

THE SCHOOL BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Volume 239, Page 1

September 2022

ITEMS TO REMEMBER

October 2022

- 1 Prove all ledgers for the month of September.
- 1 School Employee Organization Affidavit must be completed for IEERB in Gateway.
- 10 Legal Holiday – Columbus Day (IC 1-1-9-1)
- 12 Formal collective bargaining period begins (Optional informal negotiations may have been held up to this date). (IC 20-29-6-12)
- 12 Last day to post notice to taxpayers (Budget Form 3) of proposed 2023 budgets and net tax levies and public hearing to Department of Local Government Finance through Gateway. Units who have not submitted by October 12 will not have time to complete the process before the deadline. (IC 6-1.1-17-3)
- 15 Last day to upload August files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 19 Last day for units to file excess levy appeals for school operations fund for transportation or bus replacement, annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with the Department. (IC 20-46-8-3; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (2), (3); IC 6-1.1-18.5-14)
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during September 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.
- 22 Last possible day for taxing units to hold a public hearing on their 2023 budgets. Public hearing must be held at least ten days before the budget is adopted. Units that have not had a public hearing by October 22 will not have time to complete the process before the deadline. (IC 6-1.1-17-5) Note: This deadline is subject to the scheduling of the public hearing. See October 12 for additional information.
- 29 Last possible day ten or more taxpayers may object to a proposed 2023 budget, tax rate, or tax levy of a political subdivision. Objections must be filed not more than seven days after the public hearing. This deadline is subject to the scheduling of the public hearing.
- 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 September 30.
- 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)

THE SCHOOL BULLETIN
And Uniform Compliance Guidelines

Volume 239, Page 2

September 2022

ITEMS TO REMEMBER
(Continued)

November 2022

- 1 Prove all ledgers for the month of October.
- 1 Deadline for all taxing units to adopt 2023 budgets, rates, and levies. (IC 6-1.1-17-5(a)) If a taxpayer objection petition is filed, the appropriate fiscal body shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption meeting. (IC 6-1.1- 17-5(c))
Note: This deadline is subject to scheduling of the public hearing and the actual hearing. See October 12 and October 22 for additional information.
- 8 Last day for units to submit their 2023 budgets, tax rates, and tax levies through Gateway.
- 11 Legal Holiday – Veterans Day (IC 1-1-9-1)
- 15 All Collective Bargaining Agreements must be signed and ratified by both parties and uploaded on Gateway (unless the parties are at impasse).
- 15 Last day to upload September files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 15 Bargaining Status Form 1 must be completed and uploaded to IEERB in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during October 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.
- 24 Legal Holiday – Thanksgiving Day (IC 1-1-9-1)
- 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)

December 2022

- 1 Prove all ledgers for the month of November.
- 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)
- 15 Last day to upload October 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 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 The Department of Local Government Finance certifies 2023 budgets, rates, and levies. (IC 6-1.1-17-16)

ITEMS TO REMEMBER
(Continued)

December 2022 (Continued)

- 31 Last day for the Department of Local Government Finance to accept additional appropriation requests for the 2022 budget year from taxing units. (IC 6-1.1-18-5)

- 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)

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 – Fund types for funds 292 (Referendum Debt – Exempt Capital) and 293 (Referendum Debt – Post 2009) have been **corrected** to the Debt Service classification.
- Chapter 4 – Explore, Engage, Experience (3E Grant) Fund 7908 – **added**.
- Chapter 4 – Fund range 6860-6869 Rural Schools-Direct – **renamed** to Small, Rural Schools Achievement Program, CFDA 84.358A
- Chapter 4 – Fund range 7868-7887 ESSER II State Set Aside (84.425D) – **added**.
- Chapter 4 – Fund range 7888-7907 ESSER III State Set Aside (84.425U) – **added**.
- Chapter 5 – Receipt codes 1211, 1212, and 1231 – **allowed** in Special Funds.
- Chapter 5 – Receipt code 1742 Other Fees – **allowed** in School Lunch Fund.
- Chapter 6 – Expenditure code 11050 Full Day Kindergarten – **allowed** in Special Funds.
- Chapter 6 – Expenditure code 51200 Temporary Loans-Principal – **allowed** in Education Fund.
- Chapter 8 – Object Codes 640 Library Books and 650 Periodicals – **edited** description.
- Chapter 8 – Object Codes in the 100 series will be changing effective January 1st, 2023 to allow the Indiana Department of Education to gather the data required as a result of legislation passed during the 2021 legislative session. We will detail these changes in the December School Bulletin.
- General Form 351 – Register of Insurance – **added** to the appendix.

STATE DISTRIBUTIONS – ELECTRONIC FUND TRANSFERS SCHOOL LUNCH

We understand from the Division of School and Community Nutrition Programs, Indiana Department of Education (IDOE) that the Auditor of State requires school food distributions be made to one bank account at the school corporation central office. Accordingly, please account for school food receipts and subsequent distributions to individual school buildings, if applicable, as provided below.

School lunch reimbursements should be receipted to School Lunch Fund 0800 by using appropriate Receipt Accounts in the 4290 series. Disbursements to the individual buildings would be charged to expenditure account, 31500, Distribution of School Lunch Reimbursement.

Consequently, in preparation of the Form 9 report, the school corporation treasurer will need to take steps to ensure that all individual school buildings school lunch receipts and disbursements are added together for inclusion in the Form 9 report, and that the receipts and expenditures are not added twice.

Therefore, school corporations with extra-curricular school lunch funds will only report on the Form 9, the total receipts and disbursements of the individual schools and not report the reimbursement received through the State which is transferred to the school buildings.

GHOST EMPLOYMENT

Indiana Code 35-44.1-1-3 states:

“(a) A public servant who knowingly or intentionally: (1) hires an employee for the governmental entity that the public servant serves; and (2) fails to assign to the employee any duties, or assigns to the employee any duties not related to the operation of the governmental entity; commits ghost employment, a Level 6 felony.

(b) A public servant who knowingly or intentionally assigns to an employee under the public servant's supervision any duties not related to the operation of the governmental entity that the public servant serves commits ghost employment, a Level 6 felony.

(c) A person employed by a governmental entity who, knowing that the person has not been assigned any duties to perform for the entity, accepts property from the entity commits ghost employment, a Level 6 felony.

(d) A person employed by a governmental entity who knowingly or intentionally accepts property from the entity for the performance of duties not related to the operation of the entity commits ghost employment, a Level 6 felony.

(e) Any person who accepts property from a governmental entity in violation of this section and any public servant who permits the payment of property in violation of this section are jointly and severally liable to the governmental entity for that property. The attorney general may bring a civil action to recover that property in the county where the governmental entity is located or the person or public servant resides.

(f) For the purposes of this section, an employee of a governmental entity who voluntarily performs services: (1) that do not: (A) promote religion; (B) attempt to influence legislation or governmental policy; or (C) attempt to influence elections to public office; (2) for the benefit of: (A) another governmental entity; or (B) an organization that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code; (3) with the approval of the employee's supervisor; and (4) in compliance with a policy or regulation that: (A) is in writing; (B) is issued by the executive officer of the governmental entity; and (C) contains a limitation on the total time during any calendar year that the employee may spend performing the services during normal hours of employment; is considered to be performing duties related to the operation of the governmental entity.”

The State Board of Accounts recommends that all public school corporations, as governmental entities, carefully maintain accurate prescribed or approved employment, service, and other records for all persons employed so that documentation is available to substantiate all duties assigned and all amounts paid to each.

FREQUENCY OF AUDITS

Schools have reported that the federal Office of Head Start have been inquiring why annual audits of the Head Start program were not performed. Indiana Schools are exempt from the Uniform Guidance "annual" audit requirement because of the statutory requirement for schools to receive a biennial audit (IC 5-11-1-25(d)). Our opinion is that (unless the Office of Head Start or a passthrough agency has additional requirements for auditing) Indiana schools, who are audited on a biennial basis, would not have to be audited annually.

§ 75.504 Frequency of audits.

Except for the provisions for biennial audits provided in paragraphs (a) and (b) of this section, audits required by this part must be performed annually. Any biennial audit must cover both years within the biennial period.

(a) A state, local government, or Indian tribe that is required by constitution or statute, in effect on January 1, 1987, to undergo its audits less frequently than annually, is permitted to undergo its audits pursuant to this part biennially. This requirement must still be in effect for the biennial period.

(b) Any nonprofit organization that had biennial audits for all biennial periods ending between July 1, 1992, and January 1, 1995, is permitted to undergo its audits pursuant to this part biennially.

OUT-OF-STATE PURCHASING COOPERATIVES

We have received questions regarding the allowability to purchase from cooperatives. In some cases, the cooperative is established and located in other states. We are aware of IC 36-1-7-12(c) which we have seen units use as authority to purchase from out-of-state cooperatives. There are two cooperatives specifically we have received questions about: Sourcewell (in Minnesota) and the Houston-Galveston Area Council or HGAC (in Texas).

A purchasing cooperative could be taking care of the required steps that the unit would normally go through if the unit were to purchase goods on their own under the public purchasing guidelines (Indiana Code 5-22) such as advertising, receiving bids, obtaining quotes, and securing contracts.

In some instances, we have seen that the cooperatives have indicated to their members that making a purchase through their cooperative complies with Indiana laws (without little support as to how they came to that determination). We have provided to these units that we are not familiar with the laws of other states (including Minnesota and Texas) and without proper supporting documentation, we would not have a way to determine if the laws of the other states were complied with.

When testing for compliance with public purchasing laws in a cooperative purchasing situation we will be requesting support that would show that the cooperative followed Indiana's purchasing laws. A generic cooperative agreement or general information about the cooperative would not be sufficient evidence to show that the unit complied with Indiana purchasing laws. We recommend units reach out to the cooperative in these situations to obtain documentation that would show what procedures the cooperative went through to show compliance with Indiana's purchasing laws.

We have also recommended to units in these situations to obtain a written legal opinion from their attorney that would show that the purchases from an out-of-state cooperative complied with all Indiana laws.

INDIANA SALES TAX – IDOR INFORMATION BULLETIN #32

We have received many questions about the recent Indiana Department of Revenue (IDOR) revised [Information Sales Tax Bulletin #32](#). The questions primarily related to Scholastic book fairs. Scholastic contacted our office and explained that they recently registered as a retailer with IDOR to comply with the sales tax bulletin linked above.

Schools conveyed concerns with collecting sales tax when running Scholastic events. In Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations there is a compliance guideline that prohibits schools from paying sales tax when exempt, but this does not address collecting sales tax for other organizations. Scholastic has been directing schools to collect sales tax on their behalf and we would not take audit exception to a school collecting sales tax for a retailer. When collecting sales tax on behalf of Scholastic we recommend that the school provide the collections, including sales tax collected by the school, to Scholastic so Scholastic can properly report the sales tax revenue to the IDOR.

Please visit the IDOR [website](#) for information pertaining to numerous items of interest to school corporations, including but not limited to, sales tax. Any questions concerning the information included therein should be directed to the IDOR.

MEDICAID REPORTING – GRANT SCHEDULE

There are two different amounts that are to be reported for Medicaid in the grant schedule:

- 1) Medicaid reimbursements for IEP-required medical services are paid as often as bi-weekly, depending on when the school corporation or its medical billing agent submits Medicaid medical service claims and,
- 2) Medicaid reimbursements for school-based Medicaid Administrative Claims (“IndianaMAC”) are paid quarterly, following the school corporation’s participation in a statewide random moment time study to identify the percent of the school day the Indiana school personnel spend on Medicaid and medically related administrative activities.

To calculate amounts for IMAC the school will receive quarterly payments. This amount will be less a percentage withheld (9%) for the entity providing the claims. The amount of IMAC to be reported on the grant schedule is the amount received plus the percentage amount withheld.

To calculate the amount for IEP services, you would calculate Federal Medical Assistance Percentage (FMAP) and receipt the federal amount into the federal fund and the remaining amount into the state fund. The amount receipted into the federal fund would be reported in the grant schedule. IDOE provides the FMAP rates on their website - https://www.in.gov/doi/files/FMAP-Rates_FFY-2009-2022.pdf.

IDOE also provides the Medicaid Reimbursements for IEP Services and Medicaid Administrative Claim (MAC) Reimbursements which you could compare amounts to https://www.in.gov/doi/files/2022_06-30-SFY22_Final-DRAFT.pdf.

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