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STATE EXAMINER DIRECTIVE 2018-1

Date: July 30, 2018
Subject: Monthly and Annual Engagement Uploads
Authority: IC 5-11-1-2, -4, -9, -10, -21, -24
Application: This Directive applies to all local governmental units
From: Paul D. Joyce, CPA, State Examiner

The purpose of this Directive is to establish procedures and a timeline for the use of the "Indiana Gateway for Government Units" application entitled "Monthly and Annual Engagement Uploads" (the Upload App). The Upload App will provide a more efficient and cost-effective audit process for governmental units.

Beginning with July 2018 files, which will be due September 15, 2018, **all** cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. Counties and school corporations will upload January 2019 files beginning in March 2019.

The following files and governmental unit information are required to be uploaded monthly:

- Bank reconcilements
- Approved board minutes
- Funds ledger, summarizing total receipts, disbursements, and balances by fund

In order to improve planning for the next engagement, a unit is encouraged to upload prior months' files beginning with the January 2018 files. Thereafter, monthly files must be uploaded no later than the 15th day of the second succeeding month, i.e., August monthly files are due on October 15.

The following files and governmental unit information are required to be uploaded annually:

- Year-end bank statement
- Year-end outstanding check list
- Year-end investment statements
- Detail of receipts for the year
- Detail of disbursements for the year
- Current year salary ordinance
- Annual employee earnings record
- Annual vendor history report

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Annual files are due to be uploaded on Gateway no later than March 1, 2019. Thereafter, annual files must be uploaded no later than March 1 for the prior year end unless the SBOA establishes a different date.

In addition to the monthly and annual files, additional records, known as "Direct Request Uploads," must be uploaded when required by the SBOA. This process is discussed in the user guide described below.

SBOA personnel have developed a user guide for the Upload App located at:

<https://gateway.ifionline.org/userguides/engagementguide>. If, after consulting the user guide, you still have questions, please contact the helpdesk at gateway@sboa.in.gov.

Exceptions to certain requirements set forth in this Directive, such as for **manual records**, units audited by private CPA firms, and other exceptions, are discussed in the [user guide](#). Contact information for questions and other help, including a "Frequently Asked Questions" section, is also available on the [user guide](#).

More information is available on the SBOA website by clicking the Political Subdivisions link on the left hand menu and then by selecting the appropriate unit type. Then scroll down and select the Gateway section and the Gateway Upload Application link.

This Directive may be amended from time to time and may be rescinded at any time in writing by the State Examiner or a Deputy State Examiner.


Paul D. Joyce, CPA
State Examiner