

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

Volume 329, Page 1

June 2020

ITEMS TO REMEMBER

JUNE

- June 1: Prove all ledgers for the prior month.
- On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the Trustee shall certify a list of the name and address of each person who has money due from the Township to the County Treasurer. [IC 6-1.1-22-14]
- June 15: Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for April 2020 to Gateway. [State Examiner Directive 2018-1]
- June 20: If your monthly average tax withheld is more than \$1,000, the 20th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue.
- June 30: If your monthly average tax withheld is \$1,000 or less, the 30th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue.
- All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]
- Deadline for State Budget Agency to provide Assessed Value Growth Quotient to Townships. [IC 6-1.1-18.5-2]

JULY

- July 1: Prove all ledgers for the prior month.
- July 4: Independence Day – Legal Holiday [IC 1-1-9-1]
- July 15: Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for May 2020 to Gateway. [State Examiner Directive 2018-1]
- July 16: Department of Local Government Finance will provide each Township an estimate of the maximum permissible property tax levy for the ensuing year, along with guidance on calculating allowable adjustments to the maximum levy. [IC 6-1.1-18.5-24]
- July 20: If your monthly average tax withheld is more than \$1,000, the 20th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue.
- July 30: If your monthly average tax withheld is \$1,000 or less, the 30th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue.

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JULY
(Continued)

July 31: Last day to file Employer's Quarterly Federal Tax Return, Form 941, with the Internal Revenue Service for payment of federal tax withheld

July 31: Last day to file report with the Indiana Department of Workforce Development for the quarter ending June 30.

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

Department of Local Government Finance will provide to each Township that levies a property tax an estimate of the amount by the property tax distributions will be reduced in the ensuing year due to circuit breaker credits. [IC 6-1.1-20.6-11.1]

AUGUST

August 1: Prove all ledgers for the prior month.

Post a verified statement showing the indebtedness of the Township in detail and giving the number and total amount of outstanding orders, warrants, and accounts. [IC 36-6-4-10]

August 3: At their first meeting in August, the county fiscal body shall review the estimated property tax levy limits and the estimated reductions due to circuit breakers for each Township. The county fiscal body will either prepare and distribute a written recommendation for the taxing units or the county auditor will distribute the minutes of the meeting to all Townships after the minutes are approved by the fiscal body. [IC 6-1.1-17-3.6]

August 15: Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for June 2020 to Gateway. [State Examiner Directive 2018-1]

August 20: If your monthly average tax withheld is more than \$1,000, the 20th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue.

August 30: If your monthly average tax withheld is \$1,000 or less, the 30th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue.

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

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STATE MILEAGE REIMBURSEMENT 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. However, this subsection does not apply when the township executive uses a township vehicle in the performance of official duties."

On February 24, 2020, the Department of Administration issued the following memo that changed the mileage reimbursement rate from \$.38 to \$.39 effective March 1, 2020.

		STATE OF INDIANA ERIC J. HOLCOMB, GOVERNOR
		<small>DEPARTMENT OF ADMINISTRATION 402 West Washington Street, Room W469 Indiana Government Center – South Indianapolis, Indiana 46204-2746</small>
DATE:	February 24, 2020	
TO:	All State Institutions	
FROM:	Lesley A. Crane, Commissioner, Department of Administration <i>llc</i> Zachary Q. Jackson, Director, State Budget Agency <i>ZQJ</i>	
SUBJECT:	State Mileage Reimbursement Rate	

On July 11th, 2016, a memo regarding the state mileage reimbursement rate was circulated setting reimbursement for mileage at \$0.38 per mile. At that time, it was determined that a flat rate of reimbursement for mileage was appropriate. Effective March 1, 2020, the Department of Administration and the State Budget Agency will return to assigning reimbursement rates based on the chart analysis on a semi-annual basis (see below sliding scale chart).

It is the goal of the State Budget Agency and the Department of Administration to continue to review fuel prices semi-annually, so reimbursement rates can be adjusted as appropriate. If it is determined that no changes are needed, the most recent memo will remain in effect.

Average Fuel Cost	Reimbursement Per Mile
\$1.50 to \$1.76	35 cents per mile
\$1.76 to \$2.01	36 cents per mile
\$2.02 to \$2.27	37 cents per mile
\$2.28 to \$2.53	38 cents per mile
\$2.54 to \$2.79	39 cents per mile
\$2.80 to \$3.05	40 cents per mile
\$3.06 to \$3.31	41 cents per mile
\$3.32 to \$3.57	42 cents per mile
\$3.58 to \$3.83	43 cents per mile
\$3.84 to \$4.09	44 cents per mile
\$4.10 to \$4.35	45 cents per mile
\$4.36 to \$4.61	46 cents per mile
\$4.62 to \$4.87	47 cents per mile
\$4.88 to \$5.13	48 cents per mile

Based on the current evaluation, the personal vehicle mileage will be set at \$0.39 per mile effective March 1, 2020.

Please direct questions to the Department of Administration Travel Services at idoatravel@idoa.in.gov or (317) 232-4258, or the appropriate Budget Analyst at (317) 232-5610.

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**COMPENSATION OF OFFICERS AND EMPLOYEES, DETERMINING INCREASES OR
DECREASES IN COMPENSATION**

IC 36-6-6-10(b) states, "(a) This section does not apply to the appropriation of money to pay a deputy or an employee of a township assessor with assessment duties or to an elected township assessor.

(b) As used in this section, "compensation" means the total of all money paid to an elected township officer for performing duties as a township officer, regardless of the source of funds from which the money is paid. The term includes all employee benefits paid to an elected township officer, including life insurance, health insurance, disability insurance, retirement benefits, and pension benefits. For purposes of determining an increase or decrease in compensation of an elected township officer, the term does not include any of the following:

- (1) Payment of an insurance premium.
- (2) Payments in recognition of:
 - (A) longevity;
 - (B) professional certifications; or
 - (C) educational advancements;that are separately identified on a salary ordinance or resolution.
- (3) Payment of a stipend or per diem allowed by statute.

(c) The township legislative body shall fix the compensation of all officers and employees of the township. Compensation shall be established using an annual, monthly, or biweekly salary schedule. An elected township officer is not required to report hours worked and may not be compensated based on the number of hours worked.

(d) Subject to subsection (e), the township legislative body may reduce the salary of an elected or appointed official. However, except as provided in subsection (i), the official is entitled to a salary that is not less than the salary fixed for the first year of the term of office that immediately preceded the current term of office.

(e) Except as provided in subsection (i), the township legislative body may not alter the salaries of elected or appointed officers during the fiscal year for which they are fixed, but it may add or eliminate any other position and change the salary of any other employee, if the necessary funds and appropriations are available.

(f) If a change in the mileage allowance paid to state officers and employees is established by July 1 of any year, that change shall be included in the compensation fixed for the township executive and assessor under this section, to take effect January 1 of the next year. However, the township legislative body may by ordinance provide for the change in the sum per mile to take effect before January 1 of the next year.

(g) The township legislative body may not reduce the salary of the township executive without the consent of the township executive during the term of office of the township executive as set forth in IC 36-6-4-2.

(h) This subsection applies when a township executive dies or resigns from office. The person filling the vacancy of the township executive shall receive at least the same salary the previous township executive received for the remainder of the unexpired term of office of the township executive (as set forth in IC 36-6-4-2), unless the person consents to a reduction in salary.

(i) In a year in which there is not an election of members to the township legislative body, the township legislative body may vote to reduce the salaries of the members of the township legislative body by any amount.

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**COMPENSATION OF OFFICERS AND EMPLOYEES, DETERMINING INCREASES OR
DECREASES IN COMPENSATION (Continued)**

The township board shall fix the compensation of all officers and employees of the township. Compensation shall be established using an annual, monthly or biweekly salary schedule. An elected township officer is not required to report hours worked and may not be compensated based on number of hours worked. IC 36-6-6-10(d) provides the township board authority to reduce the salary of an elected or appointed official, however the official is entitled to a salary that is not less than the salary fixed for the first year of the term of office that immediately preceded the current term of office. The township board may not alter the salaries of elector or appointed officers during the fiscal year for which they are fixed. IC 36-6-6-10(g) does not allow for the township board to reduce the salary of the township trustee without the consent of the township trustee during the term of office of the township trustee as set forth in IC 36-6-4-2. In a year that there is not an election of township board of trustee members the township board of trustees may vote to reduce the salaries of the township board of trustees by any amount.

REMOTE NOTARY AUTHORIZATION

The Secretary of State's office has been working to expedite the adoption or remote notarization in Indiana. The following document explains the process for becoming a remoted notary.



Connie Lawson
Indiana Secretary of State

Secretary of State
State of Indiana

In response to the novel coronavirus (COVID-19) and with the understanding that notarization is an essential component of business and personal transactions, Governor Holcomb, Secretary of State Lawson and key stakeholders are working diligently to expedite the implementation of remote notarization in the State of Indiana. Remote notarization was previously scheduled to go into effect on July 1, 2020. The administrative rules go into effect March 31, 2020 along with the statutory authority to perform remote notarizations. (75 IAC 7 & IC 33-42-17).

Remote Notary Authorization

If you are an active Indiana notary, you may immediately apply to become a remote notary:

- A remote notary authorization allows Indiana Notaries Public to perform notarial functions via two-way audio visual communication on an approved vendor platform while signatures are captured on an electronic record.
- You must contract with an approved remote technology vendor in order to perform remote notarizations. We are currently working to approve remote technology vendors as soon as possible. Once vendors are approved, we will post the information on Secretary of State's Business Services Homepage (<http://www.in.gov/sos/business/>).

Next Steps:

1. Complete and submit the attached application to DNBiz@sos.in.gov.
2. Complete the Indiana State-Required Remote Notary Education and Exam powered by the National Notary Association (NNA). NNA will provide a certificate of completion. Submit your certificate of completion to DNBiz@sos.in.gov. NNA expects the course to be available April 7th, 2020.
3. Receive approval of your application (via DNBiz@sos.in.gov) from the Secretary of State's office. The Remote Technology Vendor will verify your approval with the Secretary of State's office.
4. Initiate contact with a remote technology vendor.
5. Finalize onboarding with a remote technology vendor.

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COVID-19 GRANT INFORMATION

In this article we have provided information on COVID-19 related grants.

The Indiana Department of Homeland Security maintains a Public Assistance page at <http://www.in.gov/dhs/paprogram.htm> where they have information on FEMA Public Assistance Grants. Online videos on the process are available at <https://www.youtube.com/channel/UCIJP91Ds2laVIR1t8uXcEKg> . The FEMA process has been streamlined in the past couple years to speed approvals and reimbursement.

The passage of the federal CARES Act provided funds to assist in covering the cost in response to COVID-19. The state has established a program by which it will distribute \$300M of that money to counties, cities, and towns to assist in covering the costs that local government has experienced from the pandemic. Visit the [Indiana Finance Authority website](#) to understand the eligible expenses, accounting, and application procedures. If you have any questions or want additional information email them at COVID-19@ifa.in.gov.

All questions that are specific to whether a COVID expense will be reimbursed by the state should be sent to IFA at COVID-19@ifa.IN.gov. What is reimbursed by the state may very well be different than what is allowed by the FEDS.

Small Business Restart Fund

Gov. Holcomb approved \$30 million in federal funding made available through the CARES Act to small business restart grants, helping accelerate the speed of economic recovery activity by providing working capital to cover certain expenses related to the global pandemic. Eligible Indiana small businesses can seek reimbursement for up to 80% of qualified expenses, such as rent/mortgage payments, utilities, lease payments for real or personal property, and safety investments, such as personal protective equipment (PPE) and infrastructure improvements.

Grant Details:

Eligibility requirements:

- Business must be registered to operate in Indiana
- Business must have had less than 50 employees at of 12/31/2019
- Business must have had less than \$5 million in revenue in 2019
- Business must have been profitable in 2019
- Businesses must demonstrate a monthly revenue loss of at least 40% compared to pre-COVID-19 revenues
- Business must not have used funding from the Paycheck Protection Program (PPP), Economic Injury Disaster Loan (EIDL), or Community Development Block Grant (CDBG)

Small businesses that meet the eligibility requirements can be awarded up to \$2,500 or up to \$5,000 for each month in which the business demonstrates a revenue loss of at least 40 percent or of at least 80 percent, respectively, with grants issued up to \$10,000 per company. Of the \$30 million allocated to the fund, at least \$5 million will be reserved for certified minority- and women-owned businesses.

[Click HERE](#) to find additional information.

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DISASTER RELIEF FUNDS – ACCOUNTING AND BUDGETING

Based upon language contained in IC 10-14-3-17(j)(5) which states that a political subdivision may waive procedures and formalities otherwise required by law pertaining to the appropriation and expenditure of public funds where a national disaster or security emergency has been declared, the following procedures should be followed when disaster relief funds are received.

Money received or expected to be received from the Federal Emergency Management Agency (FEMA), the State Emergency Management Agency, or the State Lottery Commission for tornado, flood, ice storm, or other types of declared disasters should be accounted for in the following manner:

1. If the money is to be used to reimburse funds for expenditures already incurred and paid and the conditions of IC 10-14-3-12 have been met, the amount received may be added back to the appropriation balances from which the expenditures have been previously made.
2. If the money is to be used for future expenditures, a separate fund should be set up entitled "Disaster Relief Fund." Such fund would not require appropriation or additional appropriation prior to spending the money in the fund.

It is recommended that all related expenditures records (claims, minutes, correspondence, contracts, damage survey report, etc.) be maintained in a separate file for future audits required by State and Federal agencies.

AUDIT COSTS CHARGED TO FEDERAL GRANTS

If you receive Federal grants/awards that SBOA audits in accordance with the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance"), a portion of the associated audit costs may be allocated to some or all grants.

Title 2 of the U.S. Code of Federal Regulations, Part 200, Section 200.425 states:

"§200.425 Audit services.

(a) A reasonably proportionate share of the costs of audits required by, and performed in accordance with, the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507), as implemented by requirements of this part, are allowable. However, the following audit costs are unallowable:

- (1) Any costs when audits required by the Single Audit Act and Subpart F—Audit Requirements of this part have not been conducted or have been conducted but not in accordance therewith; and
- (2) Any costs of auditing a non-Federal entity that is exempted from having an audit conducted under the Single Audit Act and Subpart F—Audit Requirements of this part because its expenditures under Federal awards are less than \$750,000 during the non-Federal entity's fiscal year.

(b) The costs of a financial statement audit of a non-Federal entity that does not currently have a Federal award may be included in the indirect cost pool for a cost allocation plan or indirect cost proposal.

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AUDIT COSTS CHARGED TO FEDERAL GRANTS (Continued)

(c) Pass-through entities may charge Federal awards for the cost of agreed-upon-procedures engagements to monitor subrecipients (in accordance with Subpart D—Post Federal Award Requirements of this part, §§200.330 Subrecipient and contractor determinations through 200.332 Fixed Amount Subawards) who are exempted from the requirements of the Single Audit Act and Subpart F—Audit Requirements of this part. This cost is allowable only if the agreed-upon-procedures engagements are:

- (1) Conducted in accordance with GAGAS attestation standards;
- (2) Paid for and arranged by the pass-through entity; and
- (3) Limited in scope to one or more of the following types of compliance requirements: activities allowed or unhallowed; allowable costs/cost principles; eligibility; and reporting.

We'd recommend checking with your grantor agency or agencies during the grant application process to see if any audit costs would be allowable for your specific grants. If allowed, a portion of audit costs may be able to be included into the budget for the grant.

NEW LAWS AFFECTING TOWNSHIPS

The following is a Digest of some of the laws passed by the 2020 Regular and Special Sessions of the General Assembly affecting Townships. Please note the effective dates. Some of the laws do not pertain directly to Townships but are included for ready reference to the covered subject matter.

The Digest is not intended as an expression of legal interpretation. The Digest is also not intended to be all inclusive. References in the Digest will be to the Indiana Code in the following form (Amends IC 20-26-1-4) (Amends Indiana Code, Title 20, Article 26, Chapter 1, Section 4). The final version of each Public Law can be found on the Indiana General Assembly website (<http://iga.in.gov/>). If you have any questions regarding legal interpretation, please consult your Township attorney.

**Public Law 96-2020, House Enrolled Act 1043 – Effective July 1, 2020
Firefighters and police officers**

Adds IC 5-10.3-6-1.1; IC 5-10.3-12-15.5; IC 5-10.3-12-24.7;
Amends IC 5-10.3-7-12.5; IC 5-10.3-12-1; IC 5-10.3-12-23; IC 5-10.3-12-24.5; IC 36-8-8-7;
IC 36-8-12-6

Provides that a political subdivision served by a volunteer fire department may make contributions to the public employees' defined contribution plan for the members of the volunteer fire department in an amount determined by the governing body of the political subdivision. Provides that a unit's obligation to provide insurance coverage for a volunteer firefighter or member of an emergency medical services personnel supersedes the obligation of another medical insurance carrier. Increases the maximum age for police officers to begin membership in the 1977 police officers' and firefighters' pension and disability fund from 35 to 39 years of age.

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NEW LAWS AFFECTING TOWNSHIPS (Continued)

Public Law 102-2020, House Enrolled Act 1090 – Effective July 1, 2020

Assumption of care of cemeteries

Added IC 23-14-78;
Amends IC 23-14-67-1; IC 23-14-68-1;

Provides that a township or a county may assume maintenance of a cemetery for which it would otherwise not be responsible. Requires a property owner that has a cemetery located on the owner's property to make a reasonable effort to maintain the cemetery. Provides that a township or county that assumes responsibility for maintaining a cemetery may seek reimbursement from the property owner for the cost of maintenance. Provides that a property owner commits a Class C infraction if the property owner fails to maintain the cemetery after the township or county provides two written notices.

Public Law 157-2020, House Enrolled Act 1108 – Effective July 1, 2020

State Board of Accounts

Adds IC 5-11-1-9.3;
Amends IC 2-5-1.1-6.3; IC 5-11-1-2; IC 5-11-1-4; IC 5-11-1-9; IC 5-11-1-10; IC 5-11-1-15;
 IC 5-11-1-16; IC 5-11-1-18; IC 5-11-1-21; IC 5-11-1-22; IC 5-11-1-25; IC 5-11-5-1;
 IC 5-11-5-1.5; IC 5-11-13-1
Repeals IC 5-11-1-22;

Makes various changes to statutes concerning the state board of accounts (board). Adds a definition of a "responsible officer of an audited entity". Allows the audit committee to determine the amount of the bond for the state examiner, deputy examiners, and field examiners based on applicable risk considerations. Repeals a statute that addresses duties required by law on April 5, 1909. Provides that, for purposes of the risk based examination criteria, the board may perform examinations of certain audited entities more frequently than once every four years if required by a ratings agency that rates debt maintained by such an audited entity. Provides that the board may issue management letters based on professional auditing standards to certain audited entities. Provides that the state examiner, deputy examiner, or field examiner may issue subpoenas to enforce the filing of certain reports. Establishes a procedure governing the examination of certain bodies corporate and politic. Provides that the procedure applies only to a body corporate and politic whose enabling statute does not provide for an audit, examination, or other engagement by the state board of accounts or an independent public accounting firm concerning financial or compliance related matters of the body corporate and politic. Makes changes to statutes establishing the forfeiture of office for the failure to file certain reports, interference with an examiner, and the failure to adopt or use the system of accounting and reporting adopted by the board. Provides that, as an alternative to an order to forfeit office, a court may impose a civil penalty that does not exceed \$500 for each day that the public officer or responsible officer continues to violate an obligation with respect to an audit, examination, or other engagement by the board. Specifies that the individual is personally liable for a civil penalty imposed on the individual for such a violation. Provides that the board may collect the expenses from the audited entity that the board incurs in carrying out the audit, examination, or other engagement.

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NEW LAWS AFFECTING TOWNSHIPS (Continued)

**Public Law 65-2020, Senate Enrolled Act 230 – Effective July 1, 2020
Leasing of Local Unit Property**

Adds IC 36-1-11-10.5

Provides that a political subdivision may lease real property of the political subdivision that is located between the curb of a street and the front of commercial property, including a parkway strip, tree row, verge, or sidewalk, to the owner or property manager of the commercial property: (1) upon terms agreed to between the political subdivision and the property owner or property manager; and (2) without competitive bidding. Specifies requirements for the lease. Provides that upon execution of the lease, the property of the political subdivision shall be under the maintenance, control, and supervision of the property owner or the property manager, subject to the public's right to use the sidewalk as a walkway. Requires the lessee to: (1) assume the liability of the political subdivision for personal injuries and property damage to third parties occurring on the property; and (2) maintain insurance coverage in amount determined sufficient by the political subdivision. Requires the lease to be approved by at least a two-thirds vote of the members of the fiscal body of the political subdivision and recorded in the office of the county recorder.

Additional Public Laws affecting Townships passed during 2020 session:

P.L. 72	SB	258	Firefighter safety
P.L. 143	SB	365	Town of Griffith
P.L. 147	SB	409	Employment of Minors

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