



Dave Yost
Auditor of State

From: Auditor of State's Center for Audit Excellence
To: All IPA Firms
Subject: Updated UAN AWB Software
Date: February 17, 2016

The Uniform Accounting Network (UAN) Audit Workbench (AWB) software developed by the Auditor of State is available to the Independent Public Accountants that audit "small government" clients utilizing UAN software.

To obtain the updated UAN AWB Software, please follow these instructions:

- 1.) Client data requests should be completed on the Client Information Spreadsheet (attached).
- 2.) When completing the spreadsheet, please verify your client has filed the financial statements and that we have received and logged the statements into our system.

This information can be found at the following link:

<http://uanlink.ohioauditor.gov/resources/yearend/default.aspx>.

Note: Clients are listed by county, then by entity ID number. (Township are 001-1999; Villages are 2000-2999; Libraries are 3000-3999; and Special Districts are 4000-4999).

Please send client requests to Leah Alexander at lcalexander@ohioauditor.gov. She will process the request and forward appropriate data discs to you. Once the disk is received, please follow the install instructions for Version 2016.1 (attached).

If you have any questions, please do not hesitate to contact Dawn Renner, Center for Audit Excellence, at dmrenner@ohioauditor.gov or Leah Alexander, Center for Audit Excellence, at the previously mentioned email.

INDEPENDENT PUBLIC ACCOUNTANT	CONTACT PERSON	STREET ADDRESS	CITY	ZIP		CLIENTS REQUESTED	COUNTY	FYE	Filed with UAN Y/N*
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*please check webpage



Dave Yost • Auditor of State

TO: AWB AUDITORS
FROM: UAN STAFF
DATE: FEBRUARY 12, 2016
SUBJECT: AWB 2016.1 INSTALL INSTRUCTIONS

2011-2015 data for Accounting Only users and 2013-2015 data for Accounting and Payroll users is available for use with this AWB software.

If you have a prior version of this AWB software installed (*e.g. 2015.2 or 2015.3*) and are currently working with data that is loaded into the UAN software application, DO NOT install AWB 2016.1 until you have finished reviewing this data. The installation of AWB 2016.1 will automatically remove any data that has been loaded into the UAN software application.

AWB 2016.1 can only be installed on Windows Vista, Windows 7 or above operating systems. Also, this install requires a system that has Office 2007 with Service Pack 2 or newer installed.

If Audit Workbench and Teammate are installed on the same machine, do not use AWB and Teammate at the same time. It is important to close one of the applications before opening the other application to prevent issues with your machine. If you do run into error messages with Teammate and AWB, try rebooting the machine before trying the same action again.

Install Instructions:

Log on to the computer with your username and password. It is important that no other applications are running. Close all software applications.

If you are an Auditor of State employee, please follow the steps below to install AWB 2016.1:

1. Click on the 'Start' button and type 'Software Center' into the search field.
2. Click on 'Software Center'.
3. Select the checkbox by 'AWB Update from DVD – AWB 2016' from the list of available software.

4. Insert the AWB 2016.1 Install DVD into the DVD tray.
5. Click the 'INSTALL SELECTED' button on the 'Software Center' window to begin the installation process. Please be patient. The installation of AWB 2016.1 will take approximately 20 minutes, including additional time for copying files *after* the progress bar appears to be full.
6. After the update has been completed, eject the AWB 2016.1 Install DVD.

If you are an Independent Public Accountant, please follow the steps below to install AWB 2016.1:

1. To begin the installation process, insert the install DVD into the DVD tray.

Important: If your computer's operating system is Windows Vista or Windows 7, you may have to click on 'Run Setup.exe' in the 'Auto Play' window. You may be prompted to give the program the permission to continue. Click the 'Continue' button to proceed.

Important: If your computer's operating system is Windows Vista or Windows 7, you may have to click on 'Continue' or 'Yes' in the 'User Account Control' window.

Important: If SQL Server 2012 has not been installed on your computer, a window will be displayed stating that the Uniform Accounting Network requires it to be installed. Click on the 'Install' button to install SQL Server 2012. Please be patient. The installation of SQL Server 2012 will take approximately 20 minutes.

2. An InstallShield window will appear. To start the installation, click on the 'Next' button to begin the AWB 2016.1 install.

3. The Setup Type defaults to 'Complete'. Click on the 'Next' button to continue.

4. The installation is ready to begin. Click on the 'Install' button. Please be patient. The installation will take approximately 10 minutes, including additional time for copying files *after* the progress bar appears to be full.

5. After the update has been completed, click on the 'Finish' button.

6. You will be prompted to restart the computer. You must restart before the AWB 2016.1 install will be completed and the software ready to use.

7. Eject the AWB 2016.1 Install DVD.

Download Data Instructions:

If you are an Auditor of State employee, connect to the AOS network and download your data as normal. Please note: If data has been downloaded for an Accounting Only user prior to the entity filing for 2015, the data would need to be deleted and downloaded again so that annual financial report information for 2011-2015 will be available after the data is loaded. If data has been downloaded for an Accounting and Payroll user prior to the entity filing for 2015, the data would need to be deleted and downloaded again so that annual financial report information for 2013-2015 will be available after the data is loaded.

If you are an Independent Public Accountant, perform the following steps to download data:

1. Insert the 'Audit Workbench Data' CD into the CD-ROM tray.

Important: If your computer's operating system is Windows Vista or Windows 7, you may have to click on 'Run AWBDataCopy.vbs' in the 'Auto Play' window. You may be prompted to give the program the permission to continue. Click the 'Continue' button to proceed.

2. A message will appear asking if you would like to download the AWB data. Click 'Yes' to proceed with downloading the data.

3. A message will appear stating that the AWB data has been downloaded. Click 'OK' to close the message.

Audit Workbench

U A N

U N I F O R M
A C C O U N T I N G
N E T W O R K



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AUDIT WORKBENCH INTRODUCTION

Audit Workbench is a tool that auditors can use to increase their audit efficiency. It allows auditors to view and print a client's annual financial statements, sort a client's revenue and expenditure transactions in any number of ways, generate samples which can be used to conduct substantive tests of details, and to make virtually any adjustments or corrections to a client's transactions and financial statements.

Please note that this Audit Workbench manual does not go in to the same level of detail as the UAN manuals that our clients receive. If you require more information or greater detail than what has been provided in this manual, you may access the UAN manuals at these web links:

<https://uanlink.ohioauditor.gov/training/accounting/manuals/AccountingAndGeneralManual.pdf>

<https://uanlink.ohioauditor.gov/training/payroll/manuals/PayrollManual.pdf>

<https://uanlink.ohioauditor.gov/software/Version2016-1/06.%202015%20Year%20End%20Procedures.pdf>

AWB DATA UTILITY

Prior to using Audit Workbench, auditors will need to download and load entity data by using the AWB Data Utility. The **AWB Data Utility** has four tabs arranged vertically along the left hand side, the tabs consist of:

Download Data – Select this tab to download an entity’s data from the Auditor of State’s centralized data repository. Select the entity’s county and entity type, place a checkmark beside the entities that you wish to download, and then click the Download button.

Load Data – Select this tab to load previously downloaded data into Audit Workbench. Select the entity type that you wish to load, select the entity that you wish to load, and then click the Load button.

Reset Password – If your password is forgotten, selecting the Reset button will reset the password to “uan” for the user “AWBUser”.

Delete Data – Select this tab to delete previously downloaded data from your hard drive. Choose the entity type and then checkmark the entity that you wish to delete. Note that this will not remove what has already been loaded into Audit Workbench.

IPAs Note: You will skip the download data step, and instead, will need to insert your data disc into your computer. From there, simply proceed to the load data step to load data into Audit Workbench from the data disc.

AUDIT WORKBENCH UTILITIES

There are three utilities available in this section of Audit Workbench. They are the following: Audit Adjustment Utility, Data Import & Export Utility, and Component Units Utility.

The **Audit Adjustment Utility** allows auditors to make adjustments and corrections to the client's data. It is comprehensive in nature, and virtually any needed adjustment can be made by using this utility.

The **Data Import & Export Utility** will either import or export the changes made by the auditor to the client's data. This will allow auditors to export the changes that have been made to a client's data and then give that exported data to their supervisor to be reviewed. The supervisor can then make their own changes and export the data again to give back to the auditor.

The **Component Units Utility** allows auditors to add and/or edit an entity's component units.

AUDIT ADJUSTMENT UTILITY

OVERVIEW

The **Audit Adjustment Utility** is where adjustments to the Annual Financial Reports can be recorded for Audit Workbench.

From the Audit Adjustment Utility grid, clicking on the edit button provides the option to select the entity's filing type (Regulatory or OCBOA). Selecting Regulatory allows fund adjustments, revenue adjustments, appropriation (and expenditure) adjustments, and governmental fund classification adjustments to be made. Selecting OCBOA allows all of the adjustments available for Regulatory, to be made as well as OCBOA - fund information adjustments, OCBOA - revenue program adjustments, OCBOA - internal service adjustments, and OCBOA fiduciary account adjustments.

Note: Throughout the Audit Adjustment Utility, the terms Original and Final are used. Original areas are *not editable* and are used to display settings and amounts that the entity filed with the Auditor of State in their Annual Financial Report (AFR). Final areas are editable by the auditor and can be used to make audit adjustments and corrections to what the entity has entered.

Note: An auditor can reset their adjustments by fund if needed by selecting the fund that they want to reset from the grid and then clicking the **Reset** button.

FUND ADJUSTMENTS TAB

STEPS TO ACCESS

AWB → Utilities → **Audit Adjustment Utility**

Select the fund(s) to adjust. Click the edit button, and then select either the Regulatory or the OCBOA option. Once the Audit Adjustment Utility opens, select the Fund Adjustments tab.

Note: After the desired adjustments have been made, the Save button must be clicked. After saving is complete, the Audit Adjustment Utility window will display a message in the lower left hand corner indicating that the save was successful.

MAPPING

Mapping one fund to another fund causes all of the activity and balances of the mapped-from fund to be reported and displayed as if it is a part of the mapped-to fund.

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FUND BEGINNING BALANCE

Adjustments can be made to the fund's beginning balance.

INVESTMENT BALANCE

Adjustments can be made to the fund's investment balance.

INVESTMENT PURCHASE AMOUNT

Adjustments can be made to the fund's investment purchase amount.

INVESTMENT SALE AMOUNT

Adjustments can be made to the fund's investment sale amount.

COMMENT

Comments can be entered in this field to detail the adjustments that have been made.

REVENUE ADJUSTMENTS TAB

STEPS TO ACCESS

AWB → Utilities → **Audit Adjustment Utility**

Select the fund(s) to adjust. Click the edit button, and then select either the Regulatory or the OCBOA option. Once the Audit Adjustment Utility opens, select the Revenue Adjustments tab.

Note: After the desired adjustments have been made, the Save button must be clicked. After saving is complete, the Audit Adjustment Utility window will display a message in the lower left hand corner indicating that the save was successful.

AMOUNT RECEIVED (AUDIT ADJ) COLUMN

Adjustments to revenues received can be entered for any revenue account. Enter the amount of the adjustment in this column, and verify that the Amount Received (Final) column displays the correct final amount.

ORIGINAL BUDGET (AUDIT ADJ) COLUMN

Adjustments to the original budget amounts can be entered for any revenue account. Enter the amount of the adjustment in this column, and verify that the Original Budget (Final) column displays the correct final amount.

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FINAL BUDGET (AUDIT ADJ) COLUMN

Adjustments to the final budget amounts can be entered for any revenue account. Enter the amount of the adjustment in this column, and verify that the Final Budget (Final) amount column displays the correct final budget amount.

COMMENT

Comments can be entered in this field to detail the adjustments that have been made.

APPROPRIATION ADJUSTMENTS TAB

STEPS TO ACCESS

AWB → Utilities → **Audit Adjustment Utility**

Select the fund(s) to adjust. Click the edit button, and then select either the Regulatory or the OCBOA option. Once the Audit Adjustment Utility opens, select the Appropriation Adjustments tab.

Note: After the desired adjustments have been made, the Save button must be clicked. After saving is complete, the Audit Adjustment Utility window will display a message in the lower left hand corner indicating that the save was successful.

EXPENDITURE AMOUNT (AUDIT ADJ) COLUMN

Adjustments to expenditures paid can be entered for any appropriation account. Enter the amount of the adjustment in this column, and verify that the Expenditure Amount (Final) column displays the correct final amount.

ORIGINAL BUDGET (AUDIT ADJ) COLUMN

Adjustments to the original budget amounts can be entered for any appropriation account. Enter the amount of the adjustment in this column, and verify that the Original Budget (Final) column displays the correct final amount.

FINAL BUDGET (AUDIT ADJ) COLUMN

Adjustments to the final budget amounts can be entered for any appropriation account. Enter the amount of the adjustment in this column, and verify that the Final Budget (Final) amount column displays the correct final budget amount.

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RESERVE FOR ENCUMBRANCE (AUDIT ADJ) COLUMN

Adjustments to the reserve for encumbrance amounts can be entered for any appropriation account. Enter the amount of the adjustment in this column, and verify that the Reserve for Encumbrance (Final) amount column displays the correct final reserve for encumbrance amount.

PRIOR YEAR ENCUMBRANCE (AUDIT ADJ) COLUMN

Adjustments to the prior year encumbrance amounts can be entered for any appropriation account. Enter the amount of the adjustment in this column, and verify that the Prior Year Encumbrance (Final) amount column displays the correct final prior year encumbrance amount.

PRIOR YEAR ENCUMBRANCE ADJUSTMENT (AUDIT ADJ) COLUMN

Adjustments to the prior year encumbrance adjustment amounts can be entered for any appropriation account. Enter the amount of the adjustment in this column, and verify that the Prior Year Encumbrance Adjustment (Final) amount column displays the correct final prior year encumbrance adjustment amount.

COMMENT

Comments can be entered in this field to detail the adjustments that have been made.

GOVERNMENTAL FUND CLASSIFICATION TAB

STEPS TO ACCESS

AWB → Utilities → **Audit Adjustment Utility**

Select the fund(s) to adjust. Click the edit button, and then select either the Regulatory or the OCBOA option. Once the Audit Adjustment Utility opens, select the Governmental Fund Classification tab.

Note: After the desired adjustments have been made, the Save button must be clicked. After saving is complete, the Audit Adjustment Utility window will display a message in the lower left hand corner indicating that the save was successful.

SINGLE GOVERNMENTAL FUND CLASSIFICATION AND PURPOSE

If necessary, the classifications and purposes of fund balances can be changed. If a fund's entire balance should be one classification and purpose, the auditor can select the "Single" radio button on the Final tab, and can then choose the appropriate fund classification and purpose.

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MULTIPLE GOVERNMENTAL FUND CLASSIFICATIONS AND PURPOSES

If necessary, classifications and purposes of fund balances can be changed. If a fund's balance should consist of more than one classification and purpose, the auditor can select the "Multiple" radio button on the Final tab, and can then choose the appropriate fund classifications and purposes. Additionally, the auditor will need to enter the amount of each classification and purpose. The sum of all of the classifications and purposes within a fund must equal the final fund balance amount, and the amount in the Undistributed field must equal zero.

OCBOA FUND INFORMATION TAB (FOR GENERAL, SPECIAL REVENUE, DEBT SERVICE, CAPITAL PROJECTS, ENTERPRISE, AND INTERNAL SERVICE FUNDS)

STEPS TO ACCESS

AWB → Utilities → **Audit Adjustment Utility**

Select the fund(s) to adjust. Click the edit button, and then select the OCBOA option. Once the Audit Adjustment Utility opens, select the OCBOA Fund Information tab.

Note: After the desired adjustments have been made, the Save button must be clicked. After saving is complete, the Audit Adjustment Utility window will display a message in the lower left hand corner indicating that the save was successful.

FUND RESTRICTION (SINGLE)

If necessary, the fund restriction can be changed. If a fund's entire balance should have one restriction, the auditor can select the "Single" radio button on the Final tab, and can then choose the appropriate fund restriction.

FUND RESTRICTION (MULTIPLE)

If necessary, fund restrictions can be changed. If a fund's balance should consist of more than one restriction, the auditor can select the "Multiple" radio button on the Final tab, and can then enter amounts in the appropriate restriction fields in the Override column. The sum of all of the restrictions within a fund must equal the total fund balance amount in the calculated column.

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FUND ASSETS

If necessary, the amounts that are designated as Cash & Equivalents in Segregated Accounts and Cash & Equivalents with Fiscal/Escrow Agents can be adjusted. Note that adjusting these amounts will change the amount in the Equity in Pooled Cash and Cash Equivalents field, such that the sum of the items in this area totals to the Total Fund Balance.

FUND DETAILS

If necessary, the major fund description can be modified. Note that the major fund designation for Internal Service funds cannot be changed as it is always N/A.

OCBOA FUND INFORMATION TAB (FOR PERMANENT FUNDS)

STEPS TO ACCESS

AWB → Utilities → **Audit Adjustment Utility**

Select the fund(s) to adjust. Click the edit button, and then select the OCBOA option. Once the Audit Adjustment Utility opens, select the OCBOA Fund Information tab.

Note: After the desired adjustments have been made, the Save button must be clicked. After saving is complete, the Audit Adjustment Utility window will display a message in the lower left hand corner indicating that the save was successful.

FUND RESTRICTION (MULTIPLE)

If necessary, the fund restrictions can be changed. If a fund's balance should consist of more than one restriction, the auditor can select the "Multiple" radio button on the Final tab, and can then enter amounts in the appropriate restriction fields in the Override column. The sum of all of the restrictions within a fund must equal the total fund balance amount in the calculated column.

FUND ASSETS

If necessary, the amounts that are designated as Cash & Equivalents in Segregated Accounts and Cash & Equivalents with Fiscal/Escrow Agents can be adjusted. Note that adjusting these amounts will change the amount in the Equity in Pooled Cash and Cash Equivalents field, such that the sum of the items in this area totals to the Total Fund Balance.

FUND DETAILS

If necessary, the major fund designation can be modified.

FUND PURPOSE

If necessary, the fund's purpose can be modified by either selecting another purpose from the pick list, or by typing a new purpose into the field.

OCBOA FUND INFORMATION TAB (FOR AGENCY FUNDS)

STEPS TO ACCESS

AWB → Utilities → **Audit Adjustment Utility**

Select the fund(s) to adjust. Click the edit button, and then select the OCBOA option. Once the Audit Adjustment Utility opens, select the OCBOA Fund Information tab.

Note: After the desired adjustments have been made, the Save button must be clicked. After saving is complete, the Audit Adjustment Utility window will display a message in the lower left hand corner indicating that the save was successful.

FUND ASSETS

If necessary, the amounts that are designated as Cash & Equivalents in Segregated Accounts and Cash & Equivalents with Fiscal/Escrow Agents can be adjusted. Note that adjusting these amounts will change the amount in the Equity in Pooled Cash and Cash Equivalents field, such that the sum of the items in this area totals to the Total Fund Balance.

FUND PURPOSE

If necessary, the fund's purpose can be modified by either selecting another purpose from the pick list, or by typing a new purpose into the field.

OCBOA FUND INFORMATION TAB (FOR INVESTMENT TRUST AND PRIVATE PURPOSE TRUST FUNDS)

STEPS TO ACCESS

AWB → Utilities → **Audit Adjustment Utility**

Select the fund(s) to adjust. Click the edit button, and then select the OCBOA option. Once the Audit Adjustment Utility opens, select the OCBOA Fund Information tab.

Note: After the desired adjustments have been made, the Save button must be clicked. After saving is complete, the Audit Adjustment Utility window will display a message in the lower left hand corner indicating that the save was successful.

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FUND RESTRICTION (MULTIPLE)

If necessary, the fund restrictions can be adjusted. If a fund's balance should consist of more than one restriction, the auditor can select the "Multiple" radio button on the Final tab, and can then enter amounts in the appropriate restriction fields in the Override column. The sum of all of the restrictions within a fund must equal the total fund balance amount in the calculated column.

FUND ASSETS

If necessary, the amounts that are designated as Cash & Equivalents in Segregated Accounts, and Cash & Equivalents with Fiscal/Escrow Agents can be adjusted. Note that adjusting these amounts will change the amount in the Equity in Pooled Cash and Cash Equivalents field, such that the sum of the items in this area totals to the Total Fund Balance.

FUND PURPOSE

If necessary, the fund's purpose can be modified by either selecting another purpose from the pick list, or by typing a new purpose into the field.

OCBOA REVENUE PROGRAMS TAB (FOR GENERAL, SPECIAL REVENUE, DEBT SERVICE, CAPITAL PROJECTS, PERMANENT, ENTERPRISE, AND INTERNAL SERVICE FUNDS)

STEPS TO ACCESS

AWB → Utilities → **Audit Adjustment Utility**

Select the fund(s) to adjust. Click the edit button, and then select the OCBOA option. Once the Audit Adjustment Utility opens, select the OCBOA Revenue Programs tab.

Note: After the desired adjustments have been made, the **Save** button must be clicked. After saving is complete, the Audit Adjustment Utility window will display a message in the lower left hand corner indicating that the save was successful.

PROGRAM / GENERAL RECEIPT TYPE

If necessary, the Program / General Receipt Type can be modified. Note that the system default types are in blue text, and the non-default types are in black text.

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REVENUE TYPE

If necessary, the Revenue Type can be changed. Note that the system default types are in blue text, and the non-default types are in black text.

OCBOA INTERNAL SERVICE ADJUSTMENTS (ALL FUNDS) TAB

Note: Information for all of the internal service funds is displayed, no matter which internal service fund has been selected.

STEPS TO ACCESS

AWB → Utilities → **Audit Adjustment Utility**

Select the fund(s) to adjust. Click the edit button, and then select the OCBOA option. Once the Audit Adjustment Utility opens, select the OCBOA Internal Service Adjustments (All Funds) tab.

Note: After the desired adjustments have been made, the Save button must be clicked. After saving is complete, the Audit Adjustment Utility window will display a message in the lower left hand corner indicating that the save was successful.

GOVERNMENTAL FUND DISBURSEMENTS ADJUSTMENTS

If necessary, the governmental funds disbursement amounts can be modified. Note that adjustments made to the governmental fund disbursements must equal the adjustments made to the internal service fund receipts.

INTERNAL SERVICE FUND RECEIPTS ADJUSTMENTS

If necessary, the internal service fund receipt amounts can be changed. Note that adjustments made to the internal service fund receipts must equal the adjustments made to the governmental fund disbursements.

OCBOA FIDUCIARY ACCOUNTS TAB

STEPS TO ACCESS

AWB → Utilities → **Audit Adjustment Utility**

Select the fund(s) to adjust. Click the edit button, and then select the OCBOA option. Once the Audit Adjustment Utility opens, select the OCBOA Fiduciary Accounts tab.

Note: After the desired adjustments have been made, the Save button must be clicked. After saving is complete, the Audit Adjustment Utility window will display a message in the lower left hand corner indicating that the save was successful.

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RECEIPTS

Receipts can be categorized as either contributions, interest, or both contributions and interest. If necessary, the categorizations can be changed by selecting a category from the pick list for any of the revenue accounts (Receipts column). If contributions are selected, the system will automatically allocate the total for that revenue account to contributions. If interest is selected, the system will automatically allocate the total for that revenue account to interest. If both is selected, then the appropriate amounts must be manually allocated to contributions and interest. The sum of contributions and interest must equal the amount in the total column.

DISBURSEMENTS

Disbursements can be categorized as payments, other, or both payments and other. If necessary, the categorizations can be changed by selecting a category from the pick list for any of the appropriation accounts (Disbursements column). If payments are selected, the system will automatically allocate the total for that appropriation account to payments. If other is selected, the system will automatically allocate the total for that appropriation account to other. If both is selected, then the appropriate amounts must be manually allocated to payments and other. The sum of payments and other must equal the amount in the total column.

DATA IMPORT & EXPORT UTILITY

OVERVIEW

The **Data Import & Export Utility** will either import or export the changes made by the auditor to the client data. The export calls the database to create an XML file with the information from the AWB tables. The import takes the export file, validates that it is for the same entity and version of AWB and loads that information into the database. Any data in the AWB tables will be deleted prior to loading the data from the export file.

IMPORT

STEPS TO ACCESS

AWB → Utilities → **Data Import & Export Utility**

HOW TO IMPORT DATA

Note that the client's data must be loaded in to Audit Workbench prior to importing their data using the Import Data Utility. For example, if an auditor wishes to import data for Client A, but currently has Client B loaded in Audit Workbench, the import for Client A will not work, the auditor will first need to load *Client A's original data* into Audit Workbench.

- Step 1:** Select the **Import** radio button.
- Step 2:** Click on the **Browse** button that will open up the Open dialog box.
- Step 3:** In the Open dialog box, navigate to the folder that contains the data file that you want to restore.
- Step 4:** Select the data file that you want to restore and click on the **Open** button. The Open dialog box will close, and the path and file name will be inserted into the file field of the Data Import & Export screen.
- Step 5:** On the Data Import & Export screen, click the **Save** button.
- Step 6:** Note: A system message will be displayed warning that importing data will overwrite any data that is currently loaded in Audit Workbench.

Click the **OK** button to import the data.
- Step 7:** When the data has finished importing, a system message will be displayed confirming that the data was imported successfully. Click the **OK** button to clear the system message.

Step 8: Click on the **Close** button to close the Data Import & Export screen.

EXPORT

STEPS TO ACCESS

AWB → Utilities → **Data Import & Export Utility**

HOW TO EXPORT DATA

- Step 1:** Select the **Export** radio button.
- Step 2:** Click on the **Browse** button that will open up the Save As dialog box.
- Step 3:** In the Save As dialog box, navigate to the folder that you wish to save the exported data file into.
- Step 4:** If you want to use the default name given to the file, click the **Save** button, or if you want to save the file with a different name, type that name in to the File name field, and then click the **Save** button.
- Step 5:** On the Data Import & Export screen, click the **Save** button.
- Step 6:** When the data has finished exporting, a system message will be displayed confirming that the data was exported successfully. Click the **OK** button to clear the system message.
- Step 7:** Click on the **Close** button to close the Data Import & Export screen.

COMPONENT UNITS UTILITY

OVERVIEW

The **Component Units Utility** area contains any component units that have been saved for the selected year. Only the current processing year and any prior years with transaction data in UAN may be selected. Component units may be added, edited, displayed, or deleted for any selected year.

ADD/EDIT

When adding or editing a component unit, a unique name must be entered for the selected year and all three boxes titled “Net Assets End of Year” must be equal.

DELETE

Only component units added in AWB can be deleted.

DISPLAY

Component units can be viewed in a read only mode by clicking the Display button.

STEPS TO ACCESS

AWB → Utilities → **Component Units Utility**

HOW TO ADD/EDIT COMPONENT UNITS IN THE COMPONENT UNITS UTILITY

Step 1: Click the **Add** button to add a new component unit, or click the **Edit** button to edit an existing component unit.

Step 2: Enter the appropriate amounts in each of the areas on the Final Tab. The areas to be completed are Assets, Net Assets, General Receipts, and Program Receipts & Other Sources/Uses.

Note: All of the bolded “Net Assets End of Year” fields must equal one another.

Step 3: Click the **Save** button once all of the areas have been completed.

AUDIT WORKBENCH REPORTS & STATEMENTS

In the **Reports & Statements** area, auditors can view and print the client's annual financial statements as well as the AWB Adjustment Report which details all of the adjustments that have been made by the auditor. They can also export the client's payments and receipts to a spreadsheet which can be used to set up substantive tests of details and to pull samples.

AFR – OCBOA STATEMENTS

The following **Annual Financial Reports – OCBOA Statements** can be printed, displayed, saved as PDFs, and exported to Excel.

- Net Position
- Activities
- Governmental – Fund Balances
- Governmental – Changes
- Proprietary – Net Position
- Proprietary – Changes
- Proprietary – Cash Flow
- Fiduciary – Net Position
- Fiduciary – Changes
- Budgetary

STEPS TO ACCESS

AWB → Reports & Statements → **AFR – OCBOA Statements**

Once the AFR – OCBOA Statements tab opens, the statement that is to be viewed or printed can be selected by clicking on the drop down arrow at the top left of the form, and then selecting the desired statement from the pick list.

In the **Paper** tab, the paper size can be selected (although the default sizes are usually best from a formatting standpoint).

In the **Options** tab, the desired statement type (choices are Original, With Adjustment Column, and Final) can be selected, and on some statements the auditor can check if they want the statement to show details (which will break information out in a more detailed format, such as by fund), and/or if they want to print the GASB 54 worksheet along with the selected statement. Finally, when exporting, the auditor has the option to start each page on a new sheet tab (in Excel).

AFR – REGULATORY STATEMENTS

The following **Annual Financial Reports – Regulatory Statements** can be printed, displayed, saved as PDFs, and exported to Excel.

- Combining Statement - Governmental
- Combining Statement – Proprietary and Fiduciary
- Combined Statement - Governmental
- Combined Statement – Proprietary and Fiduciary

STEPS TO ACCESS

AWB → Reports & Statements → **AFR – Regulatory Statements**

Once the AFR – Regulatory Statements tab opens, the statement that is to be viewed or printed can be selected by clicking on the drop down arrow at the top left of the form, and then selecting the desired statement from the pick list.

In the **Paper** tab, the paper size can be selected (although the default sizes are usually best from a formatting standpoint).

In the **Options** tab, the desired statement type (choices are Original, With Adjustment Column, and Final) can be selected, and on some statements the auditor can check if they want the statement to also print the GASB 54 worksheet along with the selected statement. Finally, when exporting, the auditor has the option to start each page on a new sheet tab (in Excel).

AWB ADJUSTMENT REPORT

The **AWB Adjustment Report** shows all of the adjustments that have been entered into the system.

Note: This report also displays the amount of the fund balance adjustments that clients would need to enter in order to implement all of the auditor’s adjustments.

The AWB Adjustment Report can be printed, displayed or saved as a PDF.

STEPS TO ACCESS

AWB → Reports & Statements → **AWB Adjustment Report**

Once the AWB Adjustment Report tab opens, the desired paper size can be selected (although the default size is usually best from a formatting standpoint), apply filters, and select sorting options.

Note: It is recommended that the auditor go to the Filters tab and select the “Only Adjusted” filter. Choosing the “All” filter will cause the report to display every revenue and appropriation account code, regardless if the account codes had adjustments applied to them or not.

AWB PAYMENTS & RECEIPTS EXPORT

OVERVIEW

The **AWB Payments & Receipts Export** can be used to export an entity's payment and receipt data to an Excel spreadsheet which can be used to pull samples, sort payments and receipts, and to set up substantive tests.

STEPS TO ACCESS

AWB → Reports & Statements → **AWB Payments & Receipts Export**

EXPORT

Clicking the **Export** button will bring up the Save As dialog box where the auditor can select the folder that they want to save the spreadsheet to, and they can name the exported Excel file.

AWB PAYMENTS & RECEIPTS SPREADSHEET

OVERVIEW

The **Payments & Receipts Spreadsheet** can be a useful tool for auditors as it allows the client's data to be sorted in virtually any way they would like. Auditors can easily pull random samples using the spreadsheet, and they can use the spreadsheet to set up many of their substantive tests.

STEPS TO ACCESS

Navigate to the folder where the AWB Payments & Receipts Export was saved to and open the Excel file. Once the Excel file is open, select the AWB tab located at the top of the Excel application.

Payments and receipts can be sorted by selecting the **Sort By** drop down arrow and then choosing one of the Sort By options from the pick list.

NEW WORKSHEET: PULLED PAYMENTS

Selecting the **New Worksheet: Pulled Payments** option from the AWB tab in the Excel spreadsheet will open the Create Pulled Payments Worksheet dialog box where payments can be pulled by largest amount, randomly, or by fund.

RETRIEVAL METHOD - LARGEST

Selecting the **Retrieval Method – Largest** option will create a new worksheet which will contain the largest payment amounts. The number of payments to pull must be entered. For example, entering 10 will cause the 10 largest payments to be pulled into a new worksheet.

RETRIEVAL METHOD - RANDOM

Selecting the **Retrieval Method – Random** option will create a new worksheet which will contain randomly pulled payments that conform to the specified criteria (available options are minimum amount, maximum amount, number of payments, and percentage of the number of available payments).

RETRIEVAL METHOD – BY FUND

Selecting the **Retrieval Method – By Fund** option will create a new worksheet which will contain the payments from the funds that the auditor chooses.

NEW WORKSHEET: GROUPED PAYMENTS

Selecting the **New Worksheet: Grouped Payments** option from the AWB tab in the Excel spreadsheet will open the Create Grouped Payments Worksheet dialog box where payments can be pulled by fund and by expenditure group (expenditure groups match the line items on the entity's financial statements).

Funds are divided into two groups in the Create Payment Grouping Worksheet dialog box. The two groups are Governmental funds and Proprietary and Fiduciary funds.

NEW WORKSHEET: GROUPED RECEIPTS

Selecting the **New Worksheet: Grouped Receipts** option from the AWB tab in the Excel spreadsheet will open the Create Grouped Receipts Worksheet dialog box where receipts can be pulled by fund and by revenue group (revenue groups match the line items on the entity's financial statements).

Funds are divided into two groups in the Create Grouped Receipts Worksheet dialog box. The two groups are Governmental funds and Proprietary and Fiduciary funds.

AUDIT WORKBENCH MAINTENANCE

In the **Maintenance** area, funds, appropriation accounts and revenue accounts can be added.

APPROPRIATION ACCOUNTS

OVERVIEW

An **appropriation account** is a detail line item within a fund used to appropriate monies for encumbrance and expenditure. Appropriation accounts are defined by a fund, a program, an object and cost center (optional). Available programs and objects vary by entity type and fund type as defined by the UAN chart of accounts. Appropriation accounts should be appropriated before encumbrances or expenditures are posted to them.

In order to add more than one appropriation account in a single step, multiple objects may be selected after choosing a fund, program and cost center (optional). An appropriation account will be added for each selected object of the selected fund, program and cost center (optional). After saving appropriation accounts, the fund, program and cost center selections will be retained for creating additional account combinations. Existing accounts must be edited one at a time.

Based on the year selected, appropriation accounts will be added or removed for that year.

STEPS TO ACCESS

AWB → Maintenance → **Appropriation Accounts**

HOW TO ADD AN APPROPRIATION ACCOUNT

- Step 1:** Click the **Add** button.
- Step 2:** Select the **Fund, Program** and **Cost Center** (optional) of the appropriation account(s) to be added.
- Step 3:** Check all of the **Object** checkboxes of the appropriation account(s) to be added.
- Step 4:** Click the **Save** button. Note: Audit Workbench will show a confirmation message at the bottom left of the dialog box confirming how many appropriation accounts have been saved.

HOW TO REMOVE AN APPROPRIATION ACCOUNT

Note: Only appropriation accounts which have been added by the auditor in Audit Workbench and that have not had any adjustments can be removed by the auditor in Audit Workbench.

- Step 1:** Select the checkboxes in the grid of the appropriation account(s) that are to be removed.
- Step 2:** Click the **Remove** button.
- Step 3:** A message will be displayed confirming that you want to continue with the removal of the appropriation account(s). Click the **OK** button to confirm that you do want to remove the appropriation account(s).

HOW TO DISPLAY AN APPROPRIATION ACCOUNT

- Step 1:** Select the checkboxes in the grid of the appropriation account(s) that are to be displayed.
- Step 2:** Click the **Display** button.

FUNDS

OVERVIEW

A **fund** is a reserve of money that has been designated for a specific purpose. Funds establish a legal level of control to maintain accountability for the related assets and liabilities of the entity. All receipts and expenditures entered into the UAN system are allocated to one or more funds through the use of revenue and appropriation codes, respectively.

The application utilizes the master fund tables which contain details on approved funds for each entity type. These approved fund numbers can be added or removed, but new fund numbers that are not in the UAN chart of accounts for the specified entity type cannot be added. The funds that are available to be added or removed vary by entity type. Special entities exist that use either the village or township chart of accounts.

Certain fund types are expandable. This means that more than one fund for each of those types may be established in the system. Names of these funds may be designated by the user.

As determined by the UAN chart of accounts, some funds are required to receive all interest they earn, and some funds are not allowed to receive any earned interest. Conditional interest funds can either receive their earned interest or it can be allocated to the General fund.

The total cash balance for each fund can only be established during the initial setup of the UAN system, and must include all checking, investment, and secondary balances within the fund. If a fund balance is incorrect, and the fund balance is not permanent (no cash transactions have been posted), then the fund cash balance can be corrected with the Edit function.

Certain fund types require additional information. An agency fund for townships and libraries may be designated as an unclaimed monies fund (villages have a distinct unclaimed monies fund type). An agency fund may be set to require entry of budget information. Permanent funds require specification of the non-expendable amount, less than or equal to the total fund cash balance. Private purpose trust funds may be designated as non-expendable and then require the non-expendable amount to be specified.

Based on the year selected, funds will be added, edited or removed for that year.

STEPS TO ACCESS

AWB → Maintenance → **Funds**

HOW TO ADD A FUND

- Step 1:** Click the **Add** button.
- Step 2:** Select the **Number** of the fund to be added from the drop down menu.
- Step 3:** Accept the default fund name and combining report title, or enter a new name and title.
- Step 4:** Check the appropriate checkboxes in the detail section.
- Step 5:** Choose whether or not the fund should be active or inactive.
- Step 6:** Click the **Save** button. Note: Audit Workbench will display a message in the lower left corner of the dialog box indicating that the new fund has been saved.

HOW TO EDIT A FUND

Note: Only funds that have been added by the auditor in Audit Workbench can be edited.

- Step 1:** Click the **Edit** button.
- Step 2:** If desired, edit the fund name and combining report title.
- Step 3:** If desired, edit the appropriate checkboxes in the detail section.
- Step 4:** Choose whether or not the fund should be active or inactive.
- Step 5:** Click the **Save** button. Note: Audit Workbench will display a message in the lower left corner of the dialog box indicating that the edited fund has been saved.

HOW TO REMOVE A FUND

Note: Only funds that have been added by the auditor in Audit Workbench can be removed.

- Step 1:** Select the checkboxes in the grid of the fund(s) that you want to remove.
- Step 2:** Click the **Remove** button.
- Step 3:** This will open a dialog box confirming that you want to proceed with the removal of the fund(s). Click the **OK** button to confirm that you do want to remove the fund(s).

REVENUE ACCOUNTS

OVERVIEW

A **revenue account** is a detail line item within a fund used to budget revenue that is to be received. Revenue accounts are defined by a fund, a revenue code and cost center (optional). Available revenue codes vary by entity type and fund type as defined by the UAN chart of accounts.

In order to add more than one revenue account in a single step, multiple revenue codes may be selected after choosing a fund and cost center (optional). A revenue account will be added for each selected revenue code of the selected fund and cost center (optional). After saving revenue accounts, the fund and cost center selections will be retained for creating additional account combinations. Existing accounts must be edited one at a time.

Based on the year selected, revenue accounts will be added or removed for that year.

STEPS TO ACCESS

AWB → Maintenance → **Revenue Accounts**

HOW TO ADD A REVENUE ACCOUNT

- Step 1:** Click the **Add** button located above the grid to open the Add Revenue Account dialog box.
- Step 2:** Select the **Fund** and **Cost Center** of the revenue account(s) that are to be added.
- Step 3:** Check all of the **Revenue Number** checkboxes of the revenue account(s) that are to be added.
- Step 4:** Click the **Save** button. Note: Audit Workbench will show a confirmation message at the bottom left of the dialog box confirming how many revenue accounts have been saved.

HOW TO REMOVE A REVENUE ACCOUNT

Note: Only revenue accounts which have been added by the auditor in Audit Workbench and that have not had any adjustments can be removed by the auditor in Audit Workbench.

- Step 1:** Select the checkboxes in the grid of the revenue account(s) that you want to remove.
- Step 2:** Click the **Remove** button.
- Step 3:** This will open a dialog box confirming that you want to proceed with the removal of the revenue account(s). Click the **OK** button to confirm that you do want to remove the revenue account(s).

HOW TO DISPLAY A REVENUE ACCOUNT

- Step 1:** Select the checkboxes in the grid of the revenue account(s) that are to be displayed.
- Step 2:** Click the **Display** button.