



GATEWAY OVERVIEW

NEWLY ELECTED OFFICIALS

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What is Gateway?

- ❖ Collection Platform for local units of government to submit required data to the State of Indiana
- ❖ Public Access tool for citizens
- ❖ Provides transparency of public funds
- ❖ Used by several agencies
 - State Board of Accounts (SBOA)
 - Department of Local Government Finance (DLGF)

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Access

❖ Email Gateway@sboa.in.gov

- Name
- Position Elected
- 1st Day of Term
- Outgoing Officials Name
- Outgoing Officials Email (if known)
- Outgoing officials last Day of Term

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User Guides

❖ <https://gateway.ifionline.org/help.aspx>

- State Board of Accounts
 - ✓ 100R
 - ✓ Annual Financial Report
 - ✓ Monthly and Annual Engagement Uploads

State Board of Accounts (SBOA)

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Who Uploads in Gateway?

- ❖ County Auditor
- ❖ County Treasurer
- ❖ County Recorder
- ❖ County Clerk
- ❖ County Sheriff



INDIANA
Gateway for government units

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County Auditor

- ❖ 100 R:
 - This is a certified Report of Names, Addresses, Duties, and Compensation of Public Employees
 - IC 5-11-13-1
 - Must be Submitted by January 31st
- ❖ Annual Financial Report (AFR)
 - Financial Reports (Includes data by fund, capital assets, grants, debt, pensions, etc...)
 - IC 5-11-1-4
 - Must be Submitted 60 days after the close of the fiscal year – March 1.

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County Auditor Continued...

- ❖ Monthly Engagement Uploads:
 - Approved Board Minutes
 - Funds Ledger
 - Documentation of Reconciliation of Form 61 between the Auditor and Treasurer

**** Detailed information is contained within the Monthly and Annual Engagement User Guide ****

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County Auditor Continued...

- ❖ Annual Engagement Uploads:
 - Detail of Receipt Activity
 - Detail of Disbursement Activity
 - Current Year Salary Ordinance
 - Annual Vendor History Report
 - Annual Funds Ledger
 - Annual Payroll History Report

**** Detailed information is contained within the Monthly and Annual Engagement User Guide ****

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County Treasurer

- ❖ Monthly Engagement Uploads:
 - Bank Reconciliation
 - Bank Statements
 - Outstanding Check Lists
 - Cash Balance Report (Cash Book)
 - Documentation of Reconciliation of Form 61 between the Auditor and Treasurer

**** Detailed information is contained within the Monthly and Annual Engagement User Guide ****

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County Treasurer Continued...

- ❖ Annual Engagement Uploads:
 - Year End Investment Statements

**** Detailed information is contained within the Monthly and Annual Engagement User Guide ****

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County Clerk

- ❖ Monthly Engagement Uploads:
 - Bank Reconciliation
 - Bank Statements
 - Outstanding Check Lists
 - Cash Balance Report (Cash Book)

**** Detailed information is contained within the Monthly and Annual Engagement User Guide ****

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County Clerk Continued...

- ❖ Annual Engagement Uploads:
 - County Court Trust Fund Subsidiary Detail

**** Detailed information is contained within the Monthly and Annual Engagement User Guide ****

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County Recorder

- ❖ Monthly Engagement Uploads:
 - Bank Reconciliation
 - Bank Statements
 - Outstanding Check Lists
 - Cash Balance Report (Cash Book)

**** Detailed information is contained within the Monthly and Annual Engagement User Guide ****

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Due Dates...

- ❖ Monthly Engagements:
 - January monthly files – March 15th
 - February monthly files – April 15th
 - March monthly files – May 15th
 - April monthly files – June 15th
 - May monthly files – July 15th
 - June monthly files – August 15th
 - July monthly files – September 15th
 - August monthly files – October 15th
 - September monthly files – November 15th
 - October monthly files – December 15th
 - November monthly files – January 15th
 - December monthly files – February 15th



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Due Dates...

- ❖ Annual Engagements:
 - These documents are due the same date as the Annual Financial Report which is March 1 for Counties.

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Conflict of Interest

- ❖ IC 35-44.1-1-4(b): A public servant who knowingly or intentionally:
 - (1) has a pecuniary interest in; or
 - (2) derives a profit from;
 a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Level 6 felony.
- ❖ IC 35-44.1-1-4(c)(6): It is not an offense under this section if any of the following apply:... (6) A public servant makes a disclosure that meets the requirements of subsection (d)

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Conflict of Interest

❖ IC 35-44.1-1-4(d):

A disclosure must:

- (1) be in writing;
- (2) describe the contract or purchase to be made by the governmental entity;
- (3) describe the pecuniary interest that the public servant has in the contract or purchase;
- (4) be affirmed under penalty of perjury;
- (5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity before final action on the contract or purchase;
- (6) be filed within fifteen (15) days after final action on the contract or purchase with:
 - (A) the state board of accounts; and
 - (B) if the governmental entity is a governmental entity other than the state or a state supported college or university, the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase; and
- (7) contain, if the public servant is appointed, the written approval of the elected public servant (if any) or the board of trustees of a state supported college or university (if any) that appointed the public servant.

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Conflict of Interest

- ❖ File in Gateway
- ❖ Form available at:
<https://forms.in.gov/Download.aspx?id=8264>
- ❖ Scan form as PDF and upload
- ❖ Due 15 days after final action on the contract or purchase
- ❖ Everyone is responsible for submitting their own form

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Frequently Asked Questions

❖ **Why must documents be uploaded to Gateway?**

This will allow us to do as much of the audit work as possible remotely which should result in efficiencies and reduced audit costs for you. It is our intent to use the monthly information to more effectively plan our engagements. Additionally, we are required to conduct a risk assessment to plan the priorities of our engagements and the information requested should allow us to more efficiently conduct that risk assessment to better prioritize our engagements.

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Frequently Asked Questions

❖ **Are the documents uploaded through this Gateway application for monthly and annual engagement uploads available to the public?**

No. The documents uploaded in this application are for the State Board of Accounts use only and are not available to the public on the Gateway public website.

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Frequently Asked Questions

❖ **Will I need to purchase or install any computer software?**

No, the Gateway application is accessed through the internet. All you will need to access the application is an internet browser such as Google Chrome, or Mozilla Firefox. A web browser is already installed on most computers. You should be able to use the same web browser that you used to enter your Annual Financial Report or ECA Risk Report. Microsoft Internet Explorer and Edge are not supported or recommended to use on Gateway.

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Frequently Asked Questions

❖ **If I have problems or questions, who should I contact?**

For technical problems (e.g. server error messages or problems saving data), contact Indiana Business Research Center (IBRC) at ibrctech@iupui.edu. For questions related to the content of items being requested via Direct Request e-mails you receive, contact the examiner assigned to your engagement. For other questions, contact the SBOA Gateway Helpdesk, please email gateway@sboa.in.gov

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Contact Us

❖ Lori Rogers and Ricci Hofherr

❖ Email: Counties@sboa.in.gov

❖ Phone: (317) 232-2512



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AMENDED STATE EXAMINER DIRECTIVE 2018-1

Date: November 9, 2020
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 provide guidelines for the use of the "Indiana Gateway for Government Units" application entitled "Monthly and Annual Engagement Uploads" (Engagement Uploads). The Engagement Uploads provide a more efficient and cost-effective audit process for governmental units.

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15th of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. For schools and extra-curricular accounts, this is effective for year ending June 30, 2021, which will be due August 29, 2021. Thereafter, annual files must be uploaded no later than March 1st (August 29th for schools and extra-curricular accounts) for the prior year end unless the SBOA establishes a different date.

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the 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.

A user guide for the Engagement Uploads is available and located at: <https://gateway.ifionline.org/userguides/engagementguide> **It is pertinent that this user guide be used in conjunction with this Directive.** It provides critical information to you that will help guide you to uploading the correct documents.

The following files and governmental unit information are required to be uploaded monthly by all units except as noted:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

For County Auditors:

- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund
- Documentation of Reconciliation of Form 61 between Auditor and Treasurer

For County Treasurers:

- Cash Balance Reports,
- Bank Reconcilements, Bank Statements, and Outstanding Check List
- Documentation of Reconciliation of Form 61 between Auditor and Treasurer

For County Clerks, Recorders, and Sheriffs:

- Cash Balance Reports,
- Bank Reconcilements, Bank Statements, and Outstanding Check Lists

The following files and governmental unit information are required to be uploaded annually (for Counties, these apply to County Auditors unless otherwise noted):

- Year-end Investment Statements (for Counties - County Treasurer)
- Detail of Receipts for the year
- Detail of Disbursements for the year
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Additionally, for Schools only: School Lunch Prepaid Account Balance Report as of June 30
Approved Salary Schedule for Noncertified Employees and Amendments
- Additionally, for County Sheriff only: Inmate Trust Fund Subsidiary Detail as of December 31
- Additionally, for County Clerk and Cities/Towns with courts: Court Trust Fund Subsidiary Detail as of December 31.
- Optional: Excel Data Capture/Data Dump (in lieu of Detail of Receipts and Disbursements)

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.

If you have questions, please refer to the user guide for the Engagement Uploads located at: <https://gateway.ifonline.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](#).


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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