ITEMS TO REMEMBER

SEPTEMBER

September 1: Prove all ledgers for the prior month.

Last day for Townships to submit proposed 2018 budgets, tax rates, and tax levies to county fiscal body or other appropriate body for review and recommendation [IC 6-1.1-17-3.5, 20, 20.3]

September 4: Labor Day – Legal Holiday [IC 1-1-9-1]

September 30: 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)]

OCTOBER

October 1: Prove all ledgers for the prior month

October 9: Columbus Day – Legal Holiday [IC 1-1-9-1]

October 12: Last day to post notice to taxpayers of proposed 2018 budgets and tax levies and public hearing (Budget Form 3) to Gateway. (Notice must be posted at least 10 days before the public hearing, which must occur at least 10 days before the adoption.) [IC 6-1.1-17-3]

October 22: Last possible day for Townships to hold a public hearing on their 2018 budgets. Public hearing must be held at least 10 days before budget is adopted. [IC 6-1.1-17-5]

October 31: IRS Form 941 (Employer’s Quarterly Federal Tax Return) due

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)]

NOVEMBER

November 1: Prove all ledgers for the prior month.

Deadline for all Townships to adopt 2018 budgets, tax rates, and tax levies. [IC 6-1.1-17-5(a)]

November 3: Last day for Townships to submit their 2018 budgets, tax rates, and tax levies to the DLGF through Gateway

November 11: Veteran’s Day – Legal Holiday [IC 1-1-9-1]

November 23: Thanksgiving Day – Legal Holiday [IC 1-1-9-1]
November 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]
Township Accounting Software Survey

We sent out a survey last month asking what accounting systems are used by Townships. We would like to thank everyone that responded to the survey and the results of the survey is noted below. The State Board of Accounts does not endorse or recommend any accounting system or vendor for any unit. However, we would like to remind Township Trustees that some accounting systems do not have the ability to accommodate an internal control system to conform to the acceptable minimum level of internal controls as required by the Uniform Internal Control Standards for Indiana Political Subdivisions. For example, without compensating controls, an Excel spreadsheet would not have internal controls within the Excel software specifically addressing required elements of an effective internal control system such as: segregation of duties, logical access controls, application controls, backup and recovery procedures, etc…

Results of Survey (20% response rate)
Hand-written paper ledger – 53%
Net Results/Toms Web – 28%
Other (Excel, Micro Spectrum, etc…) – 19%

Assessing Expenses

The bond premium on the official bond of the township assessor should be paid from county funds and not from township funds.

IC 5-4-1-18 states in part (a) ". . . the following . . . individuals shall file and maintain in place an individual surety bond: . . . (4) Township assessors . . . ". We are not aware of any statutory requirements for a deputy assessor to execute a bond: however, such a bond may be required by the elected township assessor. When so required, such bond must be recorded in the office of the county recorder.

IC 6-1.1-3-5 states: "Before the assessment date of each year, the county auditor shall deliver to each township assessor the proper assessment books and necessary blanks for the listing and assessment of personal property."

State Board of Accounts Called Meetings

The SBOA has called meetings of all Township Trustees in accordance with IC 5-11-14-1. These Meetings will be similar to last year’s meetings around the state. They will tentatively be held at the following locations: Vincennes, Sellersburg, Valparaiso, Ft. Wayne, and Noblesville during January 29th to February 9th in 2018. Please look for complete location, time, and date information in the December Bulletin.

Many items pertaining to our examinations of Townships will be discussed at the meeting. In addition, there will be a special group of SBOA field examiners that will be available to answer questions about submitting the Annual Financial Report (AFR) and assist in fixing in-depth problems, such as reconciling, etc… So feel free to come with questions and bring records that you are having trouble with.
<table>
<thead>
<tr>
<th>Topic</th>
<th>Page(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>100R [Report of Names, Addresses, Duties, and Compensation of Public Employees]</td>
<td>307-6</td>
</tr>
<tr>
<td>Access to Public Records</td>
<td>291-9</td>
</tr>
<tr>
<td>Accounting Systems</td>
<td>312-6</td>
</tr>
<tr>
<td>Affordable Care Act Penalties, Fines, or Tax</td>
<td>301-5</td>
</tr>
<tr>
<td>Advertising</td>
<td>316-2</td>
</tr>
<tr>
<td>Annual Financial Report</td>
<td>307-7</td>
</tr>
<tr>
<td>Annual Reports</td>
<td>280-3</td>
</tr>
<tr>
<td>Annual Report (Township Form 15) - Filing by Computer Disk</td>
<td>283-5</td>
</tr>
<tr>
<td>Appropriations - Insurance Claim Proceeds</td>
<td>291-7</td>
</tr>
<tr>
<td>Appropriation Refunds</td>
<td>282-3</td>
</tr>
<tr>
<td>Approval of Accounting Forms and Systems</td>
<td>304-3</td>
</tr>
<tr>
<td>Assessing Expense</td>
<td>318-3</td>
</tr>
<tr>
<td>Assignment of Wages</td>
<td>296-2</td>
</tr>
<tr>
<td>Attorney General Official Opinion 90-10 - Notarial Acts</td>
<td>290-3</td>
</tr>
<tr>
<td>Attorney General Official Opinion 91-5 - Cemeteries</td>
<td>293-2</td>
</tr>
<tr>
<td>Bond Issues - Audits</td>
<td>287-3</td>
</tr>
<tr>
<td>Board - Attorney</td>
<td>295-3</td>
</tr>
<tr>
<td>Board Approval of Salaries</td>
<td>314-6</td>
</tr>
<tr>
<td>Board of Finance and Depositories</td>
<td>315-4</td>
</tr>
<tr>
<td>Bonds of Officers and Employees of the Department of Parks and Recreation</td>
<td>287-3</td>
</tr>
<tr>
<td>Building or Remodeling and Fire Equipment Fund (Cumulative Fire)</td>
<td>315-5</td>
</tr>
<tr>
<td>Burial of Patients of State Psychiatric Institutions</td>
<td>282-6</td>
</tr>
<tr>
<td>Cash Balance -vs- Appropriation Balance</td>
<td>312-4</td>
</tr>
<tr>
<td>Capital Asset Records</td>
<td>299-5</td>
</tr>
<tr>
<td>Cancellation of Checks</td>
<td>301-4</td>
</tr>
<tr>
<td>Cellular Phones</td>
<td>283-4</td>
</tr>
<tr>
<td>Cemetery Upkeep</td>
<td>316-2</td>
</tr>
<tr>
<td>Certification of Names and Addresses to County Treasurers</td>
<td>303-4</td>
</tr>
<tr>
<td>Compensatory Time - Fair Labor Standards Act</td>
<td>317-3</td>
</tr>
<tr>
<td>Computers and Internet Expenses</td>
<td>283-3</td>
</tr>
<tr>
<td>Conflict of Interest</td>
<td>304-2</td>
</tr>
<tr>
<td>Conflict of Interest Forms</td>
<td>309-3</td>
</tr>
<tr>
<td>Contracting Policy</td>
<td>302-5</td>
</tr>
<tr>
<td>Data Collection Form</td>
<td>280-2</td>
</tr>
<tr>
<td>Data Processing Services by a Bank</td>
<td>315-5</td>
</tr>
<tr>
<td>Depositories</td>
<td>295-4</td>
</tr>
<tr>
<td>Designation of Trustee</td>
<td>315-3</td>
</tr>
<tr>
<td>Disposition of Old Outstanding Checks</td>
<td>293-4</td>
</tr>
<tr>
<td>Donations</td>
<td>293-3</td>
</tr>
<tr>
<td>Dormant Fund Balances - Transfers Authorized</td>
<td>282-6</td>
</tr>
<tr>
<td>Election Board and Jury Duty</td>
<td>284-3</td>
</tr>
<tr>
<td>Elected Officials - Leave Policy</td>
<td>317-3</td>
</tr>
<tr>
<td>Emergency Medical Services</td>
<td>287-5</td>
</tr>
<tr>
<td>Encumbered Appropriations</td>
<td>303-4</td>
</tr>
<tr>
<td>Establishing Salaries of Township Offices and Employees</td>
<td>300-7</td>
</tr>
<tr>
<td>Establishing the Estimated Cost of Capital Assets</td>
<td>316-2</td>
</tr>
<tr>
<td>Examination of Trustee’s Office</td>
<td>307-6</td>
</tr>
<tr>
<td>Federal Tax Deposits - Electronic Funds Transfer</td>
<td>275-7</td>
</tr>
<tr>
<td>Filing of Annual Report and Vouchers in County Auditor’s Office</td>
<td>303-6</td>
</tr>
<tr>
<td>Fire Protection Contracts with Volunteer Fire Departments</td>
<td>303-7</td>
</tr>
<tr>
<td>Fire Protection Territories</td>
<td>277-4</td>
</tr>
</tbody>
</table>
Food Stamp Distribution ............................................................................................................ 286-3
Forms Prescribed by the State Board of Accounts ................................................................. 303-3
Frequent Comments Noted in Township Letters .................................................................... 305-2
GAO Independence Standard ................................................................................................. 300-9
Garnishment of Salaries and Wages ...................................................................................... 303-5
GASB Pension Reporting ....................................................................................................... 305-4
Gateway Annual Report and 100R ......................................................................................... 300-8
Ghost Employment ................................................................................................................ 300-6
Government Entities and Special Fuel Taxes ........................................................................ 277-2
Group Insurance - Dependent of Employees ......................................................................... 284-3
Guaranteed Energy Savings Contracts ................................................................................ 293-5
Home Rule .............................................................................................................................. 284-4
IC 5-11-1-27(j) ....................................................................................................................... 311-4
Indiana Department of Revenue - Electronic Filing: Withholding ........................................ 291-9
Indiana Open Door Law ........................................................................................................ 279-3
Internal Control Suggestions .................................................................................................. 300-5
Internal Control Timeline (IC 5-11-1-27) .............................................................................. 312-5
Internal Controls ....................................................................................................................... 301-2
Internet .................................................................................................................................. 280-3
Issuing Duplicate Warrants .................................................................................................. 301-6
Lease Purchase Agreements .................................................................................................. 288-2
Leave of Absence - Officers and Employees who are Members of the Indiana National Guard or Reserves ................................................................. 282-4
Levy Excess Fund .................................................................................................................. 316-2
Loans and Other Indebtedness ............................................................................................... 315-6
Local Government Public Records .......................................................................................... 308-2
Lucrative Offices - Dual Office Holding .................................................................................. 298-5
Marion County Small Claims Court - SEA 523 ..................................................................... 311-7
Materiality Threshold (IC 5-11-1-27(j) & (l)) ...................................................................... 312-7
Membership Dues in Organizations ......................................................................................... 304-2
Mileage ................................................................................................................................... 304-3
Nepotism and Contracting (PL 135-2012, HEA 1005) ........................................................... 301-9
Nepotism and Contracting Certifications .................................................................................. 302-3
Nepotism Policy ...................................................................................................................... 302-4
New Laws Affecting Townships (2011) ................................................................................ 293-8
New Laws Affecting Townships (2013) ................................................................................ 301-29
New Laws Affecting Townships (2014) .................................................................................. 305-6
New Laws Affecting Townships (2016) .................................................................................. 313-5
New Law Repeals 3% Contractor Withholding ..................................................................... 295-4
Official Bonds ........................................................................................................................ 311-3
Optical Imaged Checks .......................................................................................................... 284-4
Partition Fences ....................................................................................................................... 287-4
Payment by Public Employers of Group Health Insurance Premiums ................................... 299-7
Payment of Claims - Electronic Funds Transfer ..................................................................... 301-6
Payment of Employees during Absence from Work on Account of Compensable Injury .... 284-2
Payment of Funds Due Deceased Person .............................................................................. 286-5
Payments to Banks of Compensation Due Employees ......................................................... 290-4
Penalties and Interest - Ways to Avoid ................................................................................... 288-3
Procedure in Emergency Appropriations ............................................................................... 309-2
Property Tax Advances .......................................................................................................... 279-3
Public Employee Retirement Fund (PERF) Contributions ...................................................... 291-6
Public Nature of Records and Meetings ................................................................................ 290-4
Public Purchases ................................................................. 306-3
Public Records ................................................................... 300-2
Public Works Under $150,000 ............................................. 286-5
Public Works Versus Public Purchases ................................. 285-5
Purchase of Firefighting Apparatus and Equipment ............. 285-3
Purchases of Computer Hardware and Software ................... 306-3
Office and Telephone Expenses .......................................... 288-2
Qualifying for Office - Oath .............................................. 307-3
Qualifying for Office - Official Bonds .................................. 307-3
Rainy Day Fund .................................................................. 311-6

Ransomware – How to Avoid .............................................. 315-7
Rates for Legal Advertising ................................................. 307-9
Receiving Township Property and Records from Predecessor .... 291-5
Record of Hours Worked .................................................... 303-4
Rent and, Other Utility Costs in the Home ......................... 283-4
Reporting Irregular Variances, Losses, Shortages or Thefts of Local Government Funds or Property .......... 298-3
Request to Destroy Public Records ...................................... 308-5
Resolution Establishing Salaries of Township Officials and Employees (Twp Form No. 17) .................. 310-3
Sales Tax - Exemptions ...................................................... 293-3
Senate Enrolled Act 67 ....................................................... 313-4
Social Security Withholdings ............................................. 316-3
Special Purchases .............................................................. 292-2
Spreadsheet Software Utilization to Generate Exact Replicas of Prescribed Forms ...................... 298-4
State Examiner Directive 2016-1 ..................................... 313-4
State Mileage Reimbursement Rate ................................... 310-4

Supplemental Distributions of CAGIT and COIT ................. 278-2
Supplemental Security Income (SSI) ................................... 287-3
Supplemental Local Income Tax (LIT) Distributions ............. 317-4
Telephone and Internet Expenses ...................................... 311-5
Temporary Loans .............................................................. 280-3
Township Accounting Software Survey ............................... 318-3
Transfers of Money from one Account to Another ................ 282-3
Transition from Prior Trustee to Newly Elected Trustee .......... 307-6
Travel Expense ................................................................. 307-8
Trustee Compensation ....................................................... 304-2
Vending Machine Commissions ......................................... 316-2
Uniform guidance - 2 CFR Part 200 ................................... 315-4
Worker’s Compensation .................................................... 315-6
Website Features .............................................................. 316-2