

NON-GOVERNMENTAL ENTITIES BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume 4

November 2017

This fourth Bulletin is available on our website (www.in.gov/sboa) as are all Bulletins 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.

BROWSER COMPATABILITY

Gateway is compatible with Mozilla Firefox and Google Chrome. Microsoft Internet Explorer is no longer supported and it will not allow you to upload all the documents needed. If you are experiencing problems in Gateway, look at what web browser and version you are using. You may need to update to the latest version and/or switch to Mozilla Firefox and Google Chrome.

If you report you are experiencing problems when using Gateway, please let us know which browser and version you are using.

SUBMIT STATUS DEFINITION

“Submitted” and “Not Submitted” is the status given to each year’s E-1 when you log into Gateway and are looking at the screen shown in the article below. This is simply indicating the filing status of the E-1: has it been filed or not. Supporting documentation may still be needed. If you receive an email notification that supporting documents are needed, please log into Gateway, select the appropriate year as indicated in the email and upload the documents.

CHANGE IN PERSONNEL

Leann Tinsley is taking a new position at the State Board of Accounts with Jennifer Marshall becoming the new Director of Procured Audits. Jennifer previously held this position so the transition will be seamless. Please see the last page for Jennifer’s contact information.

UPLOADING DOCUMENTS INTO GATEWAY

At this time, Gateway does not provide notification that documents have been uploaded successfully. We are working to provide this notification of “success document” upload in the future. Until then, if you can see within Gateway the documents you intended to upload, then you were successful and we can see them also. Some confusion exists about the status of “submitted” shown next to the yearly Entity Annual Reporting (E-1) shown below. This status indicates that the E-1 has been filed: it does not mean that any documents have been uploaded.

State Board of Accounts - Entity Annual Report (Form E-1)

Select Entity > Select Year

Select Year from List

Select Year	Submit Status
2017 Fiscal Year - Entity Annual Reporting	Not Submitted
2016 Fiscal Year - Entity Annual Reporting	Submitted
2015 Fiscal Year - Entity Annual Reporting	Submitted

It is important to only upload **unsecured/unlocked PDF files** using a browser other than Microsoft Internet Explorer. This browser is not compatible with Gateway and it will not allow you to upload files. Also, verify that you are uploading documents into the correct E-1 year. Emails requesting submission of documentation indicate the year for which the documentation is needed and it may not be for the most recent or current year.

Please upload documents when you are filing the Annual Entity Report (E-1) or as soon as they are available if you have traditionally been asked to upload documents to support a tentative waiver of the audit requirement. You do not need to wait for an email request from us to upload these documents. It saves both us and you time and resources if such documentation is available the first time we review your E-1. When uploading these documents, please make sure you are in compliance with previous year requirements and upload additional documents in that previous year's E-1 if necessary.

A number of documents need to be uploaded into Gateway. To get to the upload files section, you will need to select E-1 Entity Annual Report on the home screen/select your entity's name link/select the appropriate year end/select upload files. This is where all documents can be uploaded for our review.

State Board of Accounts - Entity Annual Report (Form E-1)

[Home](#)
[About](#)
[Account Settings](#)
[Help](#)
[Logout](#)

Select Entity > Select Year > Main Menu

County: Adams County
 Entity: Adams County Council On Aging, Inc.
 SBA ID: 01-604.00
 Year: 2015

Entity Annual Reporting Main Menu

The Entity Annual Reporting section below is required to complete your report. To change any of the fields on the report, click on the Entity Annual Reporting option on the menu.

		Status
E-1 Entity Annual Reporting	This process includes validation to ensure the information has been entered properly. You have permission to SUBMIT this form.	Not Submitted
Upload Files	Upload pdf files (e.g. audit contract, audit report, additional documentation)	Available
Report Outputs	Once you have entered your information, you can use this option to view your entries, print them, or download them into an Excel file.	Available



Once you click the Upload Files button, you should see the screen below. Click “Add New File” to begin the upload process.

Upload Files (PDF format)

+ Add New File

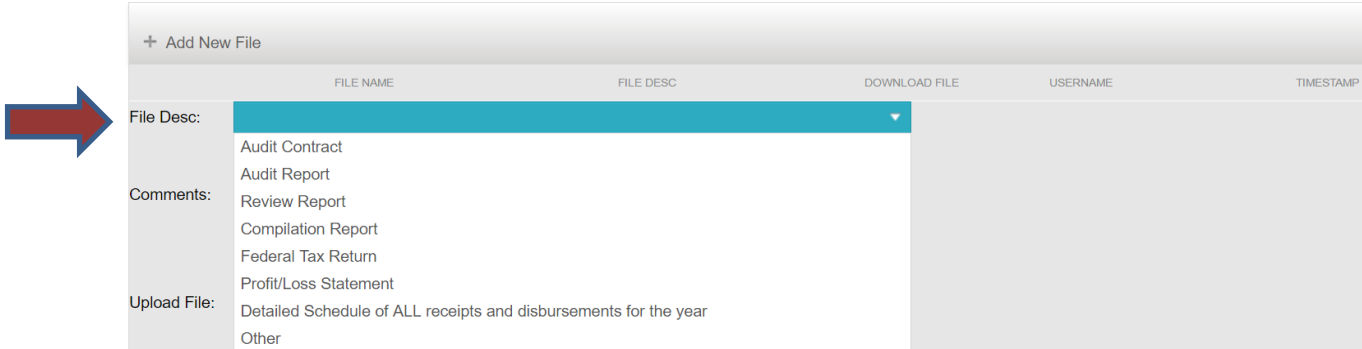
	FILE NAME	FILE DESC	DOWNLOAD FILE	USERNAME	TIMESTAMP
<input type="button" value="Edit"/> <input type="button" value="Delete"/>	SouthwestBartholomewCoVFD.pdf	Profit/Loss Statement	Download File	TeJones@sboa.in.gov	1/12/2017 8:12:23 AM
<input type="button" value="Edit"/> <input type="button" value="Delete"/>	twp201609.pdf	Other	Download File	ltinsley@sboa.in.gov	1/4/2017 3:51:53 PM
<input type="button" value="Edit"/> <input type="button" value="Delete"/>	exam1216.pdf	Detailed Schedule of ALL receipts and disbursements for the year	Download File	ltinsley@sboa.in.gov	12/16/2016 4:40:06 PM



Please select the file description from the dropdown menu on the next screen shown below and select browse to search for the appropriate document. Make sure to click the upload button to finalize the upload process. Again, you will not see an automated response that the upload was successful and we are working to make this a feature of Gateway in the future.

The screen above also shows that uploaded documents are detailed by file name, file description, user name under which the files were uploaded and the upload date and time. You can verify in this manner that files were uploaded successfully. You can download and open the file using the “Download File” shown in **blue** next to each file to verify you uploaded what you intended to.

Upload Files (PDF format)



The screenshot shows a web interface for uploading files. At the top left, there is a '+ Add New File' button. Below it is a table with columns: FILE NAME, FILE DESC, DOWNLOAD FILE, USERNAME, and TIMESTAMP. A red arrow points to the 'File Desc:' dropdown menu, which is currently open and showing a list of file types: Audit Contract, Audit Report, Review Report, Compilation Report, Federal Tax Return, Profit/Loss Statement, and Upload File: Detailed Schedule of ALL receipts and disbursements for the year, Other.

DIRECT FEDERAL FUNDING VS PASSED-THROUGH FEDERAL FUNDING

Federal grants can be received directly from the federal government or passed-through another entity or governmental unit. Federal grants received directly from the federal government and those passed-through another governmental unit should be reported on the E-1. Report the governmental unit that provided you the funding and not the original federal grantor in section III Detail of Government Funds for passed-through federal grants under Gov't Agency. The E-1 is designed to eliminate direct federal funding from the threshold calculation of a required audit in accordance with IC 5-11-1-9 when properly reported as a direct federal grant.

Federal grants passed-through other non-governmental entities however should not be reported on the E-1. Please contact the grantor for clarification if you are uncertain if it is or is not a governmental entity.

If your entity has no funding other than direct federal grants that would require the filing of an E-1, there is no need to file an E-1 to only report these direct federal grants. If your entity has filed an E-1 in a prior year and that account is still active, your entity will continue to receive automated emails informing it of the need to file an E-1 annually, delinquent E-1, etc. These automated emails can be halted if we are informed of the need to inactive the entity.

Please view the Gateway User Guide at www.gateway.ifionline.org/userguides/E1guide for this and additional filing information and instructions.

STATE BOARD OF ACCOUNTS PERSONNEL AVAILABLE TO HELP

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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 99-999.99. 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.