

The background features a large, faint watermark of the Seal of the State Board of Accountancy, Indiana. The seal is circular and contains the text "STATE BOARD OF ACCOUNTANTS" around the perimeter and "INDIANA" in the center. It is surrounded by a ring of stars.

# Monthly Uploads

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## Contact Information



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## Monthly Uploads



- State Examiner Directive 2018-1

- <https://www.in.gov/sboa/files/Directive%202018-1.pdf>

- More efficient and less costly audits.
- Proactively identify problems.

## Dates of Submission



- Monthly – by the 15<sup>th</sup> of each month
  - 45 days to submit information (January information in March).
- 1<sup>st</sup> month required: January 2019
- Annual Uploads – After Fiscal Year-end
  - By August 29<sup>th</sup>

## Monthly Upload Requirements



1. Bank reconcilements
2. Approved board minutes — N/A for ECAs
3. Funds ledger, summarizing total receipts, disbursements, and balances by fund

## Upload Resources



- Manual Records template
  - <https://www.in.gov/sboa/files/Manual%20Record%20Template.xlsx>
- Website section “Gateway Upload Application”
  - <https://www.in.gov/sboa/4445.htm>

## Annual Upload Requirements



- Year-end bank statement
- Year-end outstanding check list
- Year-end investment statements
- Detail of receipt activity – N/A for manual records
- Detail of disbursement activity – N/A for manual records
- Current year salary resolution/schedule\*
- Annual vendor history report – N/A for ECAs

## Frequently Asked Questions

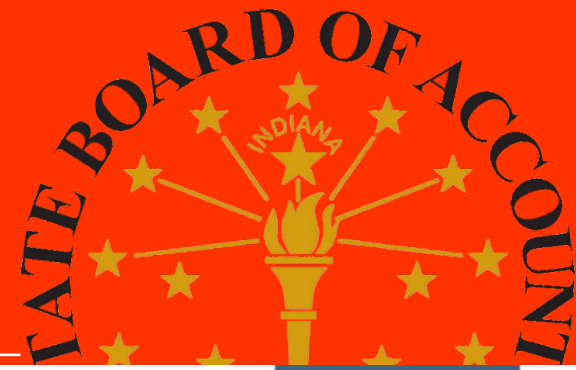


- Future changes
  - Machine Readable format
- Direct Requests
- Repercussions
- Multiple Files



# Gateway

<https://gateway.ifionline.org/>



# INDIANA Gateway for government units



- [Home](#)
- [Report Builder](#)
- [Download Data](#)
- [Learn More](#)

[Local Officials: Login Here »](#)

## An Open Door into Local Government Finance

*Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.*



[Find your units](#)



[Public employee compensation](#)



[When is your budget hearing?](#)

# Login Screen



[Home](#) [About](#) [User Guides](#)

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 Explorer browser.

## Authorized Personnel Login

User Name:

Password:

[Forgot your password?](#)

Please note: Passwords are CASE sensitive.

After 5 failed attempts to log in, your account will be locked—  
notify [ibrctech@iu.edu](mailto: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 »](#)

# Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency. Agencies currently include [Department of Local Government Finance](#), [State Board of Accounts](#), [Indiana Education Employment Relations Board](#) and [Indiana Gaming Commission](#).

## Select Application

Department of Local Government Finance (DLGF)	Deadline
<a href="#">Abstract</a>	<a href="#">Details</a>
<a href="#">Assessor Reports</a>	Mar 31
<a href="#">Budgets</a>	<a href="#">Details</a>
<a href="#">Data Entry for CNAV and Form 22</a>	<a href="#">Details</a>
<a href="#">Debt Management</a>	<a href="#">Details</a>
<a href="#">Economic Development Reporting</a>	Sep 30
<a href="#">File Transmission</a>	<a href="#">Details</a>
<a href="#">Other Post-Employment Benefits</a>	Mar 1
<a href="#">SB 131 Reporting for SWMDs</a>	Mar 1

State Board of Accounts (SBOA)	Deadline
<a href="#">100R</a>	Jan 31
<a href="#">Annual Financial Report</a>	<a href="#">Details</a>
<a href="#">Monthly and Annual Engagement Uploads</a>	<a href="#">Details</a>
<a href="#">Conflict of Interest Disclosure</a>	15 days after final action on the contract or purchase
<a href="#">E-1 Entity Annual Report</a>	60 days after entity's fiscal year ends
<a href="#">ECA Risk Report</a>	Aug 29

## Gateway



- gateway@sboa.in.gov
- Submitter – ECA or Corporation Treasurer
- Editor – Complete Delegation form
  - <http://www.in.gov/sboa/files/DelegationForm.pdf>

## Gateway



- <https://gateway.ifionline.org/>
- User Guide:  
<https://gateway.ifionline.org/userguides/engagementguide>



Monthly Upload Questions?

## Monthly and Annual Uploads



- Engagement Strategies
  - Same group doing **remote audits** responsible for monitoring and requirements for uploads.
- [EngagementStrategies@sboa.in.gov](mailto:EngagementStrategies@sboa.in.gov)

## ECA Audits



### • SBOA plan

- ECA with receipts greater than \$1,000,000 will be examined during the school corporation audit by the assigned field examiners
  - For 2016 Report 76 ECAs
- ECA with receipts between \$1,000,000 - \$100,000 will be examined by a centralized compliance process
  - For 2016 Report 682 ECAs
  - Will be done on a 4 year rotation coinciding with the School Corporation audit
- ECA with receipts less than \$100,000 and not having a specific risk identified will have **Centralized review process**
  - Approximately 10% of total statewide ECA activity



## Staff Funds



- Our prior audit position disallowed **staff funds to be accounted for in the extracurricular records**. We have recently revised our opinion and we will **not take exception** to an extracurricular account established for staff funds.
- This change in position **does not affect our position on outside organizations**, such as booster groups, parent teacher organizations etc... There should not be any outside organizations' funds accounted for in the extracurricular records.
- IC 20-41-1-7 states in part: "The treasurer has charge of the custody and disbursement of any funds . . . incurred in conducting any athletic, social, or other school function (other than functions conducted solely by any organization of parents and teachers) . . ."

## Internal Controls



- Internal Controls Standards
  - Required to be adopted per IC 5-11-1-27
  - ‘Personnel’ required to be trained.
- Need to have **documented procedures** for the next round of audits.

## New School Chart of Accounts



- Effective and on our website
  - Questions?
  - Crosswalk:  
<https://www.in.gov/sboa/files/Fund,%20Receipt%20and%20Expenditure%20Accounts%20and%20Object%20Codes.xlsx>
- Rainy Day Fund
  - IC 20-40-18-4(b) clarified that Operations fund can be transferred to the RDF.
  - IC 36-1-8-5.1(h) allows for transfers from the RDF to the Education or Operations Fund.

## Fundraisers



- In the absence of a local policy, our opinion would be that **each fundraising activity needs to be looked at individually** to determine if the school corporation is running the activity or if an outside organization is running the activity.
- Things to keep in mind would be that if school employees are participating in the fundraising activity on school time, then the fundraiser activity should be accounted for in the school records or you run the risk of **ghost employment** issues.

## Fundraisers



- Governmental units which conduct fund raising events **should have the express permission of the governing body** for conducting the fundraiser as well as procedures in place concerning the internal controls and the responsibility of employees or officials.
- School Board would also need to approve/accept donations to be received.

## Donations



- Cash donations that are *extra-curricular in nature* may be accounted for in the Extra-Curricular Account.
- Any *School Corporation* donations shall be accounted for in the School Corporation records.

## Donations



- We will not take exception to club/organizations donating money to an outside organization based on a majority vote of its members.
- Documentation must be retained to provide approval of a majority of the members.
- The warrant/check should be written to an organization and **not an individual.**

# Procurement



- Uniform Guidance
  - <https://www.whitehouse.gov/wp-content/uploads/2018/06/M-18-18.pdf>

	<u>Federal \$ amount</u>	<u>State \$ amount</u>
• Small purchase threshold	less than \$10,000	less than \$50,000
• Requirement for Quotes	\$10,000 - \$250,000	\$50,000 - \$150,000
• Requirement for Bid Process	over \$250,000	over \$150,000

- IC 5-22 – State Purchasing Requirements
  - <https://www.in.gov/sboa/files/IASBO%20Purchasing%20presentation%204-18-17.pdf>



## Credit Cards



1. The governing **board must authorize** credit card use through an ordinance or resolution, which has been approved in the minutes.
2. Issuance and **use should be handled by an official or employee designated** by the board.
3. The **purposes** for which the credit card may be used must be **specifically stated in the ordinance or resolution.**
4. When the purpose for which the credit card has been issued has been accomplished, **the card should be returned** to the custody of the responsible person.

## Credit Cards (Continued)



5. ...Should **maintain an accounting system or log** which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.
6. Credit cards should **not be used to bypass the accounting system**. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. **Payment should not be made on the basis of a statement or a credit card slip only**. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
8. If properly authorized, **an annual fee may be paid**.

## Capitalized Equipment/Software



- Threshold depends on School Policy
  - \$5,000 for federal funds (CFR §200.439)
  - Expenditures for assets with a life greater than 1 year and improvement expenditures that extend the life of the capital asset.
- Object 735 Capitalized Equipment (including Software)
  - Software Under Threshold in either 655 (supplies) or 742 (software)
- Object 730 Equipment Under Threshold
- Object 731 Vehicles Under Threshold
- Object 733 Furniture Under Threshold
- Object 910 Transfers - Refund of Revenue?

## Schedule of Federal Expenditures (SEFA)



- Most common mistakes on the SEFA
  - Reporting of Cooperative activity incorrectly
  - Commodity Calculation
  - Incorrectly including state/local funds
  - Incorrect CFDA #s and program names
    - <https://beta.sam.gov/search?index=cfda>
  - Receipts/Expenditures recorded in a different period than when transactions occurred

## Two Types of Medicaid Reimbursements for Schools



- Individualized Education Programs (IEP)
  - Reimbursements of medical services to students
  - If the school provides the services with their staff the school is a vendor and the expenditures **would not have to be shown on the SEFA**
  - If the School uses a contractor to provide the services, the expenditures **should appear on the SEFA**
- Medicaid Administrative Claiming (MAC)
  - For expenses incurred by the schools for assisting students in obtaining Medicaid coverage
  - Services for these reimbursements are required to be completed by the school staff
  - These payments are 100% Federal dollars and should **always be reported on the SEFA**

## Commodity Calculation



- [www.scnweb.doe.in.gov/Login.asp](http://www.scnweb.doe.in.gov/Login.asp)
- Food Distribution Program Section
- Recipient Agency

## Commodity Calculation



- Entitlement tab
- Entitlement Used + No Charge Used + Bonus Used = Commodities to Report of SEFA

## Commodity Calculation



- Do not use the summary totals  
At the top to the Recipient Agency  
Summary



## Commodity Calculation



- “Dvrsn” amount is not always being Provided by IDOE prior to grant information due date in Gateway
- Adjustment will be proposed – No exception taken

## Website Overview

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<https://www.in.gov/sboa/4449.htm>