

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

Volume 331, Page 1

December 2020

ITEMS TO REMEMBER

DECEMBER

- December 1: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Township shall certify a list of the names and addresses of each person who has money due from the Township to the County Treasurer. [IC 6-1.1-22-14]
- December 15: Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for October 2020 to Gateway. [State Examiner Directive 2018-1]
- December 16: Last day for the Department of Local Government and Finance to accept additional appropriation requests for the 2020 budget year.
- December 25: Legal Holiday - Christmas Day. [IC 1-1-9-1]
- December 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(e)]

JANUARY

- January 1: Legal Holiday - New Year's Day. [IC 1-1-9-1]
- January 1: Set up the Financial and Appropriation Record for the year 2021, by bringing forward the fund (cash) balances at the close of the year 2020 and entering appropriations as finally adopted and approved for 2021.
- January 1: Assessment date for mobile homes defined in IC 6-1.1-7-1. [IC 6-1.1-1-2]
- January 5: Annual meeting of township board to organize by electing one member as chairman and one member as secretary for the year. (First Tuesday after first Monday in January). [IC 36-6-6-7]
- January 15: Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for November 2020 to Gateway. [State Examiner Directive 2018-1]
- January 18: Legal Holiday - Martin Luther King, Jr.'s Birthday. [IC 1-1-9-1]
- January 2-31: Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. During the annual meeting the investment officer shall make a written report to the investing officer's local board of finance summarizing the township's investments during the previous calendar year. The report must contain the name of each financial institution, government agency or instrumentality, or other person with whom the township invested money during the previous calendar year. The local board of finance shall do the following at the meeting:

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- (1) Review the report,
- (2) Review the overall investment policy of the political subdivision. (After the first Monday and on or before the last day of January). [IC 5-13-7-6, IC 5-13-7-7]

- | | | |
|---------|-----|---|
| January | 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(e)] |
| January | 31: | Last day to provide each employee with a W-2. |
| January | 31: | Last day to file quarterly 941 report for last quarter of 2019 with Internal Revenue Service. |
| January | 31: | Last day to file The Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R), with the State Board of Accounts, in Gateway. Navigate to https://gateway.ifionline.org to file the 100-R. Be sure to indicate the name and business address of the township and the name of the county on the form. [IC 5-11-13-1] |
| January | 31: | Last day to make report for last quarter of 2019 to the Department of Workforce Development. |

FEBRUARY

- | | | |
|----------|-----|---|
| February | 12: | Legal Holiday – Lincoln’s Birthday. [IC 1-1-9-1] |
| February | 15: | Deadline to upload monthly bank reconciliations, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for December 2020 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)] |
| February | 15: | Legal Holiday – Washington’s Birthday. [IC 1-1-9-1] |
| February | 16: | Last day for the annual meeting of the township board for the purpose of receiving, auditing and approving the Annual Report, (On or before the third Tuesday after the first Monday in February). [IC 36-6-6-9] |
| February | 28: | Last day for trustee to file the copy of the Annual Report, as approved by the township board, together with the 2020 vouchers, in the office of the county auditor (ten (10) days after the meeting of the township board on February 18). [IC 36-6-4-12] |
| February | 28: | 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)] |

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February 28: Last day to file withholding statement together with Yearly Reconciliation of Employer's Quarterly Tax Returns with Social Security Administration and Indiana Department of Revenue, respectively.

UNEMPLOYMENT CLAIMS

Each unemployment claim received should be carefully reviewed to make sure that the claim is proper. Protests should be filed when considered necessary.

According to the Indiana Department of Workforce Development Unemployment Insurance Employer Handbook (Revised 1/10/2020), page 47 and 48:

“Whenever an individual files an initial claim for benefits, their last employer and all of their base period employers are notified and asked to verify the reason for the claimant’s unemployment. This notifies the organization that its experience account may be charged. Employers that have elected to participate in the State Information Data Exchange System (SIDES) or SIDES E-Response can respond to these notices electronically. SIDES allows employers to exchange UI separation information with DWD electronically...If the organization is not signed up for electronic notice and response (SIDES), it may then use state form 640P to protest a claimant’s eligibility for benefits. The information the organization provides on this form could affect the claimant’s eligibility or any charges to the employer’s experience account for benefits paid. Form 640P is available online at www.in.gov/dwd/2465.htm...

Employers have a duty to prevent unemployment benefits from being paid if the claimant is not entitled to receive benefits. To prevent benefits from being paid in error, the organization must respond electronically, or submit Form 640P, if a former employee seeking unemployment benefits is unemployed because that person:

- Quit voluntarily or was absent for unknown reasons
- Was discharged for just cause (see Section VII)
- Was discharged for gross misconduct (see Section VII)
- Is not entitled to ANY pay or benefits from the organization;
- Is ineligible for any reason listed in this handbook.”

For purposes of the Unemployment Compensation System, IC 22-4-8-2(i)(1) and (2) defines employment to include service performed -

“(1)...by an individual in the employ of this state or any of its instrumentalities (or in the employ of this state and one (1) or more other states or their instrumentalities) for a hospital or eligible postsecondary educational institution located in Indiana.

(2)... by an individual in the employ of this state or a political subdivision of the state or any instrumentality of the state or a political subdivision, or any instrumentality which is wholly owned by the state and one (1) or more other states or political subdivisions...

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UNEMPLOYMENT CLAIMS
(Continued)

However, service performed...as the following is excluded:

- (A) An elected official.
- (B) A member of a legislative body or of the judiciary of a state or political subdivision.
- (C) A member of the state national guard or air national guard.
- (D) An employee serving on a temporary basis in the case of fire, snow, storm, earthquake, flood, or similar emergency.
- (E) An individual in a position which, under the laws of the state, is designated as: (i) a major nontenured policymaking or advisory position; or (ii) a policymaking or advisory position the performance of the duties of which ordinarily does not require more than eight (8) hours per week.”

IHCDA RENTAL ASSISTANCE PROGRAM

The Indiana Housing and Community Development Authority (IHCDA) has been designated by the State of Indiana to receive, administer, and disburse funds under the Rental Assistance Fund (RAF Program). Some Townships have entered into agreements with IHCDA that enables IHCDA to provide up to \$40 per application processed by the Township. SBOA audit position is that this is a fee for service and the revenue received should be receipted into an operating fund of the Township and once properly appropriated may be used for any operating expense of the Township. Any further questions related to the RAF program should be sent to RAF@ihcda.in.gov.

DIRECTIVE 2018-01 AMENDED

Directive 2018-01 was amended on November 9, 2020 to include additional monthly and annual upload requirements. The amended directive is effective starting with December 2020 monthly files. The upload of December monthly files will be due February 2021, and by the 15th of each month thereafter unless the State Board of Accounts establishes a different date. A user guide of the Engagement Uploads is , available for review at <https://gateway.ifionline.org/userguides/engagementguide>. The following files and governmental unit information are required to be uploaded monthly by Townships:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

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STATE EXAMINER DIRECTIVE 2018-01 AMENDED
(Continued)

The following files and governmental unit information are required to be uploaded annually:

- Year-end Investment Statements
- Detail of Receipts for the year
- Detail of Disbursements for the year
- Current year Salary Ordinance (or Schedule) and Amendments
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Optional: Excel Data Capture/Data Dump (in lieu of Detail of Receipts and Disbursements)

In addition to the monthly and annual files, additional records, known as "Direct Request Uploads," must be uploaded when required by the SBOA. This process is discussed in the user guide described below.

If you have questions, please refer to the user guide for the Engagement Uploads located at: <https://gateway.ifonline.org/userguides/engagementguide> . If, after consulting the user guide, you still have questions, please contact the helpdesk at gateway@sboa.in.gov .

Exceptions to certain requirements set forth in this Directive, such as for **manual records**, units audited by private CPA firms, and other exceptions, are discussed in the user guide. Contact information for questions and other help, including a "Frequently Asked Questions" section, is also available in the user guide.

SBOA COMMUNICATIONS

We have changed the way we communicate. If you have not done so already, please sign up for email communications on our website (<https://www.in.gov/sboa/7130.htm>).

The 'From' Addresses will appear as Indiana@subscriptions.in.gov or Schools.Townships@subscriptions.in.gov. Please whitelist these email addresses to ensure you are receiving the most up-to-date guidance from our office.

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