


State Board of Accounts

Monthly and Annual Uploads

Soil and Water Conservation Districts Meeting
December 1, 2020

Indiana State Board of Accounts

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STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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State Examiner Directive 2018-1 *Amended*

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 15th 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 end units. For schools and extra-curricular accounts, this is effective for year ending June 30, 2021, which will be due August 25, 2021. Thereafter, annual files must be uploaded no later than March 1st (August 25th 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.flonline.org/userguides/engagementguide>. It is pertinent that this user guide be used in conjunction with this Directive. It provides critical information to users that will help guide you to successful

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Monthly Uploads

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

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, included 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

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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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 board 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 15th


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)**

**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

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

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

--- 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 – 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

Salary Ordinance

Current Year Salary Ordinance is the salary resolution/schedule for the year you are uploading.

Any amendments to the salary resolution/schedule should also be uploaded.

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Annual Uploads

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 **General Form No. 360, also known as 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 Special Districts Manual has an illustrated copy of this form on page 13-11.

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

--- 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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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.

For other questions concerning the Monthly and Annual Engagement Upload Process or Logins, contact gateway@sboa.in.gov

For questions on the required content of the Monthly and Annual Engagement Uploads, contact specialdistricts@sboa.in.gov.

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Any Questions ??



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COVID-19
Guidance

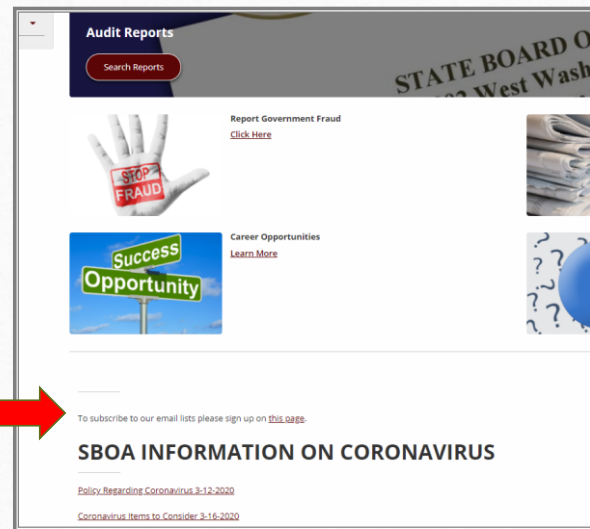
issued by the State
Board of Accounts

- Soil and Water Conservation District Meeting
- December 1, 2020

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SBOA Memorandums

- Located on our home page under SBOA Information on Coronavirus
- May subscribe to our email list to receive updates



To subscribe to our email lists please sign up on [this page](#).

SBOA INFORMATION ON CORONAVIRUS

[Policy Regarding Coronavirus 3-12-2020](#)
[Coronavirus Items to Consider 3-16-2020](#)

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Policies - Coronavirus

Guidance Issued:

- *Policy Regarding Coronavirus 3-12-2020*
 - Travel
 - Work environment
 - Employee benefits and compensation
- *Coronavirus Items to Consider 3-16-2020*
- *Assistance During COVID-19 3-31-2020*
 - NA to special districts – mainly cities, towns, counties providing assistance to local businesses

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Continuity of Essential Operations

- Guidance Issued:
- *Continuity of Essential Operations 4-30-2020*
 - Develop a plan to continue essential operations through a sustained period of absenteeism
 - FEMA Toolkit
 - SBOA Items to Consider

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Communication about Alternate Operations

- Guidance Issued:
- *Communications about Alternative Operations due to COVID-19, 11-18-2020*
 - Plan to keep operations ongoing when your office is closed or staff is reduced
 - Keep SBOA informed
 - Provide information listed in memorandum

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Other Considerations

- Guidance Issued:
- *Temporary Transfer of Funds 4-9-2020*
 - IC 36-1-8-4
 - *Electronic Signatures 4-14-20*
 - IC 26-2-8
 - SBOA will not take audit exception
 - *State Examiner Directive 2020-1*
 - Timely Deposits
 - Board approval of claims

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COVID Grant Accounting

Guidance Issued:

COVID Grant Accounting and Appropriations 4-29-2020; Updated 9-29-2020

- Must establish a separate grant fund for each grant
- Must account for all transactions in separate fund
 - may reverse expenses from original fund to record in grant fund
 - may spend directly from grant fund (**does not apply to IFA grants**)
 - separate grant fund is appropriated locally

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Coronavirus Relief Fund Grants Administered through IFA

These memorandums will apply **only if** your district has received a **Coronavirus Relief Fund** grant through your municipality or county. These grants are administered at the State level by the **Indiana Finance Authority**.

Guidance Issued:

Financial Reporting and Reimbursement for CARES Funds 8-27-20

State Examiner Directive 2020-3 – Grants through IFA only

Questions about CARES Act Reimbursed through IFA 10-28-2020

Coronavirus Relief Fund Guidance 4-23-2020

Coronavirus Relief Fund FAQs 7-8-2020

- Must establish separate grant fund
- Must account for all transactions in the grant fund
- Must incur original expense in an appropriated fund
- Must reverse expense to record in grant fund
- No spending directly from grant fund - fund will have a zero balance

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Enhanced Regulatory Basis of Accounting

Guidance: *Enhanced Regulatory – Delayed Implementation 4-27-2020*

- 2019 Updates to the Annual Financial Report are in place
- 2020 Updates to the Annual Financial Report are postponed

No major changes to the Annual Financial Report this year!

Indiana State Board of Accounts - www.in.gov/sboa

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Fraud Schemes

Guidance Issued:

- *Fraud Schemes 5-11-2020*
- Fraudulent Checks
- Ransomware
- Other

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IC 5-11-1-27

- Report of material loss, shortage, variance, or theft
 - Report immediately to the SBOA
- Report of misappropriation – no materiality threshold
 - Report immediately in writing to the SBOA and County Prosecutor

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Any Questions ??



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State Board of Accounts Year-end Duties

SOIL AND WATER CONSERVATION DISTRICTS MEETING
DECEMBER 1, 2020



INDIANA STATE BOARD OF ACCOUNTS

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End of Year Duties – Part 1

- Annual Financial Report – Gateway
- Form 100-R – Gateway
- Monthly & Annual Uploads – Gateway



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Annual Financial Report – Gateway

- Required by IC 5-11-1-4
- Due 60 days after year end

*** March 1, 2021***

NO Major Changes to the Reporting / Gateway

- Internal Control Considerations

The screenshot displays the 'Annual Financial Report Main Menu' for the Indiana Gateway. It includes a navigation bar with 'Home', 'About', 'Account Settings', 'User Guides', and 'Logout'. Below the navigation bar, there are fields for 'County' (Madison County), 'Unit' (State City Unit), and 'Year' (2017). The main content area is titled 'Annual Financial Report Main Menu' and contains several sections with checkboxes for completion status:

- Unit Information:**
 - Unit Questions: []
 - Monthly Expenses: []
 - Departments: []
 - Schedule of Offices: []
- Core Reporting:**
 - Financial Data by Fund: []
 - Capital Assets: []
 - Debt: []
 - Grants: []
 - Accounts Payable/Receivable: []
 - Leases: []
 - Financial Assistance by Unit: []
 - Governmental Entities: []
 - Pensions: []
 - Risk Assessment: []
 - Unaudited Financial: []
 - State Results: []
- System Functions:**
 - Unaudited: []
 - Annual Report Copies: []
 - System Submissions: []

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Annual Financial Report - Schedules

Schedules are generated based on responses to AFR Questions

- Capital Assets
- Debt
- Leases
- Accounts Payable/ Accounts Receivable
- Interfund Transfers
- Grants
- OPEB
- Pensions

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OPEB

- ▶ Guidance Issued – November 23, 2020

Effective 07/01/2020, political subdivision retiree benefits and expenditures (collectively known as Other Post-Employment Benefits or OPEB) are to be reported in a manner prescribed by the State Board of Accounts (IC 36-1-8-17.5).

After much discussion, the State Board of Accounts (SBOA) has decided to retire the OPEB report formerly prescribed by the Department of Local Government Finance.

Instead SBOA will consider the information a unit reports through their annual financial report (AFR) as fulfilling IC 36-1-18-1 7.5, and units will not have to provide the State with a separate OPEB report. As such, a unit who timely files their AFR will be considered in compliance with the OPEB statutory reporting deadline.

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Annual Financial Report - Miscellaneous

Risk Assessment Questions

- ▶ 7. Does anyone review the completed bank reconciliations?
- ▶ 24. Have items included in the most recent SBOA report been adequately corrected?

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Form 100-R – Certified Report of Names, Duties, & Compensation

- Required by IC 5-11-13-1
- Due during the month of January for the preceding year
* **January 31, 2021** *
- **No Changes** to the Reporting

The screenshot shows the 'Gateway for government units' website. The main menu includes sections for 'Unit Questions', 'Employee Data Entry', 'Contracting Policy Upload', '100R Report Outputs', and 'Submit 100R'. A table on the right indicates the status of each section: 'Employee Data Entry' is 'Complete', 'Contracting Policy Upload' is 'Not Uploaded', '100R Report Outputs' is 'Not Uploaded', and 'Submit 100R' is 'Available'.

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Monthly and Annual Engagement Uploads



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**New Requirements starting with
December files upload on February 15, 2021 and
Annual Uploads due March 1, 2021**

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End of Year Duties – Part 2

- Cancellation of Warrants
- Names & Addresses to County Treasurer



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Cancellation of Warrants

Indiana Code 5-11-10.5: Cancellation of Warrants

Old Outstanding Checks

All checks outstanding and unpaid for a period 2 years as of December 31 of each year shall be declared cancelled.

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Cancellation of Warrants

Indiana Code 5-11-10.5: Cancellation of Warrants

- March 1 – fiscal officer prepares list of all outstanding checks for 2 years or more
- File list of checks with the district board
- Fiscal officer keeps a copy

“Old” (or stale) checks are receipted back to your ledger into the fund(s) from which they were originally drawn and removed from the outstanding check list. If fund(s) can't be determined – put in General fund.

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Names & Addresses to County Treasurer

- June 1 & December 1
- Disbursing officer shall certify
 - name
 - address
 of each person who has money due to them from the district.
- County Treasurer shall search their records to ascertain if anyone on the list is delinquent in payment of property taxes. [IC 6-1.1-22-14]

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Names & Addresses to County Treasurer

IC 6-1.1-22-15 –

If the county treasurer finds that a person whose name is certified is delinquent in the payment of taxes, the treasurer shall certify the name of that person and the amount of delinquency to the official of the political subdivision who is to make payment to the person.

The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer. (*our emphasis*).

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End of Year Duties – Part 3

- Appropriation Transfers
- Encumbrances
- Dormant Fund Balances
- Internal Control Considerations



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Appropriation Transfers

Indiana Code 6-1.1-18-6: Transfers of appropriations

Transfers from one major budget classification to another within a department or office if:

- It is determined that the transfer is necessary;
- The transfer does not require the expenditure of more money than the total amount set out in the budget;
- The transfer is made at a regular public meeting and by *resolution*.
- Such a transfer can be made without notice and without approval of DLGF

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Encumbrances

Encumbered Appropriations:

Those items under purchase order or contract are to be added for each appropriation account and the total carried to the new 2021 corresponding account.

The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger for 2021 (with proper explanation) and added to the 2021 appropriation for the same purpose.

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Encumbrances


Encumbered Appropriations

By carrying out this procedure, the 2021 budget will not be expected to stand any expense not anticipated in making the budget.

We recommend:

- *The district board make a listing of these encumbered items*
- *make it a part of their minutes in their last business meeting of the year*

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Encumbrances

The appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or contract for which they were appropriated.


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Dormant Fund Balances

- IC 36-1-8-5
- Purpose of tax levy has been fulfilled with balance remaining
- Transfer must be authorized by district Board
- May transfer to Operating Fund or Rainy Day Fund

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Internal Controls - Year End Considerations

- Review and Document Procedures
- Review for evidence of procedures being performed as intended
- Evaluate effectiveness
- Change accordingly

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Any Questions ??



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QUESTIONS RECEIVED FROM YOU

(ANSWERED IN OUR PRESENTATIONS)

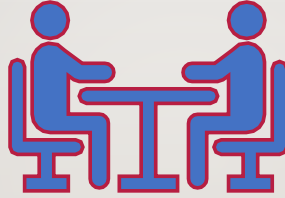
- Can you explain the range in cost of the reviews/audits for SWCDS? Comparatively some are cheap and others seem high.
- How are audit fees calculated? Are the fees increasing?
- What types of documents are required for the monthly gateway uploads? Are Reconciliation Detail from Quickbooks appropriate for the bank reconciliation uploads? Are profit and loss statements the correct uploads for the Funds Ledger?
- On Gateway, there is a new Annual Upload named "Annual Payroll History Report – without SSN#". What is expected in this report?
- This is regarding the Continuity of Essential Operations memo dated April 3, 2020. Will a continuity plan be part of our SBOA audit in future years?
- At the beginning of covid, meetings may or may not have been held and it was okay to update Gateway after the deadline (if I remember right). Now that the majority of our meetings are virtual, I guess I'm to assume that I will need to go to the supervisors and get signatures of the supervisors who attended the virtual meeting to sign off on minutes, treasurer's report, and bank statements in a timely manner. Or will be we allowed to electronically sign their names since the minutes will show they were at the meeting?

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QUESTIONS RECEIVED FROM YOU

- How do we go about paying the board members per diem for meeting/trainings?



IC 14-32-4-17

- (a) A supervisor may be paid a salary per diem for any part of a day that the supervisor is engaged in the official business of the district in any amount not to exceed the salary per diem that may be paid by the state under IC 4-10-11-2.1 (\$35 per day)
- (b) A supervisor may also receive for travel, lodging, meals, and other expenses any amount not to exceed the amount a county employee of the county in which the supervisor resides is entitled to receive under the policies and procedures established by the county.
- (c) All amounts under this section shall be fixed by the supervisors of each district and paid from money of the district.

Contact the IRS: Daniel.e.wiseman@irs.gov

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QUESTIONS RECEIVED FROM YOU

Who needs to fill out a Conflict of Interest form and how frequently?

- Scenario 1: SWCD has a CWI grant and the SWCD awards funds to recipients. If a SWCD board member also participates in the program and receives funds, should they fill out the form?
- Scenario 2: SWCD Board member is a local contractor who does work for recipients of programs receiving federal funding. The SWCD Board sees who is participating in the programs and sometimes has access to program participant info during the executive session. Should the board member fill out the form?
- IC 35-44.1-1-4 – *Always consult the district attorney*

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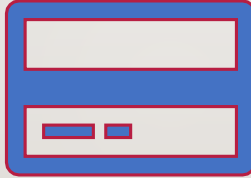
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QUESTIONS RECEIVED FROM YOU

Can you go over how districts can deal with district credit cards appropriately?

What accounting methods must be used?

Are the statements just reported in claims, or is it required to document in other places?



Special Districts Manual, Chapter I page I-11

Best Practice Documents – Credit Cards

Uniform Internal Control Standards for Indiana Political Subdivisions

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Indiana State Board of Accounts

QUESTIONS RECEIVED FROM YOU

For virtual meetings, what are the requirements for quorum?

Can board members sign documents in between meetings as long as they are discussed in the meeting and make it into the minutes?



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COVID-19 PAC Statement

FAQ for Open Door Law in Light of COVID-19

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Indiana State Board of Accounts

QUESTIONS RECEIVED FROM YOU

Due to all the work done this year we are able to pay a “bonus payment” to our employees. What is the best way to handle this?



SBOA Audit Position based on IC 14-32-4-18:

SWCD employee compensation and benefits are subject to the county salary ordinance and benefits policies – unless that employee is in a position which is entirely funded from non-county sources. If this employee is compensated through the county for a certain position, we are not aware of any statutory authority to pay additional compensation for that position, unless approved through the county.

We recommend that you discuss this matter with the district attorney and county attorney for guidance.

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Contact Information

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