

# STATE BOARD OF ACCOUNTS

## Gateway

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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

- Gateway
  - Training Certifications
  - Monthly & Annual Engagement Uploads
  - Encountering Issues?
- Subscribe to SBOA Communications

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# Training Certifications

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IC 36-2-10-2.5 states:

“(a) As used in this section, "training courses" refers to training courses related to the office of county treasurer that are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.

(b) An individual elected to the office of county treasurer shall complete at least:

- (1) fifteen (15) hours of training courses within one (1) year; and
- (2) forty (40) hours of training courses within three (3) years;

after the individual is elected to the office of county treasurer.

(c) An individual first elected to the office of county treasurer shall complete five (5) hours of newly elected official training courses before the individual first takes the office of county treasurer. A training course that the individual completes under this subsection shall be counted toward the requirements under subsection (b)....”



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IC 36-2-10-2.5 states (continued)

“(d) An individual shall fulfill the training requirements established by subsection (b) for each term to which the individual is elected as county treasurer.

(e) The failure of an individual to complete the training required by this section does not prevent the individual from taking an office to which the individual was elected.

(f) This subsection applies only to an individual appointed to fill a vacancy in the office of county treasurer. An individual described in this subsection may, but is not required to, take any training courses required by subsection (b). If an individual described in this subsection takes a training course required by subsection (b) for an elected county treasurer, the county shall pay for the training course as if the individual had been an elected county treasurer.

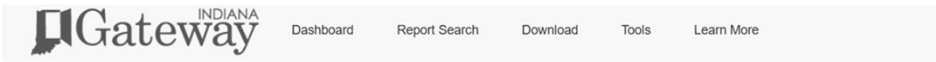
**(g) An individual elected to the office of county treasurer shall certify completion of the requirements described in subsection (b) every year and file the certification with the state board of accounts in the same manner as the report required in IC 5-11-1-4(a).”**



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# Upload Certification



## 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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# Upload Certification (Continued)

## Elected Official Certification of Training Courses Upload Tool

The legal requirement for Elected Official Certification of Training Courses can be found throughout the Indiana Code in various sections depending on the position held.

County Auditor	IC 36-2-9-2.5
County Treasurer	IC 36-2-10-2.5
County Recorder	IC 36-2-11-2.5
County Clerk	IC 33-32-2.9
City Clerk Treasurer / Controller	IC 36-4-10-8
Town Clerk Treasurer	IC 36-5-6-10
Township Trustee	IC 36-6-4-20

The above listed officials are required to certify completion of the training requirements set out for each office and file with the State Board of Accounts. Units may complete the form at [EOCTC.pdf](#) and upload it using the tool below. If you have any questions regarding this law or disclosure, you should contact your attorney for legal advice.

**NOTE:** The filename should be formatted with only one period before the extension (ex. .pdf). Neither IBRC nor SBOA review the uploads for content. It is the responsibility of the unit reporting Official Certificate of Training Courses to verify that the document that was submitted and is correct and complete.



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# Certification Template

- Enter Information into Template
  - Name
  - Title
  - Political Subdivision
  - Indiana Code
    - IC 36-2-10-2.5

## ELECTED OFFICIAL CERTIFICATION OF TRAINING COURSES

I,  the duly elected

*Print Name Title*

for  certify that I received the required training

*Political Subdivision*

described in IC

*Indiana Code*

**Enter number of training course hours:**

First year of term:

Second year of term:

Third year of term:

Fourth year of term:

*Date Signature*



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# Upload Certification (Continued)


## Upload Elected Official Certification of Training Courses Form

Name of person filing this disclosure:

Email address of person filing this disclosure:

Government Entity Name:

Upload Form:

  
 Type the code from the image



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## Training Certification Recap

- Where to find the certification template?
  - There is a link in the Elected Official Certification of Training Courses Upload Tool.
- What needs to be uploaded?
  - The completed certification template.
- Do I have to upload the support for my training?
  - No, just the certification template.
- Who maintains the training hours?
  - The official does.



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## How to View Uploaded Certification?



Elected Official Certification of Training Courses Upload Tool



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Select by Report Type [View SBA Report Selection](#)

**Annual Financial Report**  
Multiple reports detail the receipts and expenditures of each local government unit, reflecting income and expenditures for a full calendar year. The primary purpose is to assist in the auditing of government units.

**Assessed Value**  
The Certified Net Assessed Value (CNAV) data provides information on the tax base.

**Budgets**  
Every local government unit with authority to levy a property tax must submit a budget for the coming calendar year to DLGF, which has the responsibility to review and certify budgets and set tax levies and tax rates.

**Collective Bargaining**  
Each public school corporation is required to report on their collective bargaining with the Indiana Education Employment Relations Board. Gateway is now being used to collect and publish those data.

**Conflict of Interest Disclosure**  
Public servants are required to disclose conflicts of interest to the State Board of Accounts.

**County Abstract Public Reports**  
County auditors must submit an annual summary of property assessments, taxes, deductions and tax exemptions, as well as unpaid taxes, to the State Auditor.

**Debt Management**  
These reports help the public know how much local government debt has been issued, the cost of interest to support the borrowing, the purpose of the borrowing, the source of repayment, and the total outstanding balances.

**Economic Development Reporting**  
The economic development payments subject to reporting are monetary disbursements initially provided by a licensed owner of a riverboat, an operating agent of a riverboat, or an affiliate of an owner or operating agent.

**Elected Official Certification of Training Courses Uploads**  
Certain elected officials are required to file certification of training courses with the State Board of Accounts.

**Employee Compensation by Unit**  
The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 1000) provides taxpayers with compensation information for public employees of state and local government.

**Entity Annual Report**  
Financial reports from organizations that receive financial assistance from governmental sources (federal, state or local).

**Food and Beverage Tax Form Uploads**  
State and local government units and other entities listed in IC 6-1-1-30-18, IC 6-9-41-14 and IC 6-9-41-15 are required to file these forms with the State Board of Accounts.

**Interlocal Agreement Uploads**  
State and local government units and other entities listed in IC 36-1-7-1 are required to file these agreements with the State Board of Accounts.

**Local Development Agreements**  
Gaming establishments may have local development agreements with various groups in their area. These are reported to the Indiana Gaming Commission each year along with the amount disbursed.


**Property Tax**  
Property taxes are a primary source of funding for local governments. These summary reports provide an overview of the property taxes paid and distributed.

**Redevelopment Commissions**  
Redevelopment Commissions are required to submit a report (not standardized at this time) for review to DLGF. These reports are submitted in PDF and available via the Gateway in the form in which they were submitted.

**School Extra-Curricular Accounts**  
School corporations must file a report of their fund balances, receipts and expenditures for their extra-curricular accounts each fiscal year. This is used by SBOA to develop criteria to exam the extra-curricular accounts.

**Solid Waste Management Districts**  
Solid waste management districts are required to submit financial and programmatic data.

# Select Elected Official Certification of Training Courses Uploads



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## Report Search

Local governments are required by state law to submit reports to the State of Indiana. A significant number of those reports related to taxing, budgeting and spending are now collected and available for public viewing through Gateway. Explore by unit or by report type.

Browse Reports
Search by Unit
Search by Address

[Return to Main Report Selection](#)

**Elected Official Certification of Training Courses**

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Select a Report

- Elected Official Certification of Training Courses Uploads

# Select Elected Official Certification of Training Courses Uploads



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# View Report

- Select Year
- Click “View Report”
- To Open PDF select the link under “Uploaded File”



Report Search / Elected Official Certification of Training Courses Uploads Report

## Report Builder: Elected Official Certification of Training Courses Uploads Repo

Select Year:

1 of 1 Find | Next

### Elected Official Certification of Training Courses

County	Unit	Unit Type	Date Submitted	Official Position	Uploaded File
Adams	Adams County	COUNTY	2/6/2025 10:39 AM	County Auditor	<a href="#">1271.pdf</a>
Adams	Adams County	COUNTY	2/7/2025 11:08 AM	County Recorder	<a href="#">1277.pdf</a>
Adams	Adams County - County Treasurer	COUNTY TREASURER	2/28/2025 8:36 AM	County Treasurer	<a href="#">1565.pdf</a>
Adams	Adams County	COUNTY	2/28/2025 3:44 PM	County Clerk	<a href="#">1649.pdf</a>



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# Monthly & Annual Engagement Uploads

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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

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# Login (Continued)

- Enter your username and password.
- Don't have a username and password?
  - Contact the Helpdesk: [gateway@sboa.in.gov](mailto: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	<a href="#">Details</a>
Monthly and Annual Engagement Uploads	<a href="#">Details</a>
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

- Monthly Bank Reconciliation
  - Document that shows how you balanced the bank statement balance to your ledger balance.
- Monthly Bank Statement
  - Document received from your bank each month showing the beginning balance, each deposit, each check cleared, other activity, and ending balance.
- Outstanding Check List
  - List of checks that have been written but not yet cleared the bank account.
- Cash Balance Report (Cash Book) – The Cash Book, Form 47
- Documentation of Reconciliation of Form 61 between Auditor and Treasurer
  - This should show the monthly comparison, notation of variances, and reconciliation of each fund between the auditor's ledger and the treasurer's ledger.



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## Required Uploads - Annually

- Year End Investment Statements and Register of Investments, General From 350
  - Units with investments must upload a statement or documentation that shows the balance of the investment (such as a certificate of deposit) at the end of the year.
  - If you do not receive a statement at the end of the year, you may upload documents that show when the investment or certificate of deposit was purchased and the value at the time it was purchased.



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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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# Encountering Issues?

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## Need Help?

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



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## 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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# Subscribe to SBOA Communications


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## Subscriptions

- Go to [www.in.gov/sboa/](http://www.in.gov/sboa/)
- Scroll down to find “Subscribe for e-mail updates”



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



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# THANK YOU

## Government Technical Assistance & Compliance (GTAC) Directors

Ricci Hofherr, CPA      Staci Byrns, CFE



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