



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

**AMENDED STATE EXAMINER DIRECTIVE 2018-1**

Date: October 30, 2023  
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.

**The changes to uploads made in this amendment are in bold below.** This amended directive is effective starting with December 2023 monthly files and 2023 annual files. The December 2023 monthly file upload is due February 15, 2024, and by the 15<sup>th</sup> of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. For all calendar year end units, the 2023 annual file upload is due March 1, 2024, and on March 1 each year thereafter unless the SBOA establishes a different date. For schools and extracurricular accounts, the upload for the year ending June 30, 2024, is due August 29, 2024, and on August 29 each year thereafter 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.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:

- 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

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 (for Counties, these apply to County Auditors unless otherwise noted):

- 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**

**Additionally, for GAAP and ACFR units only:**

- **Capital Assets Ledger, General Form 369**


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](mailto: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](#).

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.

  
Paul D. Joyce, CPA  
State Examiner