

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

Volume 318, Page 1

September 2017

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]

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and Uniform Compliance Guidelines**

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**September 2017**

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]

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**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 29<sup>th</sup> to February 9<sup>th</sup> 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.

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