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AMENDED STATE EXAMINER DIRECTIVE 2018-1

Date: April 23, 2025

Subject: Monthly and Annual Engagement Uploads

Authority: Ind. Code §§ 5-11-1-2, 4, 9, 10, 21, and 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" (Gateway) 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 amendment is effective June 30, 2025. For self-administered Cooperatives and school fiscal agents of Cooperatives, the uploads are due July 31. For GAAP uploads, the uploads are due November 30 for schools and May 31 for non-schools. For ACFR uploads, the uploads are due April 1.

All counties, cities, towns, townships, libraries, schools, extracurricular accounts (ECAs), and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the Indiana State Board of Accounts (SBOA) to conduct audit planning and audit processes 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://gateway.ifionline.org/userguides/engagementguide>

It is pertinent that this user guide be used in conjunction with this Directive. It provides critical information to you that will help guide you to uploading the correct documents.

The following files and governmental unit information are required to be uploaded MONTHLY by all units except as noted immediately below. Monthly upload files must be uploaded no later than the 15th day of the second succeeding month (for example, March monthly files are due on May 15):

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes (please see the user guide for more information and examples)
- Funds Ledger summarizing total receipts, disbursements, and beginning and ending balances by fund

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For County Auditors:

- Approved Board Minutes (please see the user guide for more information and examples)
- Funds Ledger summarizing total receipts, disbursements, and beginning and ending balances by fund
- Documentation of Reconciliation of Form 61 between Auditor and Treasurer

For County Treasurers:

- Cash Balance Report (Cash Book)
- Bank Reconcilements, Bank Statements, and Outstanding Check List
- Documentation of Reconciliation of Form 61 between Auditor and Treasurer

For County Clerks, Recorders, and Sheriffs:

- Cash Balance Report (Cash Book)
- Bank Reconcilements, Bank Statements, and Outstanding Check Lists

For School Extracurricular Accounts (ECAs):

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists

The following files and governmental unit information are required to be uploaded ANNUALLY by all units except as noted immediately below. Note for Counties, these apply to County Auditors unless otherwise noted. Annual upload files must be uploaded no later than March 1 for calendar year units and August 29 for schools and other June 30 year ends:

- Year-end Investment Statements and Register of Investments, General Form 350 (for County Treasurers)
- Excel Data Capture/Data Dump (no longer optional)
- Detail of Receipts by fund and account (if Data Capture not available)
- Detail of Disbursements by fund and account (if Data Capture not available)
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report without social security numbers
- Annual Funds Ledger summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Accounts Payable/Accounts Receivable Schedule support
- Direct Federal Grant Agreements/Award Letters and Amendments initiated during the year
- Agreements for Subawards made to Subrecipients for all Federal Grants initiated during the year
- Personnel Policy (to be uploaded in 2023 and in future years if updated)

Additionally, for Schools only:

- School Lunch Prepaid Account Balance Report as of June 30
- Approved Salary Schedule for Noncertified Employees and Amendments

Additionally, for County Sheriffs only:

- Inmate Trust Fund Subsidiary Detail as of December 31

Additionally, for County Clerks and Cities/Towns with courts:

- Court Trust Fund Subsidiary Detail as of December 31

Additionally, for Townships only:

- Contracts for Mowing and Fire Protection

School Extracurricular Accounts (ECAs) need only upload the following:

- Annual Funds Ledger
- Detail of Receipts
- Detail of Disbursements

Additionally, for GAAP units (calendar year due May 31 and schools due November 30) and ACFR units (due April 1):

- Financial Statements
- Notes Disclosures
- Management Discussion & Analysis (MD&A)
- Other Supplementary Information (SI)
- Supporting Documents
- Capital Assets Ledger, General Form 369

Additionally for self-administered Cooperatives and schools who are fiscal agents of Cooperatives due July 31:

- FY202X Special Education Cooperative Expenditure Allocation Form
- Detail of Co-op Receipts (for 84.027 and 84.173 in Excel format)
- Detail of Co-op Disbursements (for 84.027 and 84.173 in Excel format)
- Cooperative Award Letters from IDOE not previously uploaded
- Cooperative Board Minutes
- Cooperative Agreement in effect at June 30, 2025
- Cooperative Reimbursement Requests

In addition to the monthly and annual files, additional records, known as "Direct Request Uploads," must be uploaded when required by the SBOA. This process is discussed in the user guide described below.

If you have questions, please refer to the user guide for the Engagement Uploads located at:

<https://gateway.ifionline.org/userguides/engagementguide>

If, after consulting the user guide, you still have questions, please contact the helpdesk at gateway@sboa.in.gov.

Exceptions to certain requirements set forth in this Directive, such as for **manual records**, opt out units, and other exceptions, are discussed in the [user guide](#). Contact information for questions and other help, including a "Frequently Asked Questions" section, is also available in the [user guide](#).

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More information is available on the SBOA website by clicking the Political Subdivisions link on the left-hand menu and then by selecting the appropriate unit type. Scroll down and select the Gateway section and the Gateway Upload Application link.

This Directive may be amended from time to time and may be rescinded at any time in writing by the State Examiner or a Deputy State Examiner.

A handwritten signature in blue ink that reads "Paul D. Joyce". The signature is written in a cursive, flowing style.

Paul D. Joyce, CPA
State Examiner