

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

Volume 336, Page 1

March 2022

ITEMS TO REMEMBER

APRIL

- April 15: Legal Holiday – Good Friday. [IC 1-1-9-1]
- April 15: Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for February 2022 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
- April 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)]
- Last day to file Employer’s Quarterly Federal Tax Return (Form 941) with the Internal Revenue Service for federal and social security taxes.

MAY

- May 15: Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for March 2022 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
- May 30: Legal Holiday – Memorial Day. [IC 1-1-9-1]
- May 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(e)]

JUNE

- June 1: Prove all ledgers for the prior month.
- On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the Trustee shall certify a list of the name and address of each person who has money due from the Township to the County Treasurer. [IC 6-1.1-22-14]
- June 15: Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for April 2021 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 336, Page 2

March 2022

**ITEMS TO REMEMBER
CONTINUED**

June 20: If your monthly average tax withheld is more than \$1,000, the 20th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue.

June 30: If your monthly average tax withheld is \$1,000 or less, the 30th is the last day to report and make payment for the balance of State and County Income Tax withheld in the prior month to Indiana Department of Revenue.

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)]

Deadline for State Budget Agency to provide Assessed Value Growth Quotient to Townships. [IC 6-1.1-18.5-2]

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 336, Page 3

March 2022

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 held on the following dates and locations. The meetings will begin at 9:00 am EST with registration beginning at 8:00 am. No preregistration is required but is available on our [website](#). Topics to be discussed are SBOA Updates, Internal Controls, Gateway, Fences and Weeds, and Enhanced Regulatory Reporting. There will also be time available to answer any township questions you may have. Please make sure you are signed up to receive our communications as additional information will be forthcoming. You can sign up to receive communications [here](#). We will also be providing additional meeting information on the SBOA website under "[Hot Topics](#)".

- Vincennes University – April 21, 2022
Green Activities Center
1002 N. First Street
Vincennes, IN 47591

- Ivy Tech – April 22, 2022
Auditorium
3800 N Anthony Blvd 1200
Fort Wayne, IN 46805

- Ivy Tech – April 25, 2022
North Central Health Services Auditorium, Room 1333
3101 S Creasy Lane
Lafayette, IN 47905

- Ivy Tech – April 27, 2022
Business Conference Center (Rooms 2010, 2020, 2030)
590 Ivy Tech Drive
Madison, IN 47250

- Ivy Tech – April 28, 2022
Auditorium
300 N. 17th Street
Noblesville, IN 46060

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 336, Page 4

March 2022

DISASTER RECOVERY AND BACKUPS

A disaster recovery is a written plan that contains detailed instructions on how the county will respond to incidents such as a natural disaster, cyber-attack, or other disrupting events. The plan will allow for continuity of service despite these events. This includes access to data as well as access to critical documents and resources. One of the key components for protecting data is adequate backup of the data.

A disaster recovery plan should include procedures for backing up financial data frequently, if not daily, and for storing those backups in a separate and secure location. Backups that are saved on the same server as the financial software will most likely be affected by the same malware as the main data, leaving the backup useless. Storing the backup in a secure location not connected to the main server is the safest option. The plan should also include procedures to test this data regularly to ensure that the backup system is working. Storage of back-ups may be on an isolated server, in the cloud or on a server maintained by your software vendor. Being able to quickly restore access to the financial and other data of the county will greatly aid the county's ability to continue to provide service. In addition, by statute, all transactions that occur in the accounting system must be recorded and accessible upon request whether for audit or a public records request.

Governmental entities also should keep their anti-virus software up-to-date and apply security patches in a timely manner. Additional training for staff in recognizing and avoiding malware would also be beneficial in avoiding a disruption to service from a cyber-attack. The Indiana State Office of Technology has a website with a wealth of information available on cyber security and can be a great resource. The website can be found at www.in.gov/cybersecurity/

STATE AND LOCAL FISCAL RECOVERY FUNDS UPDATE

On February 28, 2022, we received the following program update from the US Department of Treasury:

“Thank you for your interest in the Department of the Treasury’s Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, authorized by the American Rescue Plan Act.

On February 28, 2022, Treasury released [updated Compliance and Reporting Guidance \(Reporting Guidance\)](#) for the SLFRF program. This Reporting Guidance includes updates to reporting requirements to reflect the final rule that Treasury adopted on January 6, 2022. These updates take effect for the next Project and Expenditure Report that all state, local, and Tribal governments need to submit by April 30, 2022.

To access the update Reporting Guidance and learn more about the SLFRF program, please visit <https://www.treasury.gov/SLFRPReporting> website.”

If you have questions or need additional information, please send an email to SLFRP@treasury.gov.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 336, Page 5

March 2022

SBOA - RESOURCE LIBRARY

The State Board of Accounts (SBOA) is pleased to present an online resource library for our clients and the citizens of Indiana. We have received many requests in the past to provide the information available on our website in a searchable format. The following information can now be searched in the resource library.

- SBOA Uniform Compliance Guidelines (including previously issued bulletin articles)
- State Examiner Directives
- Best Practice Documents
- Indiana Code Section Summaries
- Frequently Asked Questions
- Other Miscellaneous Materials

[SBOA Resource Library Home Page Link](#)

We highly recommend you review the short tutorial video linked below. This video addresses how to navigate the resource library and what information is included in the library. If you have questions for SBOA, we recommend first to search through the library before contacting SBOA personnel.

[SBOA Resource Library Tutorial Link](#)

If you have any questions about how to use this library or would like additional information on a topic you were unable to find, you can contact SBOA Government Technical Assistance & Compliance (GTAC) Directors for Townships at schools.townships@sboa.in.gov.

**INDEX TO
TOWNSHIP BULLETINS
VOLUMES 297 TO 336**
(Symbol 312-2 Designates Volume 312, Page 2)

100R [Report of Names, Addresses, Duties, and Compensation of Public Employees]	335-6
Account and Financial Regulatory Manual	325-3
Accounting Systems	312-6
Affordable Care Act Penalties, Fines, or Tax	301-5
Advertising	316-2
Advertising Legal Rates	335-7
Advertising of the Annual Financial Report.....	320-3
Annual Financial Report.....	307-7
Annual Financial Report and 100-R Not Filed Timely.....	319-6
Annual Financial Report vs Annual Report.....	323-5
Approval of Accounting Forms and Systems	304-3
Assessing Expenses	318-3
Attorney General Official Opinion 90-10 - Notarial Acts	330-3
Attorney General Official Opinion 91-5 - Cemeteries.....	333-2
Audit Costs Charged to Federal Programs.....	329-7
Audit Costs – Recorded.....	330-3
Board Approval of Salaries	314-6
Board of Finance and Depositories.....	315-4
Bonds of Officers and Employees of the Department of Parks and Recreation	327-3
Building or Remodeling and Fire Equipment Fund (Cumulative Fire)	315-5
Cash Balance -vs- Appropriation Balance.....	312-4
Capital Asset Records.....	299-5
Capital Assets – Cemeteries	328-3
Cancellation of Checks.....	301-4
Cemetery Upkeep	316-2
Certification of Names and Addresses to County Treasurers	303-4
Cisco Webex Meetings.....	324-3
Compensatory Time Off Under the Fair Labor Standards Act.....	317-3
Compensation of Offices and Employees, Determining Increases or Decreases in Compensation.....	329-4
Conflict of Interest.....	304-2
Conflict of Interest Forms.....	309-3
Conflict of Interest Statement Requirement When Trustee is Also Vendor To Recipient Receiving Township Assistance.....	332-3
Contracting Policy	302-5
COVID-19 Grant Information	329-6
Data Processing Services by a Bank.....	315-5
Depositories.....	335-7
Designation of Trustee.....	315-3
Disaster Recovery and Backups	336-4
Disaster Relief Funds – Accounting and Budgeting.....	329-7
Disposition of Old Outstanding Checks	332-4
Donations.....	333-4
Election Board and Jury Duty.....	321-5
Elected Officials - Leave Policy	301-3
Emergency Medical Services	327-4
Encumbered Appropriations	335-6
Establishing Salaries of Township Offices and Employees.....	300-7
Establishing the Estimated Cost of Capital Assets	335-4
Examination of Trustee’s Office	307-6
Filing of Annual Report and Vouchers in County Auditor’s Office.....	303-6
Fire Protection Contracts with Volunteer Fire Departments	303-7
Fire Protection Territories (FPT).....	317-4
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
Group Insurance - Dependents of Employees	321-5
Guaranteed Energy Savings Contracts	333-5
Health Savings Account Payments	326-3
Heavy Equipment Rental Excise Tax	327-3
Home Rule.....	321-7
IC 5-11-1-27(j)	311-4
IHCDA Rental Assistance Program	331-4
Insurance Fraud Schemes	323-4
Internal Control Suggestions	300-5
Internal Control Timeline (IC 5-11-1-27).....	312-5
Internal Controls	301-2
Investing in Securities	320-2
Issuing Duplicate Warrants.....	301-6
Indiana Open Door Law	319-4
IRS Private Letter Ruling – Annuity Savings to Define Contribution.....	327-5
Lease Purchase Agreements	328-3
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
Official Bonds	311-3
Partition Fences	327-4
Payment by Public Employers of Group Health Insurance Premiums	299-7
Payment of Claims - Electronic Funds Transfer.....	322-3
Payment of Funds Due Deceased Person	326-5
Payments to Banks of Compensation Due Employees	330-4
Penalties and Interest - Ways to Avoid.....	328-4
Phishing Emails	325-3
Procedure in Emergency Appropriations.....	309-2
Property Tax Advances	319-4
Public Nature of Records and Meetings	330-5
Public Purchases.....	306-3
Public Records.....	300-2
Public Works Under \$150,000	326-5
Purchase of Firefighting Apparatus and Equipment.....	321-6
Purchases of Computer Hardware and Software	306-3
Qualifying for Office - Oath	307-3
Qualifying for Office - Official Bonds	307-3
Rainy Day Fund.....	322-4
Ransomware – How to Avoid.....	315-7
Rates for Legal Advertising.....	332-2
Record of Hours Worked.....	303-4
Records to the County Recorder.....	320-3
Remote Notary Authorization.....	329-5
Renting an Office.....	324-3
Report of Misappropriation	335-5
Reporting Cybersecurity Incidents	334-3
Reporting of All Funds on the Annual Financial Report.....	307-7
Request to Destroy Public Records	308-5

Resolution Establishing Salaries of Township Officials and Employees (Twp Form No. 17).....	310-3
Sales Tax - Exemptions	333-3
SBOA 100 Years (1909 – 2009) Special Videos.....	334-3
SBOA Communications	331-5
SBOA – Resource Library.....	336-5
Senate Enrolled Act 67.....	313-4
Social Security Withholdings	316-3
Special Purchases	332-4
Spreadsheet Software Utilization to Generate Exact Replicas of Prescribed Forms	298-4
State and Local Fiscal Recovery Update	336-4
State Examiner Directive 2016-1.....	313-4
State Examiner Directive 2018-1.....	322-2
State Examiner Directive 2018-01 Amended	331-4
State Matching Grants	320-2
State Mileage Reimbursement Rate.....	310-4
	312-3
	314-5
	329-3
Supplemental Local Income Tax (LIT) Distributions.....	317-4
Telephone, Cellular, and Internet Expenses	319-5
Temporary Loans.....	320-3
Township Firefighting Fund – Fees and Service Charges	334-4
Transition from Prior Trustee to Newly Elected Trustee.....	307-6
Travel Expense	307-8
Trustee Compensation	328-6
Unemployment Claims	331-3
Uniform Electronic Transactions Act.....	323-4
Uniform guidance - 2 CFR Part 200.....	315-4
Use of Funds Appropriated for Community Services.....	330-3
Vending Machine Commissions.....	316-2
Worker’s Compensation	315-6
Website Features.....	316-2
YouTube Channel.....	326-4