

THE SCHOOL BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Volume 238, Page 1

June 2022

ITEMS TO REMEMBER

July

- 1 Open a Fund Ledger and Ledger of Receipts for the next school year by entering the balance of each fund as determined and proved for June 30. Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances for the next school year by entering in each program account the balance of unexpended appropriations, and by entering in each expenditure account within each program, the balance of the unexpended allotment.
- 4 Legal Holiday – Independence Day (IC 1-1-9-1)
- 15 Last day to upload May files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during March 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.
- 30 Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending June 30.
- 30 Collective Bargaining Report must be completed and uploaded to IEERB in Gateway.
- 31 Last day to file the Biannual Financial Report (Form 9) with the Department of Education, Office of School Finance, for the period January 1, 2022 to June 30, 2022.
- 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 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)

August

- 1 Prove all ledgers for the month of July.
- 15 Deadline for secretary of the school corporation to publish an annual financial report (Not earlier than August 1 or later than August 15) (IC 5-3-1-3)
- 15 Last day to upload June files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during July 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.
- 29 Last day to file the Gateway Annual Financial Report and ECA Risk Reports with the State Board of Accounts. (IC 5-11-1-4)

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ITEMS TO REMEMBER
(Continued)

August (Continued)

- 29 Last day to upload Annual files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 31 Prior to September 1 of each year, the superintendent of each school corporation shall cause to be made to the division of fire and building safety an inspection report of all heating systems and supporting gas, oil, propane or any other fuel lines used for school purposes. (IC 20-26-7-28)
- 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)

September

- 1 Prove all ledgers for the month of August.
- 1 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)
- 5 Legal Holiday – Labor Day. (IC 1-1-9-1)
- 15 Formal collective bargaining period begins (Optional informal negotiations may have been held up to this date). (IC 20-29-6-12)
- 15 Last day to upload July files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 17 The Indiana Department of Education (IDOE) will collect an average daily membership (ADM) count of students in fall 2022 and spring 2023. (I.C. 20-43-4-2) The fall 2022 ADM count date of the eligible pupils enrolled in each school corporation and charter school is **September 16, 2022**, which is the second Friday after Labor Day. (511 IAC 1-3-1(h)). The spring 2023 ADM count date of the eligible pupils enrolled in each school corporation and charter school is **February 1, 2023**. IDOE uses the counts to determine school year 2022-2023 funding for charter schools and school corporations.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during August 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.
- 30 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)

SCHOOL BUS DRIVER CONTRACTS

IC 20-27-8-7 states: "When a school bus driver operates under a transportation or fleet contract, the compensation for the school bus driver or fleet contractor is determined and fixed by the contract on a per diem basis for the number of days on which: (1) the calendar of the school corporation provides that students are to attend school; (2) the driver is required by the school corporation to operate the bus on school related activities; and (3) inservice training is required by statute or authorized by the school corporation, including the safety meeting workshops required under section 9 of this chapter."

The contract forms for school bus providers are prescribed by the State School Bus Committee and are the Driver Owned Equipment Contract for Transporting Children or the Fleet Contract for Transporting Children, as applicable, for a driver-owner or a fleet contractor, respectively.

SPREADSHEET SOFTWARE UTILIZATION TO GENERATE EXACT REPLICAS OF PRESCRIBED FORMS

The Indiana State Board of Accounts prescribes the forms to be utilized in accounting systems but does not specify the source from which the prescribed forms must be obtained. The use of spreadsheet software may, with the current capabilities of spreadsheet software, in some instances, be an acceptable method of generating exact replicas of prescribed forms.

Spreadsheets may not be utilized to replace functionality that should be an integral function of a computerized accounting system or replace a controlled document for the entry of accounting information. Examples of controlled document type of forms include forms that are required to be either prenumbered by an outside printing supplier or numbered by the accounting system with sufficient controls to prevent unauthorized generation of the form or duplication of control numbers on the forms. These forms include receipts, checks, purchase orders and material receiving documents. Additionally, spreadsheets should not be utilized to generate control documents such as ledgers, receipt registers, check registers, outstanding check lists and similar reports.

Under no circumstances is it acceptable to implement an electronic interface from spreadsheet software directly to the information files of an accounting system without being processed through the same edit and control features as are utilized to ensure the accuracy of information entered manually into the accounting system.

SCHOOL CORPORATION CHART OF ACCOUNTS - UPDATES

We have updated the following items in the School Chart of Accounts on our website at <https://www.in.gov/sboa/4449.htm>.

- Chapter 4 – Elementary and Secondary School Emergency (ESSER) III Relief Learning Loss 84.425U Fund 7909 – **added**.
- Chapter 5 – Receipt code 3116 – **edited**.
- Chapter 6 – Expenditure Code 21850 – Pupil Support Services for Public Elementary-Secondary Special Education – **added**.
- Chapter 6 – Expenditure Code 22200 – Instructional Staff Support Services for Public Elementary-Secondary Special Education Programs – **added**.
- Chapter 6 – Expenditure Code 27800 – Student Transportation Support Services for Public Elementary-Secondary Special Education Programs – **added**.
- Chapter 6 – Expenditure Codes 31200, 31300, 31400 – **allowed** in Special Funds.
- Chapter 8 – Object Code 530 – description – **edited**.
- Chapter 8 – Object Code 656 – description – **edited**.
- School Form 521 Application for Free and Reduced Meals and Curricular Material Assistance has been updated and can be found starting on page 33 of the appendix.

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ASSIGNMENT OF WAGES

Any assignment of the wages of an employee is valid only if all of the following conditions are satisfied in accordance with IC 22-2-6-2:

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 under this section is for a purpose described below:
 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.
 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.
 14. The purchase, rental, or use of uniforms, shirts, pants, or other job-related clothing at an amount not to exceed the direct cost paid by an employer to an external vendor for those items.
 15. The purchase of equipment or tools necessary to fulfill the duties of employment at an amount not to exceed the direct cost paid by an employer to an external vendor for those items.
 16. Reimbursement for education or employee skills training. However, a wage assignment may not be made if the education or employee skills training benefits were provided, in whole or in part, through an economic development incentive from any federal, state, or local program.
 17. An advance for:
 - A. payroll; or
 - B. vacation; pay.
 18. The employee's drug education and addiction treatment services under IC 12-23-23.

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ASSIGNMENT OF WAGES (Continued)

The interest rate charged on amounts loaned or advanced to an employee and repaid may not exceed the bank prime loan interest rate as reported by the Board of Governors of the Federal Reserve System or any successor rate, plus four percent (4%).

The total amount of wages subject to assignment under subsection (b)(14) and (b)(15) may not exceed the lesser of:

1. two thousand five hundred dollars (\$2,500) per year; or
2. five percent (5%) of the employee's weekly disposable earnings (as defined in IC 24-4.5-5-105(1)(a)).

Except as provided under 29 CFR Parts 1910, 1915, 1917, 1918, and 1926, an employee shall not be charged or subject to a wage assignment under subsection (b)(14) or (b)(15) for protective equipment including personal protective equipment identified under 29 CFR Parts 1910, 1915, 1917, 1918, and 1926.

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 school should take when dealing with unemployment fraud. We would like to thank Dr. Brad Yates for compiling the information below.

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.

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.

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 28th, 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.

SELF-CERTIFICATION OF MICROPURCHASE THRESHOLD ABOVE \$50,000

IDOE and USDA have made School Food Authorities (SFA) aware that they may self-certify a micro-purchase threshold up to \$50,000. To increase the micro-purchase threshold above \$50,000 requires permission from the school’s cognizant agency.

Per 2 CFR 200.320(a)(1)(IV), Program operators choosing to self-certify must prepare and include a justification for the choice. The self-certification must include a justification, clear indication of the threshold, and supporting documentation of any of the following:

1. A qualification as a low-risk auditee, in accordance with the criteria in 2 CFR 200.520;
 - a. Note: Schools that are audited on a biennial basis cannot qualify as a low-risk auditee per 2 CFR 200.520(a). Schools that are audited on an annual basis may qualify as a low-risk auditee and document this to support the written justification to increase the threshold.
2. An annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or

SELF-CERTIFICATION OF MICROPURCHASE THRESHOLD ABOVE \$50,000 (Continued)

3. For public institutions, a higher threshold consistent with State law.
 - a. Note: IC 5-22-8-2 applies to any purchase of supplies less than \$50,000. “A purchasing agent may make a purchase under small purchase policies established by the purchasing agency or under rules adopted by the governmental body.” However, IC 5-22-8-1(b) still applies, “purchase requirements may not be artificially divided as to constitute a small purchase under this chapter” IC 5-22-6-1 applies to services. “The purchasing agency of a governmental body may purchase services using any procedure the governmental body or the purchasing agency of the governmental body considers appropriate.” There is no dollar threshold in the IC for purchases of services. Additionally, IC 5-22 does not apply to public works projects, the thresholds contained there would not support a justification to increase the threshold for those types of expenditures of public funds. IC 36-1-12-3 covers the requirements for public work projects of local governments.

To clarify, a unit wishing to self-certify must provide documentation to support one of the three options listed above to be included with their justification for a higher threshold. As a reminder, 2 CFR 200.320 requires non-Federal entities to have and use documented procurement procedures consistent with 2 CFR 200.318, 200.319, 200.320, and State or local laws and regulations. This is reflective of changes made to Uniform Guidance effective 11/12/2020 for most federal grants, except for HHS grants. Local units of government cannot apply the updates to procurement regulations retroactively, their written procurement policies would have to be updated and procurements going forward would be affected.

STATE AND FEDERAL MILEAGE RATES

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 9, 2022, the Internal Revenue Service announced an increase in the standard mileage rate to 62.5 cents effective July 1, 2022.

NEW LAWS AFFECTING SCHOOLS

The following is a Digest of some of the laws passed by the 2022 Regular and Special Sessions of the General Assembly affecting Schools. Please note the effective dates. Some of the laws do not pertain directly to Schools 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 School attorney.

**Public Law 148-2022, Senate Enrolled Act 2 – Effective Upon Passage
Various Education Matters**

Adds IC 20-19-3-28; IC 20-26-5-42; IC 20-43-4-6.7

Amends IC 20-43-4-6.5

Provides that, in determining whether at least 50% of the instructional services that a student receives from a school corporation is virtual instruction for purposes of the 2021 fall count of ADM, the department of education (department) shall review the attendance of each student on each school day from the school corporation's first day of school until the school corporation's last day of school of the 2021 fall semester. Makes an exception regarding the school days the department reviews for students who transferred to or from a school corporation during the 2021 fall semester. Provides that, if a school corporation's tuition support amount is adjusted as a result of the application of this provision, the department shall, after December 31, 2021, settle any overpayment or underpayment of state tuition support to a school corporation resulting from the adjustment of tuition support on the schedule determined by the department. Requires each school corporation and charter school to annually report to the department the number of students who, during the students' expected graduation year: (1) were enrolled in the school corporation on the September ADM count day; (2) completed graduation requirements before the February ADM count day; and (3) were not enrolled in the school corporation on the February ADM count day. Requires, not later than September 1 of each year, the department to: (1) compile and prepare a report regarding the information reported by school corporations and charter schools; and (2) submit the report to the legislative council.

**Public Law 175-2022, Senate Enrolled Act 83 – Effective July 1, 2022.
Open Meetings**

Adds IC 5-14-1.5-3.2

Amends IC 5-14-1.5-2; IC 5-14-1.5-3; IC 5-14-1.5-3.7

Requires a governing body of a school corporation or charter school to permit oral public comment on a topic before the governing body takes final action on the topic. Allows the governing body of a state or local public agency to conduct a meeting electronically without any governing body members physically present if a state or local disaster emergency is declared and the following circumstances exist: (1) Meeting in person would present an imminent risk to the health or safety of the governing body and public. (2) In the case of a governing body of a school corporation or charter school, in addition to the presence of the circumstances described in (1), at least one school within the jurisdiction of the school corporation or charter school is closed because of the disaster emergency. Adds a definition of "charter school" for purposes of the open door law that includes a virtual charter school.

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NEW LAWS AFFECTING SCHOOLS (Continued)

**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 132-2022, Senate Enrolled Act 331 – Effective July 1, 2022
Education Matters**

Adds IC 20-51.4-4-3.5

Amends IC 20-28-9-27; IC 20-28-9-28; IC 20-51.4-3-7; IC 20-51.4-4-1; IC 20-51.4-4-3; IC 20-51.4-5-2

Provides that, for purposes of determining the funding floor for teachers of a school corporation, the amount a school corporation expends for full-time teacher salaries shall include the amount the school corporation expends for participating in a special education cooperative or a career and technical education cooperative that is directly attributable to the salaries of full-time teachers employed by the cooperative, as determined by the department of education (department). Requires the department to annually report to the legislative council and the state budget committee on certain matters regarding full-time teacher salaries and benefits and the issuance of waivers of the requirement that a school corporation expend a specified percentage of tuition support for full-time teacher salaries. Authorizes the treasurer of state (treasurer) to deduct up to 10% of funds made available for the Indiana education scholarship account program (program) to cover costs of administering the program in the first year and up to 5% of funds made available in each year thereafter. Establishes the Indiana education scholarship account administration fund (fund) to support the administration of the program. Requires any amounts deducted by the treasurer for administration costs to be deposited in the fund. Removes a requirement for certain participating entities in the program to post a surety bond. Makes technical corrections.

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NEW LAWS AFFECTING SCHOOLS (Continued)

Additional Public Laws affecting Schools passed during 2021 session:

P.L. 1	HB 1001	Administrative authority; COVID-19 immunizations
P.L. 138	HB 1002	Various tax matters
P.L. 177	HB 1041	Participation in school sports
P.L. 139	HB 1093	Education Matters
P.L. 140	HB 1094	Career and technical education
P.L. 116	HB 1130	Open meetings
P.L. 35	HB 1192	Qualified providers and Medicaid school services
P.L. 75	HB 1223	Education matters
P.L. 174	HB 1260	Department of local government finance
P.L. 169	HB 1285	Redistricting local election districts
P.L. 81	HB 1318	Child care provided by a school corporation
P.L. 104	SB 37	Population parameters
P.L. 51	SB 82	FAFSA requirement
P.L. 41	SB 91	Teacher preparation programs
P.L. 125	SB 115	School employee misconduct
P.L. 126	SB 123	Dyslexia screening and intervention
P.L. 130	SB 290	Various education matters
P.L. 22	SB 297	School employee dues deductions
P.L. 134	SB 356	Teacher matters

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