

# **STATE BOARD OF ACCOUNTS**

## **Preparation to Leave Office**

Fall 2024 Auditor's Conference

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## **PAUL D. JOYCE, CPA STATE EXAMINER**

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.

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## ***TRANSITION***

- Remember back when you first took office and think about the information that would have made your first few months easier.
- If possible, work with your successor during your last few months to ease the transition. Encourage them to attend the Newly Elected Training
- Leave the office, as you have served, providing the best service you can to the citizens of your county.

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## ***RECORDS & OFFICE***

- You will be turning over the Treasurer's office and records to your successor.
- As part of the transition, you will need to coordinate that transfer:
  - Keys to the office
  - Keys to any secured storage such as a safe or locked cabinet.

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## ***CASH FUNDS***

- IC 36-1-8-2(c) Cash Change Fund reimbursement  
“The fiscal body shall require the entire cash change fund to be returned to the appropriate fund whenever there is a change in the custodian of the fund or if the fund is no longer required.”
- If you choose to transfer custody of the cash change fund to the new Treasurer, get an acknowledgement of the amount of the cash fund and keep a copy.

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## ***CAPITAL ASSETS & EQUIPMENT***

- Make sure you have an updated inventory of any equipment or assets in your office:
  - Servers
  - Desktops or laptops
  - Scanners
- Get an acknowledgement of the transfer of the assets to the new Treasurer.

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## ***FINANCIAL RECORDS***

- Transition from your signature to the new Auditor's signature.
- Ensure all postings are complete at year end.
- Ensure that Auditor and Treasurer fund balances are reconciled through December, and all year end postings have been made.
- Provide location of all files that support the AFR, Settlement, claims, and payroll.
- Provide location for grant information and contracts.

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## ***USER ID's & PASSWORDS***

- Contact information for IT Department
- County Website access and information
- Provide a list of contacts for getting user id's and passwords established for:
  - Emails
  - Financial software
  - Online Banking
  - Gateway for Uploads

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## ***INTERNAL CONTROLS***

- If you have written internal controls, and we hope you do, provide those to your successor
- If you are working on a Corrective Action Plan, provide that information and the status on that plan.
- Job descriptions for employees in the office .
- Your successor may make changes, but this is a starting point.

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## ***RESOURCES***

- **Indiana Auditors Association**
  - Directory
  - Website: <https://www.indianaauditors.org/>
- **Association of Indiana Counties (AIC)**
  - Website: <https://www.indianacounties.org/>
  - Contact: Jacque Clements [jclements@indianacounties.org](mailto:jclements@indianacounties.org)
- **Indiana Code**
  - Website: <https://iga.in.gov/>

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## ***RESOURCES (Continued)***

- **Department of Local Government Finance (DLGF)**
  - Website: <https://www.in.gov/dlgf/>
  - DLGF Gateway Help Desk: [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov)
- **State Board of Accounts (SBOA)**
  - Website: <https://www.in.gov/sboa/political-subdivisions/counties/auditors/>
  - Accounting and Uniform Compliance Guidelines
  - County Bulletin's
  - Email: [counties@sboa.in.gov](mailto:counties@sboa.in.gov)

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## ***RESOURCES (Continued)***

- **Indiana Archives and Records Administration (IARA)**
  - Website: <https://www.in.gov/iara/>
  - Contact: [cty@iara.in.gov](mailto:cty@iara.in.gov)
- **Indiana Gateway for Government**
  - Website: <https://gateway.ifionline.org/default.aspx>
  - SBOA Help Desk Email: [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov)

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# THANK YOU

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