INDIANA STATE BOARD of ACCOUNTS

CORONAVIRUS -
SBOA Memos & Directive

April 9, 2020

SBOA Representatives

CORONAVIRUS COVID-19
SBOA is OPEN for business:
Doing audits - remotely
Taking calls
Responding to emails

cities.towns@sboa.in.gov
libraries@sboa.in.gov
specialdistricts@sboa.in.gov
317-232-2513

counties@sboa.in.gov
317-232-2512

Coronavirus Discussion

✓ Executive Orders
✓ SBOA Memos
  • March 12, 2020
  • March 16, 2020
  • March 31, 2020
  • April 3, 2020
✓ Directive 2020-1
✓ Other State Resources
✓ Questions and Answers

https://clsiportal.com/free-clipart-129368/
Where To Find Executive Orders

www.in.gov/gov/2384.htm

- Links to individual Executive Orders are also available on the SBDA homepage

Indiana State Board of Accounts
2020

Executive Order 20-09 – Public Meetings

Open Door Law: Suspend the requirement of governing bodies of public agencies to explicitly adopt a policy for electronic participation and suspend the requirement to have any members be physically present for meetings deemed to be essential. (See Ind. Code § 5-14-1.5-3.6(c), (f), (g), & (h)). All other provisions of Ind. Code § 5-14-1.5 et seq. remain in effect. Therefore, for the duration of this public health emergency, all governing bodies may meet by videoconference or by telephone conferencing so long as a quorum of members participate and any meeting is made available to members of the public and media.

Any political subdivision or entity subject to the provisions of Ind. Code § 5-14-1.5-3.5 may comply with the provisions of section 3.6 as modified by Executive Order 20-04 and as amended in this Order in conducting public meeting for the duration of this public health emergency.

Indiana State Board of Accounts
2020
www.in.gov/sboa

SBOA INFORMATION ON CORONAVIRUS

Policy Regarding Coronavirus 3-12-2020
Coronavirus Items to Consider 3-16-2020
Assistance During COVID-19 3-31-20
Continuity of Essential Operations 4-03-20
State Examiner Directive 2020-1
State Examiner Directive 2020-2

Indiana State Board of Accounts 2020

MEMO March 12, 2020

Consult your attorney

Develop written policies with broad language
• Can prevent changes/amendments

Indiana State Board of Accounts 2020
Emergency Meetings
- IC 5-14-1.5-5(d)
- Time requirements for posting don’t apply
- Still have to give notice
  ➢ Media notified same as council members

Collective Bargaining Agreements
- Don’t forget to take CBA’s impact into consideration

Audits
- SBOA will not take audit exception to these policies & resulting responses that are due to the coronavirus
MEMO March 16, 2020

SBOA Guidance should not be taken as restrictive
Monitor and address situations as they arise
Councils will need to be flexible

MEMO March 16, 2020 - continued

Written polices/actions
- Maintain operations as normal as possible
- Maintain wellbeing of employees & public
MEMO March 16, 2020 - continued

**Items to Consider**
- Payroll
  - DOL guidance
    - Recommended review of leave policies & increased flexibility
    - www.dol.gov/coronavirus
    - www.dol.gov/agencies/whd/pandemic
  - What work can be done remotely / what needs to be done at a government location

MEMO March 16, 2020 - continued

**Items to Consider**
- Compensation & leave time – mandatory closing of office/building
- Trade days off
- Establishing the number of employees that can be in certain areas
- Who makes decision for remote work; mayor, council, department heads, etc.
- Security of records / assets taken off site
Items to Consider

- What if employee can't work at home
  - How will employees be paid
  - SBOA will not take audit exception to extension of paid leave time that is in accordance with allowable approved policies/actions and provisions
- Tracking costs
  - Important if Feds reimburse your city/town

Inquiries if certain uses of public funds acceptable

No exception if
- The public health emergency is in effect
- Governing body adopts policy in a public meeting
- Written legal advice that expenditure is legitimate government purpose
- Policy explains expenditure is needed to address economic effects of public health emergency
MEMO April 3, 2020

Continuity of Essential Operations
- Develop a plan for prolonged or substantial absenteeism
- Who would take over and how
- FEMA Resource Kit

MEMOS - Conclusion

Keep monitoring; things are fluid
Work with your attorneys
Document policies and actions in writing
State Examiner Directive 2020-1

Timely Deposit of Funds

Approval of Claims

Directive 2020-1  DEPOSITS

Timely Deposit of Funds

- Document the decision to limit frequency to two times per week
- Secure funds on days not deposited
- Document procedures


Indiana State Board of Accounts
Directive 2020-1 APPROVAL of CLAIMS

Designation of Board Member to approve Claims
- Document in writing designation of governing body member
- Document in writing procedure to be used by the governing body member to indicate approval

Allowance of Claims
- First meeting after the Public Health Emergency has ended

Statutory Authority to Adopt Ordinance for Preapproved Payment of Claims
- IC 36-4-8-14 (cities)
- IC 36-5-4-12 (towns)
- IC 36-12-3-16 (libraries)
- Document written approval for the fiscal officer to pay certain claims during the Public Health Emergency

Allowance of Claims
- First meeting after the Emergency has ended
Other State Resources – Links from SBOA Website

DLGF INFORMATION ON CORONAVIRUS

Waiver of Penalties for Delinquent Property Tax Payments 3-20-20
COVID-19 & Executive Orders FAQ 3-27-20
Cash Flow Solutions 3-30-20
Public Meetings and Hearings 3-30-20

PAC INFORMATION ON CORONAVIRUS

Updated Emergency Guidance on Public Access Laws 3-23-20
FAQs Regarding COVID-19 and Public Access Laws 3-23-20

Indiana State Board of Accounts 2020

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