




ECA Monthly Uploads

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<https://www.in.gov/sboa/4449.htm>

Monthly Uploads



- State Examiner Directive 2018-1

- <https://www.in.gov/sboa/files/Directive%202018-1.pdf>

- More efficient and less costly audits.
- Proactively identify problems.

Dates of Submission



- Monthly – by the 15th of each month
 - 45 days to submit information (January information in March).
- 1st month required: January 2019
- Annual Uploads – After Fiscal Year-end
 - By August 29th

Monthly Upload Requirements



1. Bank reconcilements
2. Approved board minutes — N/A for ECAs
3. Funds ledger, summarizing total receipts, disbursements, and balances by fund

Upload Resources



- Manual Records template
 - <https://www.in.gov/sboa/files/Manual%20Record%20Template.xlsx>
- Website section “Gateway Upload Application”
 - <https://www.in.gov/sboa/4445.htm>

Annual Upload Requirements



- Year-end bank statement
- Year-end outstanding check list
- Year-end investment statements
- Detail of receipt activity – N/A for manual records
- Detail of disbursement activity – N/A for manual records
- Current year salary resolution
- Annual vendor history report – N/A ECAs

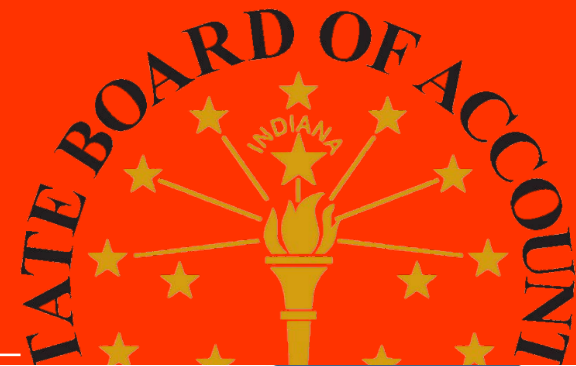
Frequently Asked Questions



- Future changes
 - Machine Readable format
- Direct Requests
- Repercussions
- Multiple Files

Gateway

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



INDIANA Gateway for government units

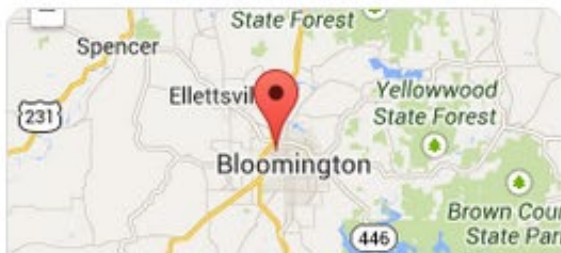


- [Home](#)
- [Report Builder](#)
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[Local Officials: Login Here »](#)

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

Gateway



- gateway@sboa.in.gov
- Submitter – ECA or Corporation Treasurer
- Editor – Complete Delegation form
 - <http://www.in.gov/sboa/files/DelegationForm.pdf>

Gateway



- <https://gateway.ifionline.org/>
- User Guide:
<https://gateway.ifionline.org/userguides/engagementguide>



Monthly Upload Questions?

Monthly and Annual Uploads



- Engagement Strategies
 - Same group doing **remote audits** responsible for monitoring and requirements for uploads.
- EngagementStrategies@sboa.in.gov

ECA Audits



• SBOA plan

- ECA with receipts greater than \$1,000,000 will be examined during the school corporation audit by the assigned field examiners
 - For 2016 Report 76 ECAs
- ECA with receipts between \$1,000,000 - \$100,000 will be examined by a centralized compliance process
 - For 2016 Report 682 ECAs
 - Will be done on a 4 year rotation coinciding with the School Corporation audit
- ECA with receipts less than \$100,000 and not having a specific risk identified will have **Centralized review process**
 - Approximately 10% of total statewide ECA activity

Staff Funds



- Our prior audit position disallowed **staff funds to be accounted for in the extracurricular records**. We have recently revised our opinion and we will **not take exception** to an extracurricular account established for staff funds.
- This change in position **does not affect our position on outside organizations**, such as booster groups, parent teacher organizations etc... There should not be any outside organizations' funds accounted for in the extracurricular records.
- IC 20-41-1-7 states in part: "The treasurer has charge of the custody and disbursement of any funds . . . incurred in conducting any athletic, social, or other school function (other than functions conducted solely by any organization of parents and teachers) . . ."

Bonding Requirements



- IC 5-4-1-18
- “...whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, the state, a political subdivision, or another governmental entity” must have a bond of at least \$5,000.
- **The statute does not require the individual to be an employee of the school corporation.** So, for example, parents volunteering in the school lunchroom or at an extracurricular sporting event must be bonded if their official volunteer duties include receiving public funds such as lunch money or admission fees assuming they will collect over the *de minimis* amount.

Internal Controls



- Internal Controls Standards
 - Required to be adopted per IC 5-11-1-27
 - ‘Personnel’ required to be trained.
- Need to have **documented procedures** for the next round of audits.

Website Overview



<https://www.in.gov/sboa/4449.htm>