

TITLE 20 STATE BOARD OF ACCOUNTS

ARTICLE 1. FIELD EXAMINERS

Rule 1. Examination and Appointment; Alteration of Forms by Board

20 IAC 1-1-1 Examination; period of effectiveness

Authority: IC 5-11-1-8

Affected: IC 5-11-1-7

Sec. 1. (a) All applicants for appointment as a field examiner shall be required to pass an examination to be held at a time and place fixed by the state board of accounts. All applicants who successfully pass such examination to the satisfaction of the state board of accounts shall thereafter be eligible for appointment as a field examiner for a period of five (5) years from the date when such examination was held and no longer.

(b) Individuals possessing either of the following minimum qualifications shall be deemed to have passed the examination:

(1) Master's degree, baccalaureate degree, or postbaccalaureate certificate (or currently enrolled in final semester of same) with a:

(A) major in accounting; and

(B) cumulative grade point average of 2.8 on a 4.0 scale (or equivalent).

(2) Successful completion of all parts of the uniform certified public accountant examination.

(State Board of Accounts; Rule 1; filed Feb 15, 1946, 1:45 p.m.: Rules and Regs. 1947, p. 589; filed Jan 5, 2000, 3:57 p.m.: 23 IR 1090; readopted filed Nov 8, 2001, 2:00 p.m.: 25 IR 897; readopted filed Nov 26, 2007, 10:42 a.m.: 20071226-IR-020070724RFA; readopted filed Sep 19, 2013, 9:05 a.m.: 20131016-IR-020130338RFA; readopted filed Sep 16, 2019, 10:07 a.m.: 20191016-IR-020190381RFA)

20 IAC 1-1-2 Notice of time and place of examination

Authority: IC 5-11-1-8

Affected: IC 5-11-1-7; IC 5-11-1-8

Sec. 2. Notice of the time and place for holding examinations of applicants for examination and appointment as a field examiner shall be given by publication one time in each of two newspapers printed and published in the city of Indianapolis, which publications shall be made not less than thirty days before the date fixed for holding such examination. *(State Board of Accounts; Rule 2; filed Feb 15, 1946, 1:45 pm: Rules and Regs. 1947, p. 589; readopted filed Nov 8, 2001, 2:00 p.m.: 25 IR 897; readopted filed Nov 26, 2007, 10:42 a.m.: 20071226-IR-020070724RFA; readopted filed Sep 19, 2013, 9:05 a.m.: 20131016-IR-020130338RFA; readopted filed Sep 16, 2019, 10:07 a.m.: 20191016-IR-020190381RFA)*

20 IAC 1-1-3 Applications for examination and appointment

Authority: IC 5-11-1-8

Affected: IC 5-11-1-7

Sec. 3. (a) All applications for examination and appointment as a field examiner shall be:

(1) made on a form prepared and furnished by the state board of accounts; and

(2) filed with the state board of accounts not less than ten (10) days before the date fixed for holding such examination.

(b) Candidates wishing to pass the examination by meeting the minimum qualification standards in section 1(b) of this rule must submit the following along with their application:

(1) Current certified transcript of college courses.

(2) Proof of successful completion of uniform certified public accountant examination, if applicable.

(State Board of Accounts; Rule 3; filed Feb 15, 1946, 1:45 p.m.: Rules and Regs. 1947, p. 589; filed Jan 5, 2000, 3:57 p.m.: 23 IR 1090; readopted filed Nov 8, 2001, 2:00 p.m.: 25 IR 897; readopted filed Nov 26, 2007, 10:42 a.m.: 20071226-IR-020070724RFA; readopted filed Sep 19, 2013, 9:05 a.m.: 20131016-IR-020130338RFA; readopted filed Sep 16, 2019, 10:07 a.m.: 20191016-IR-020190381RFA)

20 IAC 1-1-4 Preparation of examination

Authority: IC 5-11-1-8

Affected: IC 5-11-1-7; IC 5-11-1-8

Sec. 4. All questions and problems used in the examination of applicants for examination and appointment as a field examiner shall be prepared by and/or under the direct supervision of the State Board of Accounts. Particular care shall be exercised and all necessary safeguards shall be established to prevent any question or problem becoming available, prior to the time of the holding of such examination, to any applicant or to any person other than the members of the State Board of Accounts. The same series of questions and problems shall not be used in any subsequent examination. (*State Board of Accounts; Rule 4; filed Feb 15, 1946, 1:45 pm; Rules and Regs. 1947, p. 589; readopted filed Nov 8, 2001, 2:00 p.m.: 25 IR 897; readopted filed Nov 26, 2007, 10:42 a.m.: 20071226-IR-020070724RFA; readopted filed Sep 19, 2013, 9:05 a.m.: 20131016-IR-020130338RFA; readopted filed Sep 16, 2019, 10:07 a.m.: 20191016-IR-020190381RFA*)

20 IAC 1-1-5 Criteria for appointment

Authority: IC 5-11-1-8

Affected: IC 5-11-1-7

Sec. 5. All field examiners shall be appointed by the state examiner. Any person appointed as a field examiner shall have previously successfully passed an examination, as provided in section 1 of this rule, and the state examiner in making any such appointment may consider the known and ascertained character, ability, reputation, education, and experience of the applicant for appointment. The decision of the state examiner shall be final. (*State Board of Accounts; Rule 5; filed Feb 15, 1946, 1:45 p.m.; Rules and Regs. 1947, p. 590; filed Jan 5, 2000, 3:57 p.m.: 23 IR 1090; readopted filed Nov 8, 2001, 2:00 p.m.: 25 IR 897; readopted filed Nov 26, 2007, 10:42 a.m.: 20071226-IR-020070724RFA; readopted filed Sep 19, 2013, 9:05 a.m.: 20131016-IR-020130338RFA; readopted filed Sep 16, 2019, 10:07 a.m.: 20191016-IR-020190381RFA*)

20 IAC 1-1-6 Certificate of appointment; oath; bond

Authority: IC 5-11-1-8

Affected: IC 5-11-1-7; IC 5-11-1-8

Sec. 6. The State Examiner shall issue a certificate of appointment to each field examiner appointed, who shall take and subscribe the oath endorsed on the reverse thereof before the Clerk of the Supreme and Appellate Courts and file a copy thereof with the Secretary of State together with the bond required by law. (*State Board of Accounts; Rule 6; filed Feb 15, 1946, 1:45 pm; Rules and Regs. 1947, p. 590; readopted filed Nov 8, 2001, 2:00 p.m.: 25 IR 897; readopted filed Nov 26, 2007, 10:42 a.m.: 20071226-IR-020070724RFA; readopted filed Sep 19, 2013, 9:05 a.m.: 20131016-IR-020130338RFA; readopted filed Sep 16, 2019, 10:07 a.m.: 20191016-IR-020190381RFA*)

20 IAC 1-1-7 Certificate of authority

Authority: IC 5-11-1-8

Affected: IC 5-11-1-7; IC 5-11-1-8

Sec. 7. Each state examiner, upon assuming office, shall provide each field examiner with a certificate showing his official character and evidencing his authority for use whenever needed in the discharge of his official duties. (*State Board of Accounts; Rule 7; filed Feb 15, 1946, 1:45 pm; Rules and Regs. 1947, p. 590; readopted filed Nov 8, 2001, 2:00 p.m.: 25 IR 897; readopted filed Nov 26, 2007, 10:42 a.m.: 20071226-IR-020070724RFA; readopted filed Sep 19, 2013, 9:05 a.m.: 20131016-IR-020130338RFA; readopted filed Sep 16, 2019, 10:07 a.m.: 20191016-IR-020190381RFA*)

20 IAC 1-1-8 Modification of forms

Authority: IC 5-11-1-8

Affected: IC 5-11-1-2; IC 5-11-1-6

STATE BOARD OF ACCOUNTS

Sec. 8. The State Board of Accounts may, from time to time, approve minor alterations and changes in forms prescribed as provided by law upon application by units of government or the proper officer or officers thereof showing the need therefor. Any such approval of alteration or change of prescribed forms shall apply only to the specific approval and shall not be construed as an authorization for general use. (*State Board of Accounts; Rule 8; filed Feb 15, 1946, 1:45 pm: Rules and Regs. 1947, p. 590; readopted filed Nov 8, 2001, 2:00 p.m.: 25 IR 897; readopted filed Nov 26, 2007, 10:42 a.m.: 20071226-IR-020070724RFA; readopted filed Sep 19, 2013, 9:05 a.m.: 20131016-IR-020130338RFA; readopted filed Sep 16, 2019, 10:07 a.m.: 20191016-IR-020190381RFA*)

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