Gateway Uploads and Remote Auditing

2021 Annual Treasurers Conference
State Examiner Directive 2018-1 Amended

Original Requirements

Monthly:
- Monthly Bank Reconcilement
- Cash Balance Report (Cash Book)

Annually:
- Year End Bank Statements
- Year End Outstanding Check List
- Year End Investment Statements
Amended Requirements

Monthly:
• Monthly Bank Reconcilements
• Monthly Bank Statements
• Outstanding Check Lists
• Cash Balance Report
  – Form 47 (Treasurers Cash Book)
• Documentation of Form 61 Reconciliation between Auditor & Treasurer

Amended Requirements

Annually:
• Year End Investment Statement(s)
Monthly

Bank Reconcilements

• A bank reconcilement is a document that shows how you balanced the bank statement balance to your ledger balance. It should show the bank balance, plus deposits in transit, minus outstanding checks, plus/minus other reconciling items, and equal your ledger balance. You should upload a bank reconcilement for each bank account. You can upload one document or multiple documents.

Monthly

Bank Reconcilements

• Reconcile Bank to the Cash Book
  – Ledger line on cash book should be reconciled with the Auditor
• All deposits and checks are accounted for
• Identify any variance:
  – Interest
  – Bank Fees
  – NSF
  – Credit Card Payments
  – Posting or Bank Errors

**Note: If all variances are identified you are reconciled**
**Monthly Bank Statements**

- A bank statement is the document you receive from your bank each month showing the beginning balance, each deposit, each check cleared, other activity, and ending balance. You should include all pages, included pages that show copies of cancelled checks. You should upload this for each bank account. You can upload multiple documents.

**Monthly Outstanding Checks**

- The outstanding check list is the list of checks that have been written but have not yet cleared the bank account. You should upload this for each bank account. The total should agree with the amount on the bank reconciliation. You can upload multiple documents.
Cash Balance Report

- Form 47, Treasurer’s Cash Book
  - Any approved form used in place of the prescribed form 46 may be uploaded instead

Documentation of Reconciliation of Form 61 between Auditor and Treasurer

- This should show the monthly comparison, notation of variances, and reconciliation of each fund between the auditor’s ledger and the treasurer’s ledger. This requirement is described in Chapter 5, page 3 of the Treasurer’s Manual.
Year End Investment Statement(s)

- A statement or documentation that shows the balance of the investment (such as a certificate of deposit) at the end of the year (June 30 for schools). If you do not receive a statement at the end of the year, you may upload documents that show when the investment or certificate of deposit was purchased and the value at the time it was purchased.
Direct Request

- Any documents that must upload in addition to the Monthly Uploads are called Direct Request Uploads.
- You will receive an email requesting the document to upload.
- Will occur during the audit process
Resources

User Guide:
https://gateway.ifionline.org/userguides/engagementguide

Audit Reports
https://www.in.gov/sboa/
Contact Us

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