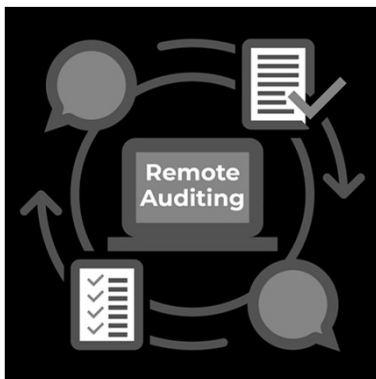


Remote Auditing



2020 Treasurers
Conference

In the Beginning.....



- Audit Assigned
- First Contact
- Forms (7, 9 & 45)
- COVID-19 Protocol



Indiana State Board of Accounts

Communicating

- Phone Call
- Video Call
- In Person (Very Limited)



Indiana State Board of Accounts

Audit Documentation

- Gateway
 - Monthly Uploads
 - Annual Uploads
 - Direct Requests
- In Person Testing



Indiana State Board of Accounts

Audit Documentation Continued...

Monthly Uploads: 1. Monthly Bank Reconciliation

PERFECT COUNTY BANK RECONCILIATION									
FOR MONTH ENDING:	January 31, 2020								
Bank	TOTALS	Bank #1	Bank #2	Bank #3	Bank #4	Bank #5	Hand	Investments	Cash Over
Bank Accounts as of 1-31-20	22,041,963.46	7,439,479.66	3,203,926.28	74,112.62	2,155,386.18	9,169,058.72			
Cash on Hand	550.00						550.00		
TMOD Investments	4,705,646.84							4,705,646.84	
Cash Short/Over	69.85								69.85
RECONCILING ITEMS:									
Outstanding Checks (EOM)	(106,259.88)	(104,855.28)	(1,404.60)						
DEPOSITS IN TRANSIT	5,513.05	5,513.05							
Simplify Not Posted (3 deposits)	(200.00)	(200.00)							
Parks & Rec CC (5 deposits)	(390.00)	(390.00)							
Deposit not posted - January 2020	(196,633.21)					(196,633.21)			
Interest not Posted - January 2020	(30,922.99)	(9,599.44)	(4,063.62)	(118.32)	(2,802.49)	(14,239.03)			
Investment Interest not Posted	(1,607.07)					(1,607.07)			
SUB TOTAL	26,417,830.14	7,329,947.99	3,198,458.06	73,994.30	2,152,583.69	8,956,579.41	550.00	4,705,646.84	69.85
Per Daily Balance Record	26,417,830.14	7,329,947.99	3,198,458.06	73,994.30	2,152,583.69	8,956,579.41	550.00	4,705,646.84	69.85
Difference	(0.00)	(0.00)	(0.00)	(0.00)	-	-	-	-	-



Indiana State Board of Accounts

Audit Documentation Continued...

Monthly Uploads: 2. Cash Balance Report (Cash Book)

TREASURER'S DAILY BALANCE OF CASH AND DEPOSITORIES				DATE: January 31, 2020	
CHARGES	Prior Collections Not Received By Quietus	Day's Collections	Transferred By Quietus at Time of Settlement	Balance Collections Forwarded	
1	2	3	4	5	
TAX COLLECTIONS					
15 Ditch Reconstruction - Posted on computer	\$0.00				\$0.00
16 Weed Liens	\$0.00				\$0.00
17 CVET	\$0.00				\$0.00
18 Excise Tax Cut	\$192,959.61				\$192,959.61
19 Vehicle License Excise Tax	\$456,811.26				\$456,811.26
20 Boat Excise Tax	\$3,904.26				\$3,904.26
31 Aircraft Excise Tax	\$69.85				\$69.85
32 Auto Rental Excise Tax	\$2,656.03				\$2,656.03
33 School Allocation	\$0.00				\$0.00
34 Welfare Allocation	\$0.00				\$0.00
35 SVETA	\$0.00				\$0.00
36 TOTAL OTHER SOURCES	\$732,500.43	\$27.50	\$0.00		\$732,500.43
37 NOTE: Receipts and disbursements shown on line 69 include investments cashed and investments purchased as shown on line 72. Entries on line 72 should include only those investments purchased from specific fund in the funds ledger					
38 FUNDS LEDGER - CASH	\$25,313,105.54	\$0.00	\$34,236.69	\$95,413.24	\$25,241,928.98
39 Balance	\$0.00	XXXXXXXXXX	\$0.00	XXXXXXXXXX	\$0.00
40 Investments	\$0.00	XXXXXXXXXX	\$0.00	XXXXXXXXXX	\$0.00
41 Investments Purchased (cost)	\$0.00	XXXXXXXXXX	\$0.00	XXXXXXXXXX	\$0.00
42 FUNDS LEDGER - INVESTMENTS	\$0.00	XXXXXXXXXX	\$0.00	XXXXXXXXXX	\$0.00
43 TOTAL CHARGES (Add Col 5, lines 43,65,69,72)	\$0.01	-	-	-	\$26,417,830.14



Indiana State Board of Accounts

Audit Documentation Continued...

Annual Uploads:

1. Year End Bank Statement
2. Year End Outstanding Check List
3. Year End Investment Statement



RETURN SERVICE REQUESTED

John Doe
123 Main Street
Baltimore, MD 21224

Statement Ending 09/31/2018
Page 1 of 4

Managing Your Accounts

Primary Branch: Canton

Phone Number: 443-573-4000

Online Banking: HowardBank.com

Telephone Banking: 1-877-527-2703

Mailing Address: 2501 Boston Street, Baltimore, MD 21224

Summary of Accounts

Account Type	Account Number	Ending Balance
HOWARD RELATIONSHIP CHECKING	XXXXXXXX101	\$3,694.22

HOWARD RELATIONSHIP CHECKING-XXXXXXXX4101

Primary Checking

Account Summary

Date	Description	Amount
09/31/2018	Beginning Balance	\$18,385.47
	1 (Credit) This Period	\$4,205.20
	21 (Debit) This Period	\$17,414.45
09/31/2018	Ending Balance	\$5,166.22

Account Activity

Post Date	Description	Debits	Credits	Balance
09/01/2018	Beginning Balance			\$18,385.47
09/04/2018	Signature Plus Debit 69632 MD BAL THORNE GWANT FOOD	\$57.48		\$18,327.99
09/04/2018	ROC 31048 071502	\$1,080.00		\$17,247.99
09/04/2018	Signature Plus Debit 69632 MD BAL THORNE GWANT FOOD	\$42.99		\$17,205.00
09/05/2018	HMS WASHINGTON 8022472603 SDC0289	\$42.99		\$17,162.01
09/05/2018	SAMS CLUB MD ONLINE PRST CDP428744545POS	\$4,212.00		\$12,950.01
09/05/2018	DISCOVER BANK F TRANSFER	\$4,212.00		\$8,738.01
09/05/2018	BAL THORNE GAS ELECTRIC ONLINE PMT	\$160.70		\$8,577.31
09/06/2018	ANALYXIN	\$170.00		\$8,407.31
09/06/2018	DEVONSHIRE E CO CONS CP BC5198	\$160.00		\$8,247.31
09/07/2018	DEPOSIT		\$653.25	\$8,900.56
09/07/2018	TARGET ONLINE PRST	\$88.58		\$8,811.98
09/10/2018	ATM Withdrawal 29657 MD BAL THORNE 13101	\$180.00		\$8,631.98
09/10/2018	ATM PRST 1016 MD BAL THORNE			\$8,631.98

Indiana State Board of Accounts

Audit Documentation Continued...

- Direct Requests
 - Additional documents
 - Email sent to Submitter
 - Upload requested documents

Monthly and Annual Engagement Uploads

Year: 2020

Use the form below to find and upload documents required for audit support. **Note: This information is for the State Board of Accounts internal use only and will not be made available on the Gateway Public site.**

Description of the desired file	Allow a link instead of a file	Detailed Instructions	Save
<input style="width: 100%;" type="text"/>	<input type="checkbox"/>	<div style="border: 1px solid gray; width: 100%; height: 100%;"></div>	<input type="button" value="Add Request"/>
Requested File	Request Detail	Requestor	Link Delete

Indiana State Board of Accounts

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Audit Documentation Continued...

➤ In Person Testing

- Document size is too large
- Too many to scan
- Communicate



Indiana State Board of Accounts

Remote Environment

- Learning what works
- Communicating
- Adjusting



Indiana State Board of Accounts

