

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

Volume 340, Page 1

March 2023

ITEMS TO REMEMBER

APRIL

- April 7: Legal Holiday – Good Friday. [IC 1-1-9-1]
- April 15: Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for February 2023 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
- April 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(e)]
- Last day to file Employer’s Quarterly Federal Tax Return (Form 941) with the Internal Revenue Service for federal and social security taxes.

MAY

- May 15: Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for March 2023 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
- May 29: Legal Holiday – Memorial Day. [IC 1-1-9-1]
- May 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(e)]

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, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for April 2023 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]

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and Uniform Compliance Guidelines**

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March 2023

**ITEMS TO REMEMBER
CONTINUED**

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]

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March 2023

STATE BOARD OF ACCOUNTS CALLED MEETINGS

The SBOA has called meetings of all Township Trustees in accordance with IC 5-11-14-1. These Meetings will be held on the following dates and locations. The meetings will begin at 9:00 am EST with registration beginning at 8:00 am. No preregistration is required but is available on our [website](#). Topics to be discussed are SBOA Updates, Township Compliance, Corrective Action Plans and Trends, and Fire Protection. There will also be time available to answer any township questions you may have. Please make sure you are signed up to receive our communications as additional information will be forthcoming. You can sign up to receive communications [here](#). We will also be providing additional meeting information on the SBOA website under "[Hot Topics](#)".

- Health Care Foundation of LaPorte – April 14, 2023
Conference and Learning Center
140 E Shore Parkway
LaPorte, IN 46350

- Ivy Tech – April 19, 2023
Business Conference Center (Rooms 2010, 2020, 2030)
590 Ivy Tech Drive
Madison, IN 47250

- Delaware Township Community Center April 25, 2023
9094 E 131st Street
Fishers, IN 46038

- Vincennes University – April 26, 2023
Green Activities Center
1002 N. First Street
Vincennes, IN 47591

- Ivy Tech – April 27, 2023
Coliseum Campus Room CC1640
3800 N Anthony Blvd
Fort Wayne, IN 46805

LEGAL ADVERTISING FOR RECEIVING BIDS

Whenever bids are to be received, a legal notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least seven (7) days before the date the bids will be received. (IC 5-3-1-2)

This requirement includes bids received for all supplies, goods, machinery and equipment to be purchased or leased, and public works.

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March 2023

ESTABLISHING SALARIES OF TOWNSHIP OFFICERS AND EMPLOYEES

As a reminder to all trustees, IC 36-6-6-10 (b) provides that the township legislative body shall fix the salaries, wages, rates of hourly pay; and remuneration other than statutory allowances of all officers and employees of the township each year.

Listings of positions on budget forms are not considered sufficient documentation of approved salaries and wages. The State Board of Accounts has provided a prescribed form, Township Form No. 17, to document the approved salaries and wages. The township board should also record the salaries so fixed in the township board minutes. We recommend the board set the salaries of township officials and employees, in conjunction with the preparation and completion of the township budget.

IC 36-6-6-10 (c) provides subject to subsection (d) the township legislative body may reduce the salary of an elected or appointed official. However, the official is entitled to a salary not less than the salary fixed for the first year of the term of office that immediately preceded the current term of office.

IC 36-6-6-10 (d) provides subject to (h) 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.

GAO INDEPENDENCE STANDARD

The auditor independence provisions of the U. S. Government Accountability Office (GAO) are contained in its generally accepted government auditing standards (GAGAS).

The GAO issued such standards to better serve the public interest by maintaining a high degree of integrity, objectivity and independence for CPA's, and other practitioners who audit government entities and organizations receiving government funds.

Compliance with the standard hinges on the auditor's observance of two overarching principles and seven safeguards. The two overarching principles are critical to understanding the nonaudit service rules:

(1) Audit organizations should not provide nonaudit services that involve performing management functions or making management decisions.

(2) Firms should neither audit their own work nor provide nonaudit services in situations where the nonaudit services are significant or material to the subject matter of audits.

If the nonaudit service would violate either of the two overarching principles, then the firm would be required to make a choice between providing the service or performing the audit.

Personal, external, and organizational factors can impair auditor independence, as well as personal impairments relating to nonaudit service.

Therefore, if we arrive on the audit where records, documents, reconciliations, etc., are incomplete, or have not been completed at all, we will not be able to complete the records for you. We will however be able to consult and advise on the completion of the records.

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