# Internal Controls and Gateway

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Contact Information

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- State Examiner Directive Amended November 9, 2020
  - https://www.in.gov/sboa/files/Directive-2018-1-Monthly-and-Annual-Engagement-Uploads-Amended-11_9_2020.pdf

- Effective starting with December 2020 monthly files which were due February 15, 2021

# State Examiner Directive 2018-1 (Amended)

- Required Monthly Upload Information

  - Due the 15<sup>th</sup> of the second month following the month they are for
    - Example – July monthly files are due September 15th

  - Bank Reconcilement, Bank Statements, and Outstanding Checks

  - Approved Board Minutes

  - Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

# State Examiner Directive 2018-1 (Amended)

- Required Annual Upload Information

  - Due March 1st

    - Year-end Investment Statements
    - Detail of Receipts for the year (Not required for hand posted records)
    - Detail of Disbursements for the year (Not required for hand posted records)
    - Current Year Salary Ordinance and Amendments (Form 17)
    - Annual Vendor History Report (Not required for hand posted records)
    - Annual Payroll History Report without Social Security Numbers
    - Annual Funds Ledger

- Gateway@sboa.in.gov

- Submitter – Township Trustee
- Editor – Complete Delegation form
  - http://www.in.gov/sboa/files/DelegationForm.pdf

The Indiana Gateway for Government Units provides a central commons for local units to submit their financial forms to the State of Indiana.

This site works best in Firefox and Chrome. Internet Expl browser.

## Authorized Personnel Login

User Name: clenon@sboa.in.gov

Password: ●●●●●●●●●●●●

Forgot your password?                    Log In

Please note: Passwords are CASE sensitive.

After 5 failed attempts to log in, your account will be locked—notify ibrctech@iu.edu.

Request Authorization to Access Gateway

# Announcements

## Gateway Reporting Access Authorized User P

The local official login portion of Gateway is accessible only responsible for entering and submitting reports to the State. *the person who receives authorization.* Read full policy »

- This information is for the State Board of Accounts internal use only and will not be made available on the Gateway Public site.

- Access Risk

- Provide Efficiencies with remote auditing

- Bank Reconcilements

  - Document that shows how the bank statement balance was balanced to funds ledger

  - The bank reconcilement should show the bank balance, plus deposits in transit, minus outstanding checks, plus/minus any other reconciling items and equal ledger balance

  - Bank reconcilement is to be uploaded for each bank account

  - Upload one document or multiple documents

- Bank Statements

  - Document received from bank each month showing the beginning balance, each deposit, each check cleared, other credits and debits and ending balance

  - Include all pages including pages that show copies of cancelled checks

  - Bank Statements are to be uploaded for each bank account

- **Outstanding Check Lists**

  - The list of checks that have been written but have not yet cleared the bank account

  - Outstanding Check List is to be uploaded for each account

  - The total of amount of the outstanding checklist should agree with amount used in bank reconcilement

# •Approved Board Minutes

- Monthly minutes of the Township Board

  - If minutes are online, may provide link instead of uploading the minutes

  - The minutes are to be uploaded to the month that the meeting took place, not the month they were approved

| Select Upload Group | Select File Type | Provide File |
|---|---|---|
| January | Approved Board Minutes | ○ File Upload |
| | The user may upload a file, or provide a link to an online version of the minutes. | ● Web Link |
| | | ○ No Meeting |
| | | **Provide a link** |

- # Funds Ledger

  - A report that shows the beginning balance, total receipts, total disbursements and ending balance of each fund as of the end of the month

    - If township ledger is maintained manually a scan or photo may be uploaded that includes this data (Preference is to use excel template)

    - SBOA has provided a Manual Records Template that may be downloaded from the User Guide for Monthly and Annual Engagement Uploads - https://gateway.ifionline.org/userguides/engagementguide

- ## Year End Investment Statements

  - Statement or documentation that shows the balance of an investment (such as a certificate of deposit as of June 30, XXXX)

  - If a statement is not received at year-end, upload documents that show when the investment or certificate of deposit was purchased and the value at the time it was purchased

- Detail of Receipt Activity

- A transaction level listing of receipts including:
  - Receipt Numbers
  - Date received
  - Amount of receipt
  - Fund posted to
  - Who it was received from

- Upload an Excel file is possible, if not a searchable PDF

- Not required for hand posted records

# Annual Uploads

- Detail of Disbursement Activity

  - A transaction level listing of disbursements including:
    - Check Numbers
    - Date disbursed
    - Amount of disbursement
    - Fund posted to
    - Vendor/payee names

  - Upload an Excel file if possible, if not a searchable PDF

  - Not required for hand posted records

- # Current Year Salary Ordinance

  - Any amendments to the salary ordinance should be uploaded (Form 17)

  - This is the salary ordinance for the year you are uploading

- **Annual Vendor History Report**

  - Report is to show total amount disbursed to each vendor/payee for the year

  - Upload and Excel file if possible, if not a searchable PDF

  - Not required if you have hand posted records

# •Annual Funds Ledger

- A report that shows the summary of the following for each fund for the year:

  - Beginning Balance
  - Total Receipts
  - Total Disbursements
  - Ending Balance

# Annual Uploads

- ## Annual Payroll History Report

  - ### Report should include at a minimum:

    - #### Date
    - #### Employee name
    - #### Gross wages
    - #### Check Number

  - ### An Excel file is preferred or a searchable PDF

  - ### Not required if you have hand posted records

# Direct Requests

- Procedure to upload direct requests

  - Login to Gateway
  - Select Monthly and Annual Engagement Uploads
  - Select your unit name
  - Select the year
  - Select "Direct Request" from the Upload Group dropdown box



  - Select the file requested in the File Type drop down box
  - Click the Choose File button to find the file on the computer to upload
  - Click Submit to upload the file

- **Mandatory Initial Steps**

  - IC 5-11-1-27(g)
    - Township Board required to adopt minimum standards
    - Township Board required to ensure "personnel" are trained

  - IC 5-11-1-27(h)
    - Trustee required to certify that Township Board adopted minimum standards
    - Trustee required to certify the "personnel" are trained

- IC 5-11-1-27

  - Intent

    - Promote government accountability and transparency

    - Ensure all public officials and employees serve the people with responsibility, integrity, loyalty, and efficiency

    - Assist governmental units in accomplishing their mission and objectives

- **Management Decisions**

  - Create or amend an Internal Control Policy

  - The reports submitted in gateway are the initial documents used in preparation of the audit

  - Implement controls and procedures to ensure the accuracy of all reports submitted/uploaded to Gateway

# Questions?