January

1  Happy New Year! - Legal Holiday (IC 1-1-9-1)
15 Annual assessment for all tangible, except mobile homes (IC 6-1.1-2-1.5)
"Assessment Date" for mobile homes as defined in IC 6-1.1-7-1.  (IC 6-1.1-1-2)
18 Legal Holiday - Dr. Martin Luther King, Jr. Day.  (IC 1-1-9-1)
20 Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue.  (IC 6-3-4-8.1)
25 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 20-42-2-7)  (IC 23-14-70-3)
31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts.  (IC 5-11-13-1)

REMINDER OF ORDER OF BUSINESS

Last date to file quarterly unemployment compensation report with the Department of Workforce Development.

Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from county treasurer.  (IC 5-13-7-6)

Last day to provide each employee with a W-2.

Last day to file quarterly report for the last quarter of 2015 with Internal Revenue Service.

Last day for the county council to meet to organize and elect officers for the year

February

12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
22 Legal Holiday - Washington's Birthday (IC 1-1-9-1)
20 Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue.  (IC 6-3-4-8.1)
26 Last day for township trustees to file annual reports and vouchers with County Auditor. (IC 36-6-4-12(d))
29 Last day for the board of county commissioners to meet to organize.

March

1 Last day to file 2015 Annual Financial Report with State Board of Accounts (IC 5-11-1-4)
20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue.  (IC 6-3-4-8.1)
OBSELETE VOLUMES

All articles from Volumes 353 and earlier of The County Bulletin have now been updated and are no longer applicable, thus Volumes 353 and earlier may be deleted from your file.

A complete index to The County Bulletin is included for your reference.

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

As of this writing the 2016 contribution rate will remain at 15.3 percent. The tax rate for both employees' and employers' shares for 2016 will be 7.65 percent (6.2% social security and 1.45% Medicare).

We further understand that the maximum amount of earnings that will be subject to Social Security contribution increases January 1, 2016 to $118,500.

Please watch for updates on rates and contact the Internal Revenue Service at 1-800-829-1040 if you should have any questions on this matter.

STATEMENT OF WAGES AND COMPENSATION

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19 for requirements.

At its second regular meeting each year, the executive shall make an accurate statement of the county’s receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.

INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS

From the Department of Revenue: “Pursuant to IC 6-8.1-10-1, the rate for an underpayment of tax and an excess tax payment is the percentage rounded to the nearest whole number that equals two percentage points about the average investment yield on state general fund money for the state's fiscal year ending June 30, 2015, excluding pension fund investments, as provided by the State Treasurer’s office. The rate of interest for an underpayment of tax and an excess tax payment for calendar year 2016 will be 2%.”

In addition we have included a historical list of calculated percentages for the last 10 years. This information can be found on the Department of Revenue website.
INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS (Continued)

HISTORICAL INTEREST RATES LIST

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COUNTY HIGHWAY OPERATIONAL REPORT

This report is to be filed with the State Board of Accounts by June 1. We will have it available on our website at www.in.gov/sboa for you to retrieve, sometime in January.

COMMUNITY MISDESEANANT FUND

The County’s Community Misdemeanant Fund was established under IC 11-12-6. The fund received payments from the State and was used to fund the operation of the county’s jail, jail program, or other local correctional facility or community based programs. This statute was repealed effective July 1, 2015. The counties will no longer be receiving funds from the state to be deposited into the Community Misdemeanant Fund. (Fund 1175 on the Chart of Accounts)

However, counties may still have a balance in that fund. We contacted the Department of Corrections and they have not provided any directions on the use of the remaining balance. We would expect for 2016 that the county will continue to use it in compliance with the statute before its repeal. This would include the operation of the jail, jail program or other local correctional facility or community based program.

PAYROLL ISSUES

The following information was included in the April 2015 Bulletin and contained an error. We have reprinted the information and underlined the correction.

We received many calls in the month of January from County Officials with questions regarding payroll. For both elected officials and employees, we hold the following audit position. Payroll should be processed in accordance with the salary and wage ordinance and the county’s written policy of compensation and benefits. During an audit of payroll, we are looking to see that the payment amount that an official or employee received is in accordance with what has been authorized on the salary ordinance. Each salary or wage payment should be clearly tied to the period of service for which the payment is being made. If questions arise concerning the payment for service, there should be sufficient documentation to ascertain the periods of service performed and the corresponding payment for that period of time. Any paid time off should be granted in compliance with the county’s policy and adequately documented.
PAYROLL ISSUES (Continued)

Payments should not be made in advance of services provided. As an example, if a newly elected officer or a newly hired employee begins work on January 1, they should not receive a payment for a full bi-weekly pay period during the first week of January after working only a few days. If such a payment is issued and the employee leaves employment before the full service is performed, we would expect to see a reimbursement to the county by that employee.

We would not take audit exception to payments made in arrears or encumbrances of those payments in arrears. Based on that position, we also would NOT take audit exception if an elected officials’ annual salary is not completely paid within a calendar year. Although we recommend using a 26 bi-weekly amount or 52 weekly amounts, on the salary ordinance, if an annual salary amount is used and the amount is divided into 26 or 52 equal pays, there should be a policy in place on how salaries will be prorated for partial years. There should also be a policy in place for dealing with years that have 27 pay periods.

The county council should, at its annual budget meeting, adopt a salary ordinance fixing the salaries of county officers, deputies, assistances and employees. This ordinance is separate from the budget ordinance. The Form 144 completed as part of the budget process is not the salary ordinance. The salary ordinance is a separate and distinct ordinance and should in no way be combined with the ordinance for appropriations.

JAIL BOOKING FEES

We continue to receive questions on jail booking fees. A jail booking fee is a onetime fee established by local ordinance and collected by the sheriff. The intent of the fee is to offset the cost of processing a person into the jail. We have heard that some counties are charging every person processed into jail even if there has been no court decision to convict them. In 2008, the legislature enacted 36-2-13-17.4 which states that “A sheriff or an employee of a jail may not charge an individual a fee for the individual to be incarcerated or held in a jail unless the individual has been convicted of a crime for which the individual was incarcerated or held in jail.” It is our audit position that the only time a booking fee may be charged is after the person has been convicted. A fee assessed to every person processed into jail is not allowed. The jail booking fee would need to be established by an ordinance under Home Rule and should be collected by the Sheriff’s department.

In some counties, there have been attempts to add the jail booking fee to the fees collected under the pretrial diversion program and our audit position is that no additional court fees should be charged that are not specifically authorized by statute.

CREDIT CARDS

Please be aware of a potential fraud scheme involving charges on credit cards.

The State Board of Accounts is aware of two separate cases within the last month where charges have appeared on a governmental unit’s credit card. Both of the questionable charges appeared to come from wireless communications companies – in one case a charge appeared to be from Verizon and the other appeared to be from AT&T. We investigated both instances, including subpoenaing both wireless carriers. Neither company had any record of the charges and was not able to provide any details.

We believe this may be a fraud scheme where someone is making charges on the governmental unit’s credit cards and able to manipulate the transaction so it appears on the monthly statement as the charge came a wireless communications carrier. At this time, we don’t believe this is a local scheme; but is more likely an international scheme.

We are recommending governmental units give charges appearing on credit card statements extra scrutiny, especially those from communication providers like Verizon or AT&T. Please ensure every charge on your credit card statement has a correlating actual invoice. Should you notice a questionable charge on your statement, please contact your credit card company immediately to dispute the charge.
INTERNAL CONTROL MANUAL

Indiana Code 5-11-1-27 requires the state board of accounts define the acceptable minimum level of internal control standards for political subdivision. As a result, we have completed a manual entitled “Uniform Internal Control Standards for Indiana Political Subdivisions”. The manual and the approved training materials were presented and approved by the Audit Committee. We have posted the manual on the SBOA website [www.in.gov/sboa](http://www.in.gov/sboa) on a newly created page under Political Subdivisions called “Internal Control Standards”. This page has a link to the manual itself and lists the approved training and the certification requirements. It also references other sources of information on internal controls. We have also added the same information to each page for the county’s and county offices on the SBOA website. You can also find a link to the manual on the SBOA homepage under our mission statement.

Part One of the manual lists the minimum standards which include the five components of internal control and the seventeen principles. Part Two of the manual is called Approved Personnel Training Materials and also contains examples and case studies, which are not part of the minimum level of standards but do provide additional information and examples that can be used in the implementation of internal controls by the subdivision. There is a certification form for internal control training in the appendix to the manual.

We have also posted a webinar to the SBOA website which will provide additional training information that can be used by the county. We have given presentation on internal controls at various conferences in the past few years and we will continue to include internal controls in future presentations given at called meetings. The webinar makes the information provided in the past year available to all employees of the subdivision. We will be posting additional webinars in the future.

By statute, after June 30, 2016 the legislative body must ensure that internal control standards and procedures are adopted and that the appropriate personnel receive training on internal controls and procedures. The County Auditors will file a certification along with the annual report in Gateway.

REDEVELOPMENT COMMISSION FUNDS

Tax Increment Financing (TIF) is a method of financing redevelopment projects by allocating the property tax revenue from an increased assessed value within a designated TIF District to the use of that district. The Redevelopment Commissions are established by the county executive and Indiana Code 36-7-14 governs redevelopment commissions. The redevelopment commissions are subject to oversight by the legislative body of the commissions’ annual budget. The commission is also subject to audit by the State Board of Accounts, public meeting laws and public records laws. (IC-36-7-14-3). In July 2014, the statute changed making the fiscal officer of the unit establishing the redevelopment commission as the treasurer for the redevelopment commission.

Indiana Code changed. IC 36-7-14-8(b) now states: “The fiscal officer of the unit establishing a redevelopment commission is the treasurer of the redevelopment commission. Notwithstanding any other provision of this chapter, the treasurer has charge over and is responsible for the administration, investment and disbursement of all funds and accounts of the redevelopment commission in accordance with the requirements of state laws that apply to other funds and accounts administered by the fiscal officer.” Based on this change, it is our audit position that the fiscal officer for the unit should include the redevelopment commission funds on the unit’s funds ledger. For Counties, the county auditor should maintain the records for the redevelopment commission funds and the county treasurer should deposit and invest the funds. Internal controls over the redevelopment funds should be maintained in the same manner as with all other funds.

IC 36-7-14-29 states that “All payments from any of the funds established by this chapter shall be made by warrants drawn by the proper officers of the unit upon vouchers of the redevelopment commission signed by the president or vice president and the secretary or executive secretary.” Claims would be approved by the Redevelopment Commission, but in all other ways the claims process must be followed by the unit. As of January 1, 2016, IC 36-7-14-8(c) states that “the treasurer of the redevelopment commission may disburse funds of the redevelopment commission only after the redevelopment commission allows and approves the disbursement. However, the redevelopment commission may, by rule or resolution, authorize the
REDEVELOPMENT COMMISSION FUNDS (Continued)

  treasurer to make certain types of disbursements before the redevelopment commission’s allowance and approval at the next regular meeting. “

  If a county has established a redevelopment commission, the commission funds should be included on the funds ledger and the custody of the accounts turned over to the county treasurer. IC 36-7-14-13 provides that by April 15 of each year, the redevelopment commission or its designee must file a report with the executive and fiscal body of the county that sets out the activities for the prior year. A copy of this report must be filed with the Department of Local Government Finance.

PROCESSING NON-SUFFICIENT FUNDS CHECKS

  We have been reviewing the procedures for processing non-sufficient funds checks (NSF) checks from several of the counties. We received the procedures from five counties that have four different software vendors: Low Associates, Thompson-Reuters, Guts, and Hamilton County’s Proper Tax system. The uniform guidelines prescribe a manual system for the processing of NSF checks. These guidelines can be found in the Accounting and Uniform Compliance Guidelines for County Treasurers on page 5-5 and in the October 2015 County Bulletin pages 8 and 9. Counties now have software to handle their tax billing and collections and the purpose of the review was to determine if the alternative procedures could be approved in place of the prescribed manual procedures.

  The uniform guidelines establish procedures that comply with the segregation of duties between the county auditor and the county treasurer. Placing the charge on the tax duplicates is the responsibility of the County Auditor. The County Treasurer bills and collects the tax payments. The uniform guidelines for NSF checks maintains this segregation by having only the auditor recharge tax duplicates for taxes, and charge for the fees and bank charges when the county is notified that a check that was deposited is returned due to non-sufficient funds. The Treasurer receives the information from the bank and carries the amount as a reconciling item on the cash book.

  In reviewing the automated system, it was found that the software allows the Treasurer to electronically reverse the payment which restores the tax due to the tax duplicate as if the payment had not been made. The history for the parcel number will show the reversal due to the NSF check. Each of the systems has different ways of tracking and documenting this reversal. Each office has established different procedures for tracking and processing the NSF payments. Even for the two counties reviewed that had the same software, the procedures were different between the counties. The complexity of the procedures and varying approaches to the process make it extremely difficult to approve a system based on automated features. The policies and procedures would need to be audited on site as they actually working within the county.

  State Board of Accounts prescribes the forms to be used and the manner that those forms are to be used. We allow alternative forms to be approved as long as the information provided is sufficient to audit. See the April 2014 County Bulletin for approval of forms. We do not approve systems. It is the same for processing NSF checks. The uniform compliance guidelines (found in the manuals and the bulletins) outline the prescribed forms and the procedures for processing NSF checks. We will review the internal controls over the processing of the collection of taxes including the processing of NSF checks and if we find deficiencies in the internal controls over those processes we will notify you of any deficiencies.

  It is very important that controls are in place to ensure that the payment is adequately documented and the record of that payment is retained. There must be an adequate audit trail for all transactions. It is also important to document the NSF payment and reversal of the payment properly. If the taxpayer can present a valid receipt for payment and the records do not show the NSF payment and reversal of the receipt, an employee could incorrectly conclude that the original receipt was not posted correctly. Under the manual process, the tax is recharged to show that the tax amount is still not paid and the date of the recharge is after the date of the receipt issued ensuring that the transaction history is well documented. There are other issues to consider such as, is it possible for one person is to be able to receive post, deposit and reconcile as well as post reversals of receipts and is there sufficient oversight of the process within the treasurer’s office and between the treasurer and auditor.
PROCESSING NON-SUFFICIENT FUNDS CHECKS (Continued)

You will need to review the controls established in your county over the processing of NSF checks and ensure that adequate controls are in place to address any risks to the collection and proper posting of tax collections.
STATE EXAMINER DIRECTIVE 2015-6

Date: November 18, 2015

Subject: Materiality threshold for reporting irregular variances, losses, shortages, and thefts

Authority: IC 5-11-1-10; IC 5-11-1-21; IC 5-11-1-27

Application: This Directive applies to all political subdivisions

From: Paul D. Joyce, CPA, State Examiner

For purposes of this directive, “political subdivision” means all counties, townships, cities, towns, school corporations, library districts, fire protection districts, public transportation corporations, local hospital authorities or corporations, local airport authority districts, special service districts, special taxing districts, and other separate local governmental entities that may sue and be sued. Ind. Code § 5-11-1-27(d); Ind. Code § 5-11-10.5-1.

Indiana Code § 5-11-1-27(j) states:

All erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the state board of accounts. For all material variances, losses, shortages, or thefts, the state board of accounts shall:

1. determine the amount of funds involved and report the amount to the appropriate government and law enforcement officials;
2. determine the internal control weakness that contributed to or caused the condition; and
3. make written recommendations to the appropriate legislative body or appropriate official overseeing the internal control system addressing:
   A. the method of correcting the condition; and
   B. the necessary internal control policies and internal control procedures that must be modified to prevent a recurrence of the condition.
A. Materiality Threshold for Political Subdivisions.

In general, each political subdivision must develop their own policy on materiality because the causes of irregular variances, losses, shortages, and thefts are as broad and varied as the political subdivisions in which the incidents occur. For example, a $500 variance in Fort Wayne is not necessarily as concerning as a $500 variance in Pershing Township, Jackson County. On the other hand, a $100 variance in Fort Wayne that occurs every Friday may be material.

Political subdivisions must recognize that variances, losses, shortages, and thefts may occur. If an incident occurs, the political subdivision should have a policy in place that outlines the steps to be taken. The policy should include a materiality threshold at which point the political subdivision reports incidents to the State Board of Accounts.

Each political subdivision is the best determiner of the qualitative and quantitative factors unique to the unit in arriving at materiality.

The policy should be detailed, and materiality thresholds should distinguish between incidents involving cash and other types of assets. The policy should also address maintenance of documentation and resolution of incidents that do not meet the materiality threshold.

The policy should also consider IC 5-11-1-27(l), which requires public officials who have actual knowledge of or reasonable cause to believe that here has been a misappropriation of public funds to immediately send written notice of the misappropriation to the State Board of Accounts and the prosecuting attorney.

If a political subdivision does not develop a policy on materiality, then the threshold is $0.00 and the political subdivision must report all irregular variances, losses, shortages, and thefts to the State Board of Accounts.


When an irregular variance, loss, shortage, or theft is determined material pursuant to a political subdivision’s policy on materiality (or, if no policy on materiality is developed, whenever there is any incident of irregular variance, loss, shortage, or theft), the subdivision must report the incident to the State Board of Accounts.

On the State Board of Accounts’ website there is a notification link, which allows public officials to report via e-mail material irregular variances, losses, shortages, or thefts. Telephone and in-person reporting is also acceptable. Reports will be followed up with a return e-mail or call to gather additional information as necessary. All reports of irregular variances, losses, shortages, or thefts are maintained by the State Board of Accounts.

When a report is received, the State Board of Accounts will use a qualitative and quantitative analysis to determine materiality for investigative and reporting purposes, as well as written internal control recommendations as required by Ind. Code § 5-11-1-27(j).

This Directive may be amended from time to time and may be rescinded at any time in writing by the State Examiner or a Deputy State Examiner.

Paul D. Joyce, CPA
State Examiner
The following rates, effective January 1, 2016, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(3). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. After December 31, 2009 a newspaper or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

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