

Financial Assistance to Non-Governmental Entities

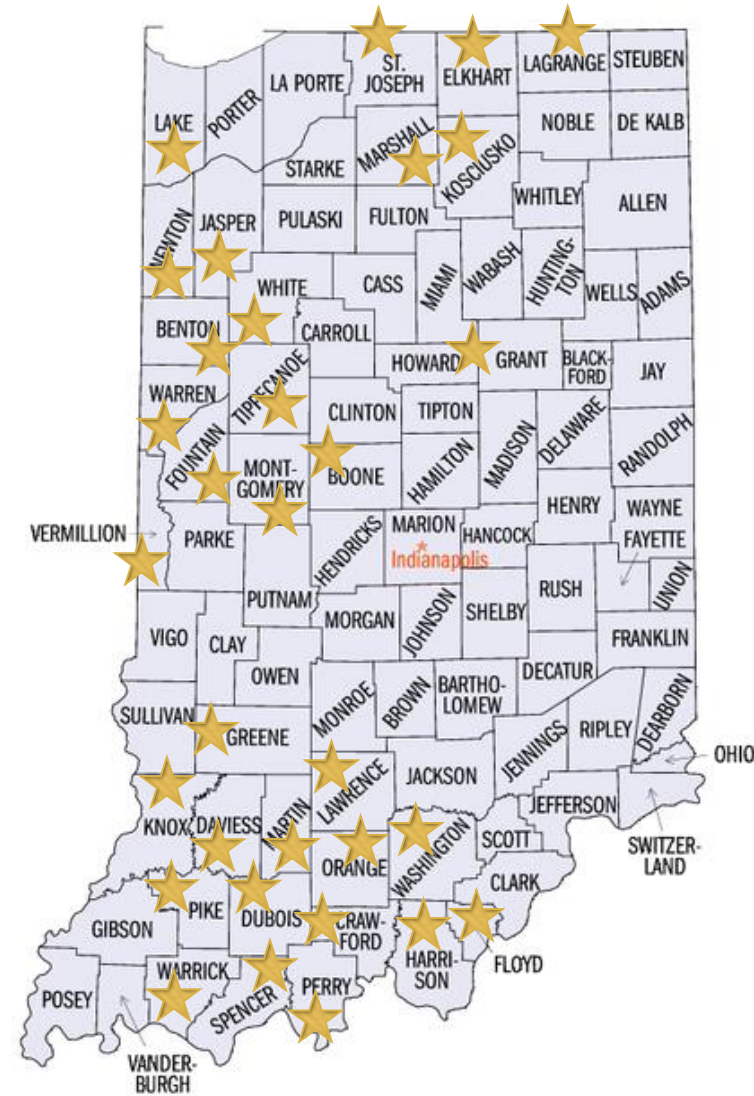
Gateway Reporting by the Township and
the Non-Governmental Entity

Procured Audit Services - Personnel

- Leann W. Tinsley, CPA
 - SBoA employee since 1981
 - Prior audit experience includes cities, schools, hospitals, townships, counties, and universities.
 - Email address – ltinsley@sboa.in.gov
- Ashley Palmer
 - SBoA employee since 2013
 - Instrumental in the Introduction of our online E-1 reporting process starting in 2015.
 - Email address – AsPalmer@sboa.IN.gov
- Chase Lenon, CPA
 - SBoA employee since 2013
 - Experience auditing State agencies and the State CAFR.
 - Email address – Clenon@sboa.in.gov

Procured Audit Services - Personnel

- Counties in which Leann has either performed or managed an audit
- 32 out of 92



Procured Audit Services - Responsibilities

- IC 5-11-1-7 allows the State Examiner to authorize or designate an independent public accountant to perform the examination/audit that is the responsibility of the State Board of Accounts
 - Currently independent public accountants perform audits for the following:
 - Housing authorities
 - Military reuse authorities
 - Certain Quasi Agencies

Procured Audit Services - Responsibilities

- IC 5-11-1-4 requires annual financial reports from entities
 - ✓ Gateway is the method to file
- IC 5-11-1-9 defines “entities” and requires audits if the disbursement of public funds meet statutory thresholds
- Thresholds requiring an audit: \$200,000 of governmental funds disbursed **AND** 50% of entity’s total disbursements being government funds.

- For-profit corporations
- Not-for-profit corporations
- Unincorporated:
 - Associations
 - Organizations
 - Individuals

Fee for Service vs Financial Assistance

Fee for Service

- Amount paid is predetermined per unit of service performed
- Claims for payment submitted after service performed with units of service provided documented
- Total amount paid in contract period not subject to adjustment if actual cost of providing service is different from original estimate

Financial Assistance

- Claims for payments are scheduled as to when provided – monthly, quarterly, etc. or assistance is provided in advance potentially with additional reporting requirements
- Total amount paid in contract period can vary subject to any maximums stipulated

September 2016 Township Bulletin

FINANCIAL ASSISTANCE TO NON-GOVERNMENTAL ENTITIES

Townships providing financial assistance to non-governmental entities are required to notify those entities annually in writing the following information:

- 1) The Entity Annual Report (E-1) filing requirement established by IC 5-11-1-4 and the audit requirement established by IC 5-11-1-9;
- 2) The source(s) of the funding provided;
 - a) Local and/or state funds (in the case of subsidies, contributions, or general aid),
 - b) Federal grants passed through including the formal name of the program and CFDA number, or
 - c) Fee for service arrangements,

Township Bulletin, September 2016 (cont.)

- 3) The State Board of Accounts may request documentation to support the categorization of the financial assistance,
- 4) The E-1 is not to be confused with the Secretary of State's Business Entity report, and
- 5) The entity may obtain additional information from the State Board of Accounts at notforprofit@sboa.in.gov

Township's reporting of Financial Assistance to Non-Governmental Entities – Annual Financial Report

Non-Governmental Entities' reporting of Financial Assistance received – E-1 Entity Annual Report

Select Application

Department of Local Government Finance (DLGF)	Deadline
Assessor Reports	Mar 31
Budgets	Details
Data Entry for CNAV and Form 22	Details
Debt Management	Details
Economic Development Reporting	Sep 30
Other Post-Employment Benefits	Mar 1
SB 131 Reporting for SWMDS	Mar 1
TIF Management	Apr 15

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	Details
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29

Indiana Education Employment Relations Board (IEERB)	Deadline
Bargaining Status Form I	Sep 30
Collective Bargaining Reporting	Dec 1
Collective Bargaining Contract Upload	Oct 2

Indiana Gaming Commission (IGC)	Deadline
Local Development Agreement	Mar 1

All financial assistance given to non-governmental entities is reported here under Core Reporting

The screenshot shows a web browser window with the URL https://gateway.ifonline.org/AFR/SBOA_Menu.aspx. The page header includes the Gateway Indiana logo and the text "An Information for Indiana Data Site". The navigation bar contains links for Home, About, Account Settings, User Guides, and Logout. The page title is "Annual Financial Report Main Menu". Below the title, there is a section for "Unit Information" and a "Core Reporting" section. The "Core Reporting" section contains a table of reporting items with their respective statuses.

Unit Information		Status
Unit Questions	The answers to these questions determine what forms are available in the system.	Complete
Schedule of Officials	Enter information regarding officials and contact information.	Not Complete

Core Reporting		Status
Financial Data by Fund	Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund.	8 Fund(s)
Capital Assets	Using your Capital Asset records complete the Schedule of Capital Assets (land, building, equipment, etc) as of the end of the year.	\$0 in Assets
Grants	Complete the Grant Schedule for grants you received or disbursed money from during the year.	Not Entered
Accounts Payable/Receivable	Accounts Payable/Receivable	1 Record(s)
Debt	Complete the Debt Schedule (bond issues, lines of credit, etc) as of the end of the year.	Not Entered
Leases	Amount of lease payments in force as of end of year.	Not Entered
Financial Assistance to Non Governmental Entities	Enter financial assistance your unit has given to entities such as: Volunteer Fire Depts, YMCA, Senior Citizen Centers, etc. Don't consider amounts paid for goods or services in answering this question.	Not Entered
Pensions	Information about what pension plans the unit administers or participates in.	Not Complete
Risk Assessment	Annual questions to assist in determining risk.	Complete
IA-7	Township Assistance	Not Complete
Disbursements by Vendor	Provide detail of disbursements by major disbursement category and by payee/vendor.	Not Entered
Contracts	Upload pdf copies of any current contracts for this unit. This feature is voluntary.	Not Uploaded
Upload Public Official Surety Bonds	Per IC 5-4-1-5.1(e) upload a copy of bonds filed.	Not Uploaded

Information Requested

- 1) Entity Name
- 2) Federal Tax ID
- 3) Address
- 4) County
- 5) Name of Operating Officer
- 6) Telephone Number
- 7) Description of Funding
- 8) Amount of Funding
- 9) Type of Funding:
 - a) Local and/or state funds
 - b) Federal grants passed through
 - c) Fee for service arrangements

E-1 Report

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

Email Correspondence

Gateway Emails:

- Required Audit
- Contract Approved
- Tentative Waiver (need more information)
- Waiver of Audit
- Reclassification by SBoA
- Complete Audit



Questions?