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GATEWAY

2024 SPRING AUDITORS CONFERENCE
INDIANA STATE BOARD OF ACCOUNTS



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AGENDA

- How to access Gateway
- SBOA Gateway Applications
- Conflict of Interest Disclosure Upload
- Interlocal Agreement Upload
- Food and Beverage Tax Form
- Public Access to Gateway

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How to Access Gateway?



- Dashboard
- Report Search
- Download
- Tools
- Learn More

Gateway:
<https://gateway.ifionline.org/default.aspx>



An Open Door into Local Government Finance

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.



Taxpayer Portal

Access all of the Gateway tools relating to individual taxpayers, such as assessed value and tax bill lookups, the referendum impact calculator and more.

- Local Officials: Login Here >
- Conflict of Interest Upload Tool >
- Interlocal Agreement Upload Tool >
- Food and Beverage Tax Form Upload Tool >

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How to Access Gateway? (continued)

- ▶ Need a Username and Password for the following applications:
 - ▶ 100R
 - ▶ AFR
 - ▶ Monthly and Annual Engagement Uploads
- ▶ Don't need a Username and Password for the following applications:
 - ▶ Conflict of Interest Disclosure Upload
 - ▶ Interlocal Agreement Upload
 - ▶ Food and Beverage Tax Form Upload



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How to Access Gateway? (continued)

- ▶ Issues logging in? Need a Username and Password?
 - ▶ Gateway Helpdesk: gateway@sboa.in.gov
- ▶ Forgot your password?
 - ▶ Reset your password using the "Forgot your password" link.



INDIANA Gateway for government units

Home About User Guides

The Indiana Gateway for Government Units provides a central commons for local units to submit their financial forms to the State of Indiana.

This site works best in Firefox and Chrome. Internet Explorer is not a supported browser.

Authorized Personnel Login

User Name:

Password:

[Forgot your password?](#)

Please note: Passwords are CASE sensitive.
After 5 failed attempts to log in, your account will be locked—notify itw@boa.in.gov.

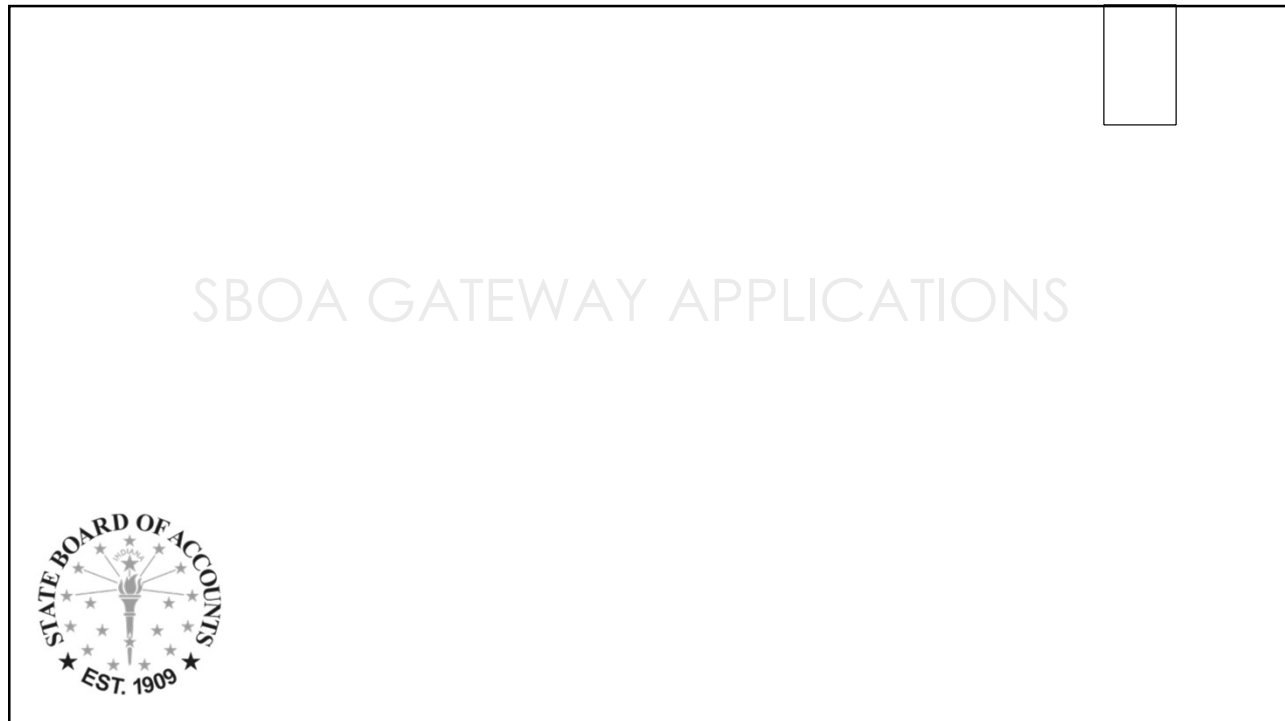
[Request Authorization to Access Gateway](#)

Announcements

Gateway Reporting Access Authorized User Policy

The local official login portion of Gateway is accessible only by officials directly responsible for entering and submitting reports to the State. Usernames are specific to the person who receives authorization. [Read full policy >](#)

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► After logging into Gateway on the right-hand side of the screen you will see a red bar with "State Board of Accounts (SBOA)". All applications are listed here.

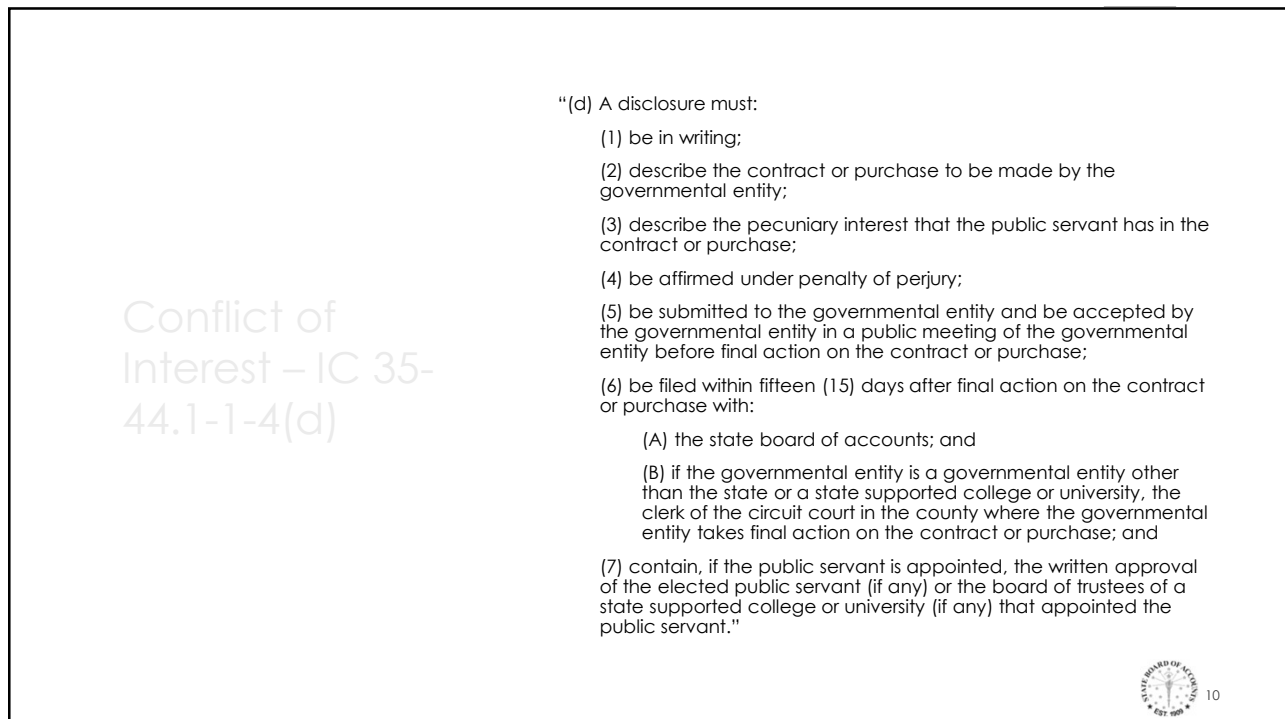
► The application is on the left in blue font with the deadline for submission of each application to the right, in the "Deadline" column.

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	Details
Monthly and Annual Engagement Uploads	Details
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
Interlocal Agreement	60 days after agreement takes effect
Food and Beverage Tax	March 1st following entity's year end

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Conflict of Interest Disclosure Upload

- ▶ Application can be access from the home page or after logging in to Gateway
- ▶ Statutory Requirement IC 35-44.1-1-4
- ▶ Conflict of Interest Disclosure Form
 - ▶ <https://forms.in.gov/Download.aspx?id=826>
- ▶ Complete the form
 - ▶ Handwritten or Fillable PDF
- ▶ Scan, Save, and Upload Disclosure
- ▶ Upload within 15 days after final action on the contract or purchase



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Conflict of Interest Disclosure Statement Upload Tool

The legal requirement for filing disclosures of conflict of interest can be found in the Indiana Code in Title 35 Section 44-1-1-4 (IC 35-44.1-1-4) available at <http://iga.in.gov/legislative/laws/2014/ic/titles/035/articles/44.1> If you have any questions regarding this law or disclosure, you should contact your attorney for legal advice.

Individuals are required to file this disclosure with the State Board of Accounts (SBOA) using this form at <https://forms.in.gov/Download.aspx?id=8264> Once you have filled out the form, scan it as a pdf and upload using the tool below. If the Conflict of Interest is on multiple pages, all pages must be in one file, in order and in the correct orientation so that it is readable.

NOTE: The filename should be formatted with only one period before the extension (ex. pdf, tif, jpg). Neither IBRC nor SBOA review the uploads for content. It is the responsibility of the individual reporting the conflict of interest to verify that the document that was submitted is correct and complete.

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):



Type the code from the image

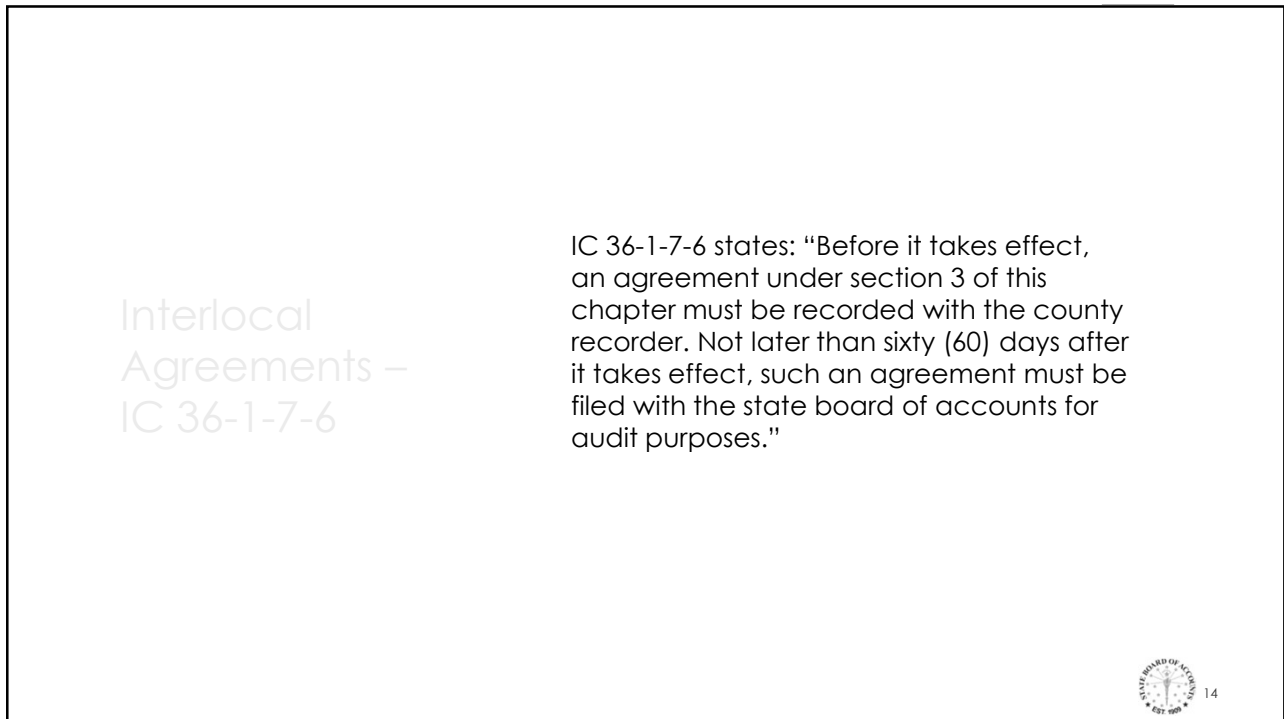


Conflict of
Interest
Disclosure
Upload

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Interlocal Agreement Upload

- ▶ Application can be access from the home page or after logging in to Gateway
- ▶ Statutory Requirement IC 36-1-7-6
- ▶ Scan, Save, and Upload Agreement
- ▶ Upload no later than 60 days after the agreement takes effect



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Interlocal Agreements Upload Tool

The legal requirement for filing Interlocal Agreements can be found in the Indiana Code in Title 36 Section 44.1-1-4 (IC 36-1-7-6) available at <https://iga.in.gov/laws/2023/ic/titles/36#36-1-7-6>. If you have any questions regarding this law or filing requirement, you should contact your attorney for legal advice.

Governmental units are required to file these agreements with the State Board of Accounts (SBOA) not later than sixty (60) days after the agreements take effect. The Interlocal Agreement should be saved electronically and uploaded using the tool below. If the Interlocal Agreement is on multiple pages, all pages must be in one file, in order and in the correct orientation so that it is readable.

NOTE: The filename should be formatted with only one period before the extension (.pdf, .jpg, .tif, .gif, .png). Neither IBRC nor SBOA reviews for completion. It is the responsibility of the unit uploading the Interlocal Agreement to verify that the document that was submitted is correct and complete.

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:



type the code from the image



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FOOD AND BEVERAGE TAX FORM UPLOAD



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Food and Beverage Tax Form – IC 6-1.1-30-18

IC 6-1.1-30-18: "(a) Before March 1, 2024, and before March 1 of every year thereafter, each local unit that imposes a food and beverage tax under IC 6-9 shall provide a report to the state board of accounts that includes:

- (1) every expenditure of funds by the local unit;
- (2) each local governmental entity, or instrumentality of a local governmental entity, that received a distribution; and
- (3) every expenditure of funds by each local governmental entity described in subdivision (2);

from amounts received from the food and beverage tax imposed by the local unit during the previous calendar year.

(b) The report required under subsection (a) must include for each check, expenditure, distribution, or payment:


- (1) the date and amount of the check, expenditure, distribution, or payment;
- (2) the payee or recipient;
- (3) the specific purpose, including whether the check, expenditure, distribution, or payment was for an employee salary or a capital project; and
- (4) if applicable, a description of the project for which the check, expenditure, distribution, or payment was made.

(c) The report required under subsection (a) must be in a format and on a form prescribed by the state board of accounts.

(d) The state board of accounts shall post a report received under subsection (a) on the department of local government finance's computer gateway.

(e) The requirements under subsection (a) do not apply to taxes collected under:

- (1) IC 6-9-12 that are distributed to the capital improvement board of managers created by IC 36-10-9-3;
- (2) IC 6-9-35 that are distributed to the capital improvement board of managers created by IC 36-10-9-3; and
- (3) IC 6-9-33 that are distributed to the capital improvement board of managers created by IC 36-10-8."



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Food and Beverage Tax Form Upload

- ▶ Application can be access from the home page or after logging in to Gateway
- ▶ Statutory Requirement IC 6-1.1-30-18 (effective 7-1-20-23)
- ▶ The local unit that imposes the Food and Beverage Tax must report:
 - ▶ 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.
- ▶ Report Format
 - ▶ Form: https://gateway.ifionline.org/sboa_FB/Food & Beverage Tax Annual Reporting.xlsx
 - or
 - ▶ Report from the unit's software (contains the same information)
- ▶ Scan, Save, and Upload Report



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Food and Beverage Tax Form Upload Tool

The legal requirement for Food and Beverage Tax reporting can be found in the Indiana Code in Title 6 Article 1.1 Chapter 30 (IC 6-1.1-30-18) available at <https://iga.in.gov/laws/2023/ic/titles/6#6-1.1-30>. If you have any questions regarding this law or disclosure, you should contact your attorney for legal advice.

Local units that impose a Food and Beverage Tax are required to report annually by March 1 of the following year with the State Board of Accounts (SBOA). Units may complete the form at https://gateway.ifionline.org/sboa_FB/Food & Beverage Tax Annual Reporting.xlsx and upload it using the tool below. Units may also upload a PDF report from their software which contains the same information included in the form provided. Multiple files can be uploaded for each unit imposing the tax.

The local unit that imposes a Food and Beverage Tax must report:

1. Every expenditure of funds by the local unit;
2. The name of each local governmental entity, or instrumentality of a local governmental entity that received a distribution; and
3. Every expenditure of funds by each local governmental entity that received a distribution from the local unit.

Per IC 6-1.1-30-18 the following local units are exempt from this reporting requirement: Marion County (IC 6-9-12); Boone, Johnson, Hamilton, Hancock, Hendricks, Morgan, and Shelby counties along with the cities and towns of Carmel, Fishers, Greenfield, Lebanon, Noblesville, Westfield, and Zionsville (IC 6-9-35-1) and Allen County (IC 6-9-33).

Additionally, a Food & Beverage Tax Written Spending Plan as required under IC 6-9-41-14 (Monroe County) and IC 6-9-41-15 (City of Bloomington) is to be submitted using this upload tool and should include: 1. Proposed use of the funds for the upcoming calendar year, 2. Detailed use of the funds in the current and prior calendar years, and 3. Fund Balance as of January 1 of the current calendar year.

NOTE: The filename should be formatted with only one period before the extension (.pdf, .tif, .jpg, .gif, .png, .xlsx). Neither IBRC nor SBOA review the uploads for content. It is the responsibility of the unit reporting the Food and Beverage Tax disbursements to verify that the document that was submitted and is correct and complete.

Upload Food and Beverage Tax Form

Name of person filing this disclosure:

Email address of person filing this disclosure:

Government Entity Name:

Upload Form:

type the code from the image



Food and Beverage Tax Form Upload

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 A screenshot of the Gateway website interface. At the top, there is a navigation bar with "Gateway INDIANA" and links for "Dashboard", "Report Search", "Download", "Tools", and "Learn More". Below this is a search bar with "Browse Reports", "Search by Unit", and "Search by Address" options. The main content area is titled "Select by Report Type" and lists various report categories, each with an icon and a brief description. The categories include:

- Annual Financial Report
- Assessed Value
- Budgets
- Collective Bargaining
- Conflict of Interest Disclosure
- County Abstract Public Reports
- Debt Management
- Economic Development Reporting
- Employee Compensation by Unit
- Entity Annual Report
- Food and Beverage Tax Form Uploads
- Interlocal Agreement Uploads
- Local Development Agreements
- Property Tax
- Redevelopment Commissions
- School Extra-Curricular Accounts
- Solid Waste Management Districts

 The State Board of Accounts logo is visible in the bottom left corner of the screenshot. The text "Public Access to Gateway" is overlaid in a large, light grey font on the right side of the screenshot. A small empty rectangular box is located in the top right corner of the screenshot area.

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QUESTIONS?

State Board of Accounts

Government Technical Assistance &
Compliance Directors for Counties

Ricci Hofherr, CPA Staci Byrns, CFE

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Phone: (317)232-2512

