



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: GOVERNMENT OFFICIALS

As an agency, we have evaluated our policies and procedures to provide a more efficient and cost effective audit process to governmental units. Advancements in technology allow us to streamline our processes and do more monitoring, planning, and audit work prior to coming on site.

In order to continue to be as efficient as possible with our processes and procedures, we have developed a new Gateway Application Titled *Monthly and Annual Engagement Uploads (Uploads)*. Within this application, we will be asking for some files to be uploaded monthly and some files to be uploaded annually.

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

- Bank Reconcilements
- Approved Board Minutes
- Funds Ledger, Detailing Receipts and Disbursements, by Fund

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

- Year-End Bank Statements
- Year-End Outstanding Check List
- Year-End Investment Statements
- Detail of receipts and disbursements for the year
- Salary Ordinance
- Employee Earnings Records
- Annual Vendor History Report

**We are requiring that all governmental units, with the exception of schools and counties, start this upload process with July 2018 files.** July 2018 files will be required to be uploaded no later than September 15, 2018. We also encourage you to upload prior months' files, back to January of 2018, as this will help us more efficiently plan for your next engagement.

**We will ask that counties and schools, including extra-curricular accounts, upload required January files in March 2019. More information will be forthcoming on what documents we will be requesting from counties and schools at a later date.**

The availability of these files on Gateway will allow us to do more audit planning and audit work prior to coming on site to your unit. This should significantly minimize the number of days we are on site at the local governmental unit. Additionally, we can perform real-time audit procedures that can be utilized for the next scheduled engagement. The availability of these files will also allow us the opportunity to observe conditions at a unit on an on-going basis. Issues that arise can be detected in the early stages before they become unmanageable. Less time spent on site, real-time audit procedures, and early detection of potential audit issues will provide audit cost savings to a unit.

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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.

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.

We encourage you to review the user guide for this new application as soon as possible, 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](mailto:gateway@sboa.in.gov).

  
Paul D. Joyce, CPA  
State Examiner