

THE SCHOOL BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Volume 243, Page 1

September 2023

ITEMS TO REMEMBER

October 2023

- 1 Prove all ledgers for the month of September.
- 1 School Employee Organization Affidavit must be completed for IEERB in Gateway.
- 9 Legal Holiday – Columbus Day (IC 1-1-9-1)
- 12 Last day to post notice to taxpayers (Budget Form 3) of proposed 2024 budgets and net tax levies and public hearing to Department of Local Government Finance through Gateway. Units who have not submitted by October 12 will not have time to complete the process before the deadline. (IC 6-1.1-17-3)
- 15 Last day to upload August files required by State Examiner Directive 2018-1 (Amended 2023) in the Monthly and Annual Engagement Uploads application in Gateway.
- 19 Last day for units to file excess levy appeals for school operations fund for transportation or bus replacement, annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with the Department. (IC 20-46-8-3; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (2), (3); IC 6-1.1-18.5-14)
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during September to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 22 Last possible day for taxing units to hold a public hearing on their 2024 budgets. Public hearing must be held at least ten days before the budget is adopted. Units that have not had a public hearing by October 22 will not have time to complete the process before the deadline. (IC 6-1.1-17-5) Note: This deadline is subject to the scheduling of the public hearing. See October 12 for additional information.
- 29 Last possible day ten or more taxpayers may object to a proposed 2024 budget, tax rate, or tax levy of a political subdivision. Objections must be filed not more than seven days after the public hearing. This deadline is subject to the scheduling of the public hearing. (IC 6-1.1-17-5(b))
- 31 Last day to file Employer's Quarterly Federal Tax Return, Form 941, with the Internal Revenue Service for payment of federal tax withheld.
- 31 Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending September 30.
- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local offices, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

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And Uniform Compliance Guidelines

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September 2023

ITEMS TO REMEMBER
(Continued)

November 2023

- 1 Prove all ledgers for the month of October.
- 1 Deadline for all taxing units to adopt 2024 budgets, rates, and levies. (IC 6-1.1-17-5(a)) If a taxpayer objection petition is filed, the appropriate fiscal body shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption meeting. (IC 6-1.1- 17-5(c))
Note: This deadline is subject to scheduling of the public hearing and the actual hearing. See October 12 and October 22 for additional information.
- 8 Last day for units to submit their 2024 budgets, tax rates, and tax levies through Gateway.
- 10 Legal Holiday – Veterans Day (IC 1-1-9-1)
- 15 All Collective Bargaining Agreements must be signed and ratified by both parties and uploaded on Gateway (unless the parties are at impasse).
- 15 Last day to upload September files required by State Examiner Directive 2018-1 (Amended 2023) in the Monthly and Annual Engagement Uploads application in Gateway.
- 15 Bargaining Status Form 1 must be completed and uploaded to IEERB in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during October to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 23 Legal Holiday – Thanksgiving Day (IC 1-1-9-1)
- 30 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local offices, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

December 2023

- 1 Prove all ledgers for the month of November.
- 1 On or before June 1 and December 1 of each year the school corporation shall certify to the county treasurer the name and address of each person who has money due from the school corporation. (IC 6-1.1-22-14)
- 15 Last day to upload October files required by State Examiner Directive 2018-1 (Amended 2023) in the Monthly and Annual Engagement Uploads application in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during November to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 25 Legal Holiday – Christmas Day (IC 1-1-9-1)
- 31 The Department of Local Government Finance certifies 2024 budgets, rates, and levies. (IC 6-1.1-17-16)

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And Uniform Compliance Guidelines

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September 2023

ITEMS TO REMEMBER
(Continued)

December 2023 (Continued)

- 31 Last day for the Department of Local Government Finance to accept additional appropriation requests for the 2023 budget year from taxing units. (IC 6-1.1-18-5)

- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local offices, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

SCHOOL AND TOWNSHIP DIRECTOR CHANGES

There have been some changes to the School and Township Directors. Chase Lenon has transitioned to working with the State Advisory Services team. We are happy to announce Tanner Huber as a new member of our team. Tanner will be working with Jonathan Wineinger as his co-director for Schools and Townships. You may be seeing his name in future emails or hear his voice if you call our office with questions. If you see him at any future conferences, please introduce yourself to him! Chase has asked us to include the message below.

I am excited to be working with State Agencies, but I will greatly miss working with both school and township officials. The last 7 years of my career have been very rewarding. I am thankful to have been given the opportunity to work with schools and townships. School and township officials are still (and will always be) my favorite people to work with. They have so many kind people providing excellent service to their community. I have not left the State Board of Accounts, so you may still see me at future conferences, but I know you are in good hands with Tanner and Jonathan.

SCHOOL CORPORATION CHART OF ACCOUNTS - UPDATES

We have updated the following items in the School Chart of Accounts on our website at <https://www.in.gov/sboa/4449.htm> .

- Chapter 4 – Fund 180 School Safety Referendum Tax Levy Fund – **added**.
- Chapter 5 – Receipt code 3910 Curricular Materials Reimbursement **renamed** to Curricular Materials Distribution and matrix and description **edited**.
- Chapter 6 – Expenditure code 25530 Distribution of Curricular Materials Reimbursement – **deleted**.
- Chapter 8 – Object code 224 Other group insurance authorized by statute – **edited** description.
- Chapter 8 – Subcategory 52 Nonpermanent Substitute Teachers - **edited** description.
- Chapter 8 – Subcategories 62 Permanent Substitute Teacher, 64 School Counselor – **added**.

AMENDMENTS TO STATE EXAMINER DIRECTIVE 2018-1

State Examiner Directive 2018-1 was amended to include additional requirements for the Monthly and Annual Engagement Uploads application within "Indiana Gateway for Government Units" (Gateway).

The amendments to the monthly and annual uploads include the following requirements which have been added to the Directive for School Corporations and School Extracurricular Accounts (ECAs) below; all changes are in bold.

Monthly Uploads

For School Extracurricular Accounts (ECAs):

- Bank Reconcilements, **Bank Statements, and Outstanding Check Lists**

Annual Uploads

- Year-end Investment Statements and **Register of Investments, General Form 350**
- Excel Data Capture/Data Dump (**no longer optional**)
- Detail of Receipts **by fund and account (if Data Capture not available)**
- Detail of Disbursements **by fund and account (if Data Capture not available)**
- **Accounts Payable/Accounts Receivable Schedule support**
- **Direct Federal Grant Agreements/Award Letters and Amendments initiated during the year**
- **Agreements for Subawards made to Subrecipients for all Federal Grants initiated during the year**

GAAP and ACFR Units only:

- **Capital Assets Ledger, General Form 369**

In addition to the monthly and annual files, additional records, known as "Direct Request Uploads," must be uploaded when required by the SBOA. This process is discussed in the user guide described below.

If you have questions, please refer to the user guide for the Engagement Uploads located at: <https://gateway.ifionline.org/userguides/engagementguide> . If, after consulting the user guide, you still have questions, please contact the helpdesk at gateway@sboa.in.gov .

Exceptions to certain requirements set forth in this Directive, such as for manual records, Opt Out units, and other exceptions, are discussed in the user guide. Contact information for questions and other help, including a "Frequently Asked Questions" section, is also available in the user guide.

EXAMINATION OF RECORDS AND STATEMENT OF ENGAGEMENT COST

At the end of an audit engagement the State Board of Accounts sends a notice of Statement of Engagement Cost to each political subdivision, including the County. This statement details a summary of the engagement including the number of days spent on the audit, the daily/hourly rate, and any report processing fees. We would like to point out that this statement is not an invoice that is to be paid by the entities.

A separate invoice for payment of these audit costs will be sent to the County for payment in accordance with IC 5-11-4. Immediately upon receipt of the certified statement, the county auditor shall issue a warrant on the county treasurer payable to the treasurer of state out of the general fund of the county for the amount stated in the certificate. The county auditor shall reimburse the county general fund, except for the expense of examination and investigation of county offices, out of the money due the taxing units at the next semiannual settlement of the collection of taxes.

EXAMINATION OF RECORDS AND STATEMENT OF ENGAGEMENT COST
(Continued)

If the county reasonably believes or knows that it does not have on hand or will not have collected enough taxes by the next distribution date for a taxing unit included on the examination of records billing, then the county auditor will send the certified statement to the taxing unit. The taxing unit should then contact the State Board of Accounts for directions on paying for the cost of the examination directly to the State Board of Accounts, instead of using settlement. It is important that the cost be paid off prior to the next audit. If the audit costs, due the State Board of Accounts, are not paid prior to the subsequent audit, it impairs the independence of the State Board of Accounts. This will delay future audits.

As the amount of federal funding to local governments has increased so has the need for single audits and more frequent audits which has helped drive up audit costs. We are now beginning to see this result in semiannual tax distributions that are not sufficient to pay the audit costs. It is important to plan and budget accordingly for these costs. It might be beneficial once an examination of records has been completed for the taxing unit to go directly to the county auditor if sufficient taxes will not be collected to pay the estimated costs of the examination of records. Having this conversation before receiving the certified statement from the county auditor can prepare the taxing unit for the payment of these costs. You can discuss with your field examiner during the exit, how you may best meet the costs. This may involve the use of other funds such as Rainy Day or if there are ARPA funds remaining under the revenue loss category, those can also be used to pay audit costs. If you have questions after the exit, please feel free to reach out to your State Board of Accounts Director for further assistance in looking for funds that can pay the audit costs.

When determining how these costs will be paid, it is also important to plan for the next year. During this determination, take into consideration the amount of federal assistance that you have disbursed during the year. If you have expended \$750,000 or more of federal awards (whether the award is direct or passed-through another entity) in a year the taxing unit is required to have a single audit conducted in accordance with the Federal Office of Management and Budget's Uniform Guidance. Single audits require an annual audit. If your unit does not need a Single Audit, there may be a longer time between your examinations. Since these costs could become an annual expense for the taxing unit, future budgets would need to be adjusted for those costs.

OPENING OF BIDS BY A COMMITTEE

The Public Purchase Law, IC 5-22-1-1 et seq. and the Public Work Law, IC 36-1-12-1 et seq., both require the preparation of specifications, publication of a legal notice requesting bids for the designated purpose and publishing a time and place for opening of the bids received in required situations.

IC 20-26-4-6 provides that the governing body of any school corporation may designate a committee of at least two (2) of the governing body's members, or a committee of not less than two (2) employees of the school corporation, to open and tabulate bids in connection with the purchase of supplies, material, or equipment; for the construction or alteration of a building or facility; or for any similar purpose. Such bids may be opened by the committee at the time and place fixed by the advertisement for bids; must be read aloud and tabulated publicly, to the extent required by law for governing bodies; and must be available for inspection. The bids must be reported to, and tabulation entered upon the records of, the governing body at its next meeting following the bid opening. No bid shall be accepted or rejected by the committee, but such bid must be accepted or rejected solely by the governing body in a board meeting open to the public as provided in IC 20-26-4-3.

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