

# NON-GOVERNMENTAL ENTITIES BULLETIN

## AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume 1

April 2017

This is the inaugural issue of the Non-Governmental Entity Bulletin and Uniform Compliance Guidelines (Bulletin). This quarterly publication will provide useful information concerning a number of issues including the filing of the Entity Annual Report (E-1), navigation of Gateway, the audit process, and statutory responsibilities and requirements. It will be available on our website ([www.in.gov/sboa](http://www.in.gov/sboa)) for a period of ten years in accordance with our current policy. This Bulletin is a supplement to the *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources* which is also found on our website.

### **KEEP US IN THE LOOP**

You are receiving this Bulletin because your email address is in Gateway. Please keep the email addresses in Gateway current so your entity can continue receiving this and other pertinent correspondence. The most effective way to do this is to send an email to [NotForProfit@sboa.in.gov](mailto:NotForProfit@sboa.in.gov) requesting a new individual be added to Gateway and provide the following information:

- SBA ID #
- Entity's legal name
- County of principal operation
- Name of individual to add
- Title of individual to add
- Email address of individual to add
- Role of individual to add (Submitter or Editor)
- Email address of individual to remove from Gateway

You will receive an email from an IBRC Tech containing your username and password when the change is made. Please check your Spam folder if you do not receive this as expected.

### **NEW TO GATEWAY**

If your entity has never filed an Entity Annual Report (E-1), a profile will need to be created before you log into Gateway. Email us at [NotForProfit@sboa.in.gov](mailto:NotForProfit@sboa.in.gov) and request a new entity profile be created. We will respond with a list of the information needed to create the profile and get a username and password to you. Please review the User Guide found at [www.gateway.ifionline.org/userguides/E1guide](http://www.gateway.ifionline.org/userguides/E1guide) for more information.

## **FILING AN ENTITY ANNUAL REPORT – E-1**

Entities are required pursuant to IC 5-11-1-4 to file an Entity Annual Report with the State Board of Accounts annually within 60 days after the entity's year end. This is done via Gateway. The User Guide is found at [www.gateway.ifionline.org/userguides/E1guide](http://www.gateway.ifionline.org/userguides/E1guide). The following needs to be remembered when completing an E-1:

- 1) Paper E-1 for years 2015 forward are not accepted: Gateway must be used to file the E-1.
- 2) There is no filing fee for the E-1. The Secretary of State's Business Entity Report requires a filing fee.
- 3) Line 3 in Section II. Financial Information should be the **total** disbursements for the fiscal year from **all** sources of funding. If this amount is only the disbursements of your state and local funding, you may be subject to audit inappropriately. For this reason, it is imperative that this financial information be as accurate as possible to avoid unnecessary audit costs.
- 4) Gateway is not compatible with the web browser Microsoft Internet Explorer. Use either Mozilla Firefox or Google Chrome.

## **SUPPORTING DOCUMENTATION**

Documentation needs to be uploaded into Gateway for a number of reasons. Documentation uploaded by you arrives more quickly, requires no postage, and eliminates the possibility of being associated with the incorrect entity. Additional documentation is requested to support a tentative waiver of the audit requirement and is detailed in the email sent after our review of your E-1. If an audit is required, the audit contract/engagement letter will need to be uploaded for our approval and the resulting audit report will be uploaded no later than 9 months after the close of the fiscal year. The following needs to be remembered when uploading documents:

- 1) Please upload documentation to support a tentative waiver of the audit requirement if you are traditionally asked to do so when filing the E-1. This is a time-saving strategy for both you and us.
- 2) Do not upload documentation that is password protected or secured.
- 3) If you can see the documentation that you have uploaded, so can we.

**STATE BOARD OF ACCOUNTS PERSONNEL AVAILABLE TO HELP**

[NotForProfit@sboa.in.gov](mailto:NotForProfit@sboa.in.gov)

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Our goal is to provide timely responses to all requests for aid and information. As we have over two thousand entities in our system and some with similar names, the search for the correct entity can be time consuming. Providing us your entity's name and SBA ID number can be very helpful in quickly getting the aid and information you request. The SBA ID number is in the format of XX-XXX.XX. The first two numbers correspond to your county as shown in IC 36-2-1-1: Adams County is 1, Allen County is 2, Bartholomew County is 3, and so forth alphabetically. The State Board of Accounts' organization of most things is by county.