**Gateway 100R – Nepotism & Contracting Policies**

Indiana State Board of Accounts

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**Statutory Requirement**

- IC 5-11-13-1
  - Every City/Town
- Every Year – January 31st
- Filed Electronically
  - DLGF may not approve budget
**STATUTORY REQUIREMENT (CONTINUED)**

- All Employees
  - Name
  - Business Address
  - Compensation
- Should have received W-2
  - INCLUDES COUNCIL MEMBERS!!!
  - Prior Year

- Clerk-Treasurer, as fiscal officer, is responsible for filing

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**GATEWAY**

- [https://gateway.ifionline.org/](https://gateway.ifionline.org/)
Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. These applications enable access to the following services:
- Budgets
- SB 131 Reporting for INDIVIDUAL
- Other Post-Employment Benefits
- Public Transit Upload
- Data Entry for D A V and Form 22
- Economic Development Reporting
- Local Development Agreement
- CBPI Contract Upload
- Bargaining Status
- Form Pre-Impeachment

Select Application:
- Debt Management
- ECA Risk Report
- TIF Management
- Annual Financial Report
- Redevelopment
- 100R
- 51 Entity Annual Report
- Collective Bargaining Reporting
- CBPI Contract Upload
- Bargaining Status
- Form Pre-Impeachment

The Indiana Gateway for Government Units provides a portal for local governments to access services.

100R Main Menu

The sections below are the ones required to complete your report. Some of these sections are based on the answers you gave to the questions on the previous screen. To change any of the answers to those questions, click on the Unit Questions option on the menu.

- Unit Questions: The answers to these questions will tailor the form and validation to your unit.
- Employee Data Entry: Use the form entered for manual entry of the information or to edit what you uploaded.
- Upload file (optional): Use the Upload tool to transfer your file, which must be appropriately formatted per the Upload Specifications for 10DR.
- Negotiation Policy Upload: It was indicated that the unit has a negotiation policy. Use this application to upload the PDF version of that policy.
- 100R Report Outputs: Once you have entered or uploaded your information, you can use this option to view your entries, print them, or download them into an Excel file.

Submit 100R: This process includes validation to ensure the information that has been entered properly, and that the number of records matches the number of employees you indicated in the Questions section. Once any errors have been corrected, you will see the Proceed to Submit button appear and you will click on that to complete the submission.
100R Unit Questions

Please answer all of these questions—they help determine what is required for your unit to complete the 100R submission via Gateway.

1. Please enter the number of employees (full and part time) that you paid compensation to anytime during the past year. Use IRS guidelines to determine employment status and compensation. If you did not have any paid employees, enter 0. This will delete any employee records for this unit for this year.

2. Will you enter the data manually or upload a file?

3. Are health benefits provided to employees?

4. Are pension/retirement benefits provided to employees?

5. Are any other benefits provided to employees?

Has your unit implemented the following?

6. A nepotism policy per IC 36-1-20.2

7. A contracting policy per IC 36-5-21
GATEWAY (CONTINUED)

Contracting Policy Upload
Use this page to upload the contracting PDF file.

Upload PDF file:  

Upload

Upload History

<table>
<thead>
<tr>
<th>year</th>
<th>Upload date</th>
<th>View File</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>4/15/2015 7:57:13 AM</td>
<td></td>
</tr>
</tbody>
</table>

GATEWAY (CONTINUED)

100R Report Outputs
These reports are available for you to view, print or download at your convenience. The content will change when you change or add additional information into the system.

<table>
<thead>
<tr>
<th>Report Output Format: PDF</th>
<th>Select the output method for the report that you prefer. Choices include Adobe PDF or Microsoft Excel Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Listing</td>
<td>This report lists all employees entered in the system for the 109R.</td>
</tr>
<tr>
<td>Unit Questions</td>
<td>This report shows the unit questions as answered in the system for the 109R.</td>
</tr>
</tbody>
</table>
**Nepotism/Contracting Policies**

- IC 36-1-20.2
  - “Individuals who are relatives may NOT be employed by a unit in a position that results in one relative being in the direct line of supervision of the other relative”

- IC 36-1-21
  - A unit may enter into a contract with a relative (or relative’s business) only if:
    - The requirements of this section are satisfied &
    - Elected official does not violate IC 35-44.1-1-4

**Nepotism/Contracting Policies**

- Both statutes require local policies be adopted
  - 2 Policies!
    - Both policies can be adopted in one, but must address both statutes

- These policies are what is required to be uploaded to Gateway.

- DLGF will not pass your budget without these!
Nepotism/Contracting Policies

* 2014:
  * Of the Cities / Towns reporting:
    * 26 Answered NO - they did not have either policy
    * 52 Answered NO to either nepotism or contracting – they did not have one or the other
    * 63 were NOT in compliance with document uploaded
      * Policy cited 36-1-20.2, NOT 36-1-21 (or vice versa)
      * Certifications were submitted
      * Actual contracts instead of policy

* 2015
  * If everything was right for 2014, it will transfer over to 2015.
  * If the policies were not in compliance, you will have to upload again.
State Board of Accounts
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