

**TOWNSHIP BULLETIN
ISSUED BY STATE BOARD OF ACCOUNTS**

Volume 344, Page 1

March 2024

ITEMS TO REMEMBER

APRIL

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 2024 to Gateway. [State Examiner Directive 2018-1 (Amended October 2023)]

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 2024 to Gateway. [State Examiner Directive 2018-1 (Amended October 2023)]

May 27: 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 2024 to Gateway. [State Examiner Directive 2018-1 (Amended October 2023)]

TOWNSHIP BULLETIN

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March 2024

ITEMS TO REMEMBER
CONTINUED

June 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)]

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

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 A.M. in each site's local time zone, with registration beginning at 8:00 A.M. in each site's local time zone. There is no pre-registration. Topics to be discussed are SBOA Updates; the Gateway Annual Financial Report, and Updates to the Required Monthly and Annual Uploads; Compensation, Contracting Policies, and Nepotism; and Public Purchasing Laws and Public Works Projects. 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](#)."

- Ivy Tech – April 16, 2024
Coliseum Campus Room CC1640
3800 N Anthony Blvd
Fort Wayne, IN 46805

- Vincennes University – April 17, 2024
Green Activities Center
1002 N First Street
Vincennes, IN 47591

- Delaware Township Community Center – April 23, 2024
9094 E 131st Street
Fishers, IN 46038

- Ivy Tech – April 25, 2024
1520 Lecture Hall
590 Ivy Tech Drive
Madison, IN 47250

- Health Care Foundation of LaPorte – April 30, 2024
Conference and Learning Center
140 E Shore Parkway
LaPorte, IN 46350

CONFLICT OF INTEREST

The State Board of Accounts hopes all public officials will avoid any situations whereby conflict of interest becomes a question. Due to their position of public trust, public servants should be extremely sensitive to any transactions that may cause concern of the taxpayers that either elected them or caused them to be appointed to or employed in a public office.

Please seek the written advice of your township attorney if you have any questions relating to IC 35-44.1-1-4. The Uniform Conflict of Interest Disclosure Statement can be found on Gateway in the [Conflict of Interest Disclosure Statement Upload Tool](#).

MEMBERSHIP DUES IN ORGANIZATIONS

IC 36-6-6-12 states: "(a) The legislative body may appropriate money for membership of the township in county, state, or national associations that:

- (1) are of a civic, educational, or governmental nature; and
- (2) have as a purpose the improvement of township governmental operations.

The township representatives may participate in the activities of these associations, and the legislative body may appropriate money to defray the expenses of township representatives in connection with these activities.

(b) Each representative of the township attending any meeting, conference, seminar, or convention approved by the township trustee shall be allowed reimbursement for all necessary and legitimate expenses incurred while representing the township. Expenses shall be paid to each representative in accordance with the township's reimbursement policy, which may include an established per diem rate, as recommended by the township trustee and adopted by the township legislative body."

Please note, personal memberships are not listed.

MILEAGE

The township trustee is entitled to a sum for mileage in the performance of his official duties equal to the sum per mile paid to state officers and employees (IC 36-6-8-3(b)). Since June 2022, the effective state employee mileage rate has been \$.49 per mile.

Mileage Claim Form Number 101 shall be properly completed, listing dates of authorized travel, details of travel, miles traveled, nature of business, etc., for reimbursements for mileage before payment is made.

Employees and elected officers may not be reimbursed for mileage consisting of travel to and from the employee's or officer's home and the governmental office in which the employee or officer works, unless otherwise authorized by law.

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