

The background features a large, faint watermark of the seal of the State Board of Accountancy, Indiana. The seal is circular and contains the text "STATE BOARD OF ACCOUNTANTS" around the perimeter and "INDIANA" in the center. It is surrounded by a ring of stars.

Monthly Uploads

**Chase Lenon, CPA – Audit Services, State
Board of Accountants**

Special Investigations



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Contact Information



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Directive 2018-1



- <https://www.in.gov/sboa/files/Directive%202018-1.pdf>
- More efficient and less costly audits.
- Proactively identify problems.

Dates of Submission



- Monthly – by the 15th of each month
 - For the activity of 2 months ago (July information in September).
- 1st month required: July 2018

Monthly Upload Requirements



1. Bank reconcilements
2. Approved board minutes
3. Funds ledger, summarizing total receipts, disbursements, and balances by fund

Annual Upload Requirements



- Year-end bank statement
- Year-end outstanding check list
- Year-end investment statements
- Detail of receipt activity
- Detail of disbursement activity– N/A for manual records
- Current year salary resolution
- Annual vendor history report – N/A for manual records

Gateway



- <https://gateway.ifionline.org/>
- User Guide:
<https://gateway.ifionline.org/userguides/engagementguide>

Gateway Submission Rights



- gateway@sboa.in.gov
- Submitter – Trustee
- Editor – Complete Delegation form
 - <http://www.in.gov/sboa/files/DelegationForm.pdf>



- **Corrections:**

- 1. Bank Statement not part of template
- 2. Face of bank statement only needed annually

- **Township Form 1-C**

Frequently Asked Questions



- Approved Minutes?
 - Special Meetings?
 - Meetings not held each month?
- Manual Ledger Template -
<https://www.in.gov/sboa/files/Manual%20Record%20Template.xlsx>

Frequently Asked Questions Continued...



- Direct Requests?
- Only one file per upload?
- Repercussions if not compliant?
- Court information?
- Contracts? DLGF portal



Monthly Upload Questions?

Internal Control Requirements



- Adopt minimum standards
- Internal Control Training – IC 5-11-1-27
- Create internal control policy

- Nepotism/Contracting policy

Rainy Day Funds



- Change in Statute
- Cannot be transferred to RDF:
 - Township Assistance
 - Fire Protection Territory funds
 - Cemetery funds Conveyed under IC 23-14-64-3
- Can be transferred to RDF:
 - Township/General
 - Fire* and Fire Cumulative
 - Local funds w/o restrictions
 - Park and Recreation*

Corrective Action Plans



- Must be submitted via website
- 100% of Township CAPs submitted thus far were not adequate

Future SBOA Meetings



- Newly Elected Trustees
 - January 23rd – Pike Township Schools – Performing Arts Center. 9:00-12:00
- State Examiner Called Meetings
 - March. At least 3 meetings, North/South/Central part of State.
 - December Bulletin will contain more details



Other Questions?



Website Overview