

Newly Elected Township Trustee Resources

The State Board of Accounts (SBOA) welcomes newly elected trustees to office and appreciates trustees' willingness to serve the citizens in their townships. Below we have compiled some resources that may assist trustees newly elected to office. If you have any questions, please do not hesitate to contact the directors in the Government Technical Assistance and Compliance (GTAC) division of SBOA at 317-232-2512 or Schools.Townships@sboa.in.gov.

- The Indiana Township Association (ITA) has many resources and training opportunities to offer your township. https://www.ita-in.org/
- There are many agencies at the State level that you may want to become familiar with. We have listed below some agencies that work directly with townships. Other trustees in your area along with County offices are often good resources as well.
 - o The Indiana Department of Local Government and Finance (DLGF) https://www.in.gov/dlgf/contact-us/
 - The DLGF is responsible for ensuring property tax assessment and local government budgeting are carried out in accordance with Indiana law. The Department is charged with publishing property tax assessment rules and annually reviewing and approving the tax rates and levies of every political subdivision in the state, including all counties, cities, towns, townships, school corporations, libraries, and other entities with tax levy authority.
 - o The Indiana Archives and Records Administration (IARA) https://www.in.gov/iara/contact-us/
 - The IARA assists State and local governments in the cost-effective, efficient and secure management of governmental records, by providing services throughout the life cycle of records, including creation, use, storage, and disposition. IARA is governed by IC 5-15-5.1 and works with county commissions of public records, governed by IC 5-15-6. The Oversight Committee on Public Records approves IARA Policies and promulgates administrative rules through Title 60 of the Indiana Administrative Code.
 - o The Indiana Department of Administration (IDOA) https://www.in.gov/idoa/
 - The IDOA is an agency that provides support services to other state agencies, assuring the smooth function of state government. This agency sets the state mileage rate. IC 36-6-8-3(b) states "The township executive is entitled to a sum for mileage in the performance of official duties equal to the sum per mile paid to state officers and employees". The mileage is updated periodically and can be found on the <u>IDOA's website</u>.
 - The Indiana State Board of Accounts (SBOA) https://www.in.gov/sboa/
 - The SBOA is dedicated to providing the citizens of the State of Indiana with confidence in the integrity and financial accountability of state and local government. The SBOA has many <u>statutory requirements</u> and is required to audit the State of Indiana and Local Governments. IC 5-11-1-25 provides the criteria the SBOA is to use in determining the <u>examination</u> frequency of entities.
 - There are many resources on the <u>SBOA website</u> that you should be aware of:
 - SBOA Compliance Guidelines (which can be found on the Township webpage):
 - Accounting and Uniform Compliance Guidelines Manual for Townships (Township Manual)
 - Accounting and Uniform Compliance Guidelines Manual for Indiana Political Subdivisions Information Technology (IT Manual)
 - o Uniform Internal Control Standards for Indiana Political Subdivisions (Internal Control Manual)
 - o Accounting and Financial Regulatory Reporting Manual (Regulatory Manual)
 - Uniform Compliance Guidelines issued in Township Bulletins (Township Bulletins)
 - Includes calendars with <u>important dates to remember</u>.
 - State Examiner Directives
 - Best Practices
 - YouTube Training videos
 - Prior Presentations
 - o <u>Township Parks</u>
 - Financial Assistance to Non-Governmental entities
 - o Fences and Weeds
 - Township Assistance
 - o Cemetery Care and Maintenance
 - Fire Protection
 - And many more under the "Presentations and Training Materials" section on the Township webpage.
 - Gateway User Guides
 - Annual Financial Report (Due March 1st)
 - Certified Report of Names, Addresses, Duties and Compensation of Public Employees 100R (Due January 31st)
 - Monthly and Annual Engagement Uploads (**Due by the 15**th of the second month following the month the uploads are for)
 - Resource Library (area to search through SBOA manuals, key statutes, bulletins, directives, best practices, FAQs, etc...)
 - Sign Up for SBOA emails!
 - Indiana Codes can be accessed on the <u>Indiana General Assembly's Website.</u>