



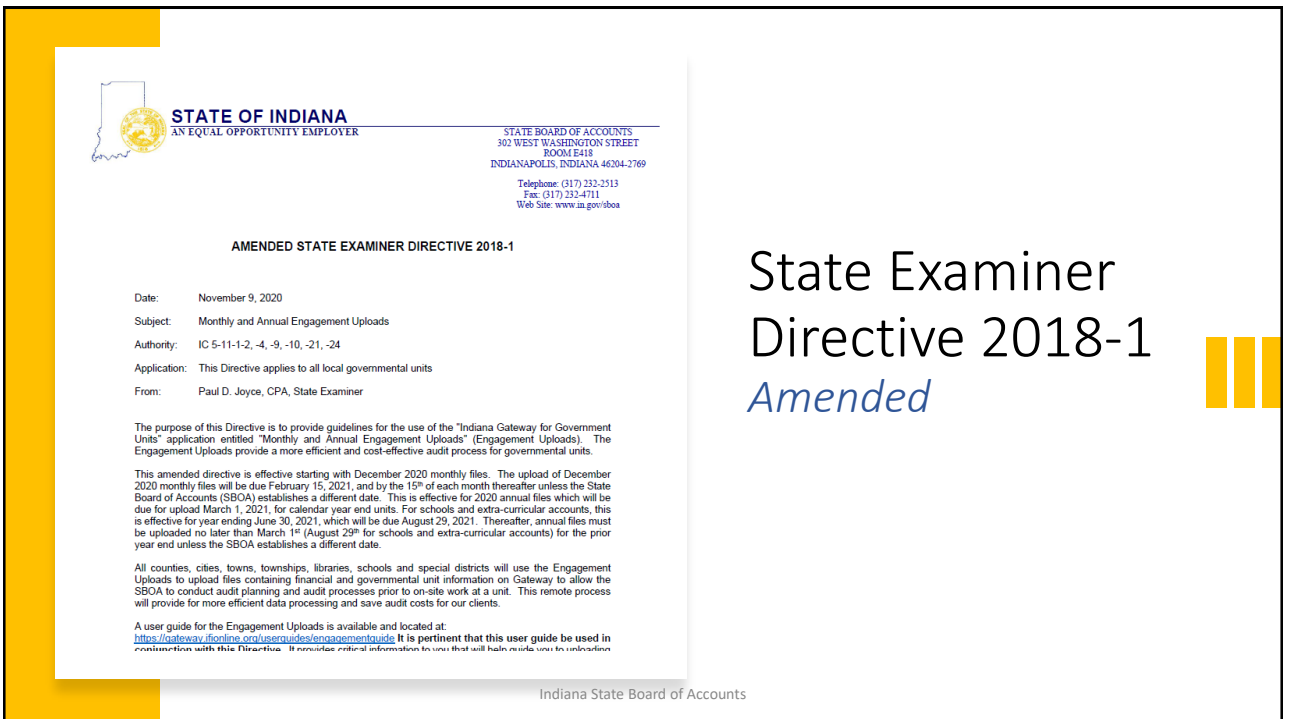
The cover page features a large orange and white graphic on the left side, consisting of a stylized sun with a yellow circle and dashed lines, and a white arch shape. The background is a solid orange color.

# State Board of Accounts Training Session

November 18, 2020

Indiana State Board of Accounts

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The document is a white page with a yellow border on the left and right sides. It contains the following information:

**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

**STATE BOARD OF ACCOUNTS**  
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**AMENDED STATE EXAMINER DIRECTIVE 2018-1**

Date: November 9, 2020  
Subject: Monthly and Annual Engagement Uploads  
Authority: IC 5-11-1-2, -4, -9, -10, -21, -24  
Application: This Directive applies to all local governmental units  
From: Paul D. Joyce, CPA, State Examiner

The purpose of this Directive is to provide guidelines for the use of the "Indiana Gateway for Government Units" application entitled "Monthly and Annual Engagement Uploads" (Engagement Uploads). The Engagement Uploads provide a more efficient and cost-effective audit process for governmental units.

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15<sup>th</sup> of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year and units. For schools and extra-curricular accounts, this is effective for year ending June 30, 2021, which will be due August 29, 2021. Thereafter, annual files must be uploaded no later than March 1<sup>st</sup> (August 29<sup>th</sup> for schools and extra-curricular accounts) for the prior year end unless the SBOA establishes a different date.

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients.

A user guide for the Engagement Uploads is available and located at:  
<https://gateway.in.gov/online-portal/users/engagementuploads>. It is pertinent that this user guide be used in conjunction with this Directive. It provides critical information to you that will help you use the information.

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## State Examiner Directive 2018-1 *Amended*

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## Monthly Uploads

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## Summary of Updates

Files required to be uploaded for the months of **December 2020 and thereafter\***

- Bank Reconciliation
- Bank Statements**
- Outstanding Check List**
- Approved Board Minutes
- Funds Ledger

\*This will start with the December upload due February 15, 2021.

Files required to be uploaded for the months of **July 2018 to November 2020\***

- Bank Reconciliation
- Approved Board Minutes
- Funds Ledger

\*The last submission will be for November files on January 15, 2021

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## Monthly Uploads

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## Bank Reconciliation

A bank reconciliation is a document that shows you balanced the bank statement balance to your ledger balance.

Bank Balance	\$ _____
Plus Deposits in Transit	
Minus Outstanding Checks	
Plus/Minus other reconciling items	
Ledger Balance	\$ _____

You should upload a bank reconciliation for each bank account.

You can upload multiple documents.

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## Monthly Uploads

### --- Bank Statements

A bank statement is the document you receive from your bank each month showing the beginning balance, each deposit, each check cleared, other activity, and ending balance.

You should include all pages, including pages that show copies of cancelled checks.

You should upload this for each bank account.

You can upload multiple documents.

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## Monthly Uploads

### --- Outstanding Check List

The outstanding check list is the list of checks that have been written but have not yet cleared the bank account.

- Check Number
- Check Amount
- Total

You should upload this for each bank account.

The total should agree with the amount on the bank reconciliation. You can upload multiple documents.

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## Monthly Uploads

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## Approved Board Minutes

Approved board minutes are required for all boards or commissions if they could have a financial impact.

If the minutes are **online**, you can provide the **link** instead of uploading the minutes.

If the board does not meet each month, only upload the minutes for the months that they do meet.

Upload the minutes to the month that the meeting took place, not the month they were approved.

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## Examples – Board Minutes

### Examples of financial impact:

- Approve expenditures
- Apply for grants (State or Federal)
- Approve or recommend issuance of debt
- Receive & open sealed bids/award contract
- Approve and sign contracts
- Approve change orders

### Examples of Boards/Commissions having financial impact:

City/Town Council  
 Redevelopment Commission  
 Economic Development Commission  
 Board of Parks and Recreation  
 Board of Public Works  
 Board of Sanitary Commission  
 Utility Service Board  
 Aviation Board  
 Pension Board

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## FAQs – Board Minutes

### Should the board minutes that are uploaded be approved board minutes?

*Yes. Since you have two months to upload the board minutes, you should be able to upload the approved minutes if you meet monthly.*

### If the board does not meet monthly and the board minutes will not be approved by the due date, should I upload the minutes that haven't been signed by the Board President and Secretary?

*Yes, you can upload minutes that have not been signed. But once you have the signed version, you should upload the signed minutes.*

### The April board minutes were approved at the June board meeting. Under which month should they be uploaded?

*The board minutes should be uploaded under the month the meeting took place, not when they were approved. So they would be uploaded with the April monthly uploads.*

### If our council has a special meeting or an executive meeting, other than their normal monthly meetings, do I upload the board minutes?

*No, it is not necessary to upload executive or special meeting minutes.*

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## Monthly Uploads

## Funds Ledger Computerized Records

The Funds Ledger is a report that shows:

- the summary of the beginning balance,
- total receipts,
- total disbursements and
- ending balance of each fund for the month.

If you have a computer system and are not sure what report has this information, check with your software vendor for assistance.

An Excel File is preferred if you have computerized records but is not required.

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## Monthly Uploads

### --- Funds Ledger Manual Records

The Funds Ledger is a report that shows:

- the summary of the beginning balance,
- total receipts,
- total disbursements and
- ending balance of each fund for the month.

If you have manual records, you can upload a scan or photo of your manual records that include this data.

We have provided a [Manual Records Template](#) in the User Guide and on our web page that allows you to input the information into an Excel spreadsheet that you can upload to fulfill this requirement if you prefer.

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## Monthly Uploads – Due Dates

The dates these files are due each month are below:

- January monthly files – March 15th
- February monthly files – April 15th
- March monthly files – May 15th
- April monthly files – June 15th
- May monthly files – July 15th
- June monthly files – August 15th
- July monthly files – September 15th
- August monthly files – October 15th
- September monthly files – November 15th
- October monthly files – December 15th
- November monthly files – January 15th
- December monthly files – February 15<sup>th</sup>

To upload the file, you must have the document in one of the following file types on your computer:

xls, xlsx, doc, docx, jpg, pdf, gif, tif, or png.

**Excel files are preferred.**

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**Annual Files required for  
March 1, 2021 and thereafter**

- ~~Year End Bank Statements~~
- ~~Year End Outstanding Checklist~~
- Year End Investment Statements
- Detail of Receipts
- Detail of Disbursements
- Current Year Salary Ordinance and Amendments
- Annual Vendor History Report
- Annual Funds Ledger
- Annual Payroll History Report (without SSN)
- Court Trust Subsidiary Detail

**Annual Files required for  
March 1, 2020 and prior**

- Year End Bank Statements
- Year End Outstanding Checklist
- Year End Investment Statements
- Detail of Receipt Activity
- Detail of Disbursement Activity
- Current Year Salary Ordinance
- Annual Vendor History Report

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## Annual Uploads

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## Year End Investment Statements

Year End Investment Statements - A statement or documentation that shows the balance of the investment (such as a certificate of deposit) at the end of the year.

If you do not receive a statement at the end of the year, you may upload documents that show when the investment or certificate of deposit was purchased and the value at the time it was purchased.

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## Annual Uploads

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### Detail of Receipts

Detail of Receipts is a transaction level listing of receipts including the following information:

- receipt numbers,
- date received,
- amount of receipt,
- fund posted to,
- and who it was received from.

Please upload an Excel file if possible or a searchable PDF.

**This is not required if you have hand posted records.**

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## Annual Uploads

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### Detail of Disbursements

Detail of Disbursements is transaction level listing of disbursements including the following information:

- check numbers,
- date disbursed,
- amount of disbursement,
- fund posted to,
- and vendor/payee names.

Please upload an Excel file if possible or a searchable PDF.

**This is not required if you have hand posted records.**

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## Annual Uploads

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## Salary Ordinance

Current Year Salary Ordinance is the salary ordinance for the year you are uploading.

Any amendments to the salary ordinance should also be uploaded.

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## Annual Uploads

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## Annual Vendor History Report

- The Annual Vendor History Report shows the total amount disbursed to each vendor/payee for the year.
- **This is not required if you have hand posted records.**

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## Annual Uploads – Annual Funds Ledger Computerized Records

Annual Funds Ledger is a report that shows the summary of the following information:

- beginning balance,
- total receipts,
- total disbursements
- and ending balance of each fund for the year.

If you have a computer system and are not sure what report has this information, check with your software vendor for assistance.

An Excel File is preferred if you have computerized records but is not required.

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## Annual Uploads --- Annual Funds Ledger Manual Records

The Annual Funds Ledger is equivalent to the **City and Town Form 206 – Clerk Treasurer’s, City Controller’s, and City Treasurer’s Monthly Financial Statements**. It shows each fund, the beginning of month balance, receipts for the month, disbursements for the month, and the end of the month cash balance. The Cities and Towns Manual has an illustrated copy of this form on page 6-41.

The following information should be uploaded:

- beginning balance,
- total receipts,
- total disbursements
- and ending balance of each fund for the year.

**If you have manual records**, you can upload a scan or photo of your manual records that include this data.

We have provided a [Manual Records Template](#) in the User Guide and on our web page that allows you to input the information into an Excel spreadsheet that you can upload to fulfill this requirement if you prefer.

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## Annual Uploads

### --- Annual Payroll History Report

The Annual Payroll History Report should be without social security numbers.

This report should include at a minimum the following information for all payroll checks issued for the year.

- the date,
- employee name,
- gross wages,
- and check number

An Excel file is preferred or a searchable PDF.

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## Annual Uploads – Optional Excel Data Capture

An optional Excel data capture (data dump) may be uploaded in lieu of Detail of Receipts and Detail of Disbursement Reports. Check with your software vendor to see if this available to you.

This should include receipts including receipt numbers, date received, amount of receipt, fund posted to, and who it was received from. This should also include disbursements including check numbers, date disbursed, amount of disbursement, fund posted to, and vendor/payee names

For receipts, include -

- receipt numbers,
- date received,
- amount of receipt,
- fund posted to,
- who it was received from.

For disbursements, include –

- check numbers,
- date disbursed,
- amount of disbursement,
- fund posted to,
- and vendor/payee names

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# Annual Uploads – Court Trust Subsidiary Detail

In addition to the above reports, each year **cities and towns with courts** are required to upload the following:

Court Trust Fund Subsidiary Detail - This is a subsidiary listing as of December 31 which should include the following information as of year end:

- name,
- description,
- and account balance.

The total should agree to the fund balance year end.

**General Form 102 – illustrated in the Court Manual**

REGISTER OF TRUST FUNDS															
<small>Form Prescribed by State Board of Accounts</small>															
DATE RECEIVED			RECEIPT	FOR WHOM RECEIVED	CAUSE	RECORD		AMOUNT RECEIVED	N	DATE DISBURSED			CHECK	AMOUNT DISBURSED	MEMORANDA
MONTH	DAY	YEAR	NUMBER		NUMBER	DOCKET	PAGE			MONTH	DAY	YEAR	NUMBER		
1															
2															
3															

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# Annual Uploads

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# Due Date

These documents are due the same date as the Annual Financial Report:

**March 1**

To upload the file, you must have the document in one of the following file types on your computer: xls,xlsx, doc, docx, jpg, pdf, gif, tif, or png.

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## Required GAAP Document Uploads for GAAP units only

State Examiner Directives 2015-4, 2016-1, and 2017-1 require those units reporting on a GAAP basis to provide to SBOA with the upload documents described below.

- Financial Statements
- Note Disclosures
- Management Required Supplementary Information (RSI)
- Other Supplementary Information (SI)
- Supporting Documents

See the User Guide for detailed descriptions of these requirements

To upload the file, you must have the document in one of the following file types on your computer: xls,xlsx, doc, docx, jpg, pdf, gif, tif, or png.

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## Direct Request Uploads



Any documents that you must upload in addition to the Monthly and Annual Uploads are called Direct Request Uploads.

You will receive an email requesting the document to upload. If you have questions about the content of the data being requested, e-mail the examiner assigned to your engagement.

The Direct Request e-mail will include the subject line "State Board of Accounts Engagement Upload Request" and will be similar to the following:

- From: no-reply-gateway@sboa.in.gov
- Re: State Board of Accounts Engagement Upload Request

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## FAQs

### Can only one file be uploaded for each type of document?

*No. You can upload as many files as you need to in each category (bank reconciliation, board minutes, etc.)*

### For the annual uploads, do I need to upload my bank statements and outstanding check lists?

*The bank statements and outstanding check lists are now part of the monthly uploads. For more information, see the [Monthly Uploads](#) section.*

### Are the documents uploaded through this Gateway application available to the public?

*No. The documents uploaded in this application are for the State Board of Accounts use only and are not available to the public on the Gateway public website.*

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## Getting Help

For technical problems (e.g. server error messages) contact Indiana Business Research Center (IBRC) at [ibrctech@iupui.edu](mailto:ibrctech@iupui.edu).

For other questions concerning the Monthly and Annual Engagement Upload Process or Logins, contact [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov)

For questions on the required content of the Monthly and Annual Engagement Uploads, contact [cities.towns@sboa.in.gov](mailto:cities.towns@sboa.in.gov).

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# Contact Information

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