

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Audit Administration

To: All IPA Firms

Subject: IPA Portal Update – Document Center

Date: April 30, 2021

New IPA Portal Functionality

We have added new functionality to enable clients to voluntarily submit documents for audit securely via their Auditor of State (AOS) eServices account. Although we are aware many IPA firms use your own systems to obtain documents from clients, IPAs contracted to perform financial audits also have access to the default documents submitted by clients and the ability to request specific documents via the IPA Portal.

This functionality was added based on client suggestions for more advance notification of the documents required for audit and to eliminate duplication of document requests from different auditors. While the original concept was to provide documents in advance of the audit in order to enable efficient planning, the pandemic has increased the need for a method to obtain documentation from our clients in a secure manner before and during the engagement.

All applicable AOS entities (eServices users) have been made aware of this new functionality.

There are two sections to the new project document manager in both client eServices and the IPA Portal:

Section one includes the default documents normally requested at the beginning of an audit. We have identified specific documents which the entities can upload, as well as a list of documents they should have available at the time of audit. The entities can upload these documents any time after the associated reporting period has ended. For example, if an audit is for the period January 1, 2020 to December 31, 2021, the entity will be able to upload documents for the period January 1, 2020 to December 31, 2020 but not for the period January 1, 2021 to December 31, 2021. Currently, the default document upload does not apply to customer types without a Hinkle System filing requirement (other than

convention and visitors bureaus) or those classified as hospitals, retirement systems, universities/colleges or other.

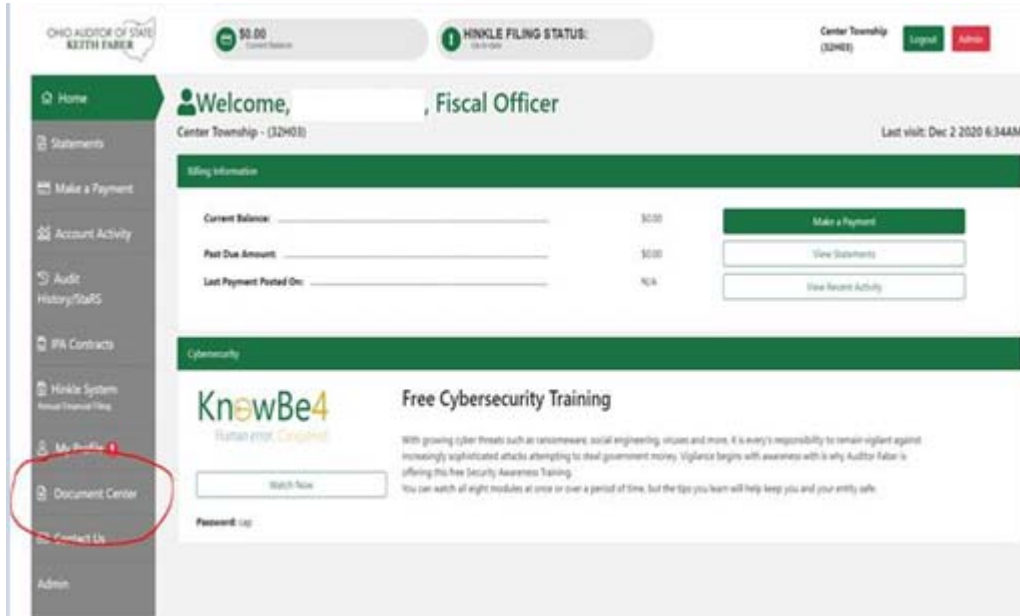
Section two allows the IPA the ability to send a request for a specific document. The request may be sent to any of the entity’s eServices contacts or any email address. Only one document can be submitted per request.

Note: The default document upload is available for any project with a period end of 06/30/2020 or after. The ability to request a document applies to any active project.

Client eServices

The screenshots below reflect an example of the Document Center for the clients in eServices.

Once logged into eServices, the client will click on the “Document Center” tab in the bar on the left.



For applicable projects, the project number, period and year within the audit will be reflected. For biennial projects, each year will be reflected separately. The client will click the “View Project Documents” button.

- Home
- Statements
- Make a Payment
- Account Activity
- Audit History/StarS
- IPA Contracts
- Hinkle System Annual Financial Filing
- My Profile
- Document Center**
- Contact Us

Document Center

Audits ADS Notifications/Other Filings

Audit

Audit Documentation Submission
Welcome to the Auditor of State of Ohio's eServices audit documentation webpage!
In preparation for your next audit, we request that your entity upload certain documents related to each filing year. To view the list of requested documents and upload, please click on the "View Project Documents" button for the filing year.

Note: If your entity is scheduled to receive a biennial (two-year) audit, documents should be uploaded for each year before or at the time of each of your entity's annual Hinkle System filings.
The documents uploaded may be in Word, Excel or PDF format.

Project Number	Period	Year Within Audit	
32H03MONR-FI220	1/1/2019- 12/31/2020	2019 (1 / 2)	View Project Documents
32H03MONR-FI220	1/1/2019- 12/31/2020	2020 (2 / 2)	View Project Documents

To upload a standard or requested document, the client will click on the green "Upload" button. The client has the ability upload a different file once one has already been uploaded and to view the uploaded file. Note: UAN clients can request UAN to submit the standard documents on their behalf as part of UAN completing the Hinkle System filing on the entity's behalf.

Document Center

Documentation Requested for Audit

- Please click the "upload" button to search for the file to upload for each document requested below for the audit period listed above.
- Once you have uploaded the document, you will be able to view the uploaded file to ensure the proper document was provided. If the correct document was not submitted, you may click the "Upload" button again to upload another document, which will replace the initial document uploaded.
- Only one document may be uploaded for each item listed.
- IMPORTANT** - Please ensure your entry does not transmit personal information to the Auditor of State (AOS) ?




Project Documents for 32H03MONR-FQ20: Year 2 / 2 (2020)

Document Type	File Name	Uploaded		
Summary Fund Report	2020_Cash Summary by Fund.pdf.pdf	1/18/2021	Upload	View
Detail Fund Report	2020_Fund Ledger.pdf.pdf	1/18/2021	Upload	View
Non-Payroll Check Register	2020_Payment Listing.pdf.pdf	1/18/2021	Upload	View
Payroll Check Register	No file found.		Upload	
Detail Revenue Report	2020_Revenue Ledger.pdf.pdf	1/18/2021	Upload	View
Detail Expenditure Report	2020_Appropriation Ledger.pdf.pdf	1/18/2021	Upload	View
Outstanding Purchase Order Report	No file found.		Upload	
Monthly Bank Reconciliations	2020_Bank Reconciliation Summary.pdf.pdf	1/18/2021	Upload	View
Monthly Payroll Bank Reconciliations	No file found.		Upload	

When a specific document is requested by an IPA, those requests will be reflected under the “Document Requests” section below.

Document Requests				
debt schedule ⓘ	No file found.		1/7/2021	Upload
debt schedule ⓘ	No file found.			Upload
debt schedule ⓘ	No file found.			Upload

When the client clicks on the green “I” next to the request, a box will pop up with the requested by, requested date and request notes entered by the person requesting the document.

Detail Fund Report			Upload
Non-Payroll Check Register			Upload
Payroll Check Register			Upload
Detail Revenue Report			Upload
Detail Expenditure Report	No file found.		Upload
Outstanding Purchase Order Report	No file found.		Upload
Monthly Bank Reconciliations	No file found.		Upload
Monthly Payroll Bank Reconciliations	No file found.		Upload
Document Requests			
debt schedule 	No file found.	1/7/2021	Upload
debt schedule 	No file found.		Upload
debt schedule 	No file found.		Upload

A list of additional documents that may be requested at the time of audit is also listed.

Additional documentation required to be provided at time of the audit

In addition to the data provided above, please gather the following documentation for the audit period (if applicable) to provide to the auditors at the commencement of the audit (these documents are not required to be uploaded):

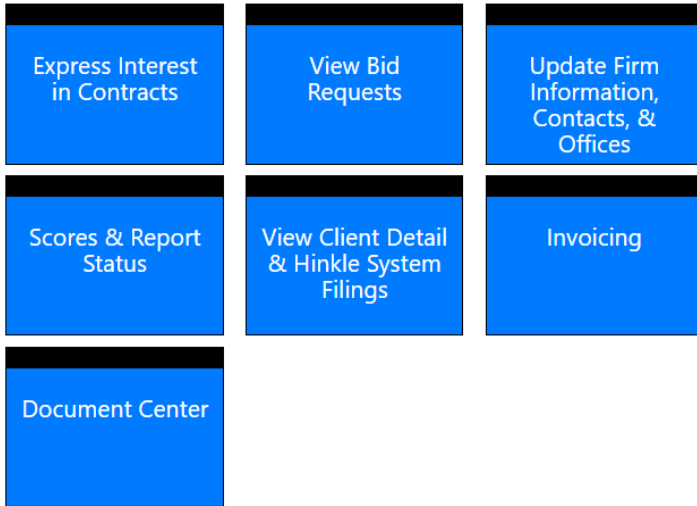
- Minutes for each board meeting during the audit period
- If not included in the uploaded cash reconciliations above, bank reconciling supporting documentation (bank statements, investment statements, outstanding check lists, etc.)
- Online access bank statements for confirmation of accounts (passwords should NOT be provided)
- Daily sweep account confirmations
- Current investment policies and bank depository agreements
- Duplicate receipts or "pay-in book"
- County Auditor tax settlement sheets
- Income tax remittance reports
- IRS W-2 tax forms issued in January of each year in the audit period
- IRS 1099 tax forms issued in January of each year in the audit period
- New bargaining unit/negotiated agreements and any updates to negotiated agreements that were in place during the prior audit period, if applicable
- IRS 941 tax forms, pension filings and supporting documentation (deduction reports and payment support)
- List of retired or terminated employees and related pay-out calculations
- All original and amended certificates of estimated resources
- All appropriations resolutions and amendments, if applicable
- Bonded debt agreements and any other debt support for new debt issued or refunded
- Public official bonds covering the audit period
- Access to employee personnel manual and policies and/or copies of updated policies during the audit period

IPA Portal Document Center

The screenshots below reflect how to access the documents submitted by the clients and request documents via the IPA Portal.

IPA Portal

Welcome to the Ohio Auditor Of State IPA Portal



Select the Document Center box on the IPA Portal home screen and all projects assigned to the IPA will be listed.

The screenshot shows the IPA Document Center interface. At the top, there is a blue header with the text 'Welcome to you IPA Document Center' and a notification icon '61'. Below the header is a 'Filter List:' section with a search input field and a 'Go' button. The main content is a table with five columns: 'Project number', 'Customer Number', 'Customer Number', 'County', and 'View Documents'. The table lists five projects with their respective details.

Project number	Customer Number	Customer Number	County	
06B29GREE-FI122	City of Beavercreek	06B29	Greene	View Documents
06B31GREE-FI120	City of Fairborn	06B31	Greene	View Documents
06B32GREE-FI120	City of Xenia	06B32	Greene	View Documents
06B41HAMI-FI122	City of Sharonville	06B41	Hamilton	View Documents
06B48HOCK-FI120	City of Logan	06B48	Hocking	View Documents

Click “View Documents.” If uploaded, the default documents for each year within the project can be opened by clicking the links under the “File Name” column.

Document Center for: 35H56HAMI-FA120			
Default Audit Documents 9			
Year of Audit	Description	File Name	Uploaded Date
2020	Detail Expenditure Report	2020_Appropriation Ledger.pdf	3/1/2021
2020	Detail Fund Report	2020_Fund Ledger.pdf	3/1/2021
2020	Detail Revenue Report	2020_Revenue Ledger.pdf	3/1/2021
2020	Monthly Bank Reconciliations	2020_Bank Reconciliation Summary.pdf	3/1/2021
2020	Monthly Payroll Bank Reconciliations		
2020	Non-Payroll Check Register	2020_Payment Listing.pdf	3/1/2021
2020	Outstanding Purchase Order Report	2020_Purchase Order Status.pdf	3/1/2021
2020	Payroll Check Register		
2020	Summary Fund Report	2020_Cash Summary by Fund.pdf	3/1/2021

Auditor Requested Documents 0							
Date	File Description	Audit YR	To:	Requested By	File Name	Upload Date	Uploaded By
There are currently no Auditor Requested Documents							

[New File Request](#)

To request a specific document, click the green “New File Request” button (above) to open the New File Request Form (below).

New File Request Form ✕

*** Send Request to:** ▼

*** Audit Year:** ▼

*** File Description:**

Request Notes:

The request may be sent to any of the entity's eServices users by clicking the drop-down. For requests to non-eServices users, select *Use a different email address* and type in the recipients email address.

Note: Please do not request clients to add individuals to eServices only for the purpose of sending document requests. For customer contacts without eServices access, use the "Entity Contact Email Address" field.

Caution: Any requested document will be visible to the customer via their eServices account; therefore, if you need to request a sensitive document or a document from an outside source that you do not wish to share with the client, please use another method, to request the document.

For any "auditor requested document" which has not received a response, a "resend" button is available to resend the request in the event the recipient deleted or cannot locate the original email request; however, once the client contact has responded to the request, the response link will be inactivated. Then another request will need to be sent if additional documentation is needed.

The documents submitted will be retained until the audit is completed; therefore, documents required for audit will need to be saved in the audit work papers.

Questions can be directed to IPACorrespondence@ohioauditor.gov