money or property is ordered to be transferred.
- (3) Whether the forfeiture was contested.
- (4) Whether an innocent owner made a claim to the property.
- (5) Whether the final disposition of the property resulted in the property being returned, destroyed, forfeited, retained, or distributed by settlement.
- (6) The date of the final disposition.

This subsection applies even if the prosecuting attorney has retained an attorney to bring an action under this chapter.

(c) After a court, upon motion of the prosecuting attorney under [IC 35-33-5-5\(j\)](#), orders property transferred to a federal authority for disposition under 18 U.S.C. 981(e), 19 U.S.C. 1616a, or 21 U.S.C. 881(e), and any related regulations adopted by the United States Department of Justice, the prosecuting attorney shall report to the Indiana prosecuting attorneys council the amount of money or property transferred. This subsection applies even if the prosecuting attorney has retained an attorney to bring an action under this chapter.

(d) A report made to the Indiana prosecuting attorneys council under this section must be in a format approved by the prosecuting attorneys council. A prosecuting attorney with no forfeitures to report shall file a report with the Indiana prosecuting attorneys council."

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Other Authoritative Literature

The following Q&A from the GASB Implementation Guide 2020-1, discusses the holding of seized assets and the fact that these assets would not be considered county's own-source revenues until after the action for forfeiture of the property is done.

GASB Cod. 1300.

716-24 Q—A county sheriff seizes cash and other financial assets from an individual suspected of committing a crime. The cash is deposited into a separate bank account in the county's name. The seized assets are held by the sheriff until the defendant is tried in court and the court issues a verdict. State law provides that the asset seizures are not the property of the county and cannot be spent until a judgment is rendered. If the court concludes that the assets were used in the commission of the crime, the cash and other financial assets are forfeited. Upon forfeiture, seized cash and other financial assets are distributed to various law enforcement agencies (including the county sheriff) pursuant to the court order. If the court concludes the assets were not used in the commission of the crime, the seized assets are returned to the defendant. Should the county report the holding of the seized cash and other financial assets as a fiduciary activity until a judgment is rendered?

A—Yes. The seized cash and other financial assets are held by the county; therefore, the control criterion as discussed in paragraph 12 of Statement No. 84, *Fiduciary Activities* is met. The assets are not derived from the county's own-source revenues as discussed in paragraph 13 of Statement 84 because, based on the state law, resources held via asset seizures are not the property of the government until the court concludes that the assets were used in the commission of a crime; therefore, acquisition of those resources is not an imposed nonexchange revenue. The assets also are not derived from government-mandated nonexchange transactions or voluntary nonexchange transactions. Finally, the assets are for the benefit of an individual (the defendant), and the county does not have administrative involvement (it is not establishing specific guidelines for how the resources can be spent until after there is a judgment) or direct financial involvement. As a result, the activity (financial assets and related net position) should be reported as a fiduciary activity until a judgment is rendered. [GASBIG 2020-1, Q4.4]

Per the following GASB Cod. 1600.138, any unclaimed seized assets would not be a liability of the fiduciary fund but would be part of net position.

GASB Cod. 1600.138: ". . . For other fiduciary activities, a liability to the beneficiaries of a fiduciary activity should be recognized in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets." [GASBS 34, ¶107, as amended by, GASBS 67, ¶20, GASBS 73, ¶115 and ¶116, GASBS 74, ¶26, GASBS 84, ¶18 and ¶21, and GASBS 92, ¶18; GASBS 84, ¶22, as amended by GASBS 92, ¶9]

*Note: Financial Assets include cash, assets that are available to be converted to cash, and assets that are consumable in lieu of cash.

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MEMORANDUM

DATE: August 30, 2022
TO: All Local Indiana Officials and Finance Staff of Local Units of Government
FROM: State Board of Accounts
SUBJECT: Updated State Board of Accounts Rates and Fees Effective October 1, 2022

Effective October 1, 2022, State Board of Accounts rates and fees will be updated. The following is an outline of the updated rates and fees we will charge for the services we will provide. As you will see, we uphold our values and fulfill our mission at a tremendous value to the citizens of the State of Indiana.

IC 5-11-4-3(a) states: "The expense of examination and investigation of accounts shall be paid by each municipality or entity as provided by this chapter."

Current Rates:

- Taxing Unit Rate: \$175/day (\$23.33/hour)
- Full Cost Rate*: \$900.00/day (\$120/hour)

*The full cost rate is the amount we would need to bill to each unit of government to be fully funded. A new rate is calculated each year.

The full cost rate is charged to federal programs, utilities, universities, and any other entity not considered a taxing unit.

IC 5-11-4-3(d) states: "Except as otherwise provided in this chapter, each: (1) taxing unit; and (2) soil and water conservation district: shall be charged at the rate of one hundred seventy-five dollars (\$175) per day for each field examiner, private examiner, expert, or employee of the state board of accounts who is engaged in making examinations or investigations carried out under this article. Audited entities described in subdivisions (1) and (2) shall be charged the actual direct and indirect allowable cost under 2 CFR 200.425 of performing the audit. Except as provided in subsection (h), all other audited entities shall be charged the actual direct and indirect cost of performing the examination or investigation."

Current Fees:

- Technology Fee: \$55/day
- Processing Fees vary depending on unit type and engagement performed.

IC 5-11-4-3(f) states: "In addition to other charges provided in this chapter, the state examiner may charge a reasonable fee for technology and processing costs related to completing reports of examination and processing reports of examination in the same manner as other charges are made under this chapter"

If you have any questions regarding our updated rates and fees, please contact Michael Rhoads, Chief Financial Officer at 317-234-8194.