

TRAINING FOR NEWLY ELECTED COUNTY OFFICIALS

December 2014

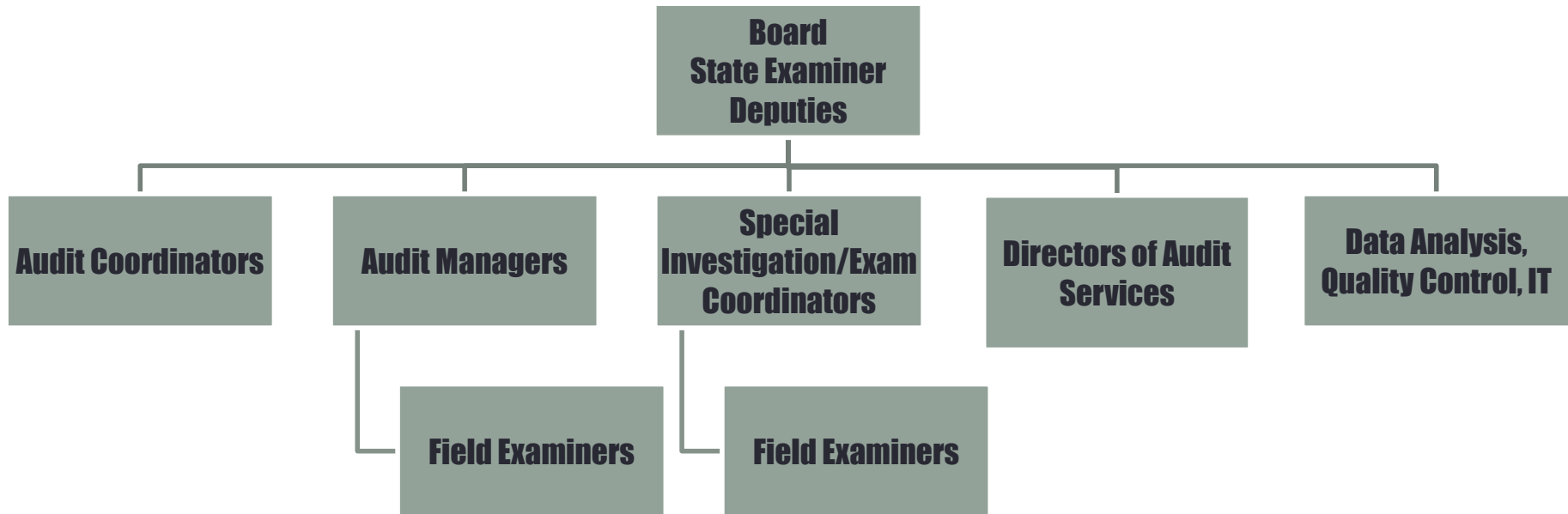
Who is the State Board of Accounts?

- 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 will explain those reports in more detail in a little while.

Who is the State Board of Accounts? (Continued)

- 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.
- Manual is not all inclusive but pretty thoroughly updated whenever possible.
- Bulletins issued quarterly in January, April, July, and October.

Organizational Chart



Contacting State Board of Accounts

- Mailing Correspondence:
State Board of Accounts
302 West Washington Street, Room E418
Indianapolis, Indiana 46204-2765
- Fax: (317) 232-4711

State Board of Accounts Telephone Numbers

- State Examiner: Paul D. Joyce
 - Ann Kelley, 317-232-2514
- Deputy State Examiner: Mike Bozyski
 - Caroline Conrad, 317-232-2507
- Deputy State Examiner: Tammy White
 - Ann Kelley, 317-232-2514
- Director of Audit Services-County Specialists: Lori Rogers and Debbie Gibson
 - Daina Bacon, 317-232-2512
- Receptionist: 317-232-2513

State Board of Accounts on the Web

- www.in.gov/sboa
- Email addresses:
 - Paul D. Joyce: pjoyce@sboa.in.gov
 - Mike Bozymski: mbozymski@sboa.in.gov
 - Tammy White: twhite@sboa.in.gov
 - Debbie Gibson: dgibson@sboa.in.gov
 - Lori Rogers: lrogers@sboa.in.gov

Other Important Contacts

- Auditor of State
 - Auditor of State, 317-232-3300
 - www.in.gov/auditor
 - Fred Van Dorp, Settlement, fvandorp@auditor.in.gov
- Department of Local Government Finance
 - www.in.gov/dlgf
 - Courtney Schaafsma, Commissioner, 317-234-5720
 - , Budget Director, 317-234-3937
 - Dan Jones, Assistant Budget Director, djones@dlgf.in.gov
- Treasurer of State
 - Treasurer of State, 317-232-6386
 - www.in.gov/tos

Other Important Contacts - Continued

- Secretary of State (Indiana Election Division)
 - Brad King, Co-Director, 317-233-3939
 - Trent Deckard, Co-Director, 317-232-3939
- Supreme Court (State Court Administration)
 - www.in.gov/judiciary 317-232-2542
 - Jeff Wiese, Director, Trial Court Management

Other Important Contacts - Continued

- Supreme Court (JTAC)
 - Mary DePrez, Director, 317-234-2604
Mary.DePrez@Courts.IN.gov
- Department of Child Services (ISETS)
 - Cynthia Longest, Director of CSB, 317-233-4482
cynthia.longest@dcs.in.gov

Other Important Contacts - Continued

- **Public Access Counselor**

- Luke Britt, 317-234-0906, pac@icpr.in.gov

- **Commission on Public Records**

- www.in.gov/icpr
- Jim Corridan, 317-232-3380
- Beverly Stiers, 317-232-3661, bstiers@icpr.in.gov

Other Important Contacts - Continued

- Secretary of State

- 317-232-6531

- Rebecca Longfellow, Director of Business Services

- 317-232-6581

- Your Affiliate Association – Your special group of people who know what you are going through.

- Each has a president and many have mentor assignments or groups.

Understanding the Audit Process

- Mission: “We are dedicated to providing the citizens of the State of Indiana with the complete confidence in the integrity and financial accountability of state and local government.”
- Engagements
- Access to records
- Entrance Conference
- Preliminary Audit Findings
- Exit Conference

Audit Reports

- Annual Report

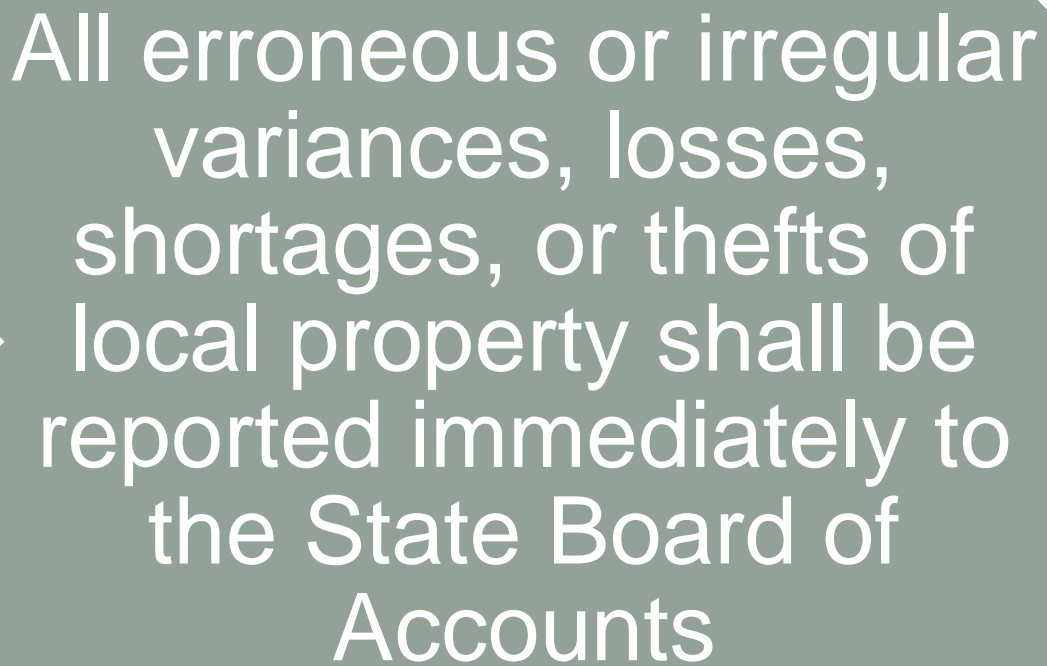
- Financial Information: Statements and Notes
- Audit Opinions
- Federal Audit

- Supplemental Reports

- Audit Results and Comments
- You will have an exit conference at the end of the audit to report to you what was found and you also will have the right to respond to the report.

Required Reporting to State Board of Accounts

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

Is there anything I need to do between now and when I take office?

- **Absolutely**
 - This training is a start.
 - Start looking at the manuals.
 - Talk and communicate with current official.
 - Discuss transition.
 - Get in the office and see what is going on and how things are currently being done.
 - Stamps: Contact someone to get yours done.
 - Signature
 - File

Is there anything I need to do between now and when I take office? (Continued)

- Find out your county's way of having the oath of office given to elected officials.
 - Ceremonial
 - Judge
 - On your own
- Find out what insurance agent writes the official bonds for the county.
 - Start them getting yours ready so you can get it recorded as required by law.

Is there anything I need to do between now and when I take office? (Continued)

- How many bank accounts does the office have and where are they located?
- Same for investments.
- You should be making arrangements with the current official to be there the last business day to count cash, inventory investments, and inventory assets.

Is there anything I need to do between now and when I take office? (Continued)

- Make arrangements for receiving the office keys.
- Combination to the lock if there is one.
- Set up computer access including log on and e-mail.
- Start thinking of the staff and what you are planning on doing.

Resources

- Accounting and Compliance Guideline Manual
 - www.in.gov/sboa
 - Under “Manuals”

- County Bulletin
 - www.in.gov/sboa
 - Under “Quarterly Publications”

Indiana Code

- iga.in.gov
- Don't be intimidated by this.
- Learn how to use it.
- Have it at your disposal.
- You will hear this referenced almost daily in conversation, training, and publications.

Educational Opportunities

- State Board of Accounts Annual State Called Conference
- AIC Annual Conference
- AIC Workshops
- Affiliate District Meetings
- Other State Agency Conferences

Miscellaneous Items

- You will be dealing with other county offices so you need to understand the importance of cooperation. Try to understand they have challenges and feelings also.
- You will be dealing with the press on occasion. Think about how you will proceed with this and whether you see them as allies or enemies.
- Remember your new role is in public service. Keep the citizens as the #1 reason for doing things.

Miscellaneous Items (Continued)

- You will at some time have to deal with angry people. Expect it and prepare to deal with it. They will not be at their best at times.
 - Have some procedure in place in case a real emergency comes up.
- Return phone calls.
- Government vs. Business
 - Higher rules of expectations.
 - More restrictions to activities.

Public office is a public trust. Officials and employees should serve the people with responsibility, integrity, loyalty and efficiency.

- Apprehensive, scared, unsure, maybe overwhelmed!!
- Normal in any new adventure.
- You have a lot of people who are wanting to help and are available to help.
- Don't hesitate to ask.
- **YOU ARE NOT ALONE!!**