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State Examiner

# SCHOOL BULLETIN

ISSUED BY THE STATE BOARD OF ACCOUNTS

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September 2025

## ITEMS TO REMEMBER

### October 2025

- 1 Prove all ledgers for the month of September.
- 1 School Employee Organization Affidavit must be completed for IEERB in Gateway.
- 13 Legal Holiday – Columbus Day (IC 1-1-9-1)
- 14 Last day to post notice to taxpayers (Budget Form 3) of proposed 2026 budgets and net tax levies and public hearing to Department of Local Government Finance through Gateway. Units who have not submitted by October 14 will not have time to complete the process before the deadline. (IC 6-1.1-17-3)
- 15 Last day to upload August files required by State Examiner Directive 2018-1 (Amended April 2025) in the Monthly and Annual Engagement Uploads application in Gateway.
- 21 Last day for units to file a request for adjustment for school operations fund for transportation or bus replacement; and last day for units to file excess levy appeals for annexation/consolidation/extension of services, three-year growth factor, emergency, and correction of error with the Department. (IC 20-46-8-3; IC 20-46-8-4; IC 6-1.1-18.5-12; IC 6-1.1-18.5-13(1), (2), (3); IC 6-1.1-18.5-14)
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during September to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 24 Last possible day for taxing units to hold a public hearing on their 2026 budgets. Public hearing must be held at least ten days before the budget is adopted. Units that have not had a public hearing by October 24 will not have time to complete the process before the deadline. (IC 6-1.1-17-5) Note: This deadline is subject to the scheduling of the public hearing. See October 14 for additional information.
- 31 Last possible day ten or more taxpayers may object to a proposed 2026 budget, tax rate, or tax levy of a political subdivision. Objections must be filed not more than seven days after the public hearing. This deadline is subject to the scheduling of the public hearing. (IC 6-1.1-17-5(b))

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### **ITEMS TO REMEMBER** **(Continued)**

- 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 Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending September 30.
- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local offices, with the balance statements provided by the respective depositories. (IC 5-13-6-1(e))

### **November 2025**

- 1 Prove all ledgers for the month of October.
- 3 Deadline for all taxing units to adopt 2026 budgets, rates, and levies. (IC 6-1.1-17-5(a)) If a taxpayer objection petition is filed, the appropriate fiscal body shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption meeting. (IC 6-1.1-17-5(c)) Note: This deadline is subject to scheduling of the public hearing and the actual hearing. See October 14 and October 24 for additional information.
- 10 Last day for units to submit their 2026 budgets, tax rates, and tax levies through Gateway.
- 11 Legal Holiday – Veterans Day (IC 1-1-9-1)
- 15 All Collective Bargaining Agreements must be signed and ratified by both parties and uploaded on Gateway (unless the parties are at impasse).
- 15 Last day to upload September files required by State Examiner Directive 2018-1 (Amended April 2025) in the Monthly and Annual Engagement Uploads application in Gateway.
- 15 Bargaining Status Form 1 must be completed and uploaded to IEERB in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during October to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 27 Legal Holiday – Thanksgiving Day (IC 1-1-9-1)
- 30 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local offices, with the balance statements provided by the respective depositories. (IC 5-13-6-1(e))

**ITEMS TO REMEMBER**  
**(Continued)**

**December 2025**

- 1 Prove all ledgers for the month of November.
- 1 On or before June 1 and December 1 of each year the school corporation shall certify to the county treasurer the name and address of each person who has money due from the school corporation. (IC 6-1.1-22-14)
- 15 Last day to upload October files required by State Examiner Directive 2018-1 (Amended April 2025) in the Monthly and Annual Engagement Uploads application in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during November to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 25 Legal Holiday – Christmas Day (IC 1-1-9-1)
- 31 The Department of Local Government Finance certifies 2026 budgets, rates, and levies. (IC 6-1.1-17-16)
- 31 Last day for the Department of Local Government Finance to accept additional appropriation requests for the 2025 budget year from taxing units. (IC 6-1.1-18-5)
- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local offices, with the balance statements provided by the respective depositories. (IC 5-13-6-1(e))

### **SBOA GATEWAY REPORTING REMINDER**

As the new school year has begun, we want to remind school corporations that the annual reporting requirements under IC 5-11-1-4 and the monthly and annual engagement uploads under State Examiner Directive 2018-1 are required to be uploaded for the school corporation and each ECA within the school system, as applicable within the guidance. If your school corporation has updated their ECAs within the school corporation or has changed ECA treasurers, please make sure to notify the Gateway Help Desk as to the new ECAs and new treasurer(s) in your school system by emailing [AnnualReports@sboa.in.gov](mailto:AnnualReports@sboa.in.gov). Please include the name of each ECA, the name of each ECA Treasurer, and their email address in the email to the Gateway Help Desk.

### **TEACHER AIDES AND OTHER NON-INSTRUCTIONAL EMPLOYEES**

IC 20-26-5-4 provides authority in the specific powers of the governing body. Subsection (a)(8) states in part: "To do the following: (A) Employ, contract for, and discharge superintendents, supervisors, principals, teachers, librarians, athletic coaches (whether or not they are otherwise employed by the school corporation and whether or not they are licensed under IC 20-28-5), business managers, superintendents of buildings and grounds, janitors, engineers, architects, physicians, dentists, nurses, accountants, teacher aides performing noninstructional duties, educational and other professional consultants, data processing and computer service for school purposes, including the making of schedules, the keeping and analyzing of grades and other student data, the keeping and preparing of warrants, payroll, and similar data where approved by the state board of accounts... and other personnel or services as the governing body considers necessary for school purposes. (B) Fix and pay the salaries and compensation of persons and services described in this subdivision that are consistent with IC 20-28-9-1.5. (C) Classify persons or services described in this subdivision and to adopt a compensation plan with a salary range that is consistent with IC 20-28-9-1.5. (D) Determine the number of the persons or the amount of the services employed or contracted for as provided in this subdivision. (E) Determine the nature and extent of the duties of the persons described in this subdivision."

We are not aware of a statutory requirement for a written contract for the salary of each teacher aide performing noninstructional duties. The governing board may wish to enter into a written contract with these teacher aides and has permissive authority to do so. We also are not aware of a statute requiring a written contract with non-instructional employees except IC 20-27-8-8 which requires a written contract with non-instructional employees who are assigned as school bus drivers to drive School Corporation owned school buses. If a contract is not entered into, then the non-instructional position and the salary/wage should be included on the Salary Resolution/Schedule that is approved by the School Board.

### **TEACHER INSURANCE AND ANNUITY**

IC 20-28-9-18 requires the board of school trustees, upon written request of any teacher, to withhold a requested amount from the teacher's salary and to pay that amount, in accordance with the direction of such teacher, to a designated insurance company or other agency or organization in the State of Indiana which provides, extends, supervises or pays for insurance or other protection or for the establishment of or payment on an annuity account for the teacher. Deductions for these purposes may be handled on the records of the school corporation in the same manner as other payroll deductions.

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### **TEACHER INSURANCE AND ANNUITY (CONTINUED)**

IC 20-28-9-18 further provides that if there is any dividend accruing on any policy or policies, such dividend shall be paid or credited to such teacher.

Furthermore, IC 20-28-9-18 provides the governing body upon written request of a beneficiary of the Indiana State Teacher's Retirement Fund, may receive from such beneficiary a given amount of money to be held and paid, in accordance with the direction of such beneficiary, to an insurance company or other agency or organization in the State of Indiana which provides, extends, supervises or pays for insurance or other protection or for the establishment or payment of an annuity account. Money received from said beneficiaries for such purposes may be handled on the records in the same manner as teacher deductions. Monies so received shall be receipted to and paid from the clearing accounts without appropriation.

Finally, IC 20-28-9-18(d) states, "If less than twenty percent (20%) of the teachers employed by a governing body request payment of the amounts described in subsection (c) to a single recipient, withholding the amounts of money for insurance, dues, or other purposes is discretionary with the governing body."

### **EVALUATION COMMITTEES**

Frequently the governing board and administrators of a school corporation elect to accept the services of an evaluation committee to make an inspection and evaluation of the curricula, building efficiency, equipment, etc. of the school corporation. We understand in some situations the committee does not charge a fee or other flat amount for such appraisal, but does require the school corporation to pay various expenses (meals, lodging, etc.) of the members of the committee while making inspection and evaluation.

IC 20-26-5-4(a)(8) authorizes the governing body of the school corporation to employ and discharge educational and other professional consultants and such other personnel or services as the board considers necessary for school purposes and to pay the cost thereof. Therefore, we will not take audit exception to a contract for such service and the necessary expenses of the members of the committee may be paid by the school corporation.

The board may also determine the number of persons so employed or the amount of services for which contracts are awarded and determine the nature and extent of duties or services required. Expenditures for the services of such an evaluation committee should be paid from the school corporation Operations Fund, Account Number 23190.

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### **CVET AND FIT DISTRIBUTIONS**

Recently passed legislation modified IC 6-5.5-8-2 and 6-6-5.5-20. As modified, the statutes now permit most taxing units to deposit financial institutions tax and commercial vehicle excise tax (FIT/CVET) distributions in any fund and allow the distributions to be used for any purpose allowed by law. However, IC 20-40-18-2 requires school corporations' FIT/CVET distributions to be receipted into a school corporation's operations fund. Therefore, school corporations must receipt FIT/CVET distributions into their operations fund, and the distributions may only be expended for operation fund purposes listed under IC 20-40-18-5.

### **ENGAGEMENT COSTS**

As economic conditions fluctuate and budgets tighten, political subdivisions face growing pressure to manage costs with precision and plan audits more strategically. This article takes a closer look at how the Statement of Engagement Costs can serve as a vital tool for forecasting expenses for future audit costs.

#### **Rates**

If necessary, our rates are amended annually and submitted to the audit committee for review to ensure the cost of performing an audit does not exceed an amount equal to eighty percent (80%) of the market rate cost. Our rates are not changing for the upcoming fiscal year and can be found on our website: <https://www.in.gov/sboa/about-us/our-rates/>.

#### **Statement of Engagement Costs**

At the end of an audit engagement, the State Board of Accounts sends a Statement of Engagement Costs to each political subdivision, including the County. This statement details a summary of the engagement, including the number of days spent on the audit, the daily/hourly rate, and any report processing fees. This statement is not an invoice that is to be paid by the entities.

The process for the county to pay the examination fees is outlined in statute:

"The state examiner shall certify to the auditor of each county the amount chargeable to each taxing unit within the county for the expense of its examinations as provided in this chapter. Immediately upon receipt of the certified statement, the county auditor shall issue a warrant on the county treasurer payable to the treasurer of state out of the general fund of the county for the amount stated in the certificate. The county auditor shall reimburse the county general fund, except for the expense of examination and investigation of county offices, out of the money due the taxing units at the next semiannual settlement of the collection of taxes."

[IC 5-11-4-3(b)].

The statute does not specifically restrict the use of any of the funds taken from settlement and a distribution is not viewed the same as a disbursement from the fund so we will not take exception to

**ENGAGEMENT COSTS (Continued)**

taking a distribution from a fund other than the Operations fund. We do however recommend avoiding taking from debt service funds without discussing with the unit first as these funds are levied for the exact amount needed to cover a political subdivision's debt.

If the county knows or reasonably believes that it does not have on hand or will not have collected enough taxes by the next distribution date for a taxing unit included on the examination of records billing, the county auditor will send the certified statement to the taxing unit for payment of costs. The taxing unit should contact the State Board of Accounts to arrange for payment of examination costs directly to the State Board of Accounts. The cost must be paid prior to the next audit. If the audit costs due to the State Board of Accounts are not paid prior to the next audit, the independence of the State Board of Accounts is impaired and future audits are delayed.

When the taxing unit is required to pay audit costs directly, these costs may be allowed to be paid from funds other than the Operations fund. For example, Rainy Day funds could be used if your Rainy Day Resolution allows for the payment of audit costs. Payment of audit costs does not require an appropriation per IC 5-11-4-4, which states:

"All disbursing officers be and they are hereby authorized to make all disbursements or payments required to be made under the provisions of this chapter without any appropriation being made therefor."

**Planning for Future Audits**

For political subdivisions, planning for audit costs is a strategic exercise that ensures transparency, compliance, and fiscal responsibility. Whether preparing for a routine financial audit or a more complex single audit of federal programs, understanding the drivers of audit costs can help entities plan effectively and avoid surprises.

There are a number of key factors to consider when planning for audit costs:

- **Amount of federal assistance disbursed during the audit period** - If the school corporation has expended \$750,000 or more of federal awards for audits of periods ending before September 30, 2024 or \$1,000,000 or more of federal awards for audits of periods ending on or after September 30, 2024 (whether the award is direct or passed through another entity) in a fiscal year, the school corporation is required to have a single audit conducted in accordance with the Federal Office of Management and Budget's Uniform Guidance. IC 5-11-1-25(d) provides that examinations of school corporations shall be conducted biennially.
  - **Tip** – Review your Schedule of Expenditures of Federal Awards (SEFA) to identify the amount of federal assistance disbursed over the threshold.
  - **Tip** – Review the grant agreement for any large federal grant to determine whether grant funds may be used to pay a portion of the audit costs.

**ENGAGEMENT COSTS (Continued)**

- **Number of years in the audit period** - Multi-year audits or audits covering extended periods require an increased number of audit days and staff hours needed for the engagement.
  - **Tip** – During the entrance conference, confirm the number of years the audit period covers.
- **Prior period audit costs** – Past audit costs offer a benchmark for estimating future costs. The prior Statements of Engagement Costs outline the number of years included in the audit, hourly rates, number of days, and fees which calculate the total cost.
  - **Tip** - Review prior statements of engagement costs to form a baseline for future engagement costs. Current rates and fees are included on our website: <https://www.in.gov/sboa/about-us/our-rates/>.
- **Entrance and exit conference documentation** – Field examiners are required to provide estimates of audit costs at the entrance and exit conference of each engagement. These forms give insight into the estimated time spent on the audit.
  - **Tip** - Use entrance and exit forms to calculate an estimated total cost of the audit. Multiply the number of hours spent by the current daily rate to estimate future costs, plus fees for processing and technology costs. If a federal audit is performed, you will also have to add the number of federal programs audited: multiply the number of hours for each federal program by the full direct cost rate.
- **Complexity and Readiness of Financial Records** – Well-organized records reduce audit time; disorganized or incomplete records increase it. The more issues and difficulty encountered during the audit increase the length of the engagement.
  - **Tip** - Invest in pre-audit preparation. Clean books and reconciled accounts can reduce audit hours and overall cost.
- **Prior period comments and follow-up** - Prior period audit comments can significantly impact future audit costs, especially if issues remain unresolved. These comments often lead to follow-up, the possibility of expanded testing, and increased documentation requirements, all of which increase audit time and costs. Addressing them proactively not only demonstrates a commitment to financial integrity but also reduces the risk profile of the engagement.
  - **Tip** – Prior period comments should be reviewed prior to the next audit and corrected. Clear documentation of corrective actions can streamline the audit process and help control costs.

Planning for audit costs isn't just about numbers—it's about understanding your entity's financial landscape and anticipating changes. By analyzing federal assistance, audit history, and examiner documentation, a political subdivision can plan ahead for realistic audit costs. Please reach out to the Directors if you want additional guidance on planning for audit costs.



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