

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

Volume 324, Page 1

March 2019

ITEMS TO REMEMBER

MARCH

- March 1: Last day to prepare, verify, and file the 2018 Annual Financial Report (AFR). The report must be in the form and content prescribed by the State Examiner and filed electronically via Gateway. [IC 5-11-1-4(a)]
- March 1: Last day to report to the DLGF information and data on your retiree benefits and expenditures. [IC 36-1-8-17.5]
- March 1: Deadline for each political subdivision to submit annual report to the DLGF in Debt Management of any outstanding bonds or leases (as of January 1). IC 5-1-18-9
- March 1: Last possible day for a unit to hold its first public hearing and present appropriate information before adopting an ordinance or resolution to enter into or form a fire protection territory. [IC 36-8-19-6]
- March 15: Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for January 2019 to Gateway. [State Examiner Directive 2018-1]
- March 19: Last day to publish the abstract of receipts and expenditures required by IC 36-6-4 13. In addition to the abstract, the publishing must state that a complete and detailed annual report and the accompanying vouchers showing the names of persons paid money by the Township have been filed with the County Auditor, and that the Chairman of the Township Board has a copy of the report that is available for inspection by any taxpayer of the Township.
- March 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)]

APRIL

- April 2: Deadline to adopt an ordinance or resolution creating a fire protection territory to receive a tax levy in 2019. [IC 36-8-19-6]
- April 15: Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for February 2019 to Gateway. [State Examiner Directive 2018-1]
- April 19: Legal Holiday – Good Friday. [IC 1-1-9-1]

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 324, Page 2

March 2019

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, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for March 2019 to Gateway. [State Examiner Directive 2018-1]

May 27: 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)]

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.

- Ivy Tech – March 6, 2019
Auditorium
3800 N Anthony Blvd 1200
Fort Wayne, IN 46805
- Vincennes University – March 8, 2019
Green Activities Center
1002 N. First Street
Vincennes, IN 47591
- Ivy Tech – March 15, 2019
Auditorium
300 N. 17th Street
Noblesville, IN 46060

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. Many items pertaining to our Township audits will be discussed at the meeting. In addition, there will be time to answer questions about Township concerns such as submitting the Annual Financial Report (AFR), clarifications on audit positions, statutory requirements, suggestions to problems etc... So feel free to come with questions and bring records that you are having trouble with. If you are unable to attend one of these meetings, please let us know and we may be able to provide training at other locations around the state in the future.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 324, Page 3

March 2019

RENTING AN OFFICE

Indiana Code 36-6-8-3(a) states..."The annual appropriations to a township executive for the expenses of renting an office and telephone and telegraph expenses must, as nearly as is possible, be equal to the actual cost of those items. If the township executive uses a part of the executive's residence for an office, the township legislative body shall appropriate a reasonable sum for that office space."

The Township Advisory Board needs to determine in writing what is considered a reasonable amount of rent expense. We want to emphasize that only the trustee can receive rent. Other employees, including employees that live in the same residence when the Township office is located in the Trustee's home, would not be allowed to receive reimbursements for renting an office.

CISCO WEBEX MEETINGS

The State Board of Accounts is implementing new technology tools to assist with communication and trainings in the near future. This new technology will allow for video conferencing and file sharing to enhance communication. We recommend downloading the Cisco Webex Meetings Desktop Application from <https://www.webex.com/downloads.html>. You will still be able to attend the Webex Meetings by clicking a link that you will receive once you are invited to join a future meeting without the application. However, we have found that there are less technical issues when using the application rather than a web browser. Once the application is installed, you will not need to enter your email or enter any URL. You will not have to login at all. The purpose of installing the desktop app is for when you're invited into a Webex meeting and you click a link to join, it will open in the desktop application.

INDEX TO
TOWNSHIP BULLETINS
VOLUMES 275 TO 320
(Symbol 312-2 Designates Volume 312, Page 2)

100R [Report of Names, Addresses, Duties, and Compensation of Public Employees].....	307-6
Access to Public Records.....	291-9
Accounting Systems.....	312-6
Affordable Care Act Penalties, Fines, or Tax	301-5
Advertising	316-2
Advertising of the Annual Financial Report	320-3
Annual Financial Report.....	307-7
Annual Financial Report and 100-R Not Filed Timely.....	319-6
Annual Financial Report vs Annual Report	323-5
Annual Report (Township Form 15) - Filing by Computer Disk.....	291-7
Approval of Accounting Forms and Systems.....	304-3
Assessing Expenses	318-3
Assignment of Wages	296-2
Attorney General Official Opinion 90-10 - Notarial Acts.....	290-3
Attorney General Official Opinion 91-5 - Cemeteries	293-2
Bond Issues - Audits.....	287-3
Board - Attorney	295-3
Board Approval of Salaries	314-6
Board of Finance and Depositories.....	315-4
Bonds of Officers and Employees of the Department of Parks and Recreation	287-3
Building or Remodeling and Fire Equipment Fund (Cumulative Fire).....	315-5
Cash Balance -vs- Appropriation Balance	312-4
Capital Asset Records.....	299-5
Cancellation of Checks	301-4
Cemetery Upkeep	316-2
Certification of Names and Addresses to County Treasurers	303-4
Compensatory Time Off Under the Fair Labor Standards Act	317-3
Conflict of Interest.....	304-2
Conflict of Interest Forms.....	309-3
Contracting Policy	302-5
Data Processing Services by a Bank.....	315-5
Depositories.....	295-4
Designation of Trustee.....	315-3
Disposition of Old Outstanding Checks.....	293-4
Donations.....	293-3
Election Board and Jury Duty.....	321-5
Elected Officials - Leave Policy	301-3
Emergency Medical Services.....	287-5
Encumbered Appropriations	303-4
Establishing Salaries of Township Offices and Employees	300-7
Establishing the Estimated Cost of Capital Assets.....	316-2
Examination of Trustee's Office.....	307-6
Filing of Annual Report and Vouchers in County Auditor's Office	303-6
Fire Protection Contracts with Volunteer Fire Departments.....	303-7
Fire Protection Territories (FPT).....	317-4
Food Stamp Distribution.....	286-3
Forms Prescribed by the State Board of Accounts.....	303-3
Frequent Comments Noted in Township Letters	305-2
GAO Independence Standard	300-9
Garnishment of Salaries and Wages	303-5
GASB Pension Reporting	305-4

Gateway Annual Report and 100R	300-8
Ghost Employment	300-6
Group Insurance - Dependents of Employees.....	321-5
Guaranteed Energy Savings Contracts.....	293-5
Home Rule.....	321-7
IC 5-11-1-27(j)	311-4
Indiana Department of Revenue - Electronic Filing; Withholding	291-9
Insurance Fraud Schemes	323-4
Internal Control Suggestions.....	300-5
Internal Control Timeline (IC 5-11-1-27).....	312-5
Internal Controls	301-2
Investing in Securities.....	320-2
Issuing Duplicate Warrants.....	301-6
Indiana Open Door Law	319-4
Lease Purchase Agreements.....	288-2
Levy Excess Fund.....	316-2
Loans and Other Indebtedness	315-6
Local Government Public Records	308-2
Lucrative Offices - Dual Office Holding	298-5
Marion County Small Claims Court - SEA 523.....	311-7
Materiality Threshold (IC 5-11-1-27(j) & (l)).....	312-7
Membership Dues in Organizations.....	304-2
Mileage.....	304-3
Nepotism and Contracting (PL 135-2012, HEA 1005).....	301-9
Nepotism and Contracting Certifications.....	302-3
Nepotism Policy.....	302-4
New Laws Affecting Townships (2010)	289-2
New Laws Affecting Townships (2011)	293-8
New Laws Affecting Townships (2012)	297-5
New Laws Affecting Townships (2013)	301-29
New Laws Affecting Townships (2014)	305-6
New Laws Affecting Townships (2015)	309-3
New Laws Affecting Townships (2016)	313-5
New Laws Affecting Townships (2017)	317-5
New Laws Affecting Townships (2018)	321-8
New Law Repeals 3% Contractor Withholding.....	295-4
Official Bonds.....	311-3
Optical Imaged Checks.....	284-4
Partition Fences	287-4
Payment by Public Employers of Group Health Insurance Premiums	299-7
Payment of Claims - Electronic Funds Transfer	322-3
Payment of Employees during Absence from Work on Account of Compensable Injury	321-4
Payment of Funds Due Deceased Person.....	286-5
Payments to Banks of Compensation Due Employees.....	290-4
Penalties and Interest - Ways to Avoid.....	288-3
Procedure in Emergency Appropriations	309-2
Property Tax Advances.....	319-4
Public Employee Retirement Fund (PERF) Contributions	291-6
Public Nature of Records and Meetings	290-4
Public Purchases	306-3
Public Records.....	300-2
Public Works Under \$150,000	286-5
Purchase of Firefighting Apparatus and Equipment	321-6
Purchases of Computer Hardware and Software.....	306-3
Office and Telephone Expenses.....	288-2
Qualifying for Office - Oath	307-3
Qualifying for Office - Official Bonds.....	307-3
Rainy Day Fund.....	322-4

Ransomware – How to Avoid	315-7
Rates for Legal Advertising	320-4
Receiving Township Property and Records from Predecessor	291-5
Record of Hours Worked	303-4
Records to the County Recorder	320-3
Renting an Office	324-3
Report of Misappropriation	321-3
Reporting of All Funds on the Annual Financial Report	307-7
Request to Destroy Public Records.....	308-5
Resolution Establishing Salaries of Township Officials and Employees (Twp Form No. 17).....	310-3
Sales Tax - Exemptions	293-3
Senate Enrolled Act 67	313-4
Social Security Withholdings	316-3
Special Purchases	292-2
Spreadsheet Software Utilization to Generate Exact Replicas of Prescribed Forms.....	298-4
State Examiner Directive 2016-1	313-4
State Examiner Directive 2018-1	322-2
State Matching Grants	320-2
State Mileage Reimbursement Rate	310-4
	312-3
	314-5
Supplemental Security Income (SSI)	287-3
Supplemental Local Income Tax (LIT) Distributions	317-4
Telephone, Cellular, and Internet Expenses.....	319-5
Temporary Loans	320-3
Transition from Prior Trustee to Newly Elected Trustee	307-6
Travel Expense	307-8
Trustee Compensation	304-2
Vending Machine Commissions	316-2
Uniform Electronic Transactions Act	323-4
Uniform guidance - 2 CFR Part 200	315-4
Worker’s Compensation	315-6
Website Features.....	316-2