



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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STATE EXAMINER DIRECTIVE 2020-2

Date: March 20, 2020

Subject: Application for Township Assistance

Authority: IC 5-11-1-2; IC 12-20-6-1

Application: This Directive applies to all Township Trustees

From: Paul D. Joyce, CPA, State Examiner

State Examiner Memorandums titled Policy Regarding Corona Virus dated March 12, 2020, and Corona Virus Items to Consider dated March 16, 2020, are hereby incorporated by reference into this Directive.

During the time of this Public Health Emergency, Township Trustees may need to adjust normal procedures used to complete and document the Application for Township Assistance (Township Form TA-1) and the Application for Additional or Continuing Township Assistance (Township Form TA-1B).

Indiana Code 12-20 governs Township Assistance and is still in effect during the Public Health Emergency. However, the State Board of Accounts will not take audit exception to the Township Trustee or designated deputy assisting the applicant in the completion of the Application for Township Assistance or the Application for Additional or Continuing Township Assistance by telephone or other digital methods.

In addition, the State Board of Accounts will not take audit exception to the following alternative procedures regarding applicant signature lines on the Application for Township Assistance.

Notice of Public Law. If the applicant cannot provide a signature or electronic confirmation that the applicant has read the Notice of Public Law, the township trustee or designated deputy may read the Notice of Public Law to the applicant by telephone. The township trustee or designated deputy must indicate on the *Signature of Applicant* line: "I, [name], Township Trustee/deputy of _____ Township read the Notice of Public Law to the applicant by telephone." The Township Trustee/deputy should affix his or her signature to this statement.

Affidavit. If the applicant cannot provide a signature or electronic confirmation of the certifications required in the Affidavit section, the township trustee or designated deputy may read the Affidavit to the applicant by telephone. The township trustee or designated deputy must receive an affirmative answer from the applicant for each certification contained in the Affidavit section. The township trustee or designated deputy must indicate on *Signature of Applicant* line: "The applicant affirmed each statement contained in the Affidavit to me, Township Trustee/deputy of ____ Township, by telephone." The Township Trustee/deputy should affix his or her signature to this statement.

Also, the State Board of Accounts will not take audit exception to the following alternative procedures regarding applicant signature lines on the Application for Additional or Continuing Township Assistance.

Affidavit. If the applicant cannot provide a signature or electronic confirmation of the certifications required in the Affidavit section, the township trustee or designated deputy may read the Affidavit to the applicant by telephone. The township trustee or designated deputy must receive an affirmative answer from the

applicant for each certification contained in the Affidavit section. The township trustee or designated deputy must indicate on *Signature of Applicant* line: "The applicant affirmed each statement contained in the Affidavit to me, Township Trustee/deputy of ____ Township, by telephone." The Township Trustee/deputy should affix his or her signature to this statement.

This Directive will be rescinded upon Declaration by the Governor that the Public Health Emergency has ended.

Sincerely,

A handwritten signature in blue ink that reads "Paul D. Joyce". The signature is written in a cursive style with a large, stylized "J".

Paul D. Joyce, CPA
State Examiner

DG