Gateway Uploads

2021 Annual Recorders Conference

AMENDED STATE EXAMINER DIRECTIVE 2018-1

Date: November 9, 2020

Subject: Monthly and Annual Engagement Uploads

Authority: IC 5-11.1-2.4, -5, -15, -21, -24

Application: This Directive applies to all local governmental units

From: Paul G. Jolly, CPA, State Examiner

The purpose of this Directive is to provide guidelines for the use of the “Indiana Gateway for Government Links” 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 25, 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 information on Gateway to allow the SBOA to conduct audit planning and audit procedures 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://www.in.gov/auditorservices/indiana/engagementuploadguide.pdf It is pertinent that this user guide be used in

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State Examiner

Directive 2018-1

Amended

Indiana State Board of Accounts
**Original Requirements**

**Monthly:**
- Monthly Bank Reconcilement
- Cash Balance Report

**Annually:**
- Year End Bank Statement

**Note:** If the Recorders office does not have a separate bank account no uploads are required**

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**Amended Requirements**

**Monthly:**
- Monthly Bank Reconcilement
- Monthly Bank Statement
- Outstanding Check lists
- Cash Balance Report
  - Form 3 (Recorder’s Fee & Cash Book)

**No Annual Uploads!**

**Note:** If the Recorders office does not have a separate bank account no uploads are required**
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.

Bank Reconcilements

- Reconcile Bank to the Ledger (Fee and Cash Book)
- 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**
**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.

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**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 3, Recorder’s Fee and Cash Book
  - This is the official Prescribed Form
  - The Fee and Cash Book is a record of all Receipts, Disbursements, and Balances.
  - The Report of Collections is **not** the Fee and Cash Book.

Recorders Fee & Cash Book (Form 3)
Report of Collections

This is used to transfer the custody of Cash

Direct Request

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

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

- Requested File: December Files
- Request Detail: 

Please log in 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@sboe.in.gov.

Thanks,

SBDA Engagement Strategies

Resources

User Guide:
https://gateway.ifionline.org/userguides/100Rguide
Audit Reports
https://www.in.gov/sboa/

Contact Us

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