

STATE BOARD OF ACCOUNTS

GATEWAY

***2025 Spring Auditor's
Conference
Part 1 -Virtual***

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PAUL D. JOYCE, CPA STATE EXAMINER

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.

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AGENDA

- Why is uploading and entering information into Gateway so important?
- What is required to be uploaded into gateway?
- Public Information vs. Private Information
- Input of Information
- Output of Information



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An Open Door into Local Government Finance

- Why is uploading and entering information into Gateway so important?
 - Build Trust
 - Accountability
 - Informed Citizens
 - Encourage Civic Engagement
 - Efficiency and Better Governance

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What is required to be uploaded to Gateway?



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Employee Compensation (Form 100R)

IC 5-11-13-1 requires governmental units to submit a report every January that shows the names, business addresses and compensation of all employees. The report must also indicate whether the unit offers a health plan, a pension and other benefits to full-time and part-time employees. It must be filed electronically as prescribed under IC 5-14-3.8-7.

IC 36-1-20.2 requires counties, cities, towns and townships to indicate whether they have implemented a nepotism policy.

IC 36-1-21 requires counties, cities, towns and townships to indicate whether they have implemented a contracting policy.



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Annual Financial Report (AFR)

IC 5-11-1-4 every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Uniform Compliance Guidelines, Chapter 1 "The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year."



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Monthly and Annual Engagement Uploads

State Examiner Directive 2018-1 provides guidelines for what is to be uploaded Monthly and Annually for a more efficient and cost-effective audit process for governmental units.



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Conflict of Interest Disclosure Statement Upload Tool

IC 35-44.1-1-4 details the disclosure requirements which includes filing the disclosure with the State Board of Accounts (SBOA).



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Interlocal Agreements Upload Tool

IC 36-1-76 requires governmental units to file these agreements with the State Board of Accounts (SBOA) not later than sixty (60) days after the agreements take effect.



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Food and Beverage Tax Form Upload Tool

IC 6-1.1-30-18 requires local units that impose a Food and Beverage Tax are required to report annually by March 1 of the following year with SBOA.

The local unit that imposes the Food and Beverage Tax must report the following: every expenditure of funds by the local unit; the name of each local governmental entity, or instrumentality of a local governmental entity that received a distribution; and every expenditure of funds by each local governmental entity that received a distribution from the local unit.



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Elected Official Certification of Training Courses Upload Tool

IC 36-2-9-2.5 An individual elected to the office of county ***auditor*** shall annually certify completion of the requirements described in subsection (b). The certification must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7.

IC 36-2-10-2.5 An individual elected to the office of county ***treasurer*** shall annually certify completion of the requirements described in subsection (b). The certification must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7.



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Public Information vs. Private Information



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Employee Compensation (Form 100R)

Public Information

- Employee Compensation
- Nepotism Policy
- Contracting Policy
- Employees Funded by Donations
- When the AFR was submitted

Private Information

- Unit Questions



Employee Compensation by Unit

The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) provides taxpayers with compensation information for public employees of state and local government.



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Annual Financial Report (AFR)

Public Information

- Financial Data by Fund
- Fund Type
- Grants
- Accounts Payable/Receivable
- Transfer Schedule
- Debt Schedule
- Leases Schedule
- Financial Assistance to Non Governmental Entities
- OPEB
- Pensions
- Tax Abatements
- Surety Bonds
- When the AFR was submitted

Private Information

- Unit Questions
- Schedule of Officials
- Review Submissions
 - Submission Errors
 - Submission Warnings



Annual Financial Report

Multiple reports detail the receipts and expenditures of each local government unit, reflecting income and expenditures for a full calendar year. The primary purpose is to assist in the auditing of government units.



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Monthly & Annual Engagement Uploads

Public Information

- NONE

Private Information

- Approved Board Minutes
- Funds Ledgers
- Form 61
- Detail of Receipts by Fund and Account
- Detail of Disbursements by Fund and Account
- Current Salary Ordinance and Amendments
- Annual Vendor History Report
- Annual Funds Ledger
- Annual Payroll History Report
- Accounts Payable/Receivable Support
- Direct Federal Grant Agreements/Award Letters
- Agreements for Subawards
- Personnel Policy



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Conflict of Interest Disclosure Uploads

Public Information

- Conflict of Interest Disclosure

Private Information

- NONE



Conflict of Interest Disclosure

Public servants are required to disclose conflicts of interest to the State Board of Accounts.



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Interlocal Agreement Upload

Public Information

- Interlocal Agreement

Private Information

- NONE



Interlocal Agreement Uploads

State and local government units and other entities listed in IC 36-1-7-1 are required to file these agreements with the State Board of Accounts



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Food and Beverage Tax Form Uploads

Public Information

- Uploaded Food and Beverage Tax Report
- Food and Beverage Tax Written Spending Plan (if Monroe County)

Private Information

- NONE



Food and Beverage Tax Form Uploads

State and local government units and other entities listed in IC 6-1.1-30-18, IC 6-9-41-14 and IC 6-9-41-15 are required to file these forms with the State Board of Accounts



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Elected Official Certification of Training Courses Upload

Public Information

- Elected Official Certification of Training Courses

Private Information

- NONE



Elected Official Certification of Training Courses Uploads

Certain elected officials are required to file certification of training courses with the State Board of Accounts



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Input of Information



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Employee Compensation (Form 100R)



Required Fields

- Last Name
- First Name
- Business Address
- Business City
- Business State Abbreviation
- Business Zip Code
- Job Title
- Total Compensation
- Funded by Donation

Items to Consider

- Are all required fields complete?
- Are all employees included?
- All employees' compensation seem reasonable?
- Does the nepotism policy need updated?
- Does the contracting policy need updated?

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Annual Financial Report (AFR)



All fields that are applicable to your county is required information.

- **Capital Assets**
 - Additions and Reductions are required for all assets listed in the schedule
- **Accounts Payable/Receivable**
 - Additions and Reductions are required for all enterprises
 - Accounts Payable – amounts for goods and services that your unit received or used during the year but hasn't paid for by the end of the year.
 - Accounts Receivable – amounts that are owed to your unit that haven't been received by the end of the year.

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Annual Financial Report (AFR) – Continued



- **Debt**
 - All long-term and short-term debt should be entered for the County and for each enterprises.
 - Long-term – issuance over a year
 - Short-term – issuance less than a year
 - Additions and Reductions are required for all debt.
 - Long-term debt does require that the principal due the next year to be entered.
- **Leases**
 - All leases are required to be entered for the County and for each enterprise.
 - Additions and Reductions are required for all leases.
 - Annual lease payment due the next year is required information.

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Annual Financial Report (AFR) – Continued



Items to Consider

- Are all required fields complete?
 - Fields are required unless "Required" is not specified in the cell or it is not applicable to your County.
- Are there any submission warnings?
 - The report can be submitted even though there is a warning.
 - Review to determine if something was incorrectly entered or missed.
 - Review to make sure a section was not omitted.
- Are there any submission errors?
 - The report cannot be submitted with errors, the errors must be corrected.
 - Review to determine what is causing the issue and make sure it is corrected.

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Monthly & Annual Engagement Uploads



Required Fields

- All upload are required unless it is designate otherwise.

Items to Consider

- Have all required reports/information been uploaded for the month?
- Have all required reports/information been uploaded annually?
- What are the internal controls to ensure all information is uploaded timely and correctly?

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Conflict of Interest Disclosure Uploads



Required Fields

Upload Disclosure Form

Enter the name of the individual required to disclose a conflict of interest:

Enter the email address of individual required to file this disclosure:

Select name of the Government Entity:

Select county Select unit type Select unit

Select the file to upload (PDF):

Browse

D18T4

Type the code from the image

Upload

Items to Consider

- Is the name spelled correctly?
- Is the email address correct?
- Did I select the correct County? Unit type? Unit name?
- Have I completed all required fields?
- Did I save my file in an allowable format?

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Interlocal Agreement Upload



Required Fields

Upload Interlocal Agreement

Enter the name of the individual filing this agreement:

Enter the email address of the individual filing this agreement:

Enter the title of this agreement:

Government Entity Name:

Select county Select unit type Select unit

Select the file to upload:

Browse

656CY

Type the code from the image

Upload

Items to Consider

- Is the name spelled correctly?
- Is the email address correct?
- Did I enter the name of the agreement? Is it spelled correctly?
- Did I select the correct County? Unit type? Unit name?
- Have I completed all required fields?
- Did I save my file in an allowable format?

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Food and Beverage Tax Form Uploads



Required Fields

Upload Food and Beverage Tax Form

Name of person filing this disclosure:

Email address of person filing this disclosure:

Government Entity Name:

Select county Select unit type Select unit

Upload Form:

 Type the code from the image

Items to Consider

- Is the name spelled correctly?
- Is the email address correct?
- Did I select the correct County? Unit type? Unit name?
- Does my report include what is required under IC 6-1.1-30-18?
- Have I completed all required fields?
- Did I save my file in an allowable format?

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Elected Official Certification of Training Courses Upload



Required Fields

Upload Elected Official Certification of Training Courses Form

Name of person filing this disclosure:

Email address of person filing this disclosure:

Government Entity Name:

Select county Select unit type Select unit Select official position

Upload Form:

 Type the code from the image

Items to Consider

- Is the name spelled correctly?
- Is the email address correct?
- Did I select the correct County? Unit type? Unit name? Official position?
- Have I completed all required fields?
- Did I save my file in an allowable format?

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Output of Information



What reports do you want to know how to
find or download? Tell us now!



Scan the QR Code!

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THANK YOU

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