



# IASBO ECA Conference

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# ECA Risk Report

The screenshot shows a web browser window with the URL <https://gateway.ifionline.org/ECA/Menu.aspx>. The page header features the "Gateway for government units" logo with the word "INDIANA" above "Gateway" and a map of Indiana to the right. A navigation bar contains links for Home, About, Account Settings, Help, and Logout. Below the navigation bar, the page title "ECA Risk Report" is displayed. A breadcrumb trail reads "Select Unit > Select Year > Main Menu". A summary box on the right shows: County: (blank), Unit: Sboa Eca Unit, School Corporation: (blank), and Year: 2014 - 2015. The "Main Menu" section contains a paragraph: "The sections below are required to complete your report. To change any of the fields on the report, click on the link option on the menu below." Below this is a table with four rows: Risk Assessment, Annual Reporting, Report Output, and Submit. Each row has a description and a status. At the bottom, there is a footer with a paragraph about the platform's partnership with the State of Indiana and the Indiana Business Research Center, a list of participating state agencies, and a "Need Help?" section with links to Technical Support and the State Board of Accounts. A "POWERED BY Information for Indiana" logo is also present.

Gateway **INDIANA** for government units

ECA Risk Report

Home About Account Settings Help Logout

Select Unit > Select Year > Main Menu

County:  
Unit: Sboa Eca Unit  
School Corporation:  
Year: 2014 - 2015

**Main Menu**

The sections below are required to complete your report. To change any of the fields on the report, click on the link option on the menu below.

		Status
<a href="#">Risk Assessment</a>	Complete the Risk Assessment questions.	Completed.
<a href="#">Annual Reporting</a>	Schedule of Balance, Receipts and Expenditures, Cash Reconciliation, Detail of Receipts and Expenditures by Fund and the Report Certificate.	1 Fund(s) have been added.
<a href="#">Report Output</a>	View reports as PDFs or Excel spreadsheets.	
<a href="#">Submit</a>	Review and submit ECA Risk Report to SBOA.	Not Submitted

Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the [Indiana Business Research Center](#) at IU's Kelley School of Business, with initial support from the Lilly Endowment and sustainable support from the State of Indiana.

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Need Help? Email: [Technical Support](#) or the [State Board of Accounts](#)

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# ECA Risk Report

https://gateway.ifionline.org/ECA/Risk.aspx - Google Chrome

← → ↻ <https://gateway.ifionline.org/ECA/Risk.aspx> Apps Indiana Code 2015 -... Gateway Public Site Frontier-Yahoo! Mail PeopleSoft The Learning Conne... Health Assessment I... Scramble Handicap ... Other bookmarks

Corporation:  
Year: 2014 - 2015

### Risk Assessment

Please answer all questions. Certain questions may require documentation to be uploaded or additional information to be entered.

[Click here to Save Risk Assessment](#)

1. How is the ECA's ledger maintained?
2. Was a financial report made within two weeks after the close of the school year and after each semester if your school had two (2) or more semesters in a school year, of all fund activity to the school board and superintendent of schools accordance with IC 20-41-1-3 and IC 20-41-1-8.  Yes  No
3. Was the ECA bank account balance reconciled to the ledger balances on a monthly basis?  Yes  No
4. Does anyone review and approve the completed bank reconciliements?  Yes  No
5. Does the ECA have any investments (certificates of deposit, savings accounts, etc.)?  Yes  No
6. Are any investments accounted for on the ECA ledger?  Yes  No
7. Is a receipt issued for all monies received and at the time the money is received?  Yes  No
8. Please indicate how often deposits are made.
9. When totaling the receipts issued for the day does the classification of the receipts (i.e. cash, checks, etc.) and the classification as shown on the deposit ticket (i.e. currency, checks, etc.) agree? This would include collections for items like textbook rental, fundraisers, ticket sales, etc.  Yes  No
10. Is School Lunch accounted for in the ECA ledgers?  Yes  No
11. Is Textbook rental accounted for in the ECA ledgers?  Yes  No
12. Is a Purchase Order/Accounts Payable Voucher (Form SA-1) and/or Claim for Payment (Form SA-7) used for disbursements?  Yes  No
13. Are the Purchase Order/Accounts Payable Vouchers (Form SA-1) and/or Claim for Payment (Form SA-7) properly itemized?  Yes  No
14. Are the Purchase Order/Accounts Payable Vouchers (Form SA-1) and/or Claim for Payment (Form SA-7) signed by the appropriate officials?  Yes  No
15. Are Ticket Sales (Form SA-4) reports used at events for which an admission price is collected?  Yes  No
16. Are prenumbered tickets used for sporting and other events for which an admission price is collected?  Yes  No
17. Do any school personnel stock vending machines and remove money from the machine?  Yes  No
18. The Summary Collection Form (SA-8) is to be used when a teacher, class sponsor, or other school personnel are in charge of collecting money (for a field trip, fundraiser, etc.) that is later turned over to the ECA treasurer. Was Form SA-8 used to transmit monies collected by teachers, class sponsors, etc. to the ECA treasurer?  Yes  No
19. Are any outside organizations such as booster clubs, 4-H, Girl Scouts, PTO/PTA, etc. accounted for in the ECA ledgers?  Yes  No
20. Have items included as comments in the most recent State Board of Accounts review been adequately corrected?  Yes  No

[Click here to Save Risk Assessment](#)

Once the form has been completed and saved, return to the main [Menu](#)

# ECA Risk Report

Schedule of Balances, Receipts, and Expenditures - Google Chrome

https://gateway.ifonline.org/ECA/ECA\_1.aspx

Apps Indiana Code 2015 -... Gateway Public Site Frontier-Yahoo! Mail PeopleSoft The Learning Conne... Health Assessment I... Scramble Handicap ... Other bookmarks

### Schedule of Balances, Receipts, and Expenditures

Click below to Add a new fund or [Click here to upload Files](#). You can skip the entry process by uploading 3 individual files – Funds, Receipts, Expenditures. There is an excel template provided for each one – just click on the template, save it to your local machine, and enter the required information. Then follow the on-screen instructions to "Browse" for the file and then click on Upload File. The fund file must be uploaded before you can upload receipts or disbursements. If you find you made a mistake in the file you uploaded, correct it and then re-upload. **This will delete any previously entered or uploaded data.**

### + Click here to Add a New Fund

NAME OF FUND	BALANCE BEGINNING OF PERIOD	RECEIPTS DURING PERIOD	EXPENDITURES	BALANCE END OF PERIOD
<a href="#">Edit</a> tes	\$3.00	\$6.00	\$8.00	\$1.00 <a href="#">Delete</a>

**Please make sure to scroll down to see the complete form.**  
Click the "Save the Fund and the Detail" button at the bottom or the top to Save the Fund once completed

[Save the Fund and the Detail](#) [Cancel](#)

[Detail of Fund](#)  
Please fill in all the fields:  
Name of the Fund:   
Balance Beginning of Period:

### Detail of Receipts By Fund

Source of Receipts	Nature of Receipts	Amount	
<a href="#">Edit Receipt</a> test 4	test 5	\$6.00 <a href="#">Delete</a>	
\$3.00	\$6.00	\$8.00	\$1.00


[Click here to Continue to Cash Reconciliation](#)  
*\* Please make sure to save \**

[Select Unit](#) > [Select Year](#) > [Main Menu](#) > [Schedule of Balance, Receipts and Expenditures](#) > [Cash Reconciliation](#) > [Report Certificate](#) > [Review](#)

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# ECA Risk Report

https://gateway.ifionline.org/ECA/ECA\_2.aspx - Google Chrome

← → ↻ [https://gateway.ifionline.org/ECA/ECA\\_2.aspx](https://gateway.ifionline.org/ECA/ECA_2.aspx) Apps Indiana Code 2015 -... Gateway Public Site Frontier-Yahoo! Mail PeopleSoft The Learning Conne... Health Assessment I... Scramble Handicap ... Other bookmarks

Year: 2014 - 2015

### Cash Reconciliation

Enter the depository balance, the cash on hand, deposits in transit and any reconciling items below. The bank statement used should be the same date as the closing date of the fund information.

Depository Balance:	<input type="text" value="\$10,142.00"/>
Cash On Hand (ADD):	<input type="text" value="\$0.00"/>
Deposits In Transit (ADD):	<input type="text" value="\$0.00"/>
Other Reconciling Items (ADD/DEDUCT):	<input type="text" value="(\$61.00)"/>
Total of Outstanding Check (DEDUCT):	\$862.00
Balance:	\$9,219.00

### Outstanding Checks

+ Add new record				
	Date	Number	Amount	Delete
<input type="button" value="Edit"/>	5/05/2015	555	\$555.00	<input type="button" value="X"/>
<input type="button" value="Edit"/>	3/03/2015	123	\$5.00	<input type="button" value="X"/>
<input type="button" value="Edit"/>	4/30/2015	333	\$30.00	<input type="button" value="X"/>
<input type="button" value="Edit"/>	5/15/2015	222	\$50.00	<input type="button" value="X"/>
<input type="button" value="Edit"/>	5/01/2015	111	\$222.00	<input type="button" value="X"/>
			Total : \$862.00	
+ Add new record				

[Click here to Continue to Report Certificate](#)

*\* Please make sure to save \**


[Select Unit](#) > [Select Year](#) > [Main Menu](#) > [Schedule of Balance, Receipts and Expenditures](#) > [Cash Reconciliation](#) > [Report Certificate](#) > [Review](#)

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# ECA Risk Report

https://gateway.ifionline.org/ECA/ECA\_3.aspx - Google Chrome

← → ↻ [https://gateway.ifionline.org/ECA/ECA\\_3.aspx](https://gateway.ifionline.org/ECA/ECA_3.aspx) Apps Indiana Code 2015 -... Gateway Public Site Frontier-Yahoo! Mail PeopleSoft The Learning Conne... Health Assessment I... Scramble Handicap ... Other bookmarks

Prescribed by State Board of Accounts Report Certificate

The bank in which all monies of this account are deposited is :

Name of Bank

Location of Bank

Date school officially closed

BOND OF SCHOOL TREASURER

Name of Surety

Amount of Bond

Date of Expiration

CERTIFICATE OF SCHOOL TREASURER/PRINCIPAL

I,  , Treasurer,  ,  
Principal, of the  School Extra-Curricular  
Account, hereby certify that the foregoing report of the said account is true and correct to the best of my knowledge and belief.  
I further certify that copies of this report have been filed with the officers designated by law to receive copies of said report.

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
Principal

COPIES TO BE FILED AS FOLLOWS :

Township School:            1 copy to Township Trustee  
                                     1 copy to County Superintendent

School Corporation:        1 copy to Board of School Trustees or Board of School Commissioners  
                                     1 copy to Board of Superintendent of Schools

[Click here to Continue to Review](#)

## Monthly Uploads



- State Examiner Directive 2018-1

- <https://www.in.gov/sboa/files/Directive%202018-1.pdf>

- More efficient and less costly audits.
- Proactively identify problems.



## Dates of Submission



- Monthly – by the 15<sup>th</sup> of each month
  - 45 days to submit information (January information in March).
- 1<sup>st</sup> month required: January 2019

## Monthly Upload Requirements



1. Bank reconcilements
2. Approved board minutes – N/A for ECAs
3. Funds ledger, summarizing total receipts, disbursements, and balances by fund

## Annual Upload Requirements



- Year-end bank statement
- Year-end outstanding check list
- Year-end investment statements
- Detail of receipt activity
- Detail of disbursement activity– N/A for manual records
- Current year salary resolution
- Annual vendor history report – N/A for manual records

## Gateway



- <https://gateway.ifionline.org/>
- User Guide:  
<https://gateway.ifionline.org/userguides/engagementguide>

## Gateway



- gateway@sboa.in.gov
- Submitter – ECA or Corporation Treasurer
- Editor – Complete Delegation form
  - <http://www.in.gov/sboa/files/DelegationForm.pdf>

## Frequently Asked Questions



- Approved Minutes
  - Special Meetings
- Future changes
  - Machine Readable format
- Direct Requests
- Repercussions



# Monthly Upload Questions?

## SBOA Forms



- All ECA forms and records shall be prescribed or approved by the SBOA.

As of April 1, 2014, the form approval process is detailed in the March 2014 School Administrator.

- The cost of prescribed or approved ECA records and the bond of the ECA treasurer shall be paid for from the General Fund of the School Corporation.
- ECA records shall be examined by SBOA as determined by the State Examiner.



## ECA Audits



### • SBOA preliminary plan

- ECA with receipts greater than \$1,000,000 will be examined during the school corporation audit by the assigned field examiners
  - For 2016 Report 76 ECAs
- ECA with receipts between \$1,000,000 - \$100,000 will be examined by a centralized compliance process
  - For 2016 Report 682 ECAs
  - Will be done on a 4 year rotation coinciding with the School Corporation audit
- ECA with receipts less than \$100,000 and not having a specific risk identified will have Centralized review process
  - Approximately 10% of total statewide ECA activity

## Frequently Asked ECA Questions

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- Student Activity Funds
  - Used for the entire student body
- Ex: Field Trips, Convocations etc...

## Frequently Asked ECA Questions

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- Library Funds
- Exception: Reading Incentive Program (Scholastic)

## Frequently Asked ECA Questions



- Fundraisers – Must have permission from School Board
- IC 36-1-8-11 – Credit card fees, \$3

## Frequently Asked ECA Questions



- Scholarships

- Never write a check to an individual!

- School Corporation Records IC 20-40-14

- 2700-2799 Scholarships in Chart of Accounts

## Frequently Asked ECA Questions



- ECA Equipment and Uniform Purchases
- Allowable: equipment/uniforms...
- Not allowable: Gym class equipment...

## Frequently Asked ECA Questions

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- Vending Machines/Concessions
- At a minimum – yearly reconciliation of concessions/vending items.

## Frequently Asked ECA Questions



- Outside Organizations
- No funds that are Educational in Nature
  - Other than School Lunch and Curricular Materials
  - Process in Chapter 6 page 3
  - Fees i.e. Parking fees



## Frequently Asked ECA Questions



- Collecting Authority SA-8
- Attempts to make Sponsors more accountable
  - Feedback in December Bulletin needed!

## Frequently Asked ECA Questions



- **Transferring Funds**
  - Includes graduating classes
  
- **IC 20-41-1-4**
  - Requires approval from:
    - 1. Majority of Members
    - 2. Sponsor (AD sponsor for athletic funds)
    - 3. Principal
    - 4. Treasurer

# Internal Control Requirements



- Step 1:

Adopt the minimum internal control standards and train all personnel as required by IC 5-11-1-27

- Step 2:

Actually go through the process of developing an Internal Control System

## Non-Session School Activities - Camps



IC 20-30-15-6: “When public schools are not in session, a governing body may employ personnel to supervise the following:

- (1) Agricultural education club work
- (2) Industrial education club
- (3) Home economics education
- (4) Music Activities
- (5) Athletics...

**(a) must be free and open to all individuals of school age residing in the attendance unit of the school corporation...”**

## Website Overview

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<https://www.in.gov/sboa/4449.htm>



Questions?