

# GATEWAY 100R – NEPOTISM & CONTRACTING POLICIES

Indiana State Board of Accounts

## STATUTORY REQUIREMENT

- \* IC 5-11-13-1
- \* Every City/Town
- \* Every Year – January 31<sup>st</sup>
- \* Filed Electronically

\* DLGF may not approve budget

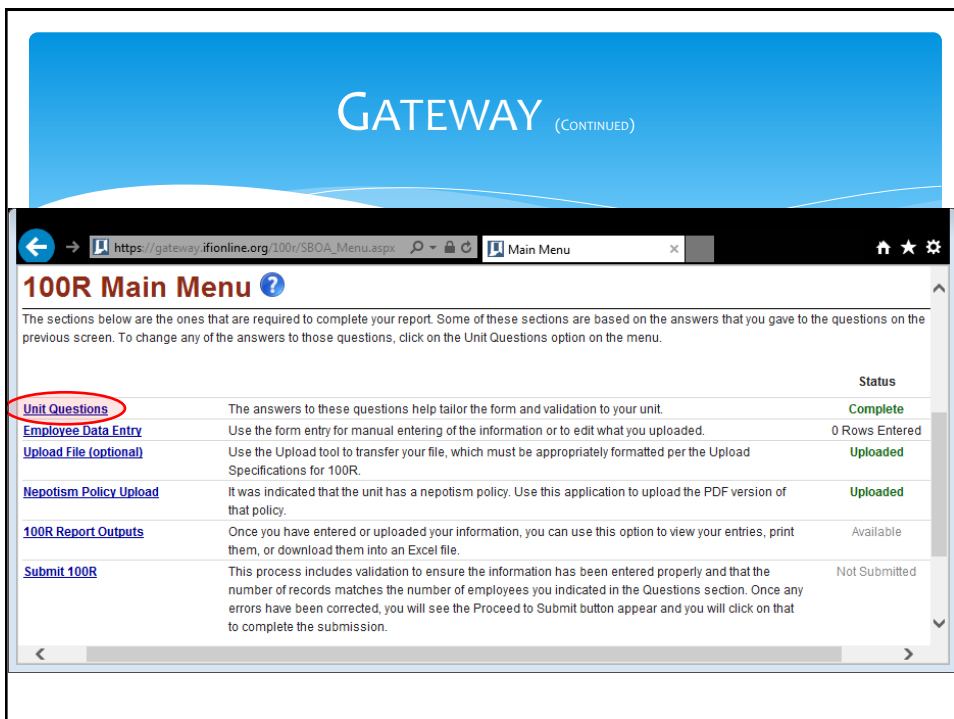
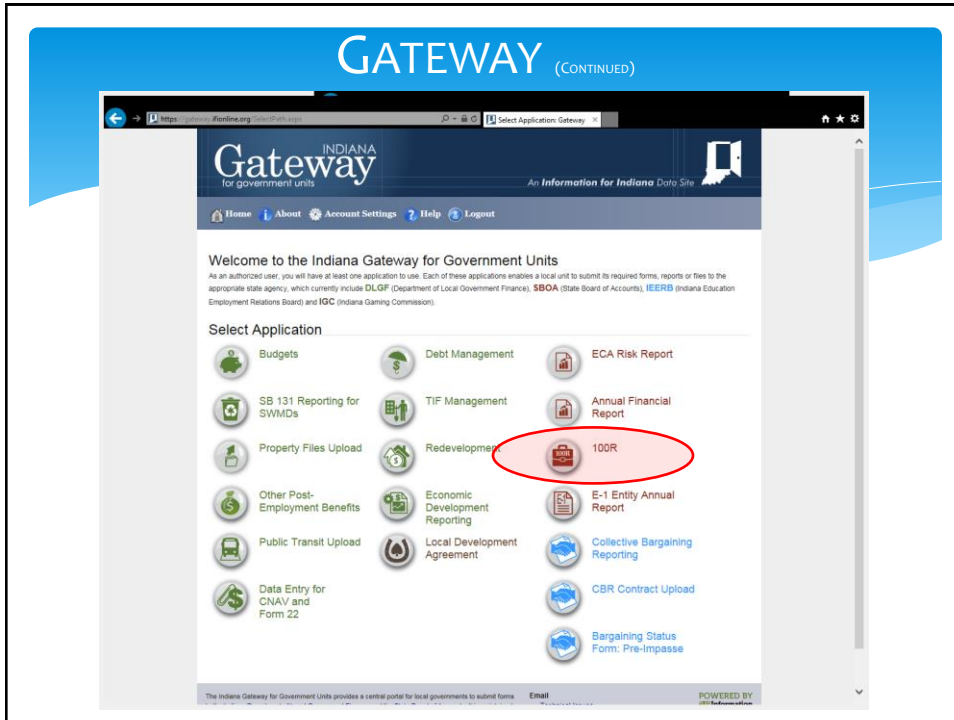
# STATUTORY REQUIREMENT (CONTINUED)

- \* All Employees
  - \* Name → \* Should have received W-2
  - \* Business Address → \* INCLUDES COUNCIL MEMBERS!!!
  - \* Compensation → \* Prior Year
  
- \* Clerk-Treasurer, as fiscal officer, is responsible for filing

# GATEWAY

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





**GATEWAY** (CONTINUED)

← → [https://gateway.ifionline.org/100r/unit\\_questi](https://gateway.ifionline.org/100r/unit_questi) Unit Questions

### 100R Unit Questions ?

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.

1. Please enter the number of employees (full and part time) that you paid compensation to **anytime during the past year**. Use IRS guidelines to determine employment status and compensation. If you did not have any paid employees, enter 0. **This will delete any employee records for this unit for this year.**

**GATEWAY** (CONTINUED)

← → [https://gateway.ifionline.org/100r/unit\\_questions](https://gateway.ifionline.org/100r/unit_questions) Unit Questions

### 100R Unit Questions ?

Please answer all of these questions – they help determine what is required for your unit to complete the 100R submission via Gateway.

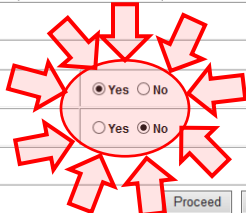
2. Will you enter the data manually or upload a file?  Manual  Upload

	Full-Time	Part-Time
3. Are health benefits provided to employees?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
4. Are pension/retirement benefits provided to employees?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
5. Are any other benefits provided to employees?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

Has your unit implemented the following?

6. A nepotism policy per IC 36-1-20.2  Yes  No

7. A contracting policy per IC 36-1-21  Yes  No



**GATEWAY** (CONTINUED)

← → <https://gateway.ifionline.org/100r/up> Upload Files

## Upload Files ?

File Type	Status
Employment Records	Uploaded

Your upload is complete.

REMEMBER: Your upload file MUST be in the proper format. Directions are available in the HELP section for 100R and at this link: [http://www.in.gov/sboa/files/Gateway100R\\_Upload\\_Specs.pdf](http://www.in.gov/sboa/files/Gateway100R_Upload_Specs.pdf)

**GATEWAY** (CONTINUED)

← → [https://gateway.ifionline.org/100r/SBOA\\_Menu.aspx](https://gateway.ifionline.org/100r/SBOA_Menu.aspx) Main Menu

## 100R Main Menu ?

The sections below are the ones that are required to complete your report. Some of these sections are based on the answers that you gave to the questions on the previous screen. To change any of the answers to those questions, click on the Unit Questions option on the menu.

		Status
<a href="#">Unit Questions</a>	The answers to these questions help tailor the form and validation to your unit.	Complete
<a href="#">Employee Data Entry</a>	Use the form entry for manual entering of the information or to edit what you uploaded.	0 Rows Entered
<a href="#">Nepotism Policy Upload</a>	It was indicated that the unit has a nepotism policy. Use this application to upload the PDF version of that policy.	Uploaded
<a href="#">Contracting Policy Upload</a>	It was indicated that the unit has a contracting policy. Use this application to upload the PDF version of that policy.	Uploaded
<a href="#">100R Report Outputs</a>	Once you have entered or uploaded your information, you can use this option to view your entries, print them, or download them into an Excel file.	Available
<a href="#">Submit 100R</a>	This process includes validation to ensure the information has been entered properly and that the number of records matches the number of employees you indicated in the Questions section. Once any errors have been corrected, you will see the Proceed to Submit button appear and you will click on that to complete the submission.	Not Submitted

# GATEWAY (CONTINUED)

← → [https://gateway.ifronline.org/100r/interface\\_access.aspx?](https://gateway.ifronline.org/100r/interface_access.aspx?) 100R Employee Data Entry

## 100R Employee Data Entry ?

[Save All Work](#) [Return to 100R Main Menu](#)

Enter total compensation for the reporting year for each employee for which you should have supplied a W-2. Many units inappropriately report board member payments on 1099s. According to IRS requirements they should be issued W-2s, and therefore should be included on the 100R.

[Set Default Address](#) [Add Row](#)

Delete	Last Name	First Name	Middle Initial	Department Name	Business Address	Business City	Bus. State Abr.	Business Zip Code	Job Title	Total Compensation
✗	Required	Required			Required	Required	Requi	Required	Required	Required
✗	Required	Required			Required	Required	Requi	Required	Required	Required
✗	Required	Required			Required	Required	Requi	Required	Required	Required
✗	Required	Required			Required	Required	Requi	Required	Required	Required
✗	Required	Required			Required	Required	Requi	Required	Required	Required

# GATEWAY (CONTINUED)

← → [https://gateway.ifronline.org/100r/nepotism\\_upl](https://gateway.ifronline.org/100r/nepotism_upl) Nepotism Upload

## Nepotism Policy Upload

Use this page to upload the nepotism PDF file.

Upload PDF file:  [Browse](#)

[Upload](#)

Upload history

year	Upload date
No records to display.	

# GATEWAY (CONTINUED)

← → https://gateway.ifonline.org/100r/contracting\_... Contracting Upload × 🏠 ★ ⚙️

## Contracting Policy Upload

Use this page to upload the contracting PDF file.

Upload PDF file:

Upload history

year	Upload date	View File	✕
2014	4/16/2015 7:57:15 AM	<a href="#">View File</a>	✕

# GATEWAY (CONTINUED)

← → https://gateway.ifonline.org/100r/SBOARReportsMenu.asp... Reports × 🏠 ★ ⚙️

## 100R Report Outputs ?

These reports are available for you to view, print or download at your convenience. The content will change if/when you change or add additional information into the system.

Report Output Format: <input type="text" value="PDF"/> ▼	Select the output method for the report that you prefer. Choices include Adobe PDF or Microsoft Excel Format
<a href="#">Employee Listing</a>	This report lists all employees entered in the system for the 100R.
<a href="#">Unit Questions</a>	This report shows the unit questions as answered in the system for the 100R.

## NEPOTISM/CONTRACTING POLICIES

- \* IC 36-1-20.2
  - \* “Individuals who are relatives may NOT be employed by a unit in a position that results in one relative being in the direct line of supervision of the other relative”
- \* IC 36-1-21
  - \* A unit may enter into a contract with a relative (or relative’s business) only if:
    - \* The requirements of this section are satisfied &
    - \* Elected official does not violate IC 35-44.1-1-4

## NEPOTISM/CONTRACTING POLICIES

- \* Both statutes require local policies be adopted
  - \* 2 Policies!
    - \* Both policies can be adopted in one, but must address both statutes
- \* These policies are what is required to be uploaded to Gateway.
- \* DLGF will not pass your budget without these!



## NEPOTISM/CONTRACTING POLICIES

- \* 2014:
  - \* Of the Cities / Towns reporting:
    - \* 26 Answered NO - they did not have either policy
    - \* 52 Answered NO to either nepotism or contracting – they did not have one or the other
    - \* 63 were NOT in compliance with document uploaded
      - \* Policy cited 36-1-20.2, NOT 36-1-21 (or vice versa)
      - \* Certifications were submitted
      - \* Actual contracts instead of policy

## NEPOTISM/CONTRACTING POLICIES

- \* 2015
  - \* If everything was right for 2014, it will transfer over to 2015.
  - \* If the policies were not in compliance, you will have to upload again.

## State Board of Accounts Contact Information

Todd Caldwell

[tcaldwell@sboa.in.gov](mailto:tcaldwell@sboa.in.gov)

Susan Gordon, CPA

[sgordon@sboa.in.gov](mailto:sgordon@sboa.in.gov)

317-232-2513