Municipal Payroll Matters

Salaries
Payroll Accounting
Overtime
Bonuses & Incentives
Payroll Records
Common Findings
Miscellaneous (ARPA Update)
Salary Ordinance

Cities:
- IC 36-4-7-2; 36-4-7-3; 36-4-7-4
- IC 36-8-3-3 (Police)
- IC 8-1.5-3-4 (Utility Service Board)
- IC 8-1.5-4-4 (Waterworks Board)

Towns:
- IC 36-5-3-2
- IC 8-1.5-3-4
- IC 8-1.5-4-4

Board of Metropolitan Police Commissioners IC 36-8-9

Salary Ordinance

Cities:
IC 36-4-7-2(b) states the legislative body shall, by ordinance, fix the annual compensation of all elected city officers.

Towns:
IC 36-5-3-2(b) states, in part, the legislative body shall, by ordinance, fix the compensation of its own members, the town clerk-treasurer, and the town marshal.
**Salary Ordinance**

- A new Ordinance should be adopted every year

- *Cities* – adoption should be not later than November 1 for the ensuing budget year (IC 36-4-7)

- *Towns* – no statutory deadline. We recommend passing at the time budget is passed or by 12/31.

**Compensation – Elected Officials**

**Compensation** –

The total of all money paid to an elected city/town officer for performing duties as an officer, regardless of the source of funds from which the money is paid.

The term includes all employee benefits paid to an elected officer, including life insurance, health insurance, disability insurance, retirement benefits, and pension benefits.

IC 36-4-7-2(a) & IC 36-5-3-2(a)
For purposes of determining an increase or decrease in compensation of an elected officer, the term does **not** include any of the following:

1. Payment of an insurance premium.
2. Payments in recognition of:
   a. Longevity;
   b. Professional certifications; or
   c. Educational advancements;
   that are separately identified on a salary ordinance or resolution.

*(continued)* For purposes of determining an increase or decrease in compensation of an elected officer, the term does **not** include any of the following:

3. Payment of a stipend or per diem allowed by statute.
4. A payment authorized under section 4 [cities] or 36-5-3-2(d) [towns] IC 36-4-7-2(a) & IC 36-5-3-2(a)

**EXAMPLE**

<table>
<thead>
<tr>
<th>Clerk-Treasurer</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
<td>$50,000</td>
<td>$50,000</td>
</tr>
<tr>
<td>Insurance Premium</td>
<td>2,500</td>
<td>1,500</td>
</tr>
<tr>
<td>Total Compensation per Cities [36-4-7-2] &amp; Towns [36-5-3-2]</td>
<td>$52,500</td>
<td>$51,500</td>
</tr>
</tbody>
</table>
IC 36-4-7-2(c) [cities] and IC 36-5-3-2(c) [towns] state the compensation of an elected city or town officer may not

➢ be changed in the year for which it is fixed, nor
➢ reduced below the amount fixed for the previous year.

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</tr>
</tbody>
</table>

An elected city/town officer is not required to report hours worked and **may not** be compensated based on the number of hours worked.

Cities – IC 36-4-7-2(b)

Towns – IC 36-5-3-2(b)
Audit Position:

- Elected officer’s compensation is the total of all monies paid for performing duties as a city/town officer. It also includes insurance, disability, and retirement benefits.

- Compensation may not be changed during the year for which it is fixed.

Audit Position (continued):

- Compensation may not be reduced below the amount fixed for the preceding year.

- Payments for longevity, certifications, educational achievements, stipends, and per diem will not be considered for determining increases or decreases in compensation.

- Consult your attorney with legal questions/concerns.
Cities - IC 36-4-7-3:

- Subject to the approval of the city legislative body, the city executive shall fix the compensation of each appointive officer, deputy, and other employee of the city.

- The legislative body may reduce but may not increase any compensation fixed by the executive.

- Compensation must be fixed by November 1

Cities - IC 36-4-7-3 (continued):

- Compensation may be increased or decreased by the Mayor during the budget year for which it is fixed.

- Notwithstanding subsection (b), the city clerk may, with the approval of the legislative body, fix the salaries of deputies and employees appointed under IC 36-4-11-4.

- This section does not apply to city police and fire dept. members.
Cities - IC 36-8-3-3(d):

- Annual compensation of all members and other appointees shall be fixed by ordinance of the legislative body not later than November 1.

- If legislative body fails to adopt, public safety board may fix members’ compensation.

Towns - IC 36-5-3-2:

- Compensation is to be fixed in the same salary ordinance that sets the compensation of town elected officials.

- Compensation of town employees can be changed (up or down) by council through ordinance amendment.

Another Board - Utility Service Board (IC 8-1.5-3-4) or Waterworks Board (IC 8-1.5-4-4): these boards set the salaries of utility employees.
**Payroll: Waiving Compensation**

**Towns - IC 36-5-3-6**

- Allows for an elected town officer to waive their total compensation for any year. Clerk-Treasurer must be notified before January 1 of the year in writing of such a waiver.

- Such a waiver includes the officer's benefits: life insurance, health insurance, retirement/pension benefits, disability, etc.

**Payroll Accounting – What to consider**

**What to include in the Salary Ordinance -**

- Base salary
- Benefits to be paid
- Other items if applicable:
  - *Longevity*
  - *Bonuses*
  - *Stipends*
  - *Overtime*
- Leave benefits
  - Required by IC 5-10-6-1
- Be clear on
  - Termination (paid out or not)
  - Balances rolled over (or not)
  - How leave is accrued
Payroll Accounting – What to consider

Pay Rates & Cycles

• Consider using bi-weekly pay rates in the salary ordinance and not annualized amounts or ranges.
  ✓ Will help with what to do with 26 pays vs. 27 pays.

• If using pay ranges, have documentation or evidence how each person’s pay was determined/approved.

Payroll Accounting - Overtime

Overtime Policy

• Should document rate of payment (time and a half, double time, etc.)

• When (or if) compensatory time is paid.

Police & Fire

• IC 36-8-4-8 – police

• IC 36-8-4-9 - fire

Documentation

• Records supporting all overtime paid (timecards, approvals, etc.)
Overtime Pay

An employee who requires or permits an employee to work overtime is generally required to pay the employee premium pay for such overtime work. Employees covered by the Fair Labor Standards Act (FLSA) must receive overtime pay for hours worked in excess of 40 in a workweek at least one and one-half times their regular rates of pay. The FLSA does not require overtime pay for work on Saturdays, Sundays, holidays, or regular days of rest, unless overtime hours are worked on such days.

The FLSA, with some exceptions, requires bonus payments to be included as part of an employee’s regular rate of pay in computing overtime.

Extra pay for working weekends or nights is a matter of agreement between the employer and the employee or the employee’s representative. The FLSA does not require extra pay for work at night, work on Sunday, or double time pay.

Webpages on this Topic

Overtime Pay

The federal overtime provisions are contained in the Fair Labor Standards Act. The overtime site contains helpful guidance materials, fact sheets, and e-tools and presentations that address overtime pay requirements.

Fact Sheets

Consult these fact sheets for specific information about overtime pay for certain exempt employees and in your occupation.

Fact Sheet on the Overtime Pay Requirements of the Fair Labor Standards Act (FLSA) (PDF)

Provides general information concerning the application of the overtime pay provisions of the FLSA.

“Where is Overtime Due?”

Information about overtime.

To Extra Pay Required For Standard Or Shift Work?

Also:

317-232-2655 (option #3)
wagehour@dol.in.gov

Job Postings

Post and/or advertise openings?

• We’re not aware of any requirement that job openings be posted or advertised
• Local policy or union contracts could require
• Consult your attorney

Indiana State Board of Accounts - 2022
Payroll Accounting – Bonuses & Incentives

Bonuses
- Need to be on the salary ordinance
- Paid through the payroll process
- Nonmonetary payments (gift cards, etc.) could be taxable
  ✓ Consult the IRS

Incentives
- Need to be part of the salary ordinance
- Clearly stated how earned and when paid
- Paid through the payroll process
- Nonmonetary (prizes, gift cards, etc.) could be taxable
  ✓ Consult the IRS

Payroll Accounting – Nonmonetary Bonuses & Incentives

Nonmonetary Payments
- Prizes
- Gift Cards
- Food

Consideration given to the Promotion of Business Ordinance
Payroll Accounting - Miscellaneous

Last pay

• Elected official or salaried employee quits or otherwise terminates employment in the middle of a pay period.
• Pro rate the last check

Example

Earl quits on the second Tuesday of pay period
(worked 7 of the 10 days in the 2 week period)

Normal gross check $2,000.00
Number days worked divided by total
(7 worked / 10 in period) 0.70
Pro rated gross last check $1,400.00

Payroll Accounting - Miscellaneous

Paying Council & Board of Work members

• Compensation included on salary ordinance
• Paid through payroll process and not as an APV or vendor claim
ILMCT Institute & Academy

Muncie, Indiana (in person!)
March 14, 2022

Payroll Forms
Payroll Forms

The Federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee's work week begins be kept for all employees.

These requirements can be met by use of the following prescribed general forms:
- General Form 99A
- Employee’s Service Record General Form 99B
- Employee’s Earnings Record General Form 99C (certain nonexempt employees)

For use of a computerized system in lieu of the prescribed forms, see Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual for Cities and Towns.
Payroll Forms
Employee Service Record Form 99A

This form must be kept by each office or department for each employee in order to properly prepare “Payroll Schedule and Voucher, General Form No. 99.”

It records the hours or days worked, sick leave, vacation and days lost.

It may also be used to comply with the requirements of IC 5-11-9-4 regarding recording hours worked each day by an employee.

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Payroll Forms
Employee Service Record Form 99A

[Image of Employee Service Record Form 99A]

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Payroll Forms
Payroll Schedule and Voucher Form 99

Each claim should be certified to by the department head and the Clerk-Treasurer

*The Clerk-Treasurer may elect to certify on the Accounts Payable Voucher Register*

Approval signatures by a majority of the board is required in the appropriate section unless the Accounts Payable Voucher Register, General Form No. 364, is signed.

Posting from this form will be to the Ledger...for the gross amount of the pay and to the Employee's Earnings Record, General Form No. 99B.
Payroll Forms
Payroll Schedule and Voucher Form 99

STATE OF INDIANA   COUNTY, SS.

Title

Agency

I hereby certify that I have examined the time record of each employee listed on pages to of this payroll, that each employee has performed the services for which the salaries or compensation is paid. That to the best of my knowledge and belief no part of the salary or compensation of any employee listed herein is being divided or paid to any other person on account of or by reason of his employment. That the compensation listed opposite the name of each employee is based upon either statutory or regulatory authority and is justly due each such employee. That the deductions have been authorized for the purpose stated. That this payroll totaling $ is correct and has by me been approved.

Date

20_

(Signature)

(Official Title)

I have examined the within claim and hereby certify as follows:

That it is in proper form.

That it is duly authenticated as required by law.

That it is based upon:

contract.

statutory authority.

That it is apparently

correct.

incorrect.

Disbursing Officer

Payroll Forms
Employee’s Earnings Record Form 99B

This form is for the purpose of recording the compensation paid each employee and at the same time record the various authorized deductions from such pay.

Posting to this record will be made from “Payroll Schedule and Voucher, General Form No. 99.”

The total of the accumulations of each kind of deduction on all individual accounts should agree with the amount set aside in each payroll clearing fund.
Payroll Forms
Employee’s Earnings Record Form 99B

This form must be prepared and maintained for all employees who are not exempt from minimum wage and overtime provisions of the Fair Labor Standards Act (FLSA), are not on a fixed work schedule.

The form also provides necessary information required by FLSA for accounting for hours of those employees who work optional alternative work periods such as firemen, policemen, and other qualified public safety employees.
Payroll Forms
Employee’s Weekly (Work Period) Earnings Record Form 99C

Payroll Audit Comments - Compliance
Audit Comment – Rate paid was incorrect

Condition

The hourly rate, for one of the fifteen employees tested, did not agree with the rate stated in the pay schedule of the Union’s contract which was adopted by the Common Council for those employees.

Criteria

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements.
Audit Comment – Rate paid was incorrect

*Internal Control Considerations*

Control Activity:
*Salaries and wage rates are verified to the salary ordinance / union contract by someone outside of the payroll process.*

Monitoring:
*Procedure to periodically review salary and wage rates paid to determine if internal controls are in place and functioning properly.*

*Must have written procedures and evidence that control activity and monitoring were performed.*

Audit Comment – Charge for Overpayment

*Condition and Criteria*

*Council authorized mid-year salary increase for elected officials of $5,000.*
Audit Comment – Charge for Overpayment

Criteria

- IC 36-5-3-2(c) for towns
- IC 36-4-7-2(c) for cities

The compensation of an elected town officer may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year.

Audit Comment – No Approval of Voucher

Condition

The Payroll Voucher was not approved by the department head for seven of the fifteen employees tested.
Audit Comment – No Approval of Voucher

Criteria

Officials and employees are required to use prescribed or approved forms in the manner prescribed.

Supporting Documentation

Internal Control Considerations

Control Activities:
   Employee time and attendance records are approved by their supervisors.

Monitoring:
   Review timesheets/payroll voucher for supervisory signature as supporting documentation for the payroll claim. Document that the review was performed.
Audit Comment – Timecards not located

**Condition**

*Timecards for two pay periods could not be located for an employee of the Street and Sanitation Department.*

**Criteria**

The federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee’s work week begins be kept for all employees...

Supporting Documentation
Audit Comment – Timecards not located
*Internal Control Considerations*

- **Control Activity:**
  A timecard is required for each employee with approval signatures. Timecards are filed alphabetically by pay period.

- **Monitoring:**
  Periodically check to make sure all employee payments are supported by a timesheet and are filed properly. Document review.

Audit Comment – Record of Hours Worked
*Condition*

*An employee of the Street and Sanitation Department was paid overtime on five of the six payrolls tested. The timecards of this employee did not provide enough detail to determine the number of hours worked each day or the number of hours worked for each department.*
Audit Comment – Record of Hours Worked

Criteria

IC 5-11-9-4(b)

The state board of accounts shall require that records be maintained showing which hours were worked each day by officers and employees: ...(2) employed by more than one public agency or in more than one position by the same public agency...

Form 99A Employee Service Record

Internal Control Considerations

Control Environment:
Policy that all employees holding more than one position with the city or town must document hours worked each day for each position; hours worked on both positions may not overlap. Form 99A required.

Control Activity:
Review all timesheets to make sure hours worked are documented for each position and that hours do not overlap.
Audit Comment – Allocation of Payroll

Condition

The Water Utility-Operating fund was used to pay for expenses related to the Town. The salaries for the Clerk-Treasurer and the Town Council members were allocated between the Town and Water Utility. Documentation of how the Town determined the allocations was not presented for audit to determine if the amounts were reasonable.

Audit Comment – Allocation of Payroll

Criteria

• Expenses paid from utility funds should be directly related to the operation of the municipally owned utility...

• The cost of shared employees and equipment between a city or town and its utilities or between utilities should be prorated in a rational manner.
Audit Comment – Allocation of Payroll

*Internal Control Considerations*

- **Control Environment:**
  Ordinance shows allocation of compensation among various departments with basis for allocation.

- **Control Activity:**
  Verify total compensation of employee for compliance with the salary ordinance and compensation from various departments for compliance with allocation percentage.

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Audit Comment – Gift Card Compensation

*Condition*

*The Town gave... gift cards in the amount of $200 as a retirement gift. The Town Council approved the gift cards during a public meeting, but the gift card compensation was not included on the salary ordinance or in a resolution.*
Audit Comment – Gift Card Compensation

Criteria

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements.

Audit Comment – Gift Card Compensation

Internal Control Considerations

Control Environment:
- Policy to provide employee incentives and how those incentives should be accounted for on the records and reported for tax purposes. Include in policy how gift cards are to be accounted for and safeguarded.
  
  *Because gift cards are included in compensation, gift card incentives should be included on the salary ordinance.*

Control Activity:
- Compare gift card awards to the salary ordinance. Reconcile gift card purchases to gift card awards. Ensure that gift cards awarded are included as part of the normal payroll process and reported on the W-2.
The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards.

To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, Uniform Internal Control Standards for Indiana Political Subdivisions.
Audit Comment – Internal Controls

Criteria

All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities...

Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties... If compensating controls are necessary, documentation should exist to identify... the compensating controls implemented.

Internal Control Manual

- Payroll Control Activities: Section 2 – Page 8

- [www.in.gov/sboa](http://www.in.gov/sboa)
  - Go to Political Subdivisions, the select
    - Cities or Towns
    - Uniform Compliance Guidelines
    - Manuals
    - Internal Control Manual

Paul D. Joyce, CPA
State Examiner

September 2015
Audit Comment – Internal Controls: Posting of Records

Condition

A review process had been established to ensure that payroll disbursements were accurate; however, this process took place before the payroll disbursements were posted to the financial accounting system. A review or oversight process was not in place to ensure the accuracy, completeness, and classification of the payroll disbursements after posting to the financial accounting system occurred.

Audit Comment – Internal Controls: Posting of Records

Internal Control Considerations

Control Activity:
Review amounts posted to the financial system for proper classification and fund.

Must have written procedures and evidence that control activity and monitoring were performed.
Audit Comment – Internal Controls: Approval

**Condition**

The timesheets for the Town Manager were prepared and approved by the Town Manager. There was no documentation of controls in place, such as an oversight, review, or approval process.

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Audit Comment – Internal Controls: Approval

**Internal Control Considerations**

- **Control Environment:**
  Organizational Chart or policy to determine who supervises each employee (and therefore reviews timesheet).

- **Control Activity:**
  Employee time and attendance records must be approved by their supervisors.

- **Monitoring:**
  Periodically check to make sure all employee payments are supported by a timesheet that has been approved by a supervisor.
Audit Comment – Internal Controls: Segregation of Duties

**Condition**

The employee responsible for processing payroll was also the same individual responsible for adding new employees, inactivating employees, and entering pay rates without any oversight or review to ensure the accuracy of the information.

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Audit Comment – Internal Controls: Segregation of Duties

**Internal Control Considerations**

**Control Activity:**

- The responsibilities for approving time sheets are segregated from those preparing payroll transactions or inputting data.

**Compensating Control when segregation of duties is not possible:**

- Someone outside of the payroll process reviews payroll adjustments and compares compensation with salary ordinance.
Fraud Example

- Small office
- No review process over payroll
- Person responsible for payroll paid herself $80,160 in excess of the salary ordinance over a four-year period.
- She reported on the AFR the compensation actually paid rather than the salary ordinance amount.

Audit Comment – Internal Controls: Clearing Account Condition

A review of the balance in the payroll clearing account to supporting payroll deductions was not performed to verify the accuracy of the ending balance in the clearing account.
Audit Comment – Internal Controls: Clearing Account

*Internal Control Considerations*

**Control Activity:**
- Reconcile the deductions on the Form 99 to the amount set aside in each payroll clearing fund.
- Reconcile the deductions on the Form 99 to the amount paid from the payroll clearing fund.
- Investigate unexplained variances

**Monitoring Activity:**
- Review to see if reconciliations have been performed properly and unexplained variances investigated

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Audit Comment – Internal Controls: Payroll Provider

*Condition*

The City used a service organization to process payroll. The City had not separated incompatible activities for reporting hours worked to the service organization from approved time sheets. The payroll clerk input hours worked to the service organization from the approved time sheets, and verified that the hours input were correct from the service organization’s reports. There was no evidence of an oversight, review, or approval process of hours worked, separate from the payroll clerk.
Audit Comment – Internal Controls: Payroll Provider

*Internal Control Considerations*

Control Activity:
The responsibilities for inputting data are segregated from the verification of the data from the service provider.

Compensating Control when segregation of duties is not possible:
Someone outside of the payroll process verifies data from the service provider by comparing it to the timesheets and salary ordinance.

Fraud Example – Internal Controls: Payroll Provider

- Outside company hired to process payroll.

- Payroll clerk was sole person to communicate with payroll company.

- No one reviewed compensation payments for compliance with salary schedule or leave benefits policy.

- Payroll clerk paid herself extra benefit leave, bonus and incentive payments, and extra wages totalling over $483,000. In addition, she authorized an extra $27,000 for her coworker.
Payroll Comments - Summary

Make sure you know the rules!
✓ Indiana Statutes
✓ SBOA Uniform Compliance Guidelines
✓ Federal and State Reporting Requirements

Design internal controls to provide reasonable assurance that your city or town will be in compliance with rules and your payroll transactions will be reported properly with the proper authorities and in your ledger.
Common Questions - Timesheet

• Do salaried employees have to file a timesheet?

Our audit position is a record of time worked is required for all employees and non-elected officials. The time worked documentation is the supporting documentation you need, as clerk-treasurer, to issue payroll checks – much like an invoice is needed in order to pay an accounts payable voucher. It’s not necessary for a salaried employee to “clock in” or “clock out” per se, but some record of the hours for which personal services were provided is required – for example: 4 hours worked on Monday, 4 hours vacation / 8 on Tuesday / 8 sick hours on Wednesday, etc. This documentation can be recorded on the Employee’s Service Record, General Form 99A, a description of which is found in chapter 6 of the Accounting and Uniform Compliance Guidelines Manual for Cities and Towns.

Common Questions – Timesheet Approval

• What if the supervisor refuses to approve the timesheet?

All hourly employees should be paid only for the hours they work. There should be internal controls in place to capture that data, including having the time worked be approved by someone with knowledge of the hours being reported. You, as Clerk-Treasurer, need documentation to support amounts paid out, so you should have the detailed hourly work record of the employee in question.

If we were auditing and found the time was not being approved as having been worked, we would have an audit comment in our section of the report where the approval was not taking place – i.e. if the Mayor was the supervisor, then the Mayor’s approval of the time would be expected or we’d have a comment in our report in a section for noncompliance by the Mayor.
Common Questions - Bonus

• Would a bonus fall into an employee’s salary wage range or would a bonus be separate from an employee’s wage range?

Our recommendation would be to have bonuses separate on the salary ordinance – apart from the range of an employee’s compensation for their normal duties.

If bonuses for 2022 aren’t currently on your salary ordinance, they could be added by council amendment of the salary ordinance for non-elected employees.

ARPA Update
• In March - small distribution to allocate unclaimed ARPA Funds  
  ✓ Put in the ARPA Fund

• June or July - Balance of Funds  
  ✓ Put in the ARPA Fund

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**Economic Relief and Recovery Program Update**

_Thank you for your interest in the Department of the Treasury’s Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, authorized by the American Rescue Plan Act._

On February 28, 2022, Treasury released _updated Compliance and Reporting Guidance (Reporting Guidance)_ for the SLFRF program. This Reporting Guidance includes updates to reporting requirements to reflect the final rule that Treasury adopted on January 6, 2022. These updates take effect for the next Project and Expenditure Report that all state, local, and Tribal governments need to submit by April 30, 2022.

To access the updated Reporting Guidance and learn more about the SLFRF program, please visit _https://www.treasury.gov/SFRLPReporting_ website.

If you have questions or need additional information, please send an email to _SLFRP@treasury.gov_.

Thank you.

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**ARPA Update**

**Updated Reporting Guidance**

Report Due April 30!
U.S. Treasury Information Compliance and Reporting Guidance

Start reviewing the guidance on reporting now – webinars & written guidance

Set up the accounts in Login.gov or ID.me

Project and Expenditure report is due April 30!


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**Items of Note:**

- Resource Library is now available
- Email sent out March 2, 2022
- Tutorial at:
  
  https://www.youtube.com/watch?v=bf82Iq6pQZk

Indiana State Board of Accounts - 2022
Contact Info

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Susan Gordon, CPA
Directors of Government Technical Assistance & Compliance (GTAC)

cities.towns@sboa.in.gov

317-232-2513