

STATE BOARD OF ACCOUNTS

Gateway Reporting, Reconciling, & Commissary Funds

2025 Sheriff, Matron, and Bookkeeper Virtual
Training

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PAUL D. JOYCE, CPA STATE EXAMINER

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.

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Agenda



- Internal Controls
- Gateway Reporting
- Reconciling
- Commissary Funds
- Subscribe to SBOA Communications

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Internal Controls



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Definition – Internal Controls

Internal control is the process by which management structures an organization to provide assurance that an entity operates effectively and efficiently, has reliable financial reporting system and complies with applicable laws and regulations.



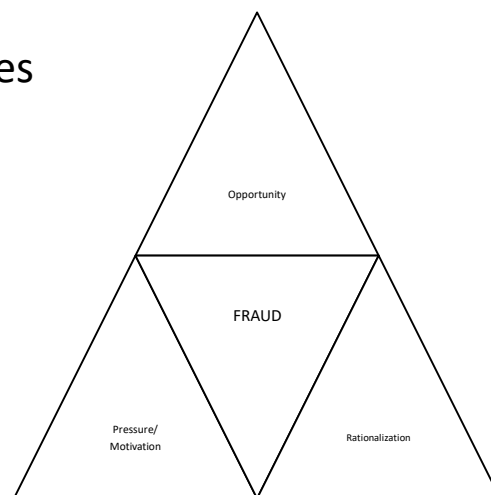
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Purpose – Internal Controls


To combat fraud and mistakes by preventing opportunity, detecting fraud, errors, and omissions.



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Control Environment

- “Tone at the Top”




Risk Assessment

- Where is the risk?




Control Activities

- Policies and Procedures



Information and Communication


- Reliable and Relevant; Internal & External



Monitoring Activities

- Is it working properly?
- If not communicate timely

Internal Control – Key Components




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Segregation of Duties

- Ensures critical tasks within an organization are divided among multiple individuals to **reduce the risk of fraud, errors, and conflicts of interest.**
- Three main categories:
 - Authorization: Approval of transactions or activities.
 - Custody: Handling cash, assets, or records.
 - Recording: Maintaining documentation or financial records.



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Documentation

- How do you document your internal controls?
- What purpose does the documentation provide?
- Is your documentation consistent?
- Does your internal control detect and correct the errors?



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Internal Control Takeaways

- Internal Controls are designed and implemented by management
- Internal Controls should always be evolving and never stagnant
- Segregation of Duties
- Document, Document, Document



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Gateway Reporting



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What is Gateway?



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

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Getting Started

- Access:
 - Email Gateway@sboa.in.gov
 - Name
 - Position Elected & Unit Name
 - 1st Day of Term
 - Outgoing Officials Name
 - Outgoing Officials Email (If known)
 - Outgoing Officials last Day of Term

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Login

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

Dashboard Report Search Download Tools Learn More

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.

Taxpayer Portal

Access all of the Gateway tools relating to individual taxpayers, such as assessed value and tax bill lookups, the referendum impact calculator and more.

Local Officials: Login Here »

Conflict of Interest Upload Tool »

Interlocal Agreement Upload Tool »

Food and Beverage Tax Form Upload Tool »

Elected Official Certification of Training Courses Upload Tool »

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Login (Continued)

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 librctech@iu.edu.

[Request Authorization to Access Gateway](#)

- Enter your username and password.
- Don't have a username and password?
– Contact the Helpdesk: gateway@sboa.in.gov



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Monthly & Annual Engagement Uploads Application

- Select the Monthly and Annual Engagement Uploads application from the SBOA applications list

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	<input type="button" value="Details"/>
Monthly and Annual Engagement Uploads	<input type="button" value="Details"/>
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
Elected Official Certification of Training Courses	March 1st following entity's year end
Interlocal Agreement	60 days after agreement takes effect
Food and Beverage Tax	March 1st following entity's year end



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Required Uploads - Monthly



Bank Reconcilements



Bank Statements



Outstanding Checklist



Cash Balance Report



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Bank Reconcilement



- A bank reconcilement 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 reconcilement for each bank account. You can upload one document or multiple documents.

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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, including 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 Checklist



- 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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Required Uploads - Annually



Inmate Trust Fund Subsidiary Detail

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Inmate Trust Fund Subsidiary Detail



- This is a subsidiary listing as of December 31 which should include the inmate name, inmate number and account balance at year end. The total should agree to the fund balance year end.

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Due Dates

- Monthly Uploads
 - See Deadlines
- Annual Uploads
 - March 1st

Monthly and Annual Engagement Uploads

[Details](#)

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
- Annual files - August 29th for schools and ECA, March 1st for all other units



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Need Help?

- Technical Issue?
 - Contact the Gateway Helpdesk: gateway@sboa.in.gov
 - Issues with your password?
 - Forgot your username?
 - File upload issues?
- Requirement Issue?
 - Contact the Director's: counties@sboa.in.gov
 - What do I need to upload?
 - When is it required to be uploaded?



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Gateway Resources



- User Guide – Monthly and Annual Engagement Uploads:
 - <https://gateway.ifionline.org/userguides/engagementguide>
- State Examiner Directive 2018-1:
 - <https://www.in.gov/sboa/library/state-examiner-directives2/#2018>

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Gateway Reporting Takeaways



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- Do you have access to Gateway?
- Who is uploading your files? Do they have the appropriate access?
- Are the correct files being uploaded?
- What is your process over the file uploads to make sure the uploads are being done?

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Reconciling



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Compliance Requirements

- Use designated depositories (IC 5-13-8)
- Daily Deposits (IC 5-13-6)
- Maintain Cash Book (IC 5-13-5-1)
- Reconcile bank statements to records at least monthly (IC 5-13-6)
- Remit at least monthly to the county treasurer/auditor on Report of Collections



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Accounting for Collections

- Fees and other collections
- Receipts
 - Reconcile Daily Collections
 - Deposits
- Posting Records
 - Cash Book
 - Inmate Trust – Control ledger and detail ledger
 - Commissary
- Reconciling to Bank
- Report of Collections

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Bookkeeping Duties

- Sheriff's Cash Book – Form 54
- Ledger of Receipts, Disbursements and Balances – Commissary – Form 205
- Ledger of Receipts, Disbursements and Balances – Inmate Trust – Form 358
- Detail ledgers of individual accounts – Inmate Trust
- Quarterly report to Council on Commissary receipts, disbursements
 - (IC 36-8-10-21)
- Supplemental Annual Financial Report

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Sheriff Cash Book

- Used to account for:
 - Tax Warrants
 - Bail Bonds
 - Vehicle Inspection fees
 - Accident reports
 - Housing Reimbursements
 - Donations
 - Proceeds of foreclosure sales and forfeited asset sales

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Report of Collections

- Fees are remitted monthly to the County Treasurer
- Accompanied by a Report of Collections to be filed with County Auditor

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Posting Records

- All transactions should be posted timely.
- Prescribed manual forms (or software financial system)
- Commissary fund
 - Post all receipts to commissary
 - Transfers of payments from Inmate Trust to Commissary
 - Post all disbursements from Commissary.
 - Keep all supporting documents for disbursements

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Posting Records - continued

- Inmate Trust
 - Additions to account: post payments by an individual to their account and to control ledger
 - Withdrawals from account: post all payments from account to the commissary fund of both individual and control
 - Post all payments of return of funds to individuals
- At all times control ledger should tie to summary of individual account ledgers

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Reconcile between Records and Bank

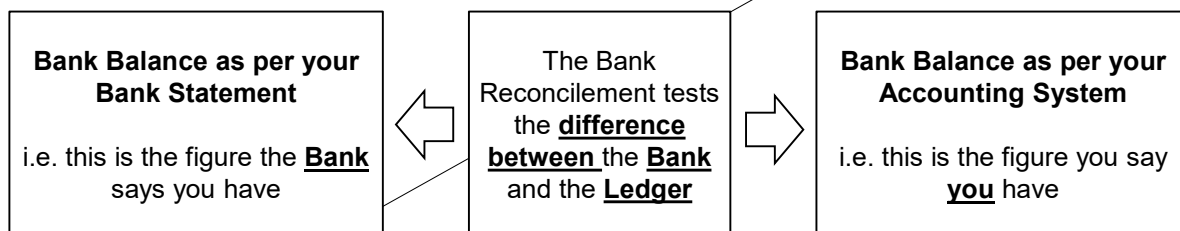
- The ledger is your record balance.
- There will be timing differences between your records and bank
 - Deposits in transit
 - Outstanding checks
 - Credit cards
 - Interest earned/bank fees charged
 - NSF checks
- To be reconciled, you must be able to identify and support any variances between the bank and your records.

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Bank Reconcilement



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Bank Reconciliation Steps

- Step 1: Review all the deposits and trace to your ledger for receipts and your duplicate deposit slips. Note any discrepancies
- Step 2: Review all the disbursements and trace to your ledger or check register. Note any discrepancies
- Step 3: Review the statement for any activity not on your records
 - Bank fees
 - Bank errors
 - Interest
- Step 4: Review your records for the month

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Bank Reconciliation Steps

- Step 5: Compare adjusted bank balance to ledger balance
- If the two balances don't match determine why:
 - Receipts on the ledger don't match deposits
 - Disbursements on the ledger don't match the check amounts
 - Adjustments were made that were not posted. A transfer from Inmate Trust to Commissary did not get posted as an example.
- All variances need to be identified, investigated and corrected.

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Bank Reconciliation

- Start with the bank balance on the bank statement
- Add adjustments for timing differences
 - Deposits in Transit
 - Outstanding checks
- Add adjustments for posting errors
 - Interest not posted
 - Bank fees not posted
 - Posting errors found on ledgers – need to be corrected
- Add adjustments for bank errors – need to have bank correct

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Reconciling Takeaways

- Are all transactions being posted to the ledger?
- Am I turning over everything on the Report of Collections over monthly?
- Are all depository accounts being reconciled?
- Was a variance identified on the reconciliation? What was it? Was it corrected?
- What are my processes and procedures over reconcilements?
- Is there segregation of duties?



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Commissary Funds



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How it's Funded



IC 36-8-10-21(a) states: "This section applies to any county that has a jail commissary that sells merchandise to inmates."

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Funds Kept Separate



IC 36-8-10-21(b) states: "A jail commissary fund is established, referred to in this section as "the fund". The fund is separate from the general fund, and money in the fund does not revert to the general fund."

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Depository



IC 36-8-10-21(c) states: "The sheriff, or the sheriff's designee, shall deposit all money from commissary sales into the fund, which the sheriff or the sheriff's designee shall keep in a depository designated under IC 5-13-8."

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Fund Uses



IC 36-8-10-21(d) states: "The sheriff, or the sheriff's designee, at the sheriff's or the sheriff's designee's discretion and without appropriation by the county fiscal body, may disburse money from the fund for:....

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Fund Uses IC 36-8-10-21(d) Continued



- (1) merchandise for resale to inmates through the commissary;
- (2) expenses of operating the commissary, including, but not limited to, facilities and personnel;
- (3) special training in law enforcement for employees of the sheriff's department;
- (4) equipment installed in the county jail;

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Fund Uses IC 36-8-10-21(d) Continued



- (5) equipment, including vehicles and computers, computer software, communication devices, office machinery and furnishings, cameras and photographic equipment, animals, animal training, holding and feeding equipment and supplies, or attire used by an employee of the sheriff's department in the course of the employee's official duties;
- (6) an activity provided to maintain order and discipline among the inmates of the county jail;

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Fund Uses IC 36-8-10-21(d) Continued



- (7) an activity or program of the sheriff's department intended to reduce or prevent occurrences of criminal activity, including the following:
 - (A) Substance abuse.
 - (B) Child abuse.
 - (C) Domestic violence.
 - (D) Drinking and driving.
 - (E) Juvenile delinquency;

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Fund Uses IC 36-8-10-21(d) Continued



- (8) expenses related to the establishment, operation, or maintenance of the sex and violent offender registry website under IC 36-2-13-5.5;
- (9) an audit or review of the fund by an independent certified public accountant for years the fund is not included in an audit under IC 5-11-1-24.4 or IC 5-11-1-25; or

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Fund Uses IC 36-8-10-21(d) Continued



- (10) any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff.
- Money disbursed from the fund under this subsection must be supplemental or in addition to, rather than a replacement for, regular appropriations made to carry out the purposes listed in subdivisions (1) through (8).

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Records and Reports



IC 36-8-10-21(e) states: "The sheriff shall maintain **a record of the fund's receipts and disbursements**. The state board of accounts shall **prescribe the form for this record**. The sheriff shall provide a copy of this record of receipts and disbursements to the county fiscal body not later than the following dates:

- (1) January 15, for the quarter ending December 31 of the preceding year.**
- (2) April 15, for the quarter ending March 31 of a year.**
- (3) July 15, for the quarter ending June 30 of a year.**
- (4) October 15, for the quarter ending September 30 of a year."**

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Commissary Records Maintained



- Ledger – Form 205
 - Approved Electronic Ledger
- Receipts / Deposits
- Warrants Checks
- Bank Reconcilements
 - Including outstanding check list

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Commissary Fund Takeaways



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- What is being deposited into the commissary fund?
- Is this an allowable use of the fund?
- Does the transaction have adequate supporting documentation?
- If it falls under #10, does it benefit the sheriff's department and is mutually agreed upon by the county fiscal body and the county sheriff?
- What are your processes and procedures over the use of commissary funds?

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- Scroll down to find “Subscribe for e-mail updates”



- Select:
<https://cloud.subscription.in.gov/signup?depid=546006796>



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THANK YOU

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