

# THE SCHOOL ADMINISTRATOR

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 210

June 2015

#### ITEMS TO REMEMBER

#### June

- 1 Prove all ledgers for the month of May.
- 20 Last day to report and make payment of state and county income tax withheld during May to the Department of Revenue.
- 30 Close out all payroll deduction clearing accounts. Balance and close the Fund Ledger and Ledger of Receipts for the school year and reconcile with depositories. Total the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances (January 1 to June 30). Close the ledger for the school year and prove to the Fund Ledger.
- 30 School board members taking office in July, file certified copy of oath in the circuit court clerk's office of the county containing the greatest percentage of population of the school corporation. (IC 5-4-1-4)

#### July

- 1 Open a Fund Ledger and Ledger of Receipts for the next school year by entering the balance of each fund as determined and proved for June 30. Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances for the next school year by entering in each program account the balance of unexpended appropriations, and by entering in each expenditure account within each program, the balance of the unexpended allotment.
- 4 Legal Holiday – Independence Day (IC 1-1-9-1)
- 20 Last day to report and make payment of state and county income tax withheld during June to the Department of Revenue.
- 31 Last day to file Employer's Quarterly Federal Tax Return, Form 941, with the Internal Revenue Service for payment of federal tax withheld.
- 31 Prove all ledgers for the month of June. Last day to file the Biannual Financial Report (Form 9) with the Department of Education, Office of School Finance, for the period January 1, 2015 to June 30, 2015.

#### August

- 1 Prove all ledgers for the month of July.
- 15 Deadline for secretary of the school corporation to publish an annual financial report (Not earlier than August 1 or later than August 15) (IC 5-3-1-3)
- 20 Last day to report and make payment of state and county income tax withheld during July to the Department of Revenue.
- 29 Last day to file the Gateway Annual Report with the State Board of Accounts. (IC 5-11-1-4)

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**ITEMS TO REMEMBER (Continued)**

**August**

- 31 Prior to September 1 of each year, the superintendent of each school corporation shall cause to be made to the division of fire and building safety an inspection report of all heating systems and supporting gas, oil, propane or any other fuel lines used for school purposes. (IC 20-26-7-28)

NOTE: See the September "The School Administrator and Uniform Compliance Guidelines" for budget dates or call the Department of Local Government Finance at (317)-232-3777.

**NEW ADDITIONAL GATEWAY REPORTING REQUIREMENTS**

The State Board of Accounts has decided that School Corporations will be required to complete an additional application on the state's Gateway System under the requirements of IC 5-11-1-4. This application will provide information that will be used by the SBOA to evaluate each School Corporation and its Extra-Curricular Accounts for an appropriate level of risk that will be required by IC 5-11-1-25, effective July 1, 2015. This statute was amended by Public Law 181-2015 to require the SBOA to develop risk based examination criteria and then determine the frequency each audited entity is required to be examined based on the results of a risk based evaluation.

For this application, School Corporations will be required to input information about their Extra-Curricular Accounts, including the information that is required by IC 20-41-1-3. We have designed the application so that if it is completed, then the ECA Treasurer will be able to print out the required SA-5 forms and deliver them to the School Board. The application will be similar to the other Gateway Reports that School Corporations are required to complete. The School Corporation Treasurer will be listed as the "submitter" for each ECA within the School Corporation. However, if desired, the ECA Treasurer will be able to obtain a username and password to give them "editor" rights. The "editor rights" will allow the ECA Treasurer to input the information into the Gateway application and print out the SA-5 forms. During the past year, we have requested School Corporation Treasurers' to provide us with the name of each of their ECAs and contact information for the corresponding ECA Treasurers. If a School Corporation has responded to those requests, then the ECA Treasurers provided will be automatically assigned a username and password and will be given "editor" rights. For those that have not responded, their ECA Treasurer's will have to send a request to [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov) to obtain a username and password. They should indicate their name, email address, the school corporation name, and the Extra-Curricular Account in which they are the Treasurer.

**CAPITAL PROJECTS FUND PLAN AND NOTICE TO TAXPAYERS**

IC 20-46-6-11 requires a School Corporation that wishes to establish a Capital Projects Fund budget and tax levy to adopt a CPF Plan for the subsequent budget year. The School Corporation is also required to provide a notice of both the proposed plan and the meeting in which the plan will be adopted by the School Board. The notice to establish a CPF budget must be published one time and at least ten days before the date of the public hearing to adopt the CPF plan. The Department of Local Government Finance provided a memo dated May 22, 2015, that contained templates for developing a CPF plan and for the required notice to be published. A copy of the DLGF memo may be viewed at <http://www.in.gov/dlgf/2444.htm> for more information.

**BUS REPLACEMENT FUND PLAN AND NOTICE TO TAXPAYERS**

IC 20-46-5-11 requires a School Corporation that wishes to establish a Bus Replacement Fund budget and tax levy to adopt a Bus Replacement Plan for the subsequent budget year. The School Corporation is also required to provide a notice of both the proposed plan and the meeting in which the plan will be adopted by the School Board. The notice to establish a Bus Replacement budget must be published one time and at least ten days before the date of the public hearing to adopt the Bus Replacement plan. The Department of Local

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BUS REPLACEMENT FUND PLAN AND NOTICE TO TAXPAYERS (continued)

Government Finance provided a memo dated May 22, 2015, that contained templates for developing a Bus Replacement plan and for the required notice to be published. A copy of the DLGF memo may be viewed at <http://www.in.gov/dlgf/2444.htm> for more information.

UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENTS

IC 35-44.1-1-4(c) provides that among other ways a public servant does not commit a conflict of interest offense if they make a disclosure that meets the requirements of section (d). Section (d) requires the public servant to file a written disclosure. The State Board of Accounts has developed a state form in which a public servant can file that will meet the disclosure requirements of IC 35-44.1-1-4. Beginning June 1, 2015, the form can be completed electronically or scanned to an electronic file and should be uploaded to the state's Gateway website. The tool can be found on the Gateway home page (<https://gateway.ifionline.org/>) right under the official's login.

PROMOTION OF SCHOOL

IC 20-26-5-4(a)(3) states the governing body of a school corporation has the authority, "To appropriate from the school corporation's general fund an amount, not to exceed the greater of three thousand dollars (\$3,000) per budget year or one dollar (\$1) per pupil, not to exceed twelve thousand five hundred dollars (\$12,500), based upon the school corporation's ADM of the previous year (as defined in IC 20-43-1-7) to promote the best interests of the school corporation through: (A) the purchase of meals, decorations, memorabilia, or awards; (B) provision for expenses incurred in interviewing job applicants; or (C) developing relations with other governmental units."

COURT FILING FEES

IC 33-37-3-1 states, "(a) The fees prescribed in civil actions or paternity actions may not be collected from the state or a political subdivision in an action brought by or on behalf of the state or the political subdivision. (b) This section does not prevent collecting fees from a defendant when the state or political subdivision is successful in its action."

Since school corporations are included in the definition of a political subdivision, court filing fees in both civil and small claims court are not applicable. Furthermore, the State Board of Accounts is of the audit position that item (b) above concerns the applicable court collecting the fees, not a school corporation.

MINIMUM WAGE AND OVERTIME PROVISIONS

Your attorney should be consulted concerning the federal minimum wage and overtime provisions of the Fair Labor Standards Act applicable to school corporations. The Act generally exempts professionals from coverage and teachers are expressly included in that category with certain exceptions. However, office personnel, maintenance workers, cafeteria workers, bus drivers and others have been included.

The overtime pay issue has required the State Board of Accounts to prescribe form 99c, Employee's Weekly (work period) Earnings Record (Form 99c) which is designed to meet the record keeping requirements of the minimum wage and overtime provisions of the Fair Labor Standards Act (FLSA). The form should be maintained for employees who are not exempt from FLSA and who are not on a fixed work schedule when the governmental unit pays other than weekly.

School corporations should constantly be aware of all of the areas of employment in the school corporation where overtime right attaches and establish a system to accurately record hours worked.

TRIPS BY EMPLOYEES AND OFFICIALS EXTRA-CURRICULAR TRIPS AND PAY FOR SERVICES

IC 20-26-5-4(a)(9) authorizes a school corporation to pay school employees for making certain trips during the time school is in session and to pay the expense of such necessary trips. We believe the statute also authorizes a school corporation to pay the reasonable expense of a trip made by a governing body member, if the school board adopts a resolution that such trip is in the interest of the school corporation. The subsection states in part ". . . when the governing body by resolution considers a trip by an employee of the school corporation or by a member of the governing body to be in the interest of the school corporation, including attending meetings, conferences, or examining equipment, buildings, and installation in other areas, to permit the employee to be absent in connection with the trip without any loss in pay and to reimburse the employee or the member the employee's or member's reasonable lodging and meal expenses and necessary transportation expenses. To pay teaching personnel for time spent in sponsoring and working with school related trips or activities."

ELECTRONIC FUNDS TRANSFER OF STATE DISTRIBUTIONS

IC 4-8.1-2-7 provides that State distributions may be received via Electronic Funds Transfer (EFT). The following reviews the guidelines and procedure for distributions that can be acquired.

IC 5-13-5-5 and IC 20-26-4-1(e) provide that when the governing body authorizes a treasurer to transact the school corporation business with a financial institution via EFT a resolution must be adopted. The resolution must specify the type of transactions to be conducted by EFT and require that adequate documentation of the transaction(s) is maintained.

The following procedures must be followed if your school corporation receives EFTs from the State.

- (1) Determine which distributions you wish to have electronically transferred.
- (2) School Board must adopt a resolution authorizing the EFT. Each distribution to be electronically transferred should be stated in the resolution.
- (3) Select a designated depository or depositories to handle your transactions.
- (4) Execute the Automated Direct Deposit Authorization Agreement, State Form 47551 (copy attached). An Authorization form is needed for each distribution requested electronically.
- (5) Record the transaction in applicable receipt accounts.



**AUTOMATED DIRECT DEPOSIT  
AUTHORIZATION AGREEMENT**

State Form 47551 (RS / 4-14)  
Approved by State Board of Accounts, 2014  
Approved by Auditor of State, 2014

**Indiana law (I.C. 4-13-2-14.8) requires that YOU receive PAYMENT(S) by means of electronic transfer of funds.**

**This form must be accompanied by a W9.  
Please print clearly and legibly in blue or black ink.  
See Instructions on Reverse.**

**SECTION 1: AUTHORIZATION**

According to Indiana law, your signature below authorizes the transfer of electronic funds under the following terms:

_____	_____
Printed Name (as shown on the account)	Federal Identification Number / Social Security Number
_____	_____
Address (Number and Street, and/or PO Box Number)	City, State, and ZIP Code (00000-0000)

**SECTION 2: FINANCIAL INSTITUTION'S APPROVAL**

Add Deposit  Change Deposit (prior information: \_\_\_\_\_)

Please check this box if your direct deposit will be automatically forwarded to a bank account in another country.

Type of Account:  Checking (Demand)  Savings

ATTACH A NON-ALTERED VOIDED CHECK HERE.	<i>(You must either attach a non-altered, matching voided check or have your financial institution complete this section.)</i>		ATTACH A NON-ALTERED VOIDED CHECK HERE.
	The financial institution identified below agrees to accept automated deposits under the terms set forth herein:		
	Name of Financial Institution: _____	Telephone: (____) _____	
	Address: _____	_____	
	Number and Street, and/or P.O. Box Number	City, State, and ZIP Code (00000-0000)	
_____, 20____	_____		
Date (month, day)	Financial Institution's Authorized Signature / Title		
_____	_____		
ABA Transit-Routing Number	Account Number		

**SECTION 3: ELECTRONIC NOTIFICATION OF ELECTRONIC FUND TRANSFER (EFT) DEPOSITS**

*(Complete this section only if you are requesting electronic notification. You may provide up to four email addresses.)*

I hereby request that all future notices of EFT deposits to the bank account specified above be sent to the following email addresses:

\_\_\_\_\_  
\_\_\_\_\_

I agree to the provisions contained on the reverse side of this form.

NAME (print or type) \_\_\_\_\_ TITLE \_\_\_\_\_ TELEPHONE \_\_\_\_\_

AUTHORIZED SIGNATURE \_\_\_\_\_ DATE (month, day, year) \_\_\_\_\_

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PURCHASES WITH SUPPLIERS THROUGH STATE CONTRACTS  
AND WITHOUT GIVING NOTICE OR RECEIVING BIDS

We often receive inquiries regarding how a school corporation can purchase supplies utilizing a State contract.

IC 4-13-1-1(c) states in part, ". . . the following entities may, with the consent of the commissioner of the department of administration, use the services of the department:... (4) A political subdivision, as defined in IC 36-1-2-13."

IC 5-22-10-15(b) states, "A purchasing agent for a political subdivision may purchase supplies if the purchase is made from a person who has a contract with a state agency and the person's contract with the state requires the person to make the supplies or services available to political subdivisions, as provided in IC 4-13-1.6 or IC 5-22-17-9." IC 5-22-17-9 states, "A contract entered into by a state agency may require the contractor to offer to political subdivisions the services or supplies that are the subject of the contract under conditions specified in the contract."

Please call the Department of Administration at (317)-232-3901 or visit the website at [www.in.gov/idoa/proc](http://www.in.gov/idoa/proc) for more information.

DRUG FREE WORKPLACE ACT

School corporations which receive Federal assistance have an organizational-wide audit performed by the State Board of Accounts in accordance with OMB Circular A-133. As a federal grantee school corporations need to be aware of compliance requirements for the Drug Free Workplace Act of 1988.

Please note the requirements for publication, establishing a drug-free awareness program, providing copies of the program, employee notification, and debarment provisions.

NEW LAWS AFFECTING SCHOOLS

The following is a Digest of some of the laws passed by the 2015 Regular Session of the General Assembly affecting townships. Please note the effective dates. Some of the laws do not pertain directly to townships but are included in the Digest for ready reference to the covered subject matter.

The Digest is not intended as an expression of legal interpretation. The Digest is also not intended to be all inclusive. References in the Digest will be to the Indiana Code in the following form (Amends IC 12-20-9-6) (Amends Indiana Code, Title 12, Article 20, Chapter 9, Section 6). The final version of each Public Law can be found on the Indiana General Assembly website (<http://iga.in.gov/>). If you have any questions regarding legal interpretation, please consult your township attorney.

**Public Law 1, Senate Enrolled Act 62**  
**2015 ISTEP program**

Adds IC 20-32-5-2.1 and 20-32-5-9.1. Provides that the department of education (department) may waive certain assessment inspection requirements for purposes of administration of the 2015 ISTEP program. Provides that, if the department waives inspection requirements for any questions on the 2015 ISTEP program, the department must establish criteria to allow a student's parent the opportunity to inspect questions used as part of the 2015 ISTEP program in a manner that will not compromise the validity or integrity of the 2016 ISTEP program. Provides that the department may waive the administration of the social studies portion of ISTEP program during the 2015 administration of the ISTEP program.

**Public Law 5, Senate Enrolled Act 4 – Effective April 15, 2015 and/or July 1, 2015**  
**Technical corrections**

Amends and Adds various statutes. Resolves: (1) technical conflicts between differing 2014 amendments to Indiana Code sections; and (2) other technical problems in the Indiana Code, including incorrect statutory references, nonstandard tabulation, and various grammatical problems. Provides that the technical corrections bill may be referred to as the "technical corrections bill of the 2015 general assembly". Specifies that this phrase may be used in the lead-in line of SECTIONS of another bill to identify the provisions added, amended, or repealed by the technical corrections bill that are also amended or repealed in the other bill. Provides the publisher of the Indiana Code with guidance concerning resolution of amend/repeal conflicts between the technical corrections bill and other bills passed during the 2015 legislative session. Specifies that if there is a conflict between a provision in the technical corrections bill and a provision being repealed in another bill, the other bill's repealer is law.

**Public Law 17, House Enrolled Act 1056 – Effective July 1, 2015**  
**Student transfers**

Adds 20-26-11-6.5 and 20-26-11-6.7. Provides that a student may transfer to a school corporation if the student's parent is an employee of the school corporation and the school corporation has the capacity to accept the student. Provides that an elementary school student who attended an accredited nonpublic elementary school in the attendance area of a school corporation in which the student does not have legal settlement may attend a high school in the school corporation if the school corporation: (1) has the capacity to accept the student and the majority of the students in the same grade as the transferring student at the accredited nonpublic school have legal settlement in the transferee school corporation; (2) has only one high school; and (3) does not have a policy to accept transfer students.

**Public Law 34, Senate Enrolled Act 489 – Effective July 1, 2015**  
**State board of accounts issues**

Adds IC 5-11-1-28.2 and IC 5-11-1-29. Provides that the state board of accounts has access to any periodic statement of condition filed by a depository with the treasurer of state. Provides that a vendor upon request shall allow the state board of accounts to access all software and records of computer services that a vendor has supplied to a political subdivision. Defines a vendor as a person who supplies electronic goods, software, or technological services (including computer services) to a political subdivision.

**Public Law 37, House Enrolled Act 1188 – Effective July 1, 2015**  
**Student teaching**

Amends IC 20-26-5-24 and 20-28-3-2. Requires a student teaching agreement to include a provision requiring a student who is required to complete a student teaching requirement to be supervised by a certificated employee that has been rated as either highly effective or effective on the certificated employee's latest annual performance evaluation. Makes a technical correction.

**Public Law 44, Senate Enrolled Act 80 – Effective April 23, 2015**  
**Taxation of internet access**

Adds IC 6-10. Provides that neither the state nor a political subdivision may impose, assess, collect, or attempt to collect a tax on Internet access or the use of Internet access.

**Public Law 52, Senate Enrolled Act 394 – Effective July 1, 2015**  
**Reporting of government malfeasance**

Amends IC 5-11-1-9.5. Provides for confidentiality and relief for an individual who reports certain suspected violations of law by local public officers.

**Public Law 57, House Enrolled Act 1335 – Effective July 1, 2015**  
**Removal of public officers**

Amends IC 5-8-1-38. Specifies that a "public officer", for purposes of the law concerning removal of public officers, includes an individual who holds an elected office or an appointed office of the state or a political subdivision. (Current law includes state, county, township, city, or town officials.)

**Public Law 86, Senate Enrolled Act 556 – Effective July 1, 2015**  
**Fire prevention and building safety**

Amends IC 16-42-5-24, 16-42-5-25, 22-12-1-3, 22-13-2-2, 22-15-6-2; Repeals IC 16-41-21, 35-52-16-65, 35-52-16-66. Changes the definition of "building law" to include a law governing sanitary conditions and sanitary facilities in elementary and secondary school buildings and on the school grounds. Allows the fire prevention and building safety commission to adopt temporary rules in a manner provided for the adoption of emergency rules to administer the regulation of sanitary conditions and sanitary facilities in elementary and secondary school buildings and on the school grounds. Allows the division of fire and building safety to designate a qualified third party inspector or inspection agency to act as the division's agent for inspections of regulated boilers and pressure vessels. Repeals statutes that do the following: (1) Allow the state department of health to regulate construction and remodeling of school buildings and establishes requirements for school buildings and grounds. (2) Make it a Class B misdemeanor to transfer materials that do not comply with the requirements established in subdivision (1). (3) Make it a Class B misdemeanor to recklessly violate the requirements established in subdivision (1).

**Public Law 98, House Enrolled Act 1068 – Effective July 1, 2015**  
**Background checks**

Amends IC 20-26-2-1.5. Makes changes to the definition of an "expanded criminal history check", which is required for employment at a school.

**Public Law 99, House Enrolled Act 1194 – Effective April 30, 2015 and July 1, 2015**  
**High school diplomas**

Adds IC 20-32-4-11. Provides that, beginning with the annual case review when a student who is a child with a disability is in grade 8, the student's individualized education program must include the type of diploma the student will seek and the courses necessary to obtain the diploma. Provides that, beginning with grade 9, the student's teacher of record must communicate with the student's parent at least one time each grading period to review the student's progress toward the diploma. Provides that, not later than September 1, 2015, the Core 40 subcommittee of the Indiana career council shall present to the education study committee recommended changes to course requirements for general, Core 40, academic honors, and technical honors diplomas to ensure that each student who seeks a diploma has enough flexibility in the student's schedule to pursue a college or career pathway appropriate for the student's individual goals, knowledge, skills, and abilities. Provides that the education study committee may propose legislative changes necessary to carry out the recommended changes.



**Public Law 103, House Enrolled Act 1414 – Effective July 1, 2015**  
**School safety drills**

Amends IC 20-34-3-20. Allows a school to substitute a tornado drill or manmade occurrence disaster drill for not more than two fire drills each semester. Provides that the substitutions may not be made in consecutive months. Provides that the governing body of a school corporation may direct schools to conduct additional emergency preparedness drills.

**Public Law 109, Senate Enrolled Act 199 – Effective May 4, 2015 and Retroactively**  
**Substantive problems in the Indiana code**

Amends and Adds various statutes. Resolves various nontechnical conflicts and problems not suitable for resolution in the annual technical corrections bill, including: (1) statutes that have been both amended and repealed; (2) ambiguous language and references; (3) faulty definitions; and (4) references to defunct entities. Replaces certain instances of "lieutenant governor" with "director of the Indiana office of energy development". Provides a definition of "small business ombudsman". Replaces instances of "ombudsman" with "small business ombudsman".

**Public Law 122, Senate Enrolled Act 530 – Effective July 1, 2015**  
**Public notice in newspapers**

Amends IC 5-3-1-0.4, IC 5-3-1-2, and IC 6-1.1-33.5-6. Adds a provision requiring a certain average circulation to the definition of "newspaper" for purposes of the statute concerning notice publication. Removes a duplicative provision from the publication statute that prescribes a publication procedure if another specific publication procedure does not apply to an event. Removes from the publication statute two provisions that have expired.

**Public Law 139, House Enrolled Act 1281 – Effective July 1, 2015**  
**Local government investments**

Amends IC 5-13-6-1; Adds IC 5-13-9.3 and 36-1-14-3. Provides that a political subdivision (other than a township) is not required to deposit funds on the next business day following receipt of the funds if the funds on hand do not exceed \$500. (Under current law, a political subdivision (other than a township) must deposit funds not later than the next business day following the receipt of the funds regardless of the amount.) Provides that if the proceeds from the sale of a capital asset owned by a political subdivision exceed \$50,000,000, the fiscal body of the political subdivision may do the following: (1) Require some or all of the proceeds to be deposited into a separate fund. (2) Authorize the proceeds to be invested in the same manner as money in the next generation trust fund may be invested, and if so invested, all money that is in a deposit account and not in some other form of investment must be deposited in one or more designated depositories of the political subdivision in the same manner as other public funds of the political subdivision are deposited. Specifies that an expenditure or transfer of any money that is part of the principal of the fund may be made only if the expenditure or transfer is approved by each member of the fiscal body of the political subdivision and by each member of the executive of the political subdivision.

**Public Law 171, Senate Enrolled Act 528 – Effective July 1, 2015**  
**Preservation of public records**

Amends IC 4-5-1-2, 4-7-1-4.1, 4-22-7-4, 4-23-7.2-5, 5-4-1-18, Various in 5-15, 5-28-13-5, 5-28-15-7, 16-37-1-10, 21-18.5-6-10, 27-1-20-21, 34-41-1-5; Adds IC 5-15-6-1.1. Changes the name of the state commission on public records to the Indiana archives and records administration (administration). Changes the name of the central micrographics laboratory to the state imaging and microfilm laboratory. Adds and changes certain terms to reflect changes in technology, materials, and processes. Specifies that the administration administers the law regarding preservation of public records for political subdivisions. Requires a county commission of public records to notify the administration within 30 days after selecting a chairman or secretary of the county commission.

**Public Law 171 (continued)**

Provides that the administration may maintain damaged court record books. Requires a state agency to submit a recommended retention schedule to the administration (instead of to the oversight committee on public records). Provides that a political subdivision has the duties and responsibilities of a state agency under the law regarding preservation of public records. Requires the administration, with the approval of the oversight committee on public records, to advise the office of technology with respect to records management and archival principles as applicable to the purchase of electronic content and information management systems.

**Public Law 181, House Enrolled Act 1104 – Effective July 1, 2015**  
**Financial examinations and the state board of accounts**

Amends and Adds various statutes. Permits the state board of accounts to determine the frequency with which the state board of accounts conducts financial examinations based on risk based criteria approved by the audit and financial reporting subcommittee of the legislative council. Eliminates the requirement that the state examiner must annually furnish forms and instructions to reporting officers. Specifies that certain examinations by the state board of accounts may (rather than must, under current law) be made without notice. Provides that the state board of accounts may only release examination workpapers and investigation records to certain persons. Provides a procedure for a public entity (other than a school corporation, a university, or a consolidated city) that has an internal control officer and an internal control department to have examinations performed by a certified public accountant instead of the state board of accounts. Adds provisions for allowing a public entity to have an examination: (1) conducted outside the time frame provided for by statute or state board of accounts guidelines, due to federal requirements, continuing disclosure requirements, or as a condition of a public bond issuance; or (2) conducted in accordance with generally accepted accounting principles. Provides that the results of an examination of the state board of accounts are confidential until approved and released for publication by the state examiner. Permits disclosure under certain circumstances. Provides that an executive or a fiscal officer of a unit may establish a fraud hotline telephone number that the public may use to report suspected fraudulent activity concerning officers or employees of the unit. Provides that: (1) the identity of a caller to a fraud hotline; and (2) a report, transcript, audio recording, or other information obtained from a fraud hotline; are exempt from public disclosure.

**Public Law 184, House Enrolled Act 1264 – Effective May 5, 2015 and July 1, 2015**  
**State and local government matters**

Amends IC 3-5-9-4, 3-5-9-6, 3-5-9-7, 5-3-1-3, 5-11-1-4, 5-11-1-27, 6-1.1-17-16.2, 6-1.1-18-5, 20-26-7-18, 20-48-1-1, 36-1-4-9, 36-2-6-18, 36-3-4-21, 36-4-6-19, 36-5-2-11, 36-8-10-3; Adds 5-11-1-28, 36-1-23. Beginning July 1, 2016, requires the following: (1) The legislative body of a political subdivision to ensure appropriate training of personnel concerning the political subdivision's internal control system. (2) The fiscal officer of a political subdivision to certify annually that certain internal controls and procedures are in place and that personnel have received training in the internal controls and procedures. (3) The state board of accounts (board) to issue a comment in its examination report if internal controls and procedures are not adopted or personnel have not received training. (4) The board to report the uncorrected violations to the department of local government finance (DLGF). (5) The DLGF may not approve the political subdivision's budget or supplemental appropriations if the political subdivision fails to adopt internal controls and procedures or train personnel. (6) Certain reporting and follow up related to a report of misappropriation of political subdivision funds. (7) Board action for material variances, losses, shortages, or thefts. Requires the board to develop or designate personnel training materials not later than November 1, 2015. Effective July 1, 2016, provides for restitution related to attorney general proceedings. Allows the executive or member of the fiscal body of a city, town, or township (unit) to serve as a volunteer firefighter for a volunteer fire department or a fire department that provides fire protection services to the unit. Requires a fiscal body member of a unit who is also a volunteer firefighter for a fire department providing fire protection services to the unit to abstain from voting on the unit's budget and tax levies. Provides that if at least a majority of the members of the unit abstain from voting on the budget, the most recent annual appropriations and annual tax levy are continued for the ensuing budget year. Provides that the executive of the unit may petition the county fiscal body for an increase in the budget or for additional appropriations.

**Public Law 191, House Enrolled Act 1371 – Effective July 1, 2015**  
**Public officials, liens, and restricted addresses**

Amends IC 32-20-5-1, 32-28-13, 33-32-2-10, 33-37-5-2, 36-1-8.5-2, 36-1-8.5-3, 36-1-8.5-7, 36-1-8.5-9, 36-1-8.5-10; Adds IC 32-28-13-1.5, 32-28-13-6.5, 36-1-8.5-4.5; Repeals IC 36-1-8.5-8. Provides that, for purposes of the law concerning common law liens, a public official includes former officeholders. Creates a definition for "public employee". Provides if a person notifies the county recorder that the person is a public official or public employee, a common law lien that is recorded on the person's property is automatically void after 30 days if the lienholder has not commenced suit on the lien. (Under current law, a person must file an affidavit of service of notice with the county recorder in order to release the lien.) Prohibits a person from slandering the title to land by use of the law concerning common law liens. Provides that certain judicial officers, law enforcement officers, victims of domestic violence, and certain public officials who want to restrict access to their home addresses by means of a public property data base web site must submit a written request to the appropriate county, municipality, or township. Requires a county, municipality, or township that operates a public property data base web site to establish a process to prevent a member of the general public from gaining access to these home addresses by means of the public property data base web site. Makes conforming amendments.

**Public Law 203, Senate Enrolled Act 251 – Effective July 1, 2015**  
**Controlled projects**

Amends IC 6-1.1-20-3.1, IC 6-1.1-20-3.6; Adds IC 6-1.1-20-0.7. Provides that for purposes of determining whether a capital project by a political subdivision located in Hamilton County, other than a school corporation, is a controlled project for purposes of the petition and remonstrance process or the referendum process, the cost of the project does not include any expenditures that will be paid from money that has accumulated or has been deposited by the political subdivision in a fund. Specifies that the political subdivision must, before the preliminary determination is made for the capital project, segregate the money as provided in a capital improvement plan, a capital development plan, or a similar plan adopted by the political subdivision. (Current law also excludes any expenditures that will be paid from donations or other gifts.) Provides that a person that owns property within a political subdivision or a person that is a registered voter residing within a political subdivision may file a petition with the department of local government finance (DLGF) objecting that the political subdivision has artificially divided a capital project into multiple capital projects in order to avoid the petition and remonstrance requirements or the referendum requirements. (Current law prohibits the artificial division of capital projects for such a purpose.) Requires the DLGF to make a final determination not later than 30 days after receiving the petition.

**Public Law 213, House Enrolled Act 1001 – Effective multiple dates**  
**State biennial budget**

Amends and Adds various statutes. Places a cap on the number of adult learners that are to be funded in each state fiscal year. Provides for the determination of state funding of public schools for state fiscal year 2015-2016 and state fiscal year 2016-2017. Allows school capital projects funds to continue to be used for utilities and insurance until July 1, 2017. Urges the assignment to a study committee of topics concerning school capital projects funds. Extends the school performance grant program through the 2016-2017 school year, and makes changes in the calculation and use of the grant for stipends to teachers. Permits teachers to receive a supplemental amount for completion of certain master's degrees. Provides that a school corporation must consider certain factors in developing a performance evaluation model. Repeals the statutes establishing the education roundtable and makes conforming amendments. Increases the fee for taxing units for state board of accounts audits from \$45 per day to \$175 per day. Provides that fees collected for audits are to be deposited in the state board of accounts trust and agency fund. Makes the fund a dedicated fund that can be used to cover expenses of doing audits.

**Public Law 214, House Enrolled Act 1009 – Effective May 7, 2015 and July 1, 2015**  
**Innovation network schools**

Adds IC 20-25.7; Repeals IC 20-25.5. Provides for innovation network school programs in school corporations. Establishes the career pathways pilot program. Establishes the innovation network school pilot grant. Repeals the article relating to the establishment of innovation network schools by the Indianapolis Public Schools.

**Public Law 215, House Enrolled Act 1108 – Effective July 1, 2015**  
**Dyslexia**

Adds IC 20-18-2-3.5, 20-20-1-13, 20-28-3-5. Defines "dyslexia". Requires teacher training programs to prepare teachers to recognize that a student who is not progressing at a normal rate related to reading may need to be referred to the school's multidisciplinary team to determine the student's special learning needs, including learning needs related to dyslexia. Provides that if an education service center offers inservice training or other teacher training programs, the education service center may offer courses for teachers on dyslexia characteristics and appropriate interventions.

**Public Law 219, House Enrolled Act 1483 – Effective July 1, 2015**  
**Various education issues**

Amends IC 20-18-2-22, 20-26-11-2.5, 20-27-8-1, 20-29-6-15.1, 20-29-6-18, 20-29-8-7, 20-32-5-9; Adds IC 20-30-5-21, 20-32-2.3, 20-32-5-15.5. Adds "school psychologist" to the definition of "teacher" for the purposes of teacher preparation and licensing. Requires an election for a student to have legal settlement in the school corporation whose attendance area contains the residence of the student's mother or father to be made on a yearly basis and apply throughout the school year unless the student's parent no longer resides within the attendance area of the school corporation. Provides that the visual acuity required of a school bus driver is not required of a school bus monitor. Provides that an accredited school may not offer, support, or promote a student program, class, or activity that provides student instruction that is contrary to a curriculum required to be provided to students. Requires the department of education to allow the use of computer or digital response technology to complete a statewide, national, or international student assessment. Provides that a school corporation or school may allow a student to use computer or digital response technology to complete an assessment. Provides that factfinding initiated by the Indiana education employment relations board (IEERB) may not last more than 30 days. Provides that the board must rule on an appeal within 60 days. Provides the factfinding process may not exceed 30 days. Urges the legislative council to assign to an existing study committee the topics of: (1) determining appropriate and feasible incentives to encourage highly effective teachers to teach in poorly performing schools; and (2) the feasibility of changing timelines related to teacher collective bargaining and impasse resolution.

**Public Law 220, House Enrolled Act 1635 – Effective July 1, 2015**  
**Various education matters**

Amends IC 5-2-10.1-2, 20-20-8-8, 20-23-6-9, 20-27-11-1, 20-28-3-3; Adds 20-28-3-0.3, 20-28-3-3.5. Allows grants from the safe schools fund to provide school wide programs to improve school climate and professional development and training in alternatives to suspension and expulsion and evidence based practices that contribute to a positive school environment. Provides that a consolidated school corporation shall offer to transfer property to the township from which the consolidated school corporation received the property for any purpose if the property is no longer needed by the school corporation. (Current law requires the transferred property to be used for park and recreation purposes.) Allows the township to sell or lease the property to an Indiana nonprofit corporation that is exempt from federal taxation. Requires a consolidated school corporation to offer to transfer property to the city or town from which the consolidated school corporation received the property for any purpose if the property is no longer needed by the school corporation. Requires a consolidated school corporation to provide to a township, city, or town written notice of its intent to demolish a structure located on a property subject to transfer. Allows a township, city, or town 90 days to inform the school corporation whether the township, city, or town wishes to retain the structure. Prohibits a school corporation from demolishing a structure if the township, city, or town wishes to

**Public Law 220 (continued)**

retain the structure. Requires the department of education (department) to develop guidelines for use by accredited teacher education institutions in preparing teachers to successfully apply classroom behavioral management strategies, including culturally responsive methods, to provide alternatives to suspension and expulsion. Makes changes to the information that must be reported in a school corporation's annual performance report. Provides that a rural school corporation shall provide transportation to a charter school student in the same manner transportation is provided to a nonpublic school student.

**Public Law 221, House Enrolled Act 221 – Effective July 1, 2015**  
**Charter Schools**

Amends IC 20-24-1-2.5; 20-24-1-7; 20-24-2.2-1.5; 20-24-3-4; 20-24-3-5.5; 20-24-5-5; 20-24-6-3; 20-24-7-4; 20-24-8-5; Adds 20-24-2.2-1.2; 20-24-2.2-8; 20-24-3-4.5. Provides that a governing body of a school corporation, a state educational institution, and a nonprofit college or university must register with the state board of education (state board) if it has not previously issued a charter for any charter school prior to July 1, 2015. Makes changes to the definition of an "organizer". Provides that if a proposal to establish a charter school concerns an existing charter school overseen by a different authorizer than the authorizer to which the organizer is submitting the proposal, the proposal must include written acknowledgement of the proposal from the current authorizer.

**Public Law 223, House Enrolled Act 1638 – Effective July 1, 2015**  
**State intervention in failing schools**

Amends IC 20-31-2-7, 20-31-2-9, 20-31-9-3, 20-31-9-4, 20-31-9.5-1, 20-31-9.5-2, 20-31-9.5-3, 20-31-9.5-5, 20-31-9.5-7; Adds IC 20-19-3-15, 20-31-2-9.5, 20-31-9.5-0.5, 20-31-9.5-9.5, 20-31-9.5-11; Repeals IC 20-31-9.5-8. Changes the timeline, from six years to four years, for state intervention for a school initially placed in the lowest category or designation of school improvement after June 30, 2016. Makes various changes to the provisions relating to management of turnaround academes by special management teams. Provides that a school may not offer any item of monetary value to a student or the parent of a student in exchange for enrolling at the school. Repeals a provision relating to a correction of a disbursement of state and federal funds to the Indianapolis Public Schools for the 2012-2013 state fiscal year. Makes technical corrections.

**Public Law 224, Senate Enrolled Act 1 – Effective May 7, 2015**  
**State board of education governance**

Amends IC 9-14-2-2, 20-18-2-19, 20-19-2-2, 22-4.1-19-2, Adds IC 20-18-3, 20-19-2-2.1, 20-19-2-2.2, 20-19-2-2.3, 20-19-2-2.4. Adds a statement of legislative intent regarding the roles of the general assembly, the state board of education (state board), and the department of education (department) relating to education. Makes changes, beginning June 1, 2015, to the composition of the state board. Provides that the state board may hire staff and administrative support. Provides that, after December 31, 2016, the state board shall elect a chairperson annually from the members of the state board. Provides that the state board shall, after June 30, 2015, elect a vice chairperson annually from the members of the state board. Provides that at least eight of the members of the state board appointed by the governor must have professional experience in the field of education. Provides that the speaker of the house of representatives and the president pro tempore of the senate shall each appoint one member to the state board. Provides that a state board member serves a four year term. Provides that the state board and the department are considered state educational authorities within the meaning of the federal Family Educational Rights and Privacy Act. Requires the chairperson to provide notice of a state board meeting on the state board's and the department of education's Internet web sites at least five days before the meeting.

**Public Law 226, Senate Enrolled Act 267 – Effective July 1, 2015**  
**Dual language immersion; biliteracy**

Adds IC 20-20-41 and 20-30-14.5. Establishes the dual language immersion pilot program to provide grants to school corporations and charter schools that establish dual language immersion programs in certain foreign languages. Creates the state certificate of biliteracy. Requires that the appropriate designation appear on the student's transcript. Requires the state board of education to adopt rules and to direct the department of education to administer the state biliteracy program. Provides that a school corporation, a charter school, or a nonpublic high school is not required to participate in the biliteracy program.

**Public Law 230, Senate Enrolled Act 393 – Effective July 1, 2015 and January 1, 2016**  
**Public official surety bonds**

Amends 20-26-4-5. Requires certain public employees and contractors that have access to public funds to file a bond. Specifies guidelines for fixing the amount of certain bonds. Provides for purchase of a blanket bond that includes aggregate coverage.

**Public Law 232, Senate Enrolled Act 476 – Effective May 7, 2015**  
**School capital projects fund tax rate**

Amends IC 6-1.1-18-12. Provides that when calculating the maximum rate for a school corporation's capital projects fund for taxes due and payable in calendar year 2016, the first step in the calculation (the previous year's maximum rate) shall be the larger of: (1) the actual maximum rate for the school corporation's capital projects fund for the previous year; or (2) the maximum rate that would have been established for the school corporation's capital project fund for the previous year if the formula used in current law to determine the maximum rate had been in effect for each calendar year after 2006.

**Public Law 233, Senate Enrolled Act 500 – Effective May 7, 2015 and July 1, 2015**  
**Education deregulation**

Amends and Adds various statutes. Makes comprehensive revisions to the Indiana Code relating to all aspects of the administration of schools and school corporations and the education of students from pre-kindergarten through grade 12. Repeals various obsolete provisions and provisions that limit local control of schools. Establishes a school reporting oversight committee to review all reporting requirements by the state for schools. Makes conforming and technical amendments.

**Public Law 239, Senate Enrolled Act 566 – Effective May 7, 2015 and July 1, 2015**  
**Education**

Amends IC 4-6-2-1.5, 20-19-2-14.5, 20-28-7.5-1, 20-28-8-3, 20-28-11.5-4, 20-28-11.5-9, 20-29-6-16, 20-29-6-18, 20-31-3-1, 20-31-8-3, 20-51-4-7; Adds IC 20-28-5-17, 20-28-11.5-0.5. Requires the attorney general in consultation with the Indiana education employment relations board (IEERB) to draft and disseminate a letter by first class mail to teachers providing a summary of the teacher's rights and protections under state and federal law. Provides that a school corporation must consider certain factors in developing a performance evaluation model. Provides that a school corporation shall report its staff performance evaluation plan to the department (which may review the plan for efficacy) and IEERB (which may review the plan for legality). Provides that the state board, in consultation with the department, shall define "low population schools" and shall determine the criteria for placing low population schools in performance categories. Provides that in developing metrics for the categories to measure school performance, the state board, in consultation with the department, shall consider the severity of tested students' disabilities when using ISTEP scores. Requests the legislative council to assign the topic of replacing the ISTEP test to a study committee.

**Public Law 241, House Enrolled Act 1466 – Effective May 6, 2015 and July 1, 2015**  
**Various pension matters**

Amends and Adds various statutes. Provides that an employer that is eligible but not required to participate in the public employees' retirement fund (PERF) must pay the employer's share of the unfunded liability attributable to the employer's current and former employees if the employer withdraws from PERF or otherwise phases out its participation in PERF. Establishes a procedure by which a political subdivision may participate in the defined contribution only plan (the plan) and choose whether the political subdivision's employees participate in PERF, the plan, or may elect whether to participate in PERF or the plan. Provides that an ordinance or resolution adopted by the governing body of a political subdivision that specifies the departmental, occupational, or other definable classification of employees: (1) who are required to become members of the plan; or (2) who may elect whether to become members of PERF or of the plan; may not take effect before January 2, 2016. Permits a political subdivision that allows its employees to make an election to choose a default option for employees who fail to do so. Provides that the default option is PERF, if a political subdivision does not choose a default option. Permits a political subdivision to establish its employer contribution rate to the plan and to elect to match a percentage of its employees' additional contributions to the plan. Requires the board of trustees (board) of the Indiana public retirement system (INPRS) to assess an employer a supplemental contribution to PERF, if necessary, to fund the employer's share of the actuarial accrued liability that is unfunded because the employer's employees are members of the plan rather than PERF. Requires the board to notify the interim study committee for pension management oversight (interim committee) if the board determines contributions and contribution rates for one or more employers participating in PERF or the teachers' retirement fund (TRF) that differ from the contributions and contribution rates recommended by the INPRS actuaries. For purposes of the statutes allowing the state to make an election or take discretionary action under the public retirement system laws, specifies which entities may make the election or take the action. Requires the office of management and budget to report to the interim committee each year concerning information received from political subdivisions about the subdivisions' retirement plans other than plans administered by INPRS. Requires participation in the plan by an entity or political subdivision that withdraws from or freezes participation in PERF and thereafter offers its employees a retirement benefit. Requires any other public employer that is eligible but not required to participate in PERF and that wishes to offer a retirement benefit to an employee after June 30, 2015, to participate in either PERF or the plan. Grandfathers participation in another defined contribution plan for entities, political subdivisions, and other public employers participating in another plan on July 1, 2015. Provides that after June 30, 2016, a retired member of PERF or TRF may change the member's beneficiary, if the member and the member's designated beneficiary are no longer in a relationship that caused the member to make the original beneficiary designation.

**Public Law 243, House Enrolled Act 1485 – Effective various dates**  
**Local taxation**

Amends and Adds various statutes. Provides for a transition from the county adjusted gross income tax (CAGIT), the county option income tax (COIT), the county economic development income tax (CEDIT), and the various local income taxes for special purposes and special projects to a single local income tax with three rate components. Retains special distributions. Specifies that the transition is to take effect in 2017. Urges the legislative council to assign to the fiscal policy interim study committee a study of COIT councils and a review of changes to the Indiana Code that are necessary to bring provisions into conformity with this act, including those laws enacted during the 2015 regular session of the general assembly.

**Public Law 244, House Enrolled Act 1603 – Effective January 1, 2016**  
**Property tax appeals**

Adds IC 6-1.1-1-25, IC 6-1.1-15-10.5, and 6-1.1-15-19. Provides that when a deadline imposed upon a political subdivision, the department of local government finance, or the Indiana board in the property tax statutes is not a business day, the last day for the political subdivision, the department of local government finance, or the Indiana board to take the action required is the first business day after the stated deadline. Allows the fiscal officer of a taxing unit to establish a property tax assessment appeals fund to hold property tax receipts that are attributable to an increase in the taxing unit's tax rate caused by a reduction in the taxing unit's net assessed value (as permitted under current law). Provides that money in the account may be used only to pay a county assessor's appeal expenses and property tax refunds. Provides that the balance in a taxing unit's property tax assessment appeals fund may not exceed 5% of the amount budgeted by the taxing unit for a particular year. Provides that money deposited in the fund is not considered miscellaneous revenue and is disregarded for purposes of determining the taxing unit's property tax levy, property tax rate, and budget. Provides that a county assessor shall quarterly send a notice to the fiscal officer of each taxing unit affected by a property tax appeal. Specifies the information that must be included in the notice. Provides that each township assessor (if any) shall furnish to the county assessor all requested information necessary for purposes of providing the quarterly notices.

**Public Law 249, Senate Enrolled Act 436 – Effective May 5, 2015, July 1, 2015, and Retroactively**  
**State and local taxation**

Amends and Adds various statutes. Provides that if a taxpayer has personal property subject to assessment in more than one township in a county or has personal property that is subject to assessment and that is located in two or more taxing districts within the same township, the taxpayer shall file a single tax return with the county assessor. Provides that a personal property return notice must be filed with the county assessor, and not the township assessor, of the county in which the owner resides when the personal property is located in a different county. Specifies that in the case of a change occurring after February 28, 2015, in the classification of real property, the assessor has the burden of proving that the change is correct in any review or appeal heard by the property tax assessment board of appeals (county board) and in any appeals taken to the IBTR or to the Indiana tax court. Provides that the department of local government finance (DLGF) shall: (1) review the tax rates and levies for each fire protection territory whose establishment was effective not later than July 1, 2012; (2) make recommendations to the participating units concerning their existing tax rates and tax levies; and (3) report its findings and recommendations to the legislative council. Provides that for purposes of the provisions in current law concerning: (1) the designation of a township as distressed; (2) the requiring of a separate township assistance benefits levy and a separate township assistance administration levy; and (3) the transfer of municipal territory to an adjacent township after a referendum; those provisions apply to a township if the township's township assistance property tax rate is more than the result of the statewide average township assistance property tax rate for the preceding year (rather than for the current year, under existing law) multiplied by 12.



**Public Law 252, House Enrolled Act 1019 – Effective July 1, 2015**  
**Common construction wage and public works**

Amends and Adds various statutes. Repeals the common construction wage statute. Repeals related statutes superseded by the repeal of the common construction wage statute. Increases the "small project" cap for a public works project from \$150,000 to \$300,000. Unless required by federal or state law, prohibits a public agency from establishing, mandating, or otherwise requiring a wage scale or wage schedule for a public works project. Provides that the following apply to all public works projects, except public-private, design-build, and construction manager as constructor agreements: (1) Provides that a public works contract may not be structured other than in four contractor tiers. (2) Provides that each prime contractor on a public works project must perform at least 15% of the total contract price, as determined at the time the contract is awarded, with its own labor, services, or materials. (3) Requires each contractor in each contractor tier to maintain general liability insurance. (4) Requires each contractor in each contractor tier to be qualified by the department of administration or the department of transportation before doing any work on a public works project. (5) Requires certain employees of a public works contract to be "e-verified". (6) Provides that a contractor on a public works project may not pay its employees in cash. (7) Requires a contractor to comply with certain federal and Indiana laws relating to labor. (8) Requires: (A) a contractor on a public works project that employs 10 or more employees to provide access to a training program applicable to the tasks to be performed by the employees in the normal course of their employment; and (B) a tier 1 or tier 2 contractor that employs 50 or more journeymen to participate in an apprenticeship training program that meets the standards established by the United States Department of Labor, Bureau of Apprenticeship and Training. (9) For a public works contract awarded after June 30, 2016, requires that the payroll and related records of a contractor in any contractor tier must be preserved by the contractor for 3 years after completion of the project work and be open to inspection by the department of workforce development (DWD), which must maintain the confidentiality of all records inspected. For a public works contract awarded after June 30, 2016, provides that a public agency that suspects the misclassification of one or more workers on the public agency's public works project may request in writing that DWD investigate the suspected misclassification, and if DWD finds information or records supporting the misclassification, DWD may refer the matter to an appropriate agency for further action. Provides that a public agency that reasonably suspects a contractor has violated these requirements shall refer certain violations to the appropriate agency for investigation or require the contractor to remedy certain violations not later than 30 days after the agency notifies the contractor of the violation. If the contractor fails to remedy the violation, requires the public agency to find the contractor to be not responsible for a period based on the severity of the violation, but for not more than 48 months. Provides that a finding that the contractor is not responsible may not be used by another public agency in making a determination as to whether that contractor is responsible. Provides that a determination that a contractor is not responsible is final and conclusive and subject to judicial review under IC 34-13-5. Provides that a person who, with intent to avoid the obligation to obtain worker's compensation coverage, falsely classifies an employee as a non-employee commits worker's compensation fraud. Provides for classification of this crime at various levels. Requires a contractor that, after June 30, 2015, is awarded a public works contract with an estimated cost of at least \$150,000 by a political subdivision to have an employee drug testing program.