

GATEWAY OVERVIEW



Chase Lenon, CPA CGFM

Jonathan Wineinger

**Government Technical Assistance and Compliance (GTAC)
Director**

What is Gateway?



- Collection Platform for local units of government to submit required data to the State of Indiana
- Provide Access tool for citizens
- Provides transparency of public funds
- Used by several agencies
 - State Board of Accounts (SBOA)
 - Department of Local Government Finance (DLGF)

Access to Gateway



- Email Gateway@sboa.in.gov
 - Name
 - Position Elected
 - 1st Day of Term
 - Outgoing Officials Name
 - Outgoing Officials Email (if known)
 - Outgoing officials last Day of Term

Access to Gateway



- Gateway@sboa.in.gov
- Submitter – Trustee
- Editor – Complete Delegation form
- <https://www.in.gov/sboa/files/DelegationForm.pdf>

Gateway
<https://gateway.ifionline.org/>



INDIANA Gateway for government units

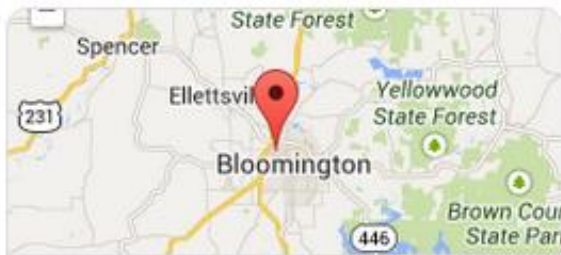


- [Home](#)
- [Report Builder](#)
- [Download Data](#)
- [Learn More](#)

[Local Officials: Login Here »](#)

An Open Door into Local Government Finance

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.



[Find your units](#)



[Public employee compensation](#)



[When is your budget hearing?](#)

Login Screen



[Home](#) [About](#) [User Guides](#)

The Indiana Gateway for Government Units provides a central commons for local units to submit their financial forms to the State of Indiana.

This site works best in [Firefox](#) and [Chrome](#). Internet Explorer browser.

Authorized Personnel Login

User Name:

Password:

[Forgot your password?](#)

Please note: Passwords are CASE sensitive.

After 5 failed attempts to log in, your account will be locked—
notify ibrctech@iu.edu.

[Request Authorization to Access Gateway](#)

Announcements

Gateway Reporting Access Authorized User P

The local official login portion of Gateway is accessible only
responsible for entering and submitting reports to the State.
the person who receives authorization. [Read full policy »](#)

Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency. Agencies currently include [Department of Local Government Finance](#), [State Board of Accounts](#), [Indiana Education Employment Relations Board](#) and [Indiana Gaming Commission](#).

Select Application

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

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	Details
Monthly and Annual Engagement Uploads	Details
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29

User Guides



- <https://gateway.ifionline.org/help.aspx>
- State Board of Accounts
 - 100R
 - Annual Financial Report (AFR)
 - Monthly and Annual Engagement Uploads

Certified Report of Names, Addresses,
Duties and Compensation of Public
Employees (Form 100R)



- **Per IC 5-11-13**
 - Must be filed with the State Examiner.
 - **DLGF may not approve the budget** of a unit until it is filed.
 - Must be filed electronically via the State Gateway.
 - Due January 31 each year.
 - Must indicate whether the unit offers a health plan, a pension, and other benefits to full-time and part-time employees.

Certified Report of Names, Addresses,
Duties and Compensation of Public
Employees (Form 100R)



• **Per IC 5-11-13**

- Has your township implemented a nepotism policy per IC 36-1-20.2?
- Has your township implemented a contracting policy per IC 36-1-21?
- **Must report local government employees whose salary is funded in whole or in part from donated money (IC 36-1-30-2)**

100R 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	Funded by Donation
X	Doe	John			100 Main Street	Indianapolis	IN	46204	Trustee	\$1,000.01	No
X	Required	Required			Required	Required	Required	Required	Required	Required	Required
X	Required	Required			Required	Required	Required	Required	Required	Required	Required

Contractors vs. Employees



- IRS Publication 15
 - <https://www.irs.gov/pub/irs-pdf/p15.pdf>
- Trustee and Board members = employees
 - Listed on Salary Resolution (Form 17c)

Annual Financial Report (AFR)



- **Per IC 5-11-1-4**
 - Must be filed with the State Examiner.
 - DLGF may not approve the budget of a unit until it is filed.
 - Must be filed electronically via the State Gateway.
 - Due 60 days after the year end which will be March 1, 2023

AFR



Annual Financial Report Main Menu ? Locked For Editing

The sections below are the ones that are required to complete your annual financial report. Some of these sections are based on the answers that you gave to the questions on the previous screen. If you need to go back and change any of the answers to those questions, click on Unit Questions above.

Unit Information

		Status
Unit Questions	The answers to these questions determine what forms are available in the system.	Complete
Identify Enterprises	Identify your utilities and other enterprises that operate like a business. Examples include Public Transportation, Convention Centers, Parking Garages, Airports, Internet Services, etc.	1 Enterprise(s)
Schedule of Officials	Enter information regarding officials and contact information.	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.	14 Fund(s)
Fund Type	Select the fund type for funds entered in financial data by fund.	Type Set For All Funds
Capital Assets	Using your Capital Asset records, complete the Schedule of Capital Assets (land, building, machinery, etc.) as of the end of the year. Show the total purchases of capital assets during the year (if any) in the Additions column; Show sales or other dispositions of capital assets during the year (if any) in the Reductions column.	\$14,600 in Assets
Grants	Complete the Grant Schedule for grants you received or disbursed money from during the year.	3 Grant(s)
Accounts Payable/Receivable	Accounts Payable/Receivable	2 Record(s)
Transfer Schedule	Complete the Transfer Schedule with all transfers made between funds during the year.	3 Record(s)
Interfund Loan Schedule	Complete the Interfund Loan Schedule with the ending balance of all loans between funds at year end.	3 Record(s)
Debt	Complete the Debt Schedule (bond issues, notes and loans payable, etc) as of the end of the year. Show the total additions and reductions in debt.	12 Record(s)
Leases	Amount of lease payments due during the following year.	1 Record(s)
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.	2 Record(s)
OPEB	Information about what other postemployment benefit (OPEB) plans the unit administers or participates in.	1 Record(s)
Pensions	Information about what pension plans the unit administers or participates in.	Complete
Tax Abatement	Information about tax abatements that affect this unit.	4 Record(s)
Risk Assessment	Annual questions to assist in determining risk.	Complete
TA-7	Township Assistance	Complete
Disbursements by Vendor	Provide detail of disbursements by major disbursement category and by payee/vendor.	30 Record(s)
Upload Public Official Surety Bonds	Per IC 5-4-1-5.1(e) upload a copy of bonds filed.	2 Uploaded

System Functions

		Status
Upload Files	Uploading is an option for those government units with vendors and who choose to populate a portion of their report by uploading files.	Uploaded
Annual Report Outputs	Reports may be viewed as PDFs or Excel spreadsheets.	Available
Financial Statement/SEFA	Download Financial Statements and SEFA in Excel.	Available
Review Submission	Review any submission errors or warnings.	Available
Un-Submit Annual Report	Un-submit the annual report to SBOA.	Available

Financial Data By Fund



Financial Data by Fund
















Save All Work

Return to AFR Main Menu

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. Beginning Balance Investments and Beginning Balance Cash fields may be edited by clicking directly on the grid.

Make sure to press the ENTER key on the keyboard after entering a number to make sure it is saved!

Governmental Activities [\(Add a fund to this grid\)](#)

Delete	Edit	Local Fund Name	Beginning Balance Investments	Ending Balance Investments	Beginning Balance Cash	Receipts	Disbursements	Ending Balance Cash	
		01 - Township Fund 101008 Township	\$0.00	\$0.00	\$248,198.44	\$12,643.43 Add/Edit	\$21,841.84 Add/Edit	\$239,000.03	
		101R - Test 900006 Test	\$0.00	\$0.00	\$400.00	\$0.00 Add/Edit	\$0.00 Add/Edit	\$400.00	
		61 - Rainy Day Fund 102194 Rainy Day	\$0.00	\$0.00	\$5,363.22	\$19,172.18 Add/Edit	\$0.00 Add/Edit	\$24,535.40	
		80 - Township Assistance Fund I 102351 Levy Excess	\$0.00	\$0.00	\$23,677.99	\$0.00 Add/Edit	\$0.00 Add/Edit	\$23,677.99	
		81 - Township Assistance Fund A	\$0.00	\$0.00	\$23,677.91	\$6,788.12	\$4,700.08	\$25,765.95	



Save All Work

Return to AFR Main Menu

Submission Errors and Warnings



- Submission Errors:
 - Prevents submission, must be corrected
- Submission Warning:
 - May be a problem, but will not prevent submission

Monthly and Annual Engagement Uploads



- State Examiner Director 2018-1

- Amended November 19, 2020

https://www.in.gov/sboa/files/Directive-2018-1-Monthly-and-Annual-Engagement-Uploads-Amended-11_9_2020.pdf

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes
- Funds Ledger, summarizing total receipts, disbursement, and beginning and ending balances by fund

<https://www.in.gov/sboa/files/Manual-Record-Template-Funds-Ledger-.xlsx>

Monthly Upload Requirements



- **Bank Reconcilements**
 - A document that shows how you balanced the bank statement balance to your ledger balance. It should show the bank balance, plus deposits, minus outstanding checks, plus/minus other reconciling items, and equal your ledger balance
- **Bank Statements**
 - A document you receive from the bank each month showing the beginning balance, each deposit, each check cleared, other activity and ending balance (include pages showing copies of cancelled checks)
- **Outstanding Check Lists**
 - The list of checks that have been written but have not yet cleared the Bank Account
- **Approved Board Minutes**
 - If minutes are online, you can provide link instead of uploading the meetings
 - Upload the minutes to the month that the meeting took place, not the month they were approved

Monthly Uploads



• Submission Deadlines

- 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

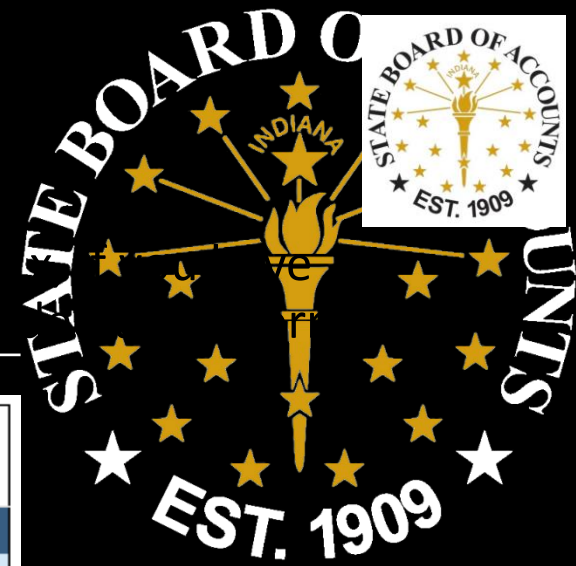
To upload a document



Select Upload Group	Select File Type	Provide File
January ▼	Approved Board Minutes ▼	<input checked="" type="radio"/> File Upload <input type="radio"/> Web Link <input type="radio"/> No Meeting Upload file (<i>xls, xlsx, doc, docx, jpg, pdf, gif, tif, png</i>) <input type="button" value="Choose File"/> No file chosen <input type="button" value="Submit"/>

- **SELECT UPLOAD GROUP** – MONTH OR ANNUAL
- **SELECT FILE TYPE** – TYPE OF FILE YOU ARE UPLOADING
- **CHOOSE FILE** – FIND FILE YOU WANT TO UPLOAD ON YOUR COMPUTER
- **SUBMIT** – SUBMIT FILE YOU WISH TO UPLOAD

Uploaded file status



Status	2020 Required Uploads	Upload Date	Uploaded By	Download	Delete
	January				
✓	Approved Board Minutes				
	<i>HI</i>	6/26/2020 2:48:55 PM	mdhollin@iupui.edu	↓	✖
✓	Funds Ledger				
	<i>TEST</i>	1/8/2021 9:31:36 AM	rhofherr@sboafe.in.gov	↓	✖
	February				
✓	Approved Board Minutes				
	<i>No board meeting was held.</i>	1/8/2021 9:31:52 AM	rhofherr@sboafe.in.gov		✖
✗	Funds Ledger				
	March				
✗	Approved Board Minutes				
✗	Funds Ledger				

Green check mark if files have been uploaded

Red X if files are **not** uploaded

Required Annual Uploads



- Due March 1st
 - Year End Investment
 - Detail of Receipt Activity
 - Detail of Disbursement Activity
 - Current Year Salary Ordinance and Amendments
 - Annual Funds Ledger
- <https://www.in.gov/sboa/files/Manual-Record-Template-Funds-Ledger-.xlsx>

Meeting – Election of Chairman and
Secretary



- IC 36-6-6-7
- Township board shall meet at the office of the trustee on the first Tuesday after the first Monday in January (January 3, 2023)
- Elect Chair and secretary for that year

Meeting – Approval of Annual Report



- IC 36-6-6-9
 - Township Board shall meet on or before the third Tuesday after the first Monday in February (February 21, 2023 or before)
- Consider and approve the annual report of the trustee presented under IC 36-6-4-12
- This report remains under the control of the township board and in the custody of its chair, who shall keep it open to inspection by taxpayers of the township

“Annual Report” vs. Annual Report



1. Present Annual Report to Township Board
IC 36-6-4-12
 2. Publish Annual Report IC 5-3-1 and IC 36-6-4-13
 3. File Annual Financial Report (AFR) with the State
Examiner IC 5-11-1-4
- <https://www.in.gov/sboa/files/TwpBULL%20December%202018-updated>

Meeting – Adoption of Annual Budget



- IC 36-6-6-11
 - Present an itemized written statement of the **estimated expenditures for which appropriations are requested**.
 - Be available to answer questions from the legislative body and/or taxpayers.
 - **Present a complete report** of all receipts and expenditures of the preceding calendar year.
 - File a copy of this report, and all accompanying vouchers in the County Auditor's office.
 - **Publish** an abstract of this report in accordance with IC 5-3-1
 - Must **fix the compensation** of all officers and employees of the township through the budget and on Form 17

Trustee Responsibilities IC 36-6-4



- Attend all meetings of the township legislative body
- Receive and pay out township funds
- Examine and settle all accounts and demands chargeable against the township
- Keep a written record of official proceedings
- Manage all township property interests
- Keep township records open for public inspection
- Reside within the township

Trustee Responsibilities (Continued)



- **Township Assistance** IC 12-20 and 12-30-4
 - Local Twp Assistance Standards!
- **Cemetery Maintenance** IC 23-14
- **Fire Protection** IC 36-8
- **Parks and Community Centers** IC 36-10
- Perform the duties of **fence viewer** IC 32-26

Trustee Responsibilities (Continued)



- **Maintain a general account** showing the total of all township receipts and expenditures (this is a total of all funds)
- **Maintain the financial and appropriation record** of the township
 - must include an itemized and accurate account of the township's financial affairs (this is the ledger)
- Destroy detrimental plants, noxious weeds, and rank vegetation IC 15-16-8

Township Board Duties



- 3 Member board (except Marion Co.)
 - Elected to 4-year terms
 - Must be reside in the Township
- **Approve budget/fix salaries/approve fire protection contracts**
- During Annual Meeting
 - Must elect a Chairperson and a Secretary
 - Secretary is responsible for recording the minutes of the proceedings of each meeting in full

Nepotism/Contracting With a Unit



- Nepotism Policy IC 36-1-20.2-9
- Contracting With a Unit Policy IC 36-1-21-4
- **Annually required to certify** that you did not violate those policies.

Nepotism



- Cannot have relatives as employees in **direct line of supervision** IC 36-1-20.2-10
- Nepotism exception for townships IC 36-1-20.2-15
 - If the **office is in your home**, you can hire a relative, but they **cannot receive more than \$5,000** in compensation for the year.
- Grandfathered in if:
 - Maintained **continuous employment**.
 - Employed before Nepotism law took effect July 1, 2012.

Official Bond



- Official Bond requirements:
 - Be payable to the State of Indiana IC 5-4-1-10
 - Approved by County Auditor IC 5-4-1-8
 - Filed with County Recorder within 10 days of issuance IC 5-4-1-5.1
- Amount shall be equal to **\$30,000** for each \$1,000,000 or receipts during the last complete fiscal year IC 5-4-1-18
 - Minimum = \$30,000
 - Maximum = \$300,000 (unless approved)

Compensation



- IC 36-6-6-10
 - Township legislative body (board) shall fix the compensation of all officers employees of the township
 - Salary shall be established using an annual, monthly, or biweekly salary schedule
 - An elected township officer is not required to report hours worked and may not be compensated based on the number of hours worked
 - Township Board may not alter the salaries of elected or appointed officers during the fiscal year for which they are fixed
 - The township board may reduce the salary of an elected or appointed official. However, the official is entitled to a salary that is not less than the salary fixed for the first year of the term of office that immediately preceded the current term of office.

Compensation (Continued)



- IC 36-6-6-10
- The township board may not reduce the salary of the township trustee without the consent of the township trustee during the term of office
- In a year in which there is not an election of members of the township board the township board may vote to reduce the salaries of the members by any amount

Compensation (Continued)



- Other things to remember:
 - Salary can not be paid in advance
 - Salary **cannot exceed the Salary Resolution** adopted by the board (Form 17)
 - Salary for all employees (including board members) are required to have taxes withheld and a W-2s issued

Renting an Office



- Board must determine in writing what amount of rent expenses are considered reasonable (Policy)
- **Only the trustee can receive rent.**
 - Not any other employees, even if living in same residence!
- Indiana Code 36-6-8-3(a) states...”The annual appropriations to **a township executive** for the expenses of renting an office and telephone and telegraph expenses must, as nearly as is possible, be equal to the actual cost of those items. If the township executive uses a part of the executive’s residence for an office, the township legislative body shall appropriate a reasonable sum for that office space.”

Township Telephone, Cellular, and
Internet Expenses



- Prior Position – 50% reimbursable
- Effective October 5, 2017
- Local policy adopted

Advance payments



- *Compensation and any other payments for goods and services must not be paid in advance of receipts of the goods or services unless specifically authorized by law. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)*
- Cannot pay for goods/services in advance!
- Exception **if normal industry practice** /w controls implemented

Township Deposit Law



- Indiana Code 5-13-16-1(c) states in part: “...public funds collected by the township trustees shall be deposited in the designated depository on or before the **first and fifteenth day** of each month.”

Advertising Requirements



- Open Door Law IC 5-14-1.5-5
 - Public Meetings → 48 hours notice (Sign/advertisement)
- Public Access Counselor
 - <https://www.in.gov/pac/>

Advertising Requirements (Continued)



- IC 5-3-1-2 (Publish in paper)
 - **Elections** – 10 days
 - **Sale of Bonds** – 15 days and 3 days before sale
 - **Receive bids** – **Twice** at least 1 week apart and 7 days before received
 - **Establish Cumulative/Sinking Fund** – **twice** at least 1 week apart and 3 days before hearing
- **AFR** – 4 weeks after third Tuesday following third Monday (**2 newspapers**)
- Budget information – refer to DLGF Budget and Tax Rate Calendar
 - If IC 5-3-1-3 not mentioned – follow 10 day requirement for other meetings that require publishing in the paper

“Donations”



- **Public funds cannot be donated** or given to other organizations or individuals unless specifically authorized by law.
- Community service statute IC 36-6-4-8
 - Funds **must be appropriated** for Community Services
 - Services **must not already be provided** by another governmental entity

Transfer of Appropriation



- Chapter 4 Township Manual:
- Within same fund
 - Within Major Budget Classification – Trustee decision
 - Between Major Budget Classification – Township Board Approval

Income Tax Distributions for Certified Shares – SBOA Memo



- Local Income Tax (LIT) Certified Shares must be receipted into the Township Fund.
 - Only applies to “certified shares”. Not PTRC or other distributions.
- The Township Fund can be used for any Township purpose.
- <https://www.in.gov/sboa/files/Accounting-for-Income-Tax-Distributions-for-Certified-Shares.pdf>

Designation of Trustee IC 36-6-4-18



(a) Within thirty (30) days after taking office, **the executive shall designate a person who shall perform the executive's duties whenever the executive is incapable of performing the executive's functions** because the executive:

- (1) is absent from the township; or
- (2) becomes incapacitated.

The executive shall give **notice of the designation to the chair of the township legislative body, the county sheriff, and any other persons that the executive chooses**. The designee shall have all the powers of the executive. The executive is responsible for all acts of the designee. The executive may change the designee under this section at any time.

(b) The designee shall perform the executive's duties until:

- (1) the executive is no longer absent from the township; or
- (2) an acting executive is appointed by the county executive under section 16 of this chapter.

Designation of Trustee



- We have not received any Attorney General opinions indicating that a Trustee could appoint a board member as a designee.
 - Potential constitutional conflicts could exist concerning the holding of two lucrative offices.
- Official Opinion 87-22 discussed possibility of designating another Trustee.
- If any compensation is paid to the designee there may be a violation of Article 2, § 9 of the Constitution of Indiana.
- **You should appoint someone who is a resident and not currently holding another lucrative office.**

Common Fraud Scheme Direct Deposits



- Payroll Diversion (Third-party payroll fraud)
- *Scammer sends an email, that looks like it is coming from an employee's account, requesting that their direct deposit information be changed.*
- You can mitigate the risk of this type of fraud by **verifying that the request came from the employee** (in-person or telephone confirmation).