



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

December 3, 2018

TO: GOVERNMENT OFFICIALS:

This announcement comes as a follow up to the Gateway upload announcement sent on June 12, 2018, to inform Counties of the required files for upload.

It is our intent to use this new Uploads application to better plan for our audit engagements, better assess the risk of our governmental units, and provide an overall more efficient audit process for each of you. As with any new process there will be a learning curve. We will work diligently with you to work out any issues that you are having in this upload process.

Monthly, we will be requiring the following to be uploaded:

County Auditor:

- Approved Board Minutes
- Funds Ledger, reporting total receipts, disbursements, and balances by fund for the month

County Treasurer:

- Monthly Bank Reconciliation (Monthly Report)
- Cash Balance Report (Cash Book)

County Clerk:

- Monthly Bank Reconciliation (Monthly Report)
- Cash Balance Report

County Sheriff:

- Monthly Bank Reconciliation
- Cash Balance Report

County Recorder:

- Monthly Bank Reconciliation
- Cash Balance Report

Counties will be required to upload their January 2019 files in March 2019. The due date for these files will be March 15th, 2019. Each official will have the responsibility of uploading their own monthly required documents in gateway. County Auditors with Submitter or Editor access to the AFR will be automatically given access to this new application when it becomes available for use. We are currently working with our programmers to get the other officials access to the application. Further communication will be coming in regards to this access. You do not need to contact us to get this access. We will contact you with the information.

Annually, we will be requiring the following to be uploaded:

County Auditor:

- Detail of Receipt Activity
- Detail of Disbursement Activity
- Current Year Salary Ordinances
- Annual Vendor History Report

County Treasurer

- Year End Bank Statement
- Year End Outstanding Check List
- Year End Investments Statements

County Clerk

- Year End Bank Statement

County Sheriff

- Year End Bank Statement

County Recorder

- Year End Bank Statement

Counties will be required to upload their 2018 annual files in March 2019.


Our local Directors have begun training on this new application and will continue to do so over the next several months, so please plan to attend your next training opportunity to learn more.

Once we are further along in the development of the application for schools and counties, we will update our user guide. Currently our user guide focuses on the units of government that have already implemented the upload process, but should also address many of the questions that you will have. We encourage you to review the user guide, which is located at:

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

Many answers to questions you have will be found here. You might even start at the end of the guide under frequently asked questions which should help you with your most pressing questions.

We appreciate that you have many responsibilities and that your time and efforts are valuable. We would not require this if we were not certain that this would measurably enhance, not only the financial accountability to our citizens, but the overall audit process to each of you. As you go through this process please do not hesitate to contact us with your concerns and suggestions at gateway@sboa.in.gov.


Paul D. Joyce, CPA
State Examiner