

Indiana State Board of Accounts

Aviation Indiana Virtual Conference October 2020

Appointed
al officers
gust, 2020

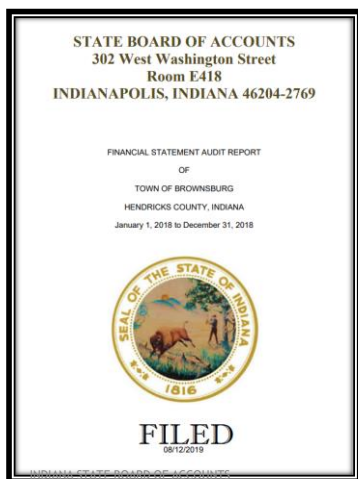


INDIANA STATE BOARD OF ACCOUNTS

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State Board Of Accounts Indiana Code 5-11



- Audit the records and accounts of all state and local governmental units
- Prepare reports indicating the financial condition of these units and comments on any noncompliance with laws or uniform compliance guidelines
- Prescribe uniform system of accounting

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State Board Of Accounts - Mission

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.

INDIANA STATE BOARD OF ACCOUNTS

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State Board Of Accounts - An Overview

Board

Financial and Compliance Auditors

Federal Audit Specialists

Special Investigations

Directors of Audit Services



INDIANA STATE BOARD OF ACCOUNTS

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State Board Of Accounts - An Overview

Engagement Types

Report comments

Noncompliance with statute

Noncompliance with uniform compliance guidelines

(published in manuals and bulletins: www.in.gov/sboa)



Wallpaperflare.com

INDIANA STATE BOARD OF ACCOUNTS

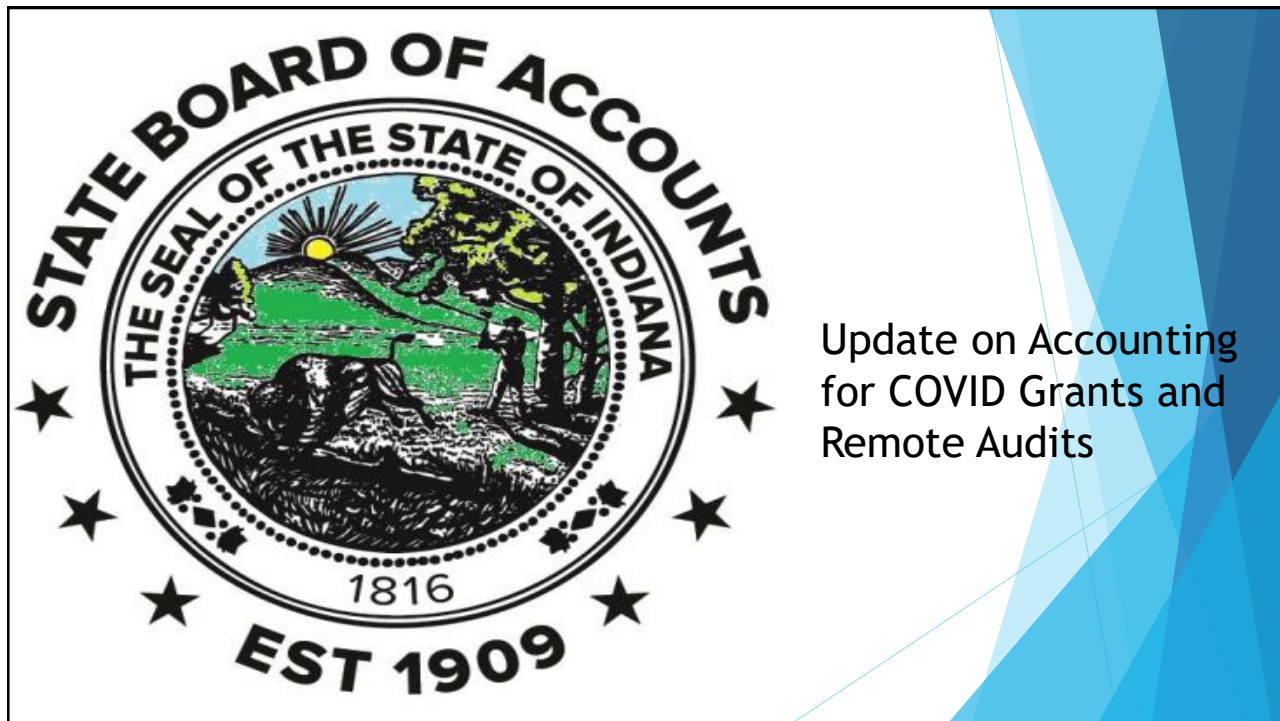


Filed Audit Reports




www.in.gov/sboa

INDIANA STATE BOARD OF ACCOUNTS



Update on Accounting for COVID Grants and Remote Audits

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Accounting for COVID Grant Funds - Update

COVID Grant Accounting and Appropriations, April 29, 2020*
**Updated September 29, 2020*

- Disbursements from Operating Fund prior to grant award
- Disbursements from COVID Grant Fund after grant award
- Effect on Appropriation in Operating Fund

The updated memorandum is located at www.in.gov/sboa on the home page under SBOA Information on Coronavirus.



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Remote Audits - Update

Email, Telephone, Video Conferences

COVID -19 Protocol

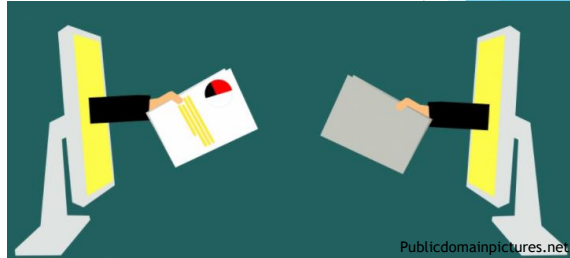
Forms Prior to Audit

Gateway Direct Request email

Monthly & Annual Uploads

Computer webcam/microphone or telephone

Indiana State Board of Accounts



Communication

Weekly Contact

- Teams Video Calls
- Telephone Calls
- Emails

Items to be discussed

- Records or Information needed
- Questions related to audit work
- Progress of the audit
 - Schedule
- Any concerns you may have

Direct Requests for Uploads





Direct Requests

How do I know a request has been made?

Email from no-reply-gateway@sboa.in.gov

Request for specific file or item with detailed description

Instructions on how to upload

through Monthly and Annual Engagement Uploads

What do I do?

Acknowledge request

Provide time-frame

Email field examiner when item has been uploaded



Monthly and Annual Engagement Uploads

year: 2019

Use the form below to find and upload documents required for audit support. **Note: This information is for the State Board of Accountants internal use only and will not be made available on the Gateway Public site.**

File Upload Status: The current upload status is viewable in the table below. Any objects with a red X need to be uploaded. To view a previous upload, click on the download icon in the table. To delete a previous upload, click on the delete icon for that record in the status table.

To upload new files: Select which set of files need to be uploaded using the Select Upload Group dropdown. Next, select the specific file from the Select File Type dropdown on the right. The user will be able to upload files using the Browse and Upload buttons in the Provide File section. In some cases, an option will appear in the Provide File section allowing a user to provide a link instead of uploading a file. To do this, select the Web Link option and paste the link in the textbox labeled Provide Link.

To complete the entry: Click on the button marked Submit. The status table will be updated. Multiple files may be uploaded for each Upload Group and File Type. If a file needs to be reloaded, the user should delete that file from the status table first.

Select Upload Group	Select File Type	Provide File
Direct Request ▾	Audit Request ▾ Please upload the requested audit files.	Upload file (xls, xlsx, doc, docx, jpg, pdf, gif, tif, png) Choose File No file chosen
		Submit

Status	2019 Required Uploads	Upload Date	Uploaded By	Download	Delete
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Direct Requests

Scroll down passed monthly and annual uploads to see -

Direct Request					
✓	Audit Request				
	DelegationForm	3/17/2020 2:41:57 PM	akarl@sboa.in.gov		
✓	GAAP FILES				
	DelegationForm	3/17/2020 2:42:34 PM	akarl@sboa.in.gov		
✓	Audit Request				
	007_UnderstandingIC_2001	3/19/2020 2:20:09 PM	akarl@sboa.in.gov		
✓	GAAP FILES				
	009_UnitEnvironmentCounty_2001	3/19/2020 2:20:47 PM	akarl@sboa.in.gov		
✓	Audit Request				
	16-INF-02	8/21/2020 6:36:16 AM	sgordon@sboa.in.gov		

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Examples of Documents Requested

Written policies and procedures (Internal Controls, Travel, Employee Benefits, etc.)

Internal Control Training Certifications

Board Minutes (include to current date)

Resolutions

Contracts

Financial Records (ledger)

Bank Reconcilements and Bank Statements

Grant Awards and Agreements (Federal and State)

Debt Documents

Capital Assets Schedule

Receipts


Accounts Payable Vouchers with supporting documentation

Payroll records

Financial Reports filed with other State or Federal Agencies (withholdings)



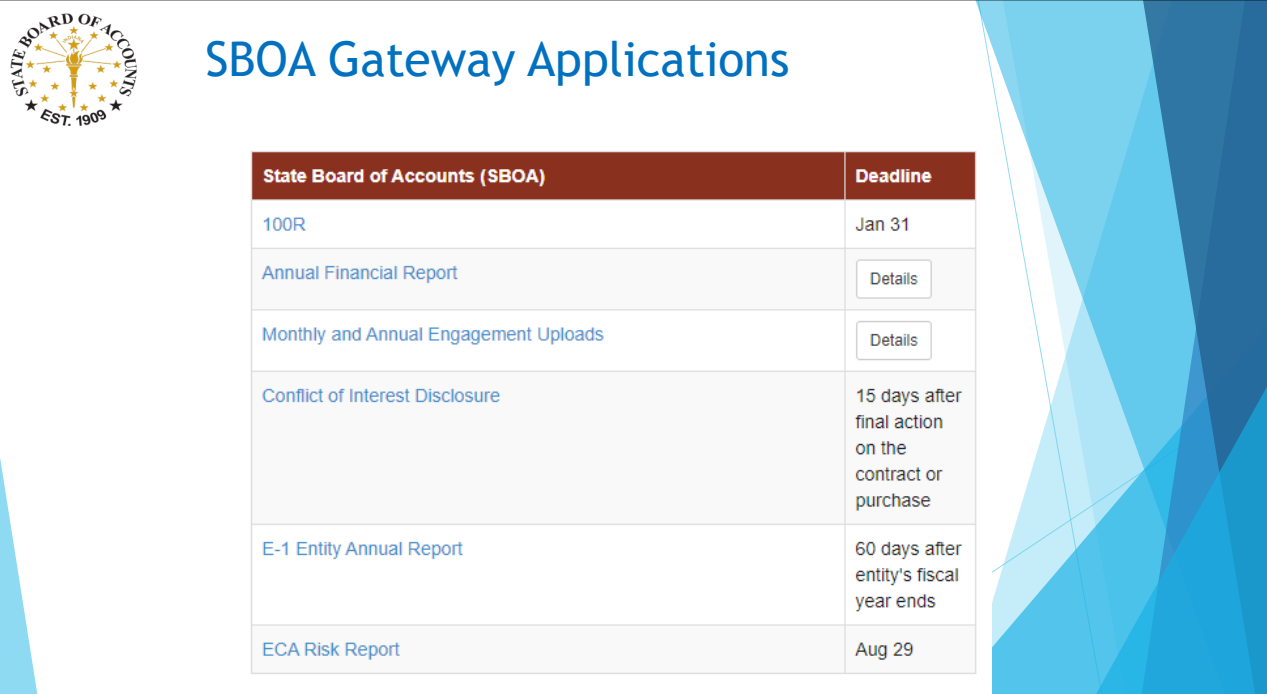
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The seal features a circular design with the text "STATE BOARD OF ACCOUNTS" at the top, "THE SEAL OF THE STATE OF INDIANA" around the inner border, and "EST 1909" at the bottom. The central image depicts a landscape with a sun, trees, and a person plowing a field.

Update on Reports and Information to File with SBOA


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SBOA Gateway Applications

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	Details
Monthly and Annual Engagement Uploads	Details
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29

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User Guides

State Board of Accounts (SBOA)

- 100R
 - [User guide](#)
 - [File upload specifications](#)
- Annual Financial Report
 - [User guide](#)
- E-1 Entity Annual Report
 - [User guide](#)
- ECA Risk Report
 - [User guide](#)
- Monthly and Annual Engagement Uploads
 - [User guide](#)

Each SBOA Application has a detailed User Guide with Instructions and Frequently Asked Questions.

Click on 



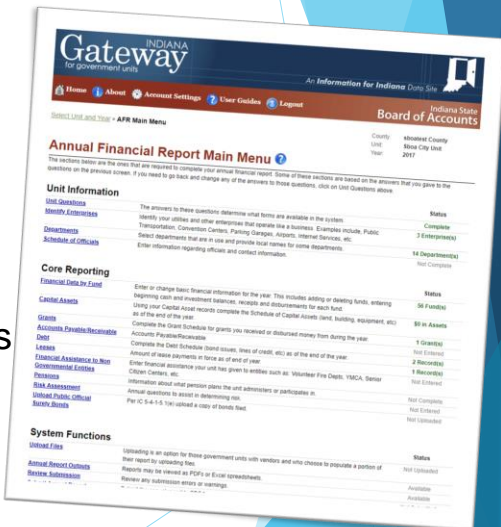
Annual Financial Report

Required by IC 5-11-1-4

Due 60 days after year end
* *March 1, 2021* *

No Changes from 2019 Requirements

Internal Control Considerations





Annual Financial Report

Gather information / post/reconcile records to complete information for

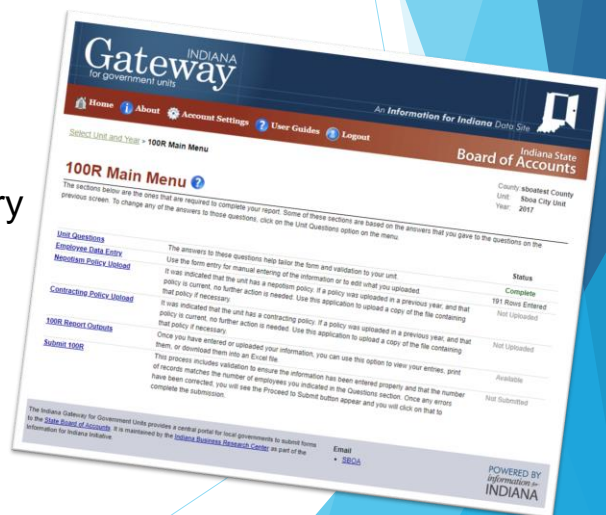
- ✓ Financial Data By Fund
- ✓ Capital Assets
- ✓ Grants
- ✓ Long-term Debt
- ✓ Leases
- ✓ Financial Assistance to Non-Governmental Entities
- ✓ Pensions
- ✓ Inter-fund Transfers
- ✓ Risk Assessment Questions

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Certified Report of Names, Duties, & Compensation (100R)

- Required by IC 5-11-13-1
- Due during the month of January for the preceding year
* **January 31, 2021** *
- No Changes to the Reporting
- Internal Control Considerations



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Monthly Uploads in Gateway

Required Monthly Uploads, *January through December:*

- Bank Reconciliation
- Board Minutes
- Funds Ledger



Updates Coming Soon

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Annual Uploads in Gateway

- Year End Bank Statement
- Year End Outstanding Checklist
- Year End Investment Statements
- Detail of Receipt Activity
- Detail of Disbursement Activity
- Current Year Salary Schedule
- Annual Vendor History Report



Updates Coming Soon

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Reporting Losses, Variances, and Thefts

IC 5-11-1-27(j)

“All erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the state board of accounts.”

State Examiner 2015-6

“Political subdivisions must recognize that variances, losses, shortages, and thefts may occur. If an incident occurs, it is imperative that the political subdivision have a policy in place that outlines the steps to be taken. Such a policy must include a materiality threshold at which point the political subdivision reports incidents to the State Board of Accounts.”

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Reporting of Misappropriation

- IC 5-11-1-27(l)
- Misappropriation of public funds (loss or theft by public official) is to immediately be reported in writing to:
 - ✓ SBOA
 - ✓ County Prosecuting Attorney
- No materiality threshold for misappropriation of public funds

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Contact Information

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