GATEWAY UPLOADS AND REMOTE AUDITING

2021 ANNUAL CLERKS CONFERENCE

Gateway Uploads
State Examiner Directive 2018-1

AMENDED STATE EXAMINER DIRECTIVE 2018-1

Date: November 9, 2020

Subject: Monthly and Annual Engagement Uploads

Authority: IC 5-11-1-2, 4, 9-18, 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, and by the 15th of each month thereafter unless the SBOA establishes a different date. This is effective for year ending June 30, 2021, which will be due August 20, 2021. Otherwise, annual files must be uploaded no later than March 31, Chapter 209 for schools and state comptroller accounts for the prior year ended June 30.

Original Requirements

Monthly:
- Monthly Bank Reconcilement
- Cash Balance Report

Annually:
- Year End Bank Statements
Amended Requirements

Monthly:
- Monthly Bank Reconciliation
- Monthly Bank Statement
- Outstanding Check List
- Cash Balance Report
  - Form 46 (Clerk’s Cash Book and Daily Balance Record)

Annually:
- County Court Trust Fund Subsidiary Detail
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 Ledger (Cash Book)
  - Includes Trust and ISETS
- 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.
**Monthly Cash Balance Report**

- Form 46, Clerk’s Cash Book and Daily Balance Record
  - Any approved form used in place of the prescribed form 46 may be uploaded instead
  - Example Odyssey’s Daily Cash Balance Report

**Annually County Court Trust Fund Subsidiary Detail**

- This is a subsidiary listing as of December 31 which should include the name, description, and account balance at year end. The total should agree to the fund balance year end.
Remote Auditing

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
Direct Request Email

The State Board of Accounts requests that you upload a file to Gateway for sboia county audit in SBOA County. Please email your audit team after you upload the file to inform them that you have provided the requested information.

Requested File: December Funds Ledger
Request Details: Text for Auditor training - PDFCRE

Please login to the Gateway here: [https://gateway.ifionline.org/login.aspx]

- Select Monthly and Annual Engagement Uploads.
- Select your unit name.
- Select the year.
- Select "Direct Request" from the Upload Group dropdown box.
- Select the file requested in the file type dropdown box.
- Click the Browse button to find the file on your computer to upload.
- Click the Submit this Upload button to upload the file.

For more detailed instructions with screenshots, please see the user guide.

We appreciate the opportunity to work with you as we continue to advance the tools available to us to keep our audits progressing. We understand this is a time of uncertainty and only ask that you provide the requested documentation when it's most convenient to you.

If you have any questions, email the help desk at gateway@sboia.in.gov.

Thanks,
SBOA Engagement Strategies

Resources

User Guide:
[https://gateway.ifionline.org/userguides/engagementguide]
Audit Reports

https://www.in.gov/sboa/

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