

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

Volume 348, Page 1

March 2025

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 2025 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 2025 to Gateway. [State Examiner Directive 2018-1 (Amended October 2023)] |
| May | 26: | 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: | <p>Prove all ledgers for the prior month.</p> <p>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]</p> |
| 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 2025 to Gateway. [State Examiner Directive 2018-1 (Amended October 2023)] |

TOWNSHIP BULLETIN

Volume 348, Page 2

March 2025

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 and Compliance, Township Assistance, Common Report Findings, and Cemetery Care and Maintenance. 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](#)."

APRIL 2ND, 2025 - MADISON, IN

Ivy Tech
1520 Lecture Hall
590 Ivy Tech Drive
Madison, IN 47250

APRIL 8TH, 2025 - VINCENNES, IN

Vincennes University
Green Activities Center
1002 N First Street
Vincennes, IN 47591

APRIL 16TH, 2025 - FORT WAYNE, IN

Ivy Tech
Coliseum Campus Room CC1200 - Auditorium
3800 N Anthony Blvd
Fort Wayne, IN 46805

APRIL 23RD, 2025 - LAPORTE, IN

Health Care Foundation of LaPorte
Conference and Learning Center
140 E Shore Parkway
LaPorte, IN 46350

APRIL 30TH, 2025 - FISHERS, IN

Delaware Township Community Center
9094 E 131st Street
Fishers, IN 46038

Presentations will be made available under the "Presentations and Training Materials" section of the [Townships page](#) on our website shortly following the last State-Called Meeting in Fishers.

LOCAL GOVERNMENT PUBLIC RECORDS

Responsibility

The responsibility for township records management rests with the Trustee. Records management is defined as a program to apply management techniques to the purchase, creation, utilization, maintenance, retention, preservation, and disposal of records undertaken to improve efficiency and reduce costs of record keeping, including management of the following:

1. Filing and microfilming equipment and supplies.
2. Filing and information retrieval systems.
3. Records.
4. Historical Documentation.
5. Micrographic retention programming.
6. Critical records protection.

IC 5-15-6 provides the specific duties and responsibilities for the participants in the local government records disposal process. The participants are:

- a. The local governmental official who is the records custodian;
- b. The Commission of Public Records of the county in which the local governmental official is located;
- c. The Indiana State Archives, Indiana Commission on Public Records;
- d. A county historical or genealogical society.

County Commissions

"(a) A commission is hereby created in each county of the state which shall be known as the county commission of public records of _____ county. (b) The county commission shall consist, ex officio, of: the judge of the circuit court or the judge's designee; the president of the board of county commissioners or the president's designee; the county auditor or the auditor's designee; the clerk of the circuit court or the clerk's designee; the county recorder or the recorder's designee; the superintendent of schools of the school district in which the county seat is located or the superintendent's designee; and either: the city controller of the county seat city or the city controller's designee; or if there is no city controller... then the clerk-treasurer of the county seat city or town. (c) The commission shall elect one (1) of its members to be chairman. The clerk of the circuit court or the county recorder must be secretary of the commission. The person who serves as secretary shall be determined as follows: (1) By mutual agreement of the clerk of the circuit court and the county recorder. (2) If a mutual agreement cannot be reached under subdivision (1), by an affirmative vote of a majority of members of the county commission. The commission shall provide to the administration the names and contact information for the chairman and secretary not later than thirty (30) days after the date of the determination. The members of the county commission shall serve without compensation and shall receive no disbursement for any expense. (d) The county commission shall meet at least one (1) time in each calendar year." (IC 5-15-6-1)

LOCAL GOVERNMENT PUBLIC RECORDS (CONTINUED)

Duties of County Commission

"(a) It shall be the duty of the county commission to review and approve orders under section 7 of this chapter subject to compliance with an approved retention schedule. (b) The county commission may request the assistance of the administration in developing records management programs." (IC 5-15-6-2)

IC 5-15-6-7 states in part: "(a) When any public records are ordered to be destroyed, removed, or transferred, the commission shall enter an order to that effect on its minutes, stating the date on which the order is entered and a general description of the public records which the commission orders to be destroyed, removed, or transferred...."

Retention Schedules and Records Not Covered By Retention Schedules

IC 5-15-6-2.5 states in part: "(a) The county commission shall implement retention schedules for use by local government officials as part of a records management program for local government public records not more than thirty (30) days after adoption by the oversight committee on public records as established by IC 5-15-5.1-18. (b) All requests to destroy, transfer, or otherwise dispose of records that are not covered by an approved retention schedule are to be submitted to the county commission and administration according to the procedure established under this chapter. ... (e) Whenever a local government includes parts of more than one (1) county, the commission of the county that contains the greatest percentage of population of the local government has jurisdiction over the records of the local government for the purposes of this chapter."

Prerequisites to the Destruction of Records

IC 5-15-6-3 states: "No financial records or records relating to financial records shall be destroyed until the earlier of the following actions: (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied. (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

State Archives: "Public records having an official value but which are used infrequently by the officer with whom they are filed or maintained shall, on order of the commission and the consent of the administration, be removed and transferred to the Indiana state archives." (IC 5-15-6-5)

Orders Of Commission; Historical Or Genealogical Societies

IC 5-15-6-7 states in part: "...A copy of any order to destroy public records shall be delivered to: (1) the administration; (2) any active genealogical society of the county; and (3) any active historical society of the county; not later than sixty (60) days before the destruction date, accompanied by a written statement that the Indiana state archives or society may procure at its expense such records for its own purposes..."

The order delivered must state that the records will be made available to the Indiana state archives, the genealogical society, or the historical society subject to the provisions listed in IC 5-15-6-7(c).

LOCAL GOVERNMENT PUBLIC RECORDS (CONTINUED)

Penalties

"A public official or other person who recklessly, knowingly, or intentionally destroys or damages any public record commits a Level 6 felony unless: (1) the commission shall have given its approval in writing that the public records may be destroyed; (2) the commission shall have entered its approval for destruction of the public records on its own minutes; or (3) authority for destruction of the records is granted by an approved retention schedule established under this chapter." (IC 5-15-6-8)

There are two authorized methods to dispose of public records. The first is that of submitting a request to the County Commission of Public Records to authorize the destruction or transfer of listed public records, created by the 1939 law. The second method is to use retention schedules, which was added by the General Assembly in 1991. IC 5-15-6 applies only to nonjudicial public records.

The Indiana Archives and Records Administration is the authority that dictates record retention. Please visit their website to obtain the record retention schedules for local governmental units (<http://www.in.gov/iara/2766.htm>). Additionally, the following link leads to an informational page on the IARA website pertaining to destroying records: <https://www.in.gov/iara/services-for-government/destroying-records/>

HOW TO SUBMIT A REQUEST TO DESTROY PUBLIC RECORDS

If an official has identified public records that are no longer needed or required to be retained, and no retention schedule exists that covers the record or records involved, that official should consult the Indiana Archives and Records Administration's "[A Guide to Responsible Records Destruction for State Agencies and County/Local Offices](#)" for the proper steps in submitting a request to destroy public records.

LIVE TRANSMISSION OF PUBLIC MEETINGS

On July 1st, 2025, IC 5-14-1.5-2.9 becomes effective. This statute governs the duty of the township board to provide live transmission of meetings, procedures when the township board does not have the internet capability, information for when a technological failure occurs that disrupts or prevents the live-streaming, recording, archiving, or maintaining a copy of a live transmission or recording of a meeting. We have included excerpts from IC 5-14-1.5-2.9 below for your reference. Additional questions should be directed to the Indiana Public Access Counselor.

Live Transmission of Meetings

"...(c) Except as provided in subsection (e), a governing body shall provide on a publicly accessible platform of the public agency's choice, the following:

- (1) Live transmissions of the governing body's meetings.
- (2) Archived copies of the live transmissions described in subdivision (1). Each archived copy of a live transmission must provide access by links to the meeting's:
 - (A) agenda, if any;
 - (B) minutes, if any; and
 - (C) memoranda.

(d) A governing body shall include the website for live transmissions and archived copies of live transmissions in the meeting notice...."

LIVE TRANSMISSION OF PUBLIC MEETINGS (CONTINUED)

Procedures When Township Does Not Have Internet Capability for Live Transmissions

“...(e) If a governing body does not have Internet capability for live transmission of meetings, the governing body shall record the meeting and retain the recording as provided in subsection (f).

(f) The public agency is subject to the following:

(1) The public agency shall make a copy of the transmission or recording available for public inspection and copying or downloading for at least ninety (90) days after the date of the meeting. The public agency shall, at the public agency's discretion, permit a person to inspect and copy or download the transmission or recording:

(A) without charge, from a publicly accessible platform of the public agency's choosing; or

(B) from the public agency's data storage system:

(i) upon a request submitted by the person under IC 5-14-3-3; and

(ii) during the regular business hours of the public agency.

The public agency may charge a fee under IC 5-14-3-8 for providing a copy or downloaded copy under clause (B).

(2) More than ninety (90) days after the date of the meeting, the public agency may destroy the transmission or recording....”

Technological Failures

“...(g) A technological failure that disrupts or prevents the governing body from live streaming, recording, archiving, or maintaining a copy of a live transmission or recording of a meeting does not:

(1) prevent the governing body from conducting the meeting;

(2) affect the validity of an action taken by the governing body at the meeting;

(3) violate this chapter or any statute concerning the retention, preservation, or production of public records; or

(4) subject any person to civil or criminal liability.

Again, any additional questions should be directed to the Indiana Public Access Counselor.

STATE EXAMINER DIRECTIVES

If you have subscribed to our SBOA Communications, you will receive notifications when the State Examiner has passed formal directives to political subdivisions. If you are not subscribed, or wish to further examine the directives, they can be accessed on the Townships webpage of the State Board of Accounts website through this link: <https://www.in.gov/sboa/political-subdivisions/townships/> .

If you wish to subscribe to our SBOA Communications, using the following signup link: <https://www.in.gov/sboa/about-us/sboa-communications-sign-up/> .

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