

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

Volume 337, Page 1

June 2022

ITEMS TO REMEMBER

**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, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for May 2022 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
- 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.
- 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]
- 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]

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- August 1: 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, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for June 2022 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
- 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]

**SEPTEMBER**

- September 1: Prove all ledgers for the prior month.  
  
Last day for units with appointed boards to submit proposed 2023 budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for binding adoption, as applicable. [IC 6-1.1-17-20]
- September 5: Labor Day – Legal Holiday [IC 1-1-9-1]
- September 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 July 2022 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
- September 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.

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ITEMS TO REMEMBER (Continued)

September 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)]

**INDIANA OFFICE OF TECHNOLOGY – IN.GOV DIGITAL SERVICES**

The Indiana Office of Technology (IOT) is expanding the same award-winning services used by State agencies to Indiana local government. IOT is proud to offer different services including website hosting, assistance with purchasing through State-negotiated contracts, cybersecurity consulting services, and many other services. IOT has provided a [handout](#) where you can find more information on their website.

**ACCOUNTING FOR INCOME TAX DISTRIBUTIONS OF CERTIFIED SHARES**

The State Board of Accounts (SBOA) is of the audit position that Local Income Tax (LIT) certified shares must be deposited into the Township (General) Fund beginning January 1, 2023. A [memo](#) was sent out to all civil taxing units on February 10, 2022 detailing the receipting of LIT certified shares. When certified shares are commingled with other revenue sources, the identity of specific revenue sources are lost. When funds are commingled it becomes difficult to analyze the sufficiency of specific revenue sources, allowable uses of the commingled funds may become restricted, and noncompliance with statutory provisions may result.

For example, if LIT certified shares are placed into the Township Firefighting Fund established by IC 36-8-13-4, it would appear as if the township levy (and other specified revenue sources) is sufficient to pay costs attributable to fire protection and emergency services, when the current levy is not sufficient. Those funds would be restricted to the payment of costs attributable to providing fire protection or emergency services.

For years prior to 2022, the expectation would be that the certified shares were receipted into the Township Fund unless the Township Board had restricted the funds further by resolution. The SBOA will not take audit exception to a township following a DLGF budget order that includes LIT Certified Shares as revenue in a fund other than the Township Fund. No changes are required for Local Income Tax for Property Tax Relief, Economic Development, Public Safety, and Special Legislation as these revenues will continue to be accounted for in separate funds.

If the township determines it is necessary to budget and spend amounts using the Township fund for expenses normally paid for in other funds, such as the Firefighting fund and Township Assistance fund, we will not take audit exception. When working on 2023 budgets, townships may want to discuss with the Department of Local Government and Finance (DLGF) the ability to departmentalize for specific expenses to allow for the collection of expenditure information for transparency and reporting purposes.

**TOWNSHIP BULLETIN  
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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 April 8, 2022, the Department of Administration issued a memo that changed the mileage reimbursement rate to \$.42 effective April 18, 2022.

On June 15, 2022, the Department of Administration issued the following memo that changed the mileage reimbursement rate from \$.42 to \$.49 effective June 15, 2022.



**STATE OF INDIANA**

**Eric J. Holcomb, Governor**

**DEPARTMENT OF ADMINISTRATION**  
Commissioner's Office

Indiana Government Center South  
402 West Washington Street, Room W462  
Indianapolis, IN 46204

Date: June 15, 2022  
To: All State Institutions  
From: Dr. Rebecca Holwerda, Commissioner, Indiana Department of Administration  
Zachary Jackson, Director, State Budget Agency  
Subject: State Mileage Reimbursement Rate

As you may know, our normal policy is to review our mileage reimbursement every 3 months based on the average gas prices for the prior 3 months; however, in response to the ongoing volatility of fuel prices, the Department of Administration and the State Budget Agency are again updating the State's mileage reimbursement rates.

Average Fuel Cost	Reimbursement Per Mile
\$1.50 to \$1.76	35 cents per mile
\$1.77 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
\$5.14 to \$5.39	49 cents per mile
\$5.40 to \$5.65	50 cents per mile
\$5.66 to \$5.91	51 cents per mile
\$5.92 to \$6.17	52 cents per mile
\$6.18 to \$6.43	53 cents per mile
\$6.44 to \$6.69	54 cents per mile
\$6.70 to \$6.95	55 cents per mile
\$6.96 to \$7.21	56 cents per mile
\$7.22 to \$7.47	57 cents per mile

Based on today's statewide average fuel pricing of \$5.21, the personal vehicle mileage reimbursement rate will change to \$0.49 per mile. This rate will be effective June 15, 2022.

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**UNEMPLOYMENT FRAUD RESOURCES**

We received requests to share information regarding unemployment fraud. Below we have provided this information, which includes resources and suggested steps a township could take when dealing with unemployment fraud.

1. Immediately contact the Indiana DWD.
  - a. Fill out the form on the following website.
  - b. <https://www.in.gov/dwd/2464.htm>
  - c. (Click on the box at the bottom that says, "using your or another person's identity to file fraudulent UI claims.")
  - d. You can also call at 800-891-6499.
2. Contact the BMV.
  - a. DWD may need driver's license information.
3. File a police report, contact your local police department depending on where you live. Do NOT call 911. You will need the police report number for some of the following steps.
4. File an identity theft report with the Federal Trade Commission (FTC).
  - a. <https://www.identitytheft.gov/>
  - b. 877-438-4338
5. Lock your social security services account with the Social Services Administration (SSA). Inform the SSA that you have had identity theft and they will be able to assist.
  - a. <https://secure.ssa.gov/cet/contact-us-ui/#/call-us>
  - b. 877-223-6061
6. Recommend the employee(s) to place a security alert on their credit report. If they file with one credit rating agency, the agencies are required to contact the others, so they only need to do it once. This will prevent new credit from being opened without agency contact. This lasts for a year.
  - a. <https://www.equifax.com/personal/credit-report-services/credit-fraud-alerts/>
  - b. 800-525-6285
  - c. The employee(s) will need to find out if there are accounts that have been opened under their name fraudulently. If there has not, they can just place the security alert on their account. If there have been accounts opened, they need to have those closed ASAP.
7. Contact the IRS (Optional)
  - a. 800-908-4490
8. If you have online accounts, it is **STRONGLY** suggested to change passwords after the steps above have been completed. Two factor authentication is recommended for all accounts.

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**OTHER INFORMATION – REGULATORY BASIS**

Auditing standards requires auditors to read and consider other information presented with the financial statements with regards to whether material inconsistencies exist. Per the SBOA Accounting and Financial Reporting Regulation Manual (Regulatory Manual) 'Other Information' includes the following schedules.

- Capital Asset Schedule
- Leases & Debt Schedule
- Accounts Payable/Accounts Receivable (AP/AR) Schedule

In accordance with AU-C section 720, in an audit we will be verifying the information underlying these schedules as it is reported in the Gateway Annual Financial Report (AFR). This information is required to be submitted correctly within the AFR, even if the unit chooses to not present these schedules with their financial statements. All applicable sections included in the AFR are required to be completed. Noncompliance with reporting accurate information underlying these schedules in the AFR, under IC 5-11-1-4(a), is considered substantial and impactful and will be included in an Audit Result and Comment (ARC) in the final report, in most situations.

Due to different reporting requirements between the Enhanced Regulatory and our current Regulatory basis, confusion exists amongst some officials about whether the schedules above were required to be completed. On March 28<sup>th</sup>, 2022, the Enhanced Regulatory implementation was delayed. We have noted that some officials have completed AFR sections with '0s' in the boxes or have left them blank.

If your unit included '0s' in one of the schedules, we would inquire as to why only '0s' were reported. If the schedule is not applicable, and there were not any fiscal year-end accounts payable or receivable balances for example, no changes are needed.

If your unit has incomplete schedules in previously submitted AFRs you can make changes to these schedules in Gateway before the next audit starts. If there are adjustments that need to be made before certifying financial statement information you will be able to provide adjustments to your audit team during the audit.

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**ASSIGNMENT OF WAGES**

IC 22-2-6-2 states:

"(a) Any assignment of the wages of an employee is valid only if all of the following conditions are satisfied:

- (1) The assignment is:
  - (A) in writing;
  - (B) signed by the employee personally;
  - (C) by its terms revocable at any time by the employee upon written notice to the employer;and
  - (D) agreed to in writing by the employer.
- (2) An executed copy of the assignment is delivered to the employer within ten (10) days after its execution.
- (3) The assignment is made for a purpose described in subsection (b).
  - (b) A wage assignment under this section may be made for the purpose of paying any of the following:
    - (1) Premium on a policy of insurance obtained for the employee by the employer.
    - (2) Pledge or contribution of the employee to a charitable or nonprofit organization.
    - (3) Purchase price of bonds or securities, issued or guaranteed by the United States.
    - (4) Purchase price of shares of stock, or fractional interests therein, of the employing company, or of a company owning the majority of the issued and outstanding stock of the employing company, whether purchased from such company, in the open market or otherwise. However, if such shares are to be purchased on installments pursuant to a written purchase agreement, the employee has the right under the purchase agreement at any time before completing purchase of such shares to cancel said agreement and to have repaid promptly the amount of all installment payments which theretofore have been made.
    - (5) Dues to become owing by the employee to a labor organization of which the employee is a member.
    - (6) Purchase price of merchandise sold by the employer to the employee, at the written request of the employee.
    - (7) Amount of a loan made to the employee by the employer and evidenced by a written instrument executed by the employee subject to the amount limits set forth in section 4(c) of this chapter.
    - (8) Contributions, assessments, or dues of the employee to a hospital service or a surgical or medical expense plan or to an employees' association, trust, or plan existing for the purpose of paying pensions or other benefits to said employee or to others designated by the employee.
    - (9) Payment to any credit union, nonprofit organizations, or associations of employees of such employer organized under any law of this state or of the United States.
    - (10) Payment to any person or organization regulated under the Uniform Consumer Credit Code (IC 24-4.5) for deposit or credit to the employee's account by electronic transfer or as otherwise designated by the employee.
    - (11) Premiums on policies of insurance and annuities purchased by the employee on the employee's life
    - (12) The purchase price of shares or fractional interest in shares in one (1) or more mutual funds.
    - (13) A judgment owed by the employee if the payment:
      - (A) is made in accordance with an agreement between the employee and the creditor; and
      - (B) is not a garnishment under IC 34-25-3."

**NEW LAWS AFFECTING TOWNSHIPS**

The following is a Digest of some of the laws passed by the 2021 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 87-2022, Senate Enrolled Act 134 – Effective Upon Passage  
Appropriation of Donated Money**

Adds IC 4-12-1-21; IC 36-1-30

Amends IC 3-5-3-1; IC 5-14-3.5-2

Adds language specifying that a political subdivision that conducts or administers an election may not accept private money donations to prepare, administer, or conduct elections or to employ individuals on a temporary basis for preparing, administering, or conducting elections, including registering voters. Requires all state agencies to submit to the budget agency a report of each individual state employee employed by the state agency whose salary is funded in whole or in part from donated money. Provides that if the donation of money is to the secretary of state, the report shall specify whether the money was or will be distributed to political subdivisions for preparing, administering, or conducting elections, and, if so, the specific types of uses for which the donated money will be used by those political subdivisions. Requires the budget agency to annually submit to the budget committee a report of the information that specifies and identifies each individual state employee whose salary is funded in whole or in part from donated money, which must be posted and made available on the Indiana transparency portal. Requires all local units of government to submit to the state board of accounts (SBA) a report of each individual local unit of government employee employed by the local unit of government whose salary is funded in whole or in part from donated money. Requires the SBA to annually submit to the budget committee a report of the information that specifies and identifies each individual local unit of government employee whose salary is funded in whole or in part from donated money, which must be made available to the public. Defines "local unit of government" for purposes of the reporting requirement. Specifies that the term does not include hospitals.

**Public Law 24-2022, Senate Enrolled Act 304 – Effective July 1, 2022.  
Township Trustees and Budgets**

Adds IC 36-6-4.5

Amends IC 5-8-1-35; IC 5-11-3-1; IC 6-1.1-37-1; IC 36-6-4-3; IC 36-6-4-17; IC 36-6-6-11

Township trustees and budgets. Provides that the township board, county executive, and county fiscal body may adopt resolutions to collectively petition a court to remove a township trustee from office for committing certain violations. Requires the township board to meet and adopt the budget even if the township board intends for the most recent annual appropriations and annual tax levy of the township to be continued for the ensuing budget year. Corrects a reference to a provision imposing criminal liability for an officer's failure to file an adopted budget with the department of local government finance. Makes technical corrections.



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**NEW LAWS AFFECTING TOWNSHIPS**

(Continued)

**Public Law 113-2022, House Enrolled Act 1062 – Effective July 1, 2022  
Regulation of Cemeteries**

Adds IC 23-14-33-7.5; IC 23-14-33-9.5; IC 23-14-46-9; IC 23-14-65-12.5; IC 23-14-65-13.5; IC 23-14-65-13.7; IC 23-14-67-5; IC 23-14-68-7

Amends IC 23-14-33-4; IC 23-14-34-4; IC 23-14-40-6; IC 23-14-47-1; IC 23-14-47-3; IC 23-14-47-4; IC 23-14-65-6; IC 25-15-9-10

Regulation of cemeteries. Defines "certificate of burial rights" for purposes of the cemetery law. Replaces references to other instruments issued upon the purchase of burial rights with the term. Provides that before entering into a sales contract with a consumer, an owner of a cemetery must provide a written statement including a price range of all commodities and services available for purchase. Specifies that the schedule of fees and the fees charged in connection with the installation or use of commodities in a cemetery must be consistent with the statement provided to a consumer. Prohibits the preinstallation of a vault. Increases the maximum civil penalty for a violation of the cemetery association law from \$1,000 to \$5,000. Permits a city or town, county, and township to appoint a cemetery caretaker to control and manage cemeteries in the entity's care. Establishes requirements for a city or town to appoint a cemetery caretaker through a proposed ordinance. Requires a city or town to review the status of the control and management of a cemetery for which it is responsible at least once every 10 years.

**Additional Public Laws affecting Townships passed during 2022 session:**

P.L. 1	HB 1001	Administrative authority; COVID-19 immunizations
P.L. 116	HB 1130	Open meetings
P.L. 169	HB 1285	Redistricting local election districts

P.L. 104	SB 37	Population parameters
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