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**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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**AMENDED STATE EXAMINER DIRECTIVE 2018-1**

Date: November 9, 2020  
Subject: Monthly and Annual Engagement Uploads  
Authority: IC 5-11-1-2, -4, -9, -10, -21, -24  
Application: This Directive applies to all local governmental units  
From: Paul D. Joyce, CPA, State Examiner

State Examiner  
Directive 2018-1  
Amended

The purpose of this Directive is to provide guidelines for the use of the "Indiana Gateway for Government Units" 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 amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15<sup>th</sup> of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. For schools and extra-curricular accounts, this is effective for year ending June 30, 2021, which will be due August 29, 2021. Thereafter, annual files must be uploaded no later than March 1<sup>st</sup> (August 29<sup>th</sup> for schools and extra-curricular accounts) for the prior year end unless the SBOA establishes a different date.

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the 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.in.gov/in.gov/sboa/engagementguide> It is pertinent that this user guide be used in conjunction with this Directive. It provides critical information to use that will help avoid user to interaction

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# Original Requirements

Monthly:

- Monthly Bank Reconciliation
- Cash Balance Report (Cash Book)

Annually:

- Year End Bank Statements
- Year End Outstanding Check List
- Year End Investment Statements

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## Amended Requirements

### Monthly:

- Monthly Bank Reconcilements
- Monthly Bank Statements
- Outstanding Check Lists
- Cash Balance Report
  - Form 47 (Treasurers Cash Book)
- Documentation of Form 61 Reconciliation between Auditor & Treasurer

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## Amended Requirements

### Annually:

- Year End Investment Statement(s)



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## Monthly Bank Reconcilements

- A bank reconciliation is a document that shows how you balanced the bank statement balance to your ledger balance. It should show the bank balance, plus deposits in transit, minus outstanding checks, plus/minus other reconciling items, and equal your ledger balance. You should upload a bank reconciliation for each bank account. You can upload one document or multiple documents.

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## Monthly Bank Reconcilements

- Reconcile Bank to the Cash Book
  - Ledger line on cash book should be reconciled with the Auditor
- All deposits and checks are accounted for
- Identify any variance:
  - Interest
  - Bank Fees
  - NSF
  - Credit Card Payments
  - Posting or Bank Errors

**\*\*Note: If all variances are identified you are reconciled\*\***

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## Monthly Bank Statements

- A bank statement is the document you receive from your bank each month showing the beginning balance, each deposit, each check cleared, other activity, and ending balance. You should include all pages, included pages that show copies of cancelled checks. You should upload this for each bank account. You can upload multiple documents.

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## Monthly Outstanding Checks

- The outstanding check list is the list of checks that have been written but have not yet cleared the bank account. You should upload this for each bank account. The total should agree with the amount on the bank reconciliation. You can upload multiple documents

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## Monthly Cash Balance Report

- Form 47, Treasurer’s Cash Book
  - Any approved form used in place of the prescribed form 46 may be uploaded instead

TREASURER'S DAILY BALANCE OF CASH AND DEPOSITORIES				DATE: January 31, 2020	
CHARGES	Prior Collections Not Received By Quarters	Day's Collections	Transferred By Quarters at Time of Settlement	Balance Collections Forwarded	
1	2	3	4	5	
<b>TAX COLLECTIONS</b>					
05 Disk Reconstruction - Posted on computer	\$0.00				\$0.00
06 Veed Liens	\$0.00				\$0.00
07 CVET	\$0.00				\$0.00
08 Excise Tax Cut	\$182,959.61				\$182,959.61
09 Vehicle License Excise Tax	\$456,811.26				\$456,811.26
10 Boat Excise Tax	\$3,904.26				\$3,904.26
11 Aircraft Excise Tax	\$69.95				\$69.95
12 Auto Rental Excise Tax	\$2,696.01				\$2,696.01
13 School Allocation	\$0.00				\$0.00
14 Welfare Allocation	\$0.00				\$0.00
15 SIVTA	\$0.00				\$0.00
16 TOTAL OTHER SOURCES	\$732,500.43	\$732,472.93	\$27.50	\$0.00	\$732,500.43
<b>NOTE: Receipts and disbursements shown on line 69 include investments cashed and investments purchased as shown on line 72. Entries on line 74 should include only those investments purchased from specific fund in the</b>					
<b>FUNDS LEDGER - CASH</b>					
	Balance	Transferred From	Today's Cash	Balance	
	Previous Day	Accounts Above	Received	Disbursed	Close of Day
	By Quarters	By Quarters			
	\$25,311,905.54	\$0.00	\$14,236.69	\$85,410.24	\$25,241,929.99
<b>FUNDS LEDGER - INVESTMENTS</b>					
	Balance	Investments	Investments Cashed	Balance	
	Previous Day	Purchased (Cost)	(Purchased Cost)	Close of Day	
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL CHARGES (Add Col 5, lines 43, 85, 636, 72)</b>					
	\$0.00	\$0.00	\$0.00	\$0.00	\$26,417,839.14
			\$0.00	(\$0.00)	

## Monthly Documentation of Reconciliation of Form 61 between Auditor and Treasurer

- This should show the monthly comparison, notation of variances, and reconciliation of each fund between the auditor’s ledger and the treasurer’s ledger. This requirement is described in Chapter 5, page 3 of the Treasurer’s Manual.

## Annually Year End Investment Statement(s)

- A statement or documentation that shows the balance of the investment (such as a certificate of deposit) at the end of the year (June 30 for schools). If you do not receive a statement at the end of the year, you may upload documents that show when the investment or certificate of deposit was purchased and the value at the time it was purchased.

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## Remote Auditing



Indiana State Board of Accounts

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## Direct Request

- Any documents that must upload in addition to the Monthly Uploads are called Direct Request Uploads.
- You will receive an email requesting the document to upload.
- Will occur during the audit process

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## Direct Request

The State Board of Accounts requests that you upload a file to Gateway for sboa county unit in SBOA County. Please email your audit team after you upload the file to inform them that you have provided the requested information.

**Requested File:** December Funds Ledger

**Request Detail:** Test for Auditor training - IGNORE

Please login to the Gateway here <https://gateway.ifionline.org/login.aspx>.

- Select Monthly and Annual Engagement Uploads.
- Select your unit name.
- Select the year.
- Select "Direct Request" from the Upload Group dropdown box.
- Select the file requested in the File Type dropdown box.
- Click the Browse button to find the file on your computer to upload.
- Click the Submit this Upload button to upload the file.

For more detailed instructions with screenshots, please see the user guide.

We appreciate the opportunity to work with you as we continue to advance the tools available to us to keep our audits progressing. We understand this is a time of uncertainty and only ask that you provide the requested documentation when it's most convenient to you.

If you have any questions, email the help desk at [gateway@sboa.in.gov](mailto:gateway@sboa.in.gov).

Thanks,  
SBoA Engagement Strategies

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## Resources

User Guide:

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

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## Audit Reports

<https://www.in.gov/sboa/>



The screenshot shows the 'Audit Reports' section of the Indiana State Board of Accounts website. At the top, there is a header with the text 'Audit Reports' and a 'Search Reports' button. Below this is a banner image featuring the Indiana State Seal and the text 'STATE BOARD OF ACCOUNTS 302 West Washington Street Room E418 IN 46204-2769'. Underneath the banner is a section titled 'Audit Report Filings' with a paragraph of text: 'This index of Audit Reports issued by the Indiana State Board of Accounts is updated each day with reports released the previous day. If you wish to receive a copy of an audit report that is not available for download, please contact our office at (317) 232-2513. The cost of copies of audit reports is ten (10) cents per page. To speed up the process, have the report file date and number available when calling. These items can be obtained from the results of this search.' Below the text is a search form with four fields: 'SEARCH' (with a placeholder 'What are you looking for?'), 'AUDIT YEARS' (with a dropdown arrow), 'TO' (with a dropdown arrow), 'COUNTY' (with a dropdown arrow), and 'UNIT TYPE' (with a dropdown arrow).

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**Contact Us**

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