

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

Volume 334, Page 1

September 2021

ITEMS TO REMEMBER

SEPTEMBER

- September 1: Prove all ledgers for the prior month.
- Last day for units with appointed boards to submit proposed 2022 budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for binding adoption, as applicable. [IC 6-1.1-17-20]
- September 6: Labor Day – Legal Holiday [IC 1-1-9-1]
- September 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 July 2021 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
- September 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.
- September 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)]

OCTOBER

- October 1: Prove all ledgers for the prior month
- October 11: Columbus Day – Legal Holiday [IC 1-1-9-1]
- October 12: Last day to post notice to taxpayers of proposed 2022 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 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 August 2021 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
- October 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.
- October 22: Last possible day for Townships to hold a public hearing on their 2022 budgets. Public hearing must be held at least 10 days before budget is adopted. [IC 6-1.1-17-5]-

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October 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.

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 2022 budgets, tax rates, and tax levies. [IC 6-1.1-17- 5(a)]

November 8: Last day for Townships to submit their 2022 budgets, tax rates, and tax levies to the DLGF through Gateway

November 11: Veteran's Day – Legal Holiday [IC 1-1-9-1]

November 15: Deadline to upload monthly bank reconciliations, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for September 2021 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]

November 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.

November 25: Thanksgiving Day – Legal Holiday [IC 1-1-9-1]

November 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]

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DECEMBER

- December 1: 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 Township shall certify a list of the names and addresses of each person who has money due from the Township to the County Treasurer. [IC 6-1.1-22-14]
- December 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 September 2021 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]
- December 25: Legal Holiday - Christmas Day. [IC 1-1-9-1]
- December 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)]
- Last day for the Department of Local Government Finance to accept additional appropriation requests for the 2022 budget year from units. [IC 6-1.1-18-5]

REPORTING CYBERSECURITY INCIDENTS

House Enrolled Act 1169 (2021) added IC 4-13.1-2-9 as a new section to the Indiana Code which requires political subdivisions, as defined in IC 36-1-2-13, to report any cybersecurity incident using their best professional judgement to the Indiana Office of Technology (IOT) without unreasonable delay and not later than two business days after discovery of the cybersecurity incident. A cybersecurity incident may consist of one or more of the following categories of attack vectors: (1) Ransomware, (2) Business email compromise, (3) Vulnerability Exploitation, (4) Zero-day exploitation, (5) Distributed denial of service, (6) Web site defacement, (7) Other sophisticated attacks as defined by the chief of information officer and that are posted on the officer's Internet web site. (IC 4-13.1-1-1.5)

Cybersecurity incidents can be reported on IOT's web site at the following webpage.
<https://www.in.gov/cybersecurity/report-a-cyber-crime/>

SBOA 100 YEARS (1909-2009) SPECIAL VIDEOS

Former Supervisor for Schools and Townships, Chuck Nemeth, produced the following presentations which can now be found on YouTube. If you are interested in a historical perspective into the State Board of Accounts, the videos below include some great photos and interviews with former State Examiners.

- Introduction (no sound) - https://www.youtube.com/watch?v=WuQU_nryDHM
- Part 1 – <https://www.youtube.com/watch?v=LsEe1i4rtzq>
- Part 2 – <https://www.youtube.com/watch?v=UCs2gGvMWQI>
- Part 3 – <https://www.youtube.com/watch?v=jL9zxT7btXM>
- Part 4 – <https://www.youtube.com/watch?v=leF9VXaN6fc>

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TOWNSHIP FIREFIGHTING FUND - FEES AND SERVICE CHARGES

IC 36-8-13-4(e) requires all money received for a fee or service charge imposed by the township legislative body to be deposited in the township's firefighting fund. IC 36-8-13-4.5(d) allows the township trustee to accept donations for the purpose of firefighting and emergency services and requires these donations to be receipted into the township firefighting fund.

It is our audit position that all payments received on behalf of other governmental units for which the township provides fire protection services would be considered a fee-for-service arrangement and is required to be receipted into the township firefighting fund.

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