

THE SCHOOL BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 220

December 2017

ITEMS TO REMEMBER

December

- 1 Prove the Fund Ledger and Ledger of Receipts for the month of November to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.
- 1 Collective Bargaining Report must be completed for IEERB in Gateway.
- 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)
- 6 Deadline for governing body to meet and fix the tax levies, tax rates, and budget for each school participating in a reorganization approved in the general election and effective for property taxes payable in the following year. (IC 36-1.5-4-7(b))
- 8 Last day for county auditor to certify 2018 budgets, rates, and levies for reorganized school corporations to the Department of Local Government Finance (if a public question was approved by voters in 2017). (IC 36-1.5-4-7)
- 14 Last day for the Department of Local Government Finance to accept additional appropriation requests for the 2017 budget year from units. (IC 6-1.1-18-5)
- 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 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)

January

- 1 Legal Holiday – New Year's Day. (IC 1-1-9-1)
- 2 Prove all ledgers for the month of December.
- 2 Deadline for units to file shortfall excess levy appeals with the Department of Local Government Finance. (IC 6-1.1-18.5-12(a)(2))

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ITEMS TO REMEMBER
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January (Continued)

- 2 Open a ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances by recording the appropriations by programs approved by the board of school trustees in the Resolution of Appropriations for the 2018 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment or by the Department of Local Government Finance. Record in the expenditure accounts of each program the allotments made by the board of school trustees. Also add to the 2018 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2017 calendar year to be carried forward.
- 15 Legal Holiday – Martin Luther King, Jr's Birthday (observed). (IC 1-1-9-1)
- 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.
- 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 December 31.
- 31 Last day to furnish Form W-2 to each employee.
- 31 Last day to hold the annual meeting of the school board to organize as the school board of finance by electing one member as president and one member as secretary for the year. (After the first Monday and on or before the last day of January) (IC 5-13-7-6)
- 31 Last day to file Annual Personnel Report (100-R), with the State Board of Accounts through Gateway. (IC 5-11-13-1)
- 31 Last day to file Biannual Financial Report (Form 9) with the Department of Education, Office of School Finance, for the period July 1, 2017 to December 31, 2017.
- 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)

February

- 1 Prove all ledgers for the month of January.
- 1 Although the Spring ADM data will not be used for Basic Tuition Support or Complexity Grant funding, it is still required to be reported on the DOE-ME (Membership) for the 2017-2018 school year and will be submitted by individual student record via the STN Application Center. The Spring count of students in the ADM will occur on Thursday, February 1, 2018. The required collection period for the count is February 1, 2018, 8:00 a.m., EDT, through February 9, 2018, 11:59 p.m. EDT, which is the final date for submission. The clean-up and restricted period will begin on February 10, 2018, at 8:00 a.m. and end on February 16, 2018, 11:59 p.m. EDT. The signoff period will begin on February 17, 2018, at 8:00 a.m. EDT and end on February 23, 2018, at 11:59 EDT. You will not be able to obtain a report for signature until the sign-off only period opens.
- 12 Legal Holiday – Lincoln's Birthday. (IC 1-1-9-1)

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February (Continued)

- 15 The Department of Local Government Finance certifies 2018 budgets, rates, and levies, including those of reorganized school corporations. (IC 6-1.1-17-16; IC 36-1.5-4-7)
- 19 Legal Holiday – George Washington’s Birthday (observed). (IC 1-1-9-1)
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during January 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.
- 28 If you using paper forms, last day to file Form W-2 and Form W-3 with the Internal Revenue Service.
- 28 Last day to file Form WH-3 and Form W-2 with the Department of Revenue.
- 28 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)

LIBRARY FUNDS AND FUNDRAISERS

We have had many questions about book fairs and library fundraisers. A determination should be made and documented as to what the money raised will be spent on. If the money is going to be used for student activities outside the classroom, like incentive awards, we would not take exception to accounting for the money in an Extra Curricular Account. If the proceeds are to be used to provide library books, subscriptions, media equipment etc..., then the proceeds should be remitted to the school corporation and ran through the corporation’s records.

Our opinion is that transactions that involve providing assets for the School Library should be recorded in the School Corporation records. We would not take exception to the ECA ledger temporarily receipting the money into the ECA funds, but it should then be turned over to the Corporation Treasurer before it is spent on books, magazines, etc.

“... all disbursements for educational purposes must be made from school corporation funds and not from extra-curricular funds. (See General Fund, Student Activity Fund and Investments and Investment Income Fund) These include disbursements for building equipment, repairs and maintenance; educational and library materials, supplies and equipment; meeting and conference expense of employees; copiers; and, the repair and maintenance of same. Curricular and extra-curricular, though associated, are totally separate functions and each has a purpose and authorizing statute and must be treated separately.” (Accounting and Uniform Compliance Guidelines Manual for Extra Curricular Accounts – Chapter 6)

FAILURE TO REPORT MISAPPROPRIATION OF FUNDS

IC 5-11-1-27(l) states: “A public officer who has actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds or assets of the public office, including: (1) information obtained as a result of a police report; (2) an internal audit finding; or (3) another source indicating that a misappropriation has occurred; shall immediately send written notice of the misappropriation to the state board of accounts and the prosecuting attorney serving in the area governed by the political subdivision.”

If we become aware of instances where a unit has not promptly reported a known misappropriation of funds to our central office by telephone (317) 232-2513, by email schools.townships@sboa.in.gov, or our website <http://in.gov/sboa/4445.htm> we will take exception and place a noncompliance finding in the School Corporation’s

INTERNAL CONTROL TIMELINE

IC 5-11-1-27 requires all Indiana political subdivisions to adopt the minimum level of internal control standards developed by the state board of accounts as published in the *Uniform Internal Control Standards for Indiana Political Subdivisions*. Each political subdivision must adopt these standards, train appropriate personnel, and implement policies and procedures consistent with the standards. The following is a guide to fulfilling these requirements and deadlines for action.

Statutory Requirements - *Uniform Internal Control Standards for Indiana Political Subdivisions* (Statutory Deadline: After June 30, 2016)

Legislative Body – Uniform Internal Control Standards

1. **Adopt Standards.** The legislative body shall ensure that the *Uniform Internal Control Standards for Indiana Political Subdivisions* are adopted. We recommend adoption by ordinance or resolution. The *Uniform Internal Control Standards for Indiana Political Subdivisions* are available on our website at www.in.gov/sboa.

2. **Train Personnel.** The legislative body shall ensure that personnel, as defined in statute, receive training concerning the *Uniform Internal Control Standards for Indiana Political Subdivisions*. Approved training materials are located in Part Two of the *Uniform Internal Control Standards for Indiana Political Subdivisions*; the Video Presentation materials in Section One accompany the Internal Control Webinar located on our website at www.in.gov/sboa. Training by each employee can be documented on the Internal Control Training Certification Form located in the Appendix to the *Uniform Internal Control Standards for Indiana Political Subdivisions*. Retain this documentation for audit. Please note that training is an ongoing process as new employees are hired.

Fiscal Officer – Uniform Internal Control Standards

1. **Certify Adoption of Standards.** The fiscal officer shall certify in writing that the *Uniform Internal Control Standards for Indiana Political Subdivisions* have been adopted.

2. **Certify Training of Personnel.** The fiscal officer shall certify in writing that the personnel, as defined in statute, have received the required training.

3. **Submit Two Certifications with Annual Financial Report in 2017.** Both the Adoption of Standards Certification and the Training of Personnel Certification shall be filed electronically with the state board of accounts at the same time as the annual financial report is filed. **Ongoing Requirements - Implementation of Internal**

Control Policies and Procedures

Management - Responsibility to Implement Internal Control Policies and Procedures

The term “management” is defined for each unit of government in the Introduction section of the *Uniform Internal Control Standards for Indiana Political Subdivisions*. After June 30, 2016, management should document in writing the specific internal control policies and procedures required for use in each department of the unit. Examples of such policies and procedures are contained in Part Two Section 2 of the *Uniform Internal Control Standards for Indiana Political Subdivisions*. The implementation of internal control policies and procedures is an ongoing process. We recommend that management start by documenting procedures already in place and evaluating those policies and procedures in light of the five components of internal control. If any of the five components is missing, true internal control is not achieved. An effective implementation of Internal Control is a process and requires regular evaluation and adaptation for changes affecting your office. Over time controls may be added, deleted, or adjusted as necessary.

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DUAL OFFICE HOLDING - SCHOOL BOARD MEMBERS

Official Opinion 13 of the Indiana Attorney General in 1970 discusses at length the subject of dual office holding. Opinion includes a list of many prior Opinions that have been issued on the subject but related to specific offices. The Opinion points out that a position which involves the exercise of sovereign powers of the State is an office. Also, that an office to which compensation, whether salary or per diem, is attached is a lucrative office. The Opinion further states that the Constitution of the State of Indiana does not permit any person to hold more than one lucrative office at the same time, except as expressly permitted.

Official Opinion 29 of 1967 deals specifically with the office of a member of a school board. The Opinion explains that a member of a school board who receives or is entitled to receive some compensation for services on such board is the holder of a lucrative office as the term is used in Article 2, Section 9 of the Indiana Constitution. Section 9 concerns dual office holding and is the basis for the opinion of the Attorney General that when a person accepts a second such position while already serving in one, the person automatically vacates the position originally held. Also, the disbursing officer for the position vacated has authority to refuse to issue checks for any further payment of compensation to the dual office holder.

Public officials who may be considering a second public service position should refer to the Indiana Attorney General's Dual Office Holding Guide.

http://www.in.gov/attorneygeneral/files/Dual_Office_Holding_Guide_2010.pdf

SERVING TWO UNITS

The State Board of Accounts made an inquiry to the Office of the Indiana Attorney General and received an administrative advisory letter dated October 3, 1977. The subject of the inquiry was whether or not a person under contract to teach in one School Corporation could be granted a leave of absence without loss of pay, by the governing board of that school corporation, for the purpose of attending meetings or conferences out of State as a member of the governing body of another school corporation. The inquiry was the result of the discovery in an audit that a teacher in one School Corporation was a board member for a neighboring school corporation, which in itself did not present a problem. However, while attending an out of state conference for board members, the person was paid for teaching in the other school corporation.

A second question in the same inquiry and similar in nature as to subject was in regard to what the answer would be if the teacher was absent from teaching duties in serving as an officer or employee of another local governmental unit or a State agency, for which the teacher is also being compensated.

The conclusion reached in the advisory letter is as follows:

"It is therefore, my advice that it is not permissible for a person under contract to teach school for one corporation to be granted a leave of absence without loss of pay, by the governing body (board of school trustees) of that school corporation, for the purpose of attending meetings or conferences out of state as a member of the governing body of another school corporation. The same result would be reached if the teacher was absent from teaching duties in serving as an officer or employee of another local governmental unit or a state agency, for which the teacher is also being compensated."

RECORD OF HOURS WORKED

Please remember when situations arise that may be authorized, IC 5-11-9-4 provides in part: "The state board of accounts shall require that records be maintained showing which hours were worked each day by officers and employees...employed by more than one (1) public agency or in more than one (1) position by the same public agency...".

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SEPARATION OF POWERS

IC 20-26-4-11 states "In addition to any other eligibility requirements for members of the governing body of a school corporation as set forth in law, an individual who is employed as a teacher or as a noncertificated employee (as defined in IC 20-24-2-11) of the school corporation may not be a member of the governing body of the school corporation."

SUPPLEMENTAL SERVICE TEACHER'S CONTRACT

IC 20-28-6-4 provides in part (b) "A teacher employed in a public school must be employed on a uniform teacher's contract or a supplemental service teacher's contract" The section does not apply to a teacher engaged as a substitute teacher. IC 20-28-6-3 requires the State Superintendent to prescribe the contract forms.

IC 28-6-7 states in part (b) "The supplemental service teacher's contract shall be used when a teacher provides professional service in evening school or summer school employment, except when a teacher or other individual is employed to supervise or conduct noncredit courses or activities. (c) The salary of a teacher on a supplemental service contract shall be determined by the superintendent, but is not required to, base the salary on the regular compensation plan for the school corporation.

The supplemental service teacher's contract form is not to be used when a teacher or other person is employed to supervise or conduct noncredit courses or activities.

**PAYMENT OF EMPLOYEES DURING ABSENCE FROM
WORK ON ACCOUNT OF COMPENSABLE INJURY**

Official Opinion of the Indiana Attorney General Number 34 of 1945, established guidelines to be observed in paying school teachers in instances where an absence from work was because of circumstances under which the teacher received compensation benefits through the provisions of the Workmen's Compensation Act (Worker's Compensation Act). Clarification was made in the Opinion, that a teacher who received benefits under the Workmen's Compensation Act (Worker's Compensation Act) while absent from work, would be entitled to receive from a school corporation only the difference between the amount received from Workmen's Compensation Act (Worker's Compensation Act) and the full benefits provided by law allowing teachers to be absent without loss of pay for a stated number of days; the laws considered in the Opinion do not authorize double payment for the same injury.

Official Opinion Number 17 of 1975 supports the prior Opinion in that while a teacher is entitled to each earned sick leave day for actual sickness or injury, in the event a teacher also receives Workmen's Compensation (Worker's Compensation) payments during the same time frame as receiving sick leave, an adjustment must be made so that the combined earned sick leave days and Workmen's Compensation (Worker's Compensation) payments do not exceed that teacher's normal salary for the same time frame.

We are of the audit position that if an employee is off work and receiving payments from a school corporation for sick days, the employee should either sign the Worker's Compensation payment over to a school corporation or only receive from a school corporation the difference between the employee's daily rate and the amount received from Worker's Compensation. Therefore, the individual would not receive amounts in excess of their daily rate.

IC 20-28-9-12 states in part "A school corporation may adopt regulations governing the payment or part payment of teachers and then make the payments in accordance with those regulations to teachers who may be absent because of: (1) sickness; . . ." Therefore, since the School Corporation has an expenditure to the extent of coverage for Worker's Compensation, and in the case of instructional assistants the School Corporation may have to provide for a substitute assistant, we would not take audit exception to a school corporation charging (and not reinstating) one full day for each day not in attendance, against any available leave for that individual based on written advice from a school corporation attorney in accordance with the provisions cited.

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MATH AND SPELLBOUND BOWLS AND/OR SIMILAR CONTESTS

We have received inquiries regarding whether a school corporation can pay for expenses incurred by students participating in "Math and Spellbound Bowls" and/or Similar Contests."

IC 20-41-1-7, concerning extra-curricular does state in part "(a) The treasurer has charge of the custody and disbursement of any funds collected by a collecting authority and expended to pay expenses: (1) approved by the principal or teacher in charge of the school; (2) incurred in conducting any athletic, social, or other school function (other than functions conducted solely by any organization of parents and teachers); (3) that cost more than twenty-five dollars (\$25) during the school year; and (4) that are **not paid from public funds.**" Our Emphasis

The State Board of Accounts is of the audit position if these organizations or clubs are extra-curricular, normally the expenses should be paid from the club or organization fund in the Extra-Curricular Account.

However, sponsors or coaches shall be paid from the General Fund of the school corporation by addendums to the teacher contracts.

Additionally, please review the Accounting and Uniform Compliance Guidelines Manual for Extra Curricular Accounts, Article on General Fund (Student Activity Funds) for other methods of paying for "Math and Spellbound Bowls and/or Contests".

ANNUITIES

The Indiana Attorney General issued Official Opinion 87-20 in response to a request for an opinion as to whether Indiana school corporations have authority to purchase annuities for teachers paid for with public funds.

The conclusion of Opinion 87-20 states "It is, therefore, my Official Opinion that, except as authorized by Indiana Code Article 5-10.2, the Indiana General assembly has not granted a school corporation authority to purchase annuities for teachers to be paid for out of public funds."

Indiana Code Section 20-28-9-18 requires the governing body of a school corporation to withhold, on written request from a teacher, a requested amount of money from the salary of the teacher to be paid, as requested by the teacher or the beneficiary to an insurance company or other agency or organization in the State which provides, extends, supervises or pays for insurance or other protection or the establishment of or payment on an annuity account for the teacher. If a dividend accrues on the policy, it shall be paid or credited to the teacher. IC 20-28-8-18 does not authorize a school corporation to expend public money to establish another retirement plan other than the Indiana State Teachers' Retirement Fund.

However, IC 5-10.2-2-1 states "(a) This article applies to the Indiana state teachers' retirement fund and the public employees' retirement fund. Each retirement fund covered by this article is a separate retirement fund managed by its board under its retirement fund law. The board shall make and publish regulations which are appropriate to the efficient administration of this article. The obligations of the state and political subdivisions for benefit payments are specified in each retirement fund law." "(c) The benefits specified in this article and the benefits from the Social Security Act provide the retirement, disability, and survivor benefits for public employees and teachers. However, this article does not prohibit a political subdivision from establishing and providing before January 1, 1995, and continuing to provide after January 1, 1995, retirement, disability, and survivor benefits for the public employees of the political subdivision independent of this article if the political subdivision took action before January 1, 1995, and was not a participant in the public employees' retirement fund on January 1, 1995, under this article or IC 5-10.3."

The school corporation attorney may need to be consulted for a written determination concerning any potential application of recurrent provisions and IC 20-29-1 or IC 20-26-3.

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