



STATE BOARD OF ACCOUNTS
EST. 1909

STATE BOARD OF ACCOUNTS
OF INDIANA

NEWLY ELECTED – AUDITORS,
TREASURERS AND COUNCIL
DECEMBER 2024

1



STATE BOARD OF ACCOUNTS
OF INDIANA

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

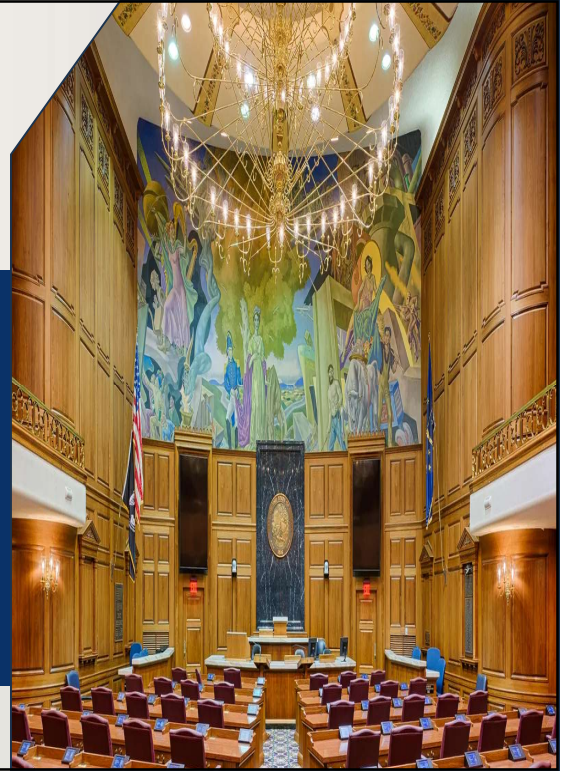
Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.

2



IC 5-11-1

- State Board of Accounts was established in by legislation in 1909
- The current legislation is found in IC 5-11-1
- Sets out the Board’s authority and responsibilities.



Accounting and Uniform Guidelines

Website: www.in.gov/sboa

Counties

- Manuals
- Bulletins
- State Examiner Directives
- Resource Library

Cities / Towns / Libraries / Special Districts

- Manuals
- Bulletins
- State Examiner Directives
- Resource Library

Schools / Townships

- Manuals
- Bulletins
- State Examiner Directives
- Resource Library



AUDIT AGENCY

- IC 5-11-1-4 – Annual Financial Report filed with SBOA
- IC 5-11-1-9 – Financial Examinations
 - ❖ Audit Reports on Financial Statements
 - ❖ Supplemental Reports on Compliance
 - ❖ Audit Reports on disbursements from Federal Assistance
 - ❖ Special Investigations



5



Internal Controls



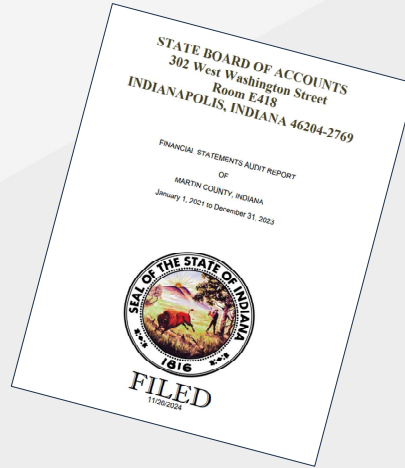
- IC 5-11-1-27 prescribes the adoption of internal control standards
- Website has information and link to a manual
- Training video
- Each County and each office/department will establish their own internal control policies and procedures

6



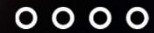
AUDIT FINDINGS

- Placed in Audit Reports
- Repeat Findings require written corrective action plans
- General Assembly Audit Sub-Committee



FINAL THOUGHTS

- Don't hesitate to reach out with questions
 - ❖ To the State
 - ❖ To the Association of Indiana Counties
 - ❖ To your affiliate association board
 - ❖ To your fellow elected officers





Government Technical Assistance & Compliance Directors for Counties



THANK YOU



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