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**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769  
Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

**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


**State Examiner  
Directive 2018-1  
Amended**

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 15<sup>th</sup> 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 29, 2021. Thereafter, annual files must be uploaded no later than March 1<sup>st</sup> (August 29<sup>th</sup> 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.floripa.org/usersguides/engagementguide> It is pertinent that this user guide be used in conjunction with this Directive. It provides critical information to users that will help reduce time to completion.

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## Original Requirements

### Monthly:

- Monthly Bank Reconciliation
- Cash Balance Report

**\*\*Note: If the Recorders office does not have a separate bank account no uploads are required\*\***

### Annually:

- Year End Bank Statement

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## Amended Requirements

### Monthly:

- Monthly Bank Reconciliation
- Monthly Bank Statement
- Outstanding Check lists
- Cash Balance Report
  - Form 3 (Recorder's Fee & Cash Book)

**\*\*Note: If the Recorders office does not have a separate bank account no uploads are required\*\***

### No Annual Uploads!

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## Bank Reconcilements

- A bank reconciliation is a document that shows how you balanced the bank statement balance to your ledger balance. It should show the bank balance, plus deposits in transit, minus outstanding checks, plus/minus other reconciling items, and equal your ledger balance. You should upload a bank reconciliation for each bank account. You can upload one document or multiple documents.

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## Bank Reconcilements

- Reconcile Bank to the Ledger (Fee and Cash Book)
- All deposits and checks are accounted for
- Identify any variance:
  - Interest
  - Bank Fees
  - NSF
  - Credit Card Payments
  - Posting or Bank Errors

***\*\*Note: If all variances are identified you are reconciled\*\****

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## 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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## Outstanding Checks

- The outstanding check list is the list of checks that have been written but have not yet cleared the bank account. 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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# Cash Balance Report

- Form 3, Recorder's Fee and Cash Book
  - This is the official Prescribed Form
  - The Fee and Cash Book is a record of all Receipts, Disbursements, and Balances.
  - The Report of Collections is **not** the Fee and Cash Book.

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# Recorders Fee & Cash Book (Form 3)

Form Prescribed by State Board of Accounts

County (Book) Form No. 3  
(Revised 1985)

## RECORDER'S FEE AND CASH BOOK

Date Received M/D/YY	Instrument Number	NAME	RECEIPTS						DISBURSEMENTS					
			Deeds and Other Conveyances	Surveyor's General Partitions and Other Claims	Mortgages and Other Liens	Releases and Assignments	Uniform Commercial Code	Copies of Instruments	Other Fees	Total	Date M/D/YY	Check No.	Amount	
		Brought Forward	275.00	30.00	310.00	92.00	113.00	31.00		159.00	1,028.00			
2 11 30	1234	John Doe	5.00	1.00							6.00			
3 11 30	1235	1st National Bank			7.00						7.00			
4 11 30		Mary Smith				5.00				1.00	12.00			
5 11 30	1236	1st National Bank									5.00			
6 11 30		John Jones								1.00	2.00			
7 11 30														
8 11 30		UDC						21.00			21.00			
9 11 30														
10		Total Today	5.00	1.00	7.00	5.00	21.00	10.00		2.00	52.00			
11														
12														
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33														
34														
35														
36														
37														
38		Total Receipts For Month To Date	284.00	40.00	280.00	97.00	134.00	41.00		160.00	1,080.00			
39		Total Disbursements For Month To Date	284.00	40.00	280.00	97.00	134.00	41.00		160.00	1,080.00			
40		Balance Carried Forward												

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# Report of Collections

Presented by State Board of Accounts      REPORT OF COLLECTIONS      General Form No. 302 (Rev. 1987)

To County Auditor  
(Title of Officer)

Your County      Your      Indiana  
(Governmental Unit)      (County)

Collections for Period December 1, 2000 to December 30, 2000

Description	Fund to be Credited	Collections This Period	Prior Collections	Year to Date Collections
Checks and Other Convergences	County General	284 50	1,200 00	1,484 50
Warrants and Other Loans	County General	321 00	1,200 00	1,521 00
Refunds and Assignments	County General	97 00	800 00	897 00
Uniform Commercial Code	County General	130 00	900 00	1,030 00
Other Fees	County General	160 00	1,000 00	1,160 00
Job Held		980 50	5,900 00	6,780 50
Inspector's Census Population	Inspector's Census Population	42 00	600 00	642 00
Copy of Instruments	Recorder's Census Population	42 00	400 00	442 00
Total Amount Collected		1,880 50	6,400 00	7,480 50

I hereby certify that the foregoing is a true and correct report of collections due the above named governmental unit for the period shown.

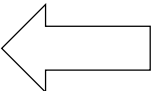
Dated this 30th day of November, 2000

NOTE: This is not to be used as a receipt for collections. The official to whom the report is made must issue an official receipt for the collections remitted.

Your Friendly Recorder  
(Signature)

County Recorder  
(Title of Officer)

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This is used to transfer the custody of Cash

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# Direct Request

- Any documents that you must upload in addition to the Monthly Uploads are called Direct Request Uploads.
- You will receive an email requesting the document to upload.
- This would occur during the audit process.

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## Direct Request Email

The State Board of Accounts requests that you upload a file to Gateway for sboa county unit in SBOA County. Please email your audit team after you upload the file to inform them that you have provided the requested information.

Requested File:   
 Request Detail: Test

Please login to the Gateway here <https://gateway.ifionline.org/login.aspx>.

- 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 dropdown box.
- Click the Browse button to find the file on your computer to upload.
- Click the Submit this Upload button to upload the file.

For more detailed instructions with screenshots, please see the user guide.

We appreciate the opportunity to work with you as we continue to advance the tools available to us to keep our audits progressing. We understand this is a time of uncertainty and only ask that you provide the requested documentation when it's most convenient to you.

If you have any questions, email the help desk at [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov).

Thanks,  
 SBoA Engagement Strategies

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## Resources

User Guide:  
[https://gateway.ifionline.org/userguides/  
 100Rguide](https://gateway.ifionline.org/userguides/100Rguide)


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# Audit Reports


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



**Audit Report Filings**

This index of Audit Reports issued by the Indiana State Board of Accounts is updated each day with reports released the previous day. If you wish to receive a copy of an audit report that is not available for download, please contact our office at (317) 232-2513. The cost of copies of audit reports is ten (10) cents per page. To speed up the process, have the report file date and number available when calling. These items can be obtained from the results of this search.

SEARCH     AUDIT YEARS  TO     COUNTY     UNIT TYPE

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# Contact Us

- Lori Rogers and Ricci Hofherr
  - Email: [Counties@sboa.in.gov](mailto:Counties@sboa.in.gov)
  - Phone: (317) 232-2512

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