

SBOA Update

Indiana State Library
June Workshops
2018

Monthly and Annual Upload Gateway Application

SBOA GOALS FOR THE FUTURE

- ▶ Conduct more planning and audit work prior to the start of your engagement to allow for a more efficient audit process.
- ▶ Conduct more audit procedures from a remote location so that we are not on site at the local governmental unit as many days as we are currently.
- ▶ Conduct audit procedures in real time so that we can be quicker at providing you assistance when needed and conduct a more effective risk assessment.



Monthly and Annual Engagement Uploads - Gateway Application

- ▶ The first step in achieving our goals was to develop a secure platform in which you can upload documents to us on a periodic basis or as needed for audit.
- ▶ We have created this application within Gateway - Titled Monthly and Annual Engagement Uploads.



Pilot Project

- ▶ Currently conducting a pilot project with 11 governmental units in which we are using the new application to conduct non federal audits remotely. We will be identifying checkpoints in this project which will help us identify which audit procedures we can do remotely and which procedures will need to be done on site.
- ▶ The test units are also utilizing the monthly upload piece of the application to provide us with feedback on the ease of use and any issues they might have.



What is the new application?

- ▶ We will be asking for some files to be uploaded to us monthly and some files to be uploaded to us annually.
- ▶ For units, other than schools and counties, we have identified what those files will be.
- ▶ For schools and counties, more information will come on the files we will be requesting in the future.



Files Requested

Monthly

- ▶ Bank Reconciliation
 - ▶ For the monthly upload, you only have to provide the reconciliation. We will not require all supporting documentation for that reconciliation.
- ▶ Approved Board Minutes
 - ▶ A Link can also be provided.
 - ▶ Minutes should be uploaded from all boards and councils.
- ▶ Funds Ledger
 - ▶ A monthly report of receipts, disbursements, and balances

Annually

- ▶ Year End Bank Statement
- ▶ Year End Outstanding Check List
- ▶ Year End Investment Statements
- ▶ Detail of Receipts for the Year
- ▶ Detail of Disbursements for the Year
- ▶ Salary Ordinance
- ▶ Employee Earnings Record
- ▶ Annual Vendor History Report



Implementation Time Frame

- ▶ For all units with the exception of counties and schools, planned implementation is for files to be uploaded for July and moving forward for the remainder of 2018 and beyond.
 - ▶ The July files would be due by September 15th
- ▶ For Counties and Schools we still need to determine what files we will be requesting and we plan for implementation for January 2019 files to be uploaded by March 15th, 2019



Deadlines for Monthly Files

- ▶ 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 15th
- ▶ Annual files - March 1st



DIRECT REQUEST FEATURE

- ▶ The application also has a direct request feature in which we can request items from you directly when we start your engagement. The application will prompt an email to be sent to you with the information of the direct request. We will be utilizing this feature if your engagement is selected for a remote audit. The email will come from Gateway no-reply-gateway@sboa.in.gov, with a subject line of “State Board of Accounts Engagement Upload Request”



Stay Tuned.....

- ▶ Once we work through the pilot engagements, we will have more information on how the audit process will work with this new application
- ▶ Gateway > User Guides > State Board of Accounts (SBOA) Monthly and Annual Engagement Uploads
 - ▶ <https://gateway.ifionline.org/userguides/engagementguide>



Resources

<https://www.in.gov/sboa/>

Todd Caldwell Susan Gordon

*317-232-2513
libraries@sboa.in.gov*

