This quick guide describes the process to request an extension for completing your entity’s Hinkle Annual Financial Data Reporting System (Hinkle System) in accordance with the requirements per Auditor of State Bulletin 2015-007. This process update will allow you to track the status of your request for extension through your entity’s Hinkle System filing link.

Unless your entity has been granted a Small Government Electronic Filing Waiver, these procedures MUST be followed to request a filing due date extension. Requests submitted by any other method will not be accepted.

Requesting a Hinkle System Filing Due Date Extension

Access your entity-specific Hinkle System filing link:

- Via the link included in email communications to the entity’s contact person on file with the Auditor of State (See Figure 1); (Note: Uniform Accounting Network (UAN) clients do not receive Hinkle System filing links via email communication unless the entity is GAAP-mandated or has opted out of UAN filing on its behalf; therefore, in order to request a Hinkle System filing extension, UAN clients must access their entity’s Hinkle System link via their AOS eServices account.

Figure 1

OR
via your entity’s Auditor of State eServices account by clicking here. Click on the eServices Website button (See Figure 2).

The Customer Log-in window will appear (See Figure 3). To access your entity’s Hinkle System link, enter the email address and password for your entity’s eservices account. Please note, if you have not accessed your eServices account since November 16, 2020, you will need to register as a new user to access eServices.
Once you have logged in, click the “Hinkle System” tab on the left side of the page (See Figure 4).

Click “Edit Filing” under Filing Link for the appropriate year-end (See Figure 5).

On the Hinkle System instruction page, click the blue “Begin Filing” button at the bottom of the webpage (See Figure 6).
The webpage to select your entity’s filing type will open (See Figure 7). Please select your entity’s financial statement filing type (basis of accounting). Your entity’s Hinkle System statutory filing due date will be established based on the filing type selected. Hinkle System due date extensions must be requested on or prior to the current due date. If the due date for your entity’s Hinkle System filing has passed, you will be unable to request an extension.

Note: State universities or colleges must submit an extension no later than the preceding September 30 and the extension can be for no more than two months (December 31st in accordance with Ohio Administrative Code 126:3-1-01(A)(2)(a).

Uniform Accounting Network (UAN) clients generally report on the “Regulatory Cash” (AOS basis); however, may also report on the “Cash” or “Modified Cash” basis. UAN clients should not select “GAAP” as the filing type unless the client has opted out of UAN filing on its behalf.

If you have other questions regarding your basis of accounting, please consult Frequently Asked Questions or the Hinkle System Quick Guide for your entity type which are available here.

Once the filing type is selected, the first page of the application will open and the statutory due date will appear in the upper right corner of the page. Click the “Request an Extension” link next to the statutory due date (see Figure 8). A pop up window will open with information pertaining to requesting an extension, please read and click ok to proceed (see Figure 9).
Generally, the Auditor of State’s Office will only consider filing extension requests up to a maximum of 60 days beyond the statutory due date under the extraordinary circumstances defined in AOS Bulletin 2015-007 and listed below. Requests for an extension beyond 60 days will only be considered in very limited extenuating circumstances.

The AOS will consider granting an extension to a public office, or other entity required to file, under extraordinary circumstances as defined below:

- The public office or other entity required to file is located in an area where a major flood or natural disaster has recently occurred;
- The records were destroyed through fire of casualty;
- The records were not updated due to the recent death or disability of the person responsible for preparing the annual financial report;
- A newly elected or appointed public official requests an extension due to poor maintenance of financial records by the predecessor official; or
- Other extenuating circumstances as determined by the AOS. (The “Other extenuating circumstances as determined by the AOS” reason should ONLY be used for situations similar to the others listed, in that the situation is unplanned or unexpected and beyond the control of the entity.)

Note: Waiting for updated note disclosure information from an outside party is not a permissible reason to request a filing extension. Your entity’s notes are required to include the most current disclosure available at the time of the filing. Additionally, entities requiring financial information from component unit entities to incorporate into their financial statements should coordinate deadlines with the component unit entities to ensure the primary government meets its Hinkle System filing deadline. See Figure 12 for a more complete list of reasons in which an extension will generally not be granted.
The Extension Request window will open (see Figure 10). To complete the request you will need an Extension Request Document. The Extension Request Document is a letter, in a PDF format, on entity letterhead and signed by the chief fiscal officer and a representative of the governing board of the public office or other entity required to file. The letter must state the reason for the request and indicate the requested filing extension date.

Extension Reason includes a drop down menu (See Figure 11). Once you select the extension reason, a pop up window will appear to provide a list of reasons which are generally not reasons to request an extension, to continue you must click (see Figure 12). If “Other extenuating circumstances” is selected you will need to include a brief explanation in the If Other, please explain box (see Figure 13).
Click Choose File to begin the upload of the Extension Request Document. The file explorer window will open. Navigate to the file you will be uploading, select the file by clicking in the file name on your computer and click **Open** to upload the document. (see Figure 14)
After completing the requirements to request the extension, click the **Submit Request** button (See Figure 15)

Once you click Submit Request, you will receive a series of questions designed to ensure all requirements for consideration of granting an extension are met as follows (see Figures 16-21). If you cannot answer yes to each of the questions, please cancel and revise your request for an eligible reason or your entity is not eligible for an extension.
Confirm Extension Request

Please answer the following series of questions designed to ensure all requirements for consideration of granting an extension are met.

Steps 2 of 6
Is the letter legally signed by BOTH the chief fiscal officer AND a representative of the governing board of the entity for which the extension is requested?

Steps 3 of 6
Is the extension date requested no more than 60 days after the statutory due date for filing the entity’s financial statements?

Steps 4 of 6
Is the requested extension date not only selected in the extension application but also stated in the uploaded letter of request?
You will receive a confirmation message in the application (See Figure 22). You will also receive an email confirmation of your extension request.
You can now close the web page by clicking the “X” in the upper right corner of the page or Back to Home button to return to the first page of the application (See Figure 23).

You will receive an email confirmation of your extension request and will receive a separate email, generally within ten (10) working days, with the AOS’ response, which will indicate if your entity’s extension request has been approved or denied.

To view the status of your extension request, access your Hinkle System filing link (see Figure 1). The status of the extension request will be reflected in the upper right corner of each screen after the “Begin Filing” page. Figures 24, 25 and 26 provide examples of extension request status.
Any requests for additional extensions will need to be requested through the Hinkle System as described in this guide. No extension request/additional request will be considered after the statutory or extended due date.

**PLEASE NOTE:** Resetting your entity’s Hinkle System filing will delete any data that has already been entered, including any previously approved due date extensions; therefore, please ensure the filing type selected, as illustrated in Figure 7, is the appropriate basis of accounting.