



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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MEMORANDUM

TO: All Units
FROM: Paul D. Joyce, CPA, State Examiner
RE: On-site Auditing
DATE: April 7, 2021

Let me take this opportunity to thank you for the dedication and hard work you demonstrated during a very difficult 2020. Little did we know what the year would bring. Thank goodness for technology so that we could all figure out ways to continue to serve the citizens of Indiana and, at the same time, function in a way that was safe. I especially want to thank those of you that had an audit during this very trying time as we at the Indiana State Board of Accounts learned to audit remotely. This took a great deal of patience and flexibility on your part, and for that I am grateful.

In light of the positive changes that are taking place as well as the changes the Governor is implementing, I believe that it is time to take a hybrid in-person/remote approach when auditing. While working remotely enabled audits to continue last year, it was not the most effective and efficient way to audit. We all learned a lot last year and believe that remote will continue to play a large part of how an audit is performed. However, last year also taught us that a combination of both on-site and remote will bring the optimal audit experience for both the auditee and auditor.

I plan to begin this hybrid approach April 12. This will mean that we will plan to be on-site 2 days a week while auditing. We recognize that the pandemic is not over, that you must work within the dictates of your local health department, and that this will change as circumstances change. Our auditors will work with you at the time of your entrance conference to determine how to appropriately implement the hybrid schedule and how that we are to conduct ourselves while on-site.

Again, flexibility will be the key in making this work. If you have any concerns, please feel free to contact me as we all continue to work through this extraordinary time.

Respectfully,

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner