

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS
FISCAL IMPACT STATEMENT**

LS 7116
BILL NUMBER: HB 1208

NOTE PREPARED: Jan 28, 2025
BILL AMENDED: Jan 28, 2025

SUBJECT: Administration of Sheriff's Commissary Fund.

FIRST AUTHOR: Rep. Steuerwald
FIRST SPONSOR:

BILL STATUS: CR Adopted - 1st House

FUNDS AFFECTED: X GENERAL
 X DEDICATED
 FEDERAL

IMPACT: State & Local

Summary of Legislation: (Amended) This bill requires the State Board of Accounts to establish annual or biennial training requirements for a sheriff and the sheriff's designee responsible for the oversight or administration of a Jail Commissary Fund.

The bill requires a sheriff to provide a copy of the record of receipts and disbursements for the fund to the county fiscal body at quarterly. (Current law requires the sheriff to provide a copy of the record of receipts and disbursements for the fund to the county fiscal body semiannually.)

The bill also provides that the fund may be used to pay for an audit or review of the fund by an independent certified public accountant for years in which the fund is not audited by the State Board of Accounts or otherwise required to be audited by an independent certified public accountant in a manner approved by the State Board of Accounts.

Effective Date: July 1, 2025.

Explanation of State Expenditures: *Training:* The bill will increase workload for the State Board of Accounts (SBOA) to establish training requirements for sheriffs and hosting training for sheriffs. Any increases in workload are expected to be small and to be done within existing funding and resource levels.

Explanation of State Revenues:

Explanation of Local Expenditures: *Audits:* The bill allows the jail commissary fund to pay for independent audits for the fund. The fiscal impact of this provision will depend on the administrative actions of the county and to the extent that the county has the necessary funds in the jail commissary fund.

(Revised) *Sheriff Requirements:* A sheriff or sheriff's designee in charge of the records of the jail commissary fund will have increased workload to account for the funds and report the copy of the record at least quarterly and to attend training established by the SBOA. The bill's requirements are within the

sheriff's routine administrative functions and should be able to be implemented with no additional appropriations, assuming near customary agency staffing and resource levels.

Explanation of Local Revenues:

State Agencies Affected: State Board of Accounts.

Local Agencies Affected: County Sheriffs.

Information Sources: <https://www.in.gov/sboa/political-subdivisions/counties/sheriff/>.

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