



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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MEMORANDUM

TO: Schools
FROM: Debbie Gibson, CPA, CFE Director of Audit Services
RE: Delayed School Start Dates and Payment to Certified School Employees
DATE: July 27, 2020

Dear Officials:

We have been asked about the delay to school start dates that certain schools are implementing and the resulting implications to the scheduled payments to teachers.

The State Board of Accounts (SBOA) would not take exception if a school corporation were to continue to pay teachers on the original pay dates established for the 2020-2021 school year pursuant to Indiana Code 20-28-9-15 notwithstanding the delayed start date:

IC 20-28-9-15 Teacher payment when school is closed

If during the term of the teacher's contract:

(1) the school is closed by order of the:

(A) school corporation; or

(B) health authorities; or

(2) school cannot be conducted through no fault of the teacher;

the teacher shall receive regular payments during that time. If a canceled student instructional day (as defined in IC 20-30-2-2) is rescheduled to comply with IC 20-30-2, each teacher and (notwithstanding IC 20-27-8-7) each school bus driver shall work on that rescheduled day without additional compensation.

If, however, a teacher does not work on one of the "rescheduled days", which represent the end of the delay school year, unless a waiver to the instructional days requirement is granted, SBOA would expect the school corporation to seek repayment of the funds.

Also, if a teacher separates from employment during the school year and the payment schedule results in the teacher being paid for services not performed and for which there is not provision in the teachers' contract, SBOA would expect the school corporation to seek repayment of the funds.

If you have any questions please do not hesitate to contact us.