



# State Board of Accounts

*We are dedicated to providing the citizens of the State of Indiana with complete confidence in the integrity and financial accountability of state and local government.*

Aviation Indiana, April 30, 2020

Indiana State Board of Accounts

## CARES Provider Relief Fund

- Distributed to units receiving medicare fee-for-service reimbursements in 2019
- Optum Bank “HHSPAYMENT”
- Attestation Portal
- Terms and Conditions Document



Pxhere.com

Indiana State Board of Accounts

## CARES Act – Airport Grants

- Distributed from the FAA
- Application – OMB Form 424
- Grant Agreement
- Required Documentation



Publicdomainfiles.com

Indiana State Board of Accounts

## Accounting for COVID-19 Funds

- Separate Fund - COVID
- Grant Agreement / Terms and Conditions
- Documentation of Expenditure
- Reimbursement and Advance Grants
- Appropriations

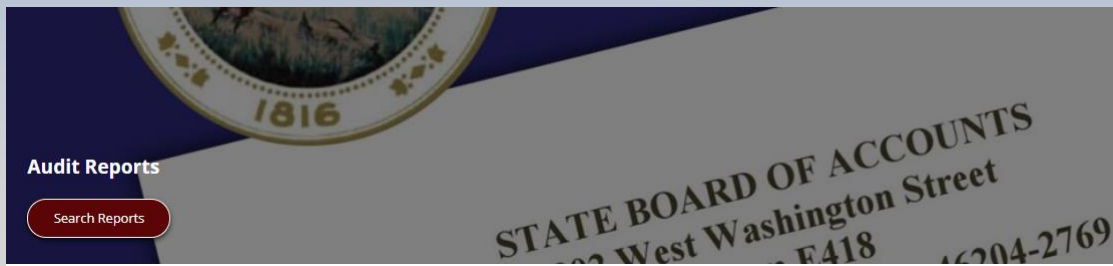


Pikist.com

Indiana State Board of Accounts

## Enhanced Regulatory Basis of Accounting

- 2019 Updates to the AFR Implemented
- 2019 Audits will be under the 2018 Regulatory Basis
- 2020 Updates to the AFR Postponed



## Internal Controls during COVID-19

- Bank Reconciliation
- Disbursements
- Receipts



- Best Practices
  - [www.in.gov/sboa](http://www.in.gov/sboa) on the Special Districts Page

# How to Prepare for a Remote Audit

Email, Telephone, Video Conferences

COVID -19 Protocol

Document Prior to Audit

Gateway Direct Request email

Monthly & Annual Uploads

Computer Webcam



Pickpic.com

Indiana State Board of Accounts

# Contact Information

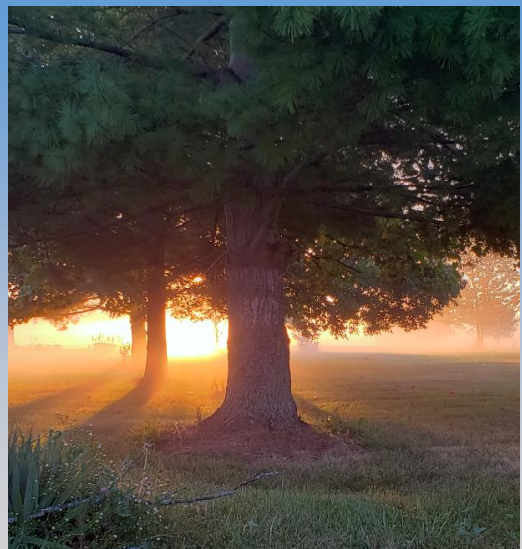
**Todd Caldwell  
&  
Susan Gordon**

[SpecialDistricts@sboa.in.gov](mailto:SpecialDistricts@sboa.in.gov)

[Cities.towns@sboa.in.gov](mailto:Cities.towns@sboa.in.gov)

317-232-2513

[www.in.gov/sboa](http://www.in.gov/sboa)



Indiana State Board of Accounts