



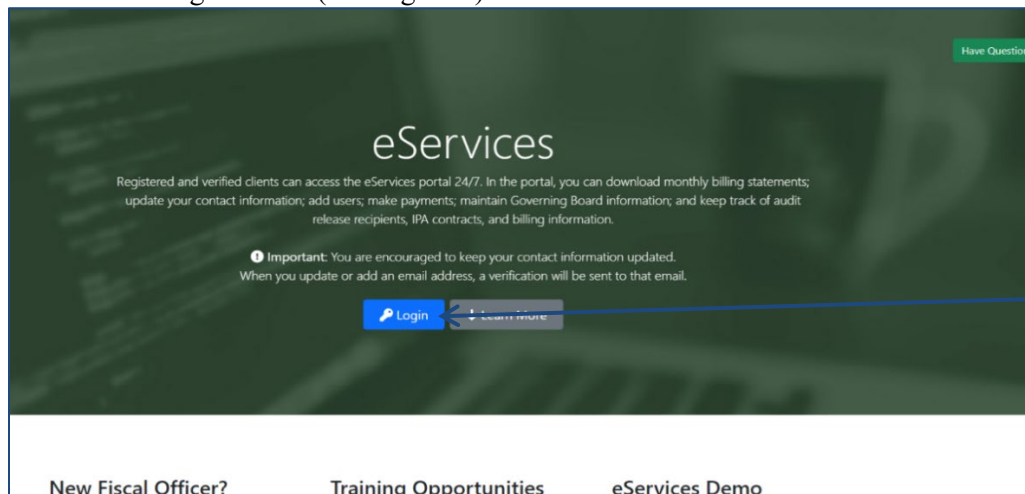
Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

The Hinkle Annual Financial Data Reporting System (Hinkle System) is an Internet based application that allows certain financial statement, debt, and demographic data to be entered and transmitted to the Auditor of State (AOS) to satisfy the filing requirements prescribed by the Ohio Revised Code (ORC) and the Ohio Administrative Code (OAC). Select financial data is inputted into the Hinkle System and a PDF of the complete unaudited financial statements, including notes to the financial statements, is required to be uploaded into the Hinkle System.

Your entity's filing must be completed in the AOS' Hinkle Annual Financial Data Reporting System (Hinkle System) via the *entity-specific* link available by logging into your entity's [eServices](#) account. The Initial and Reminder Hinkle System Notices will include a link to the eServices website.

Important - The entity specific link is only available to the following roles in eServices: “Billing Contact,” “Hinkle System Reporting” and “Hinkle System Reporting +eServices”

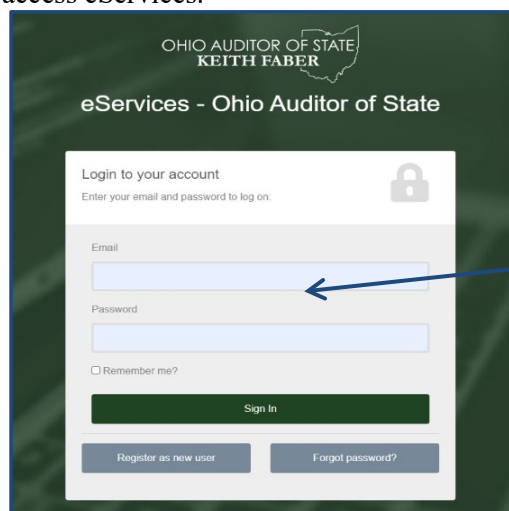
Click on the Login button (See Figure 1).



Click Login on the
eServices Website
System screen

Figure 1

The Customer Log-in window will appear (See Figure 2). 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.



Enter Customer
Email Address
and password

Figure 2



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

Once you have logged in, click the “Hinkle System” link on the left side of the page (See Figure 3).

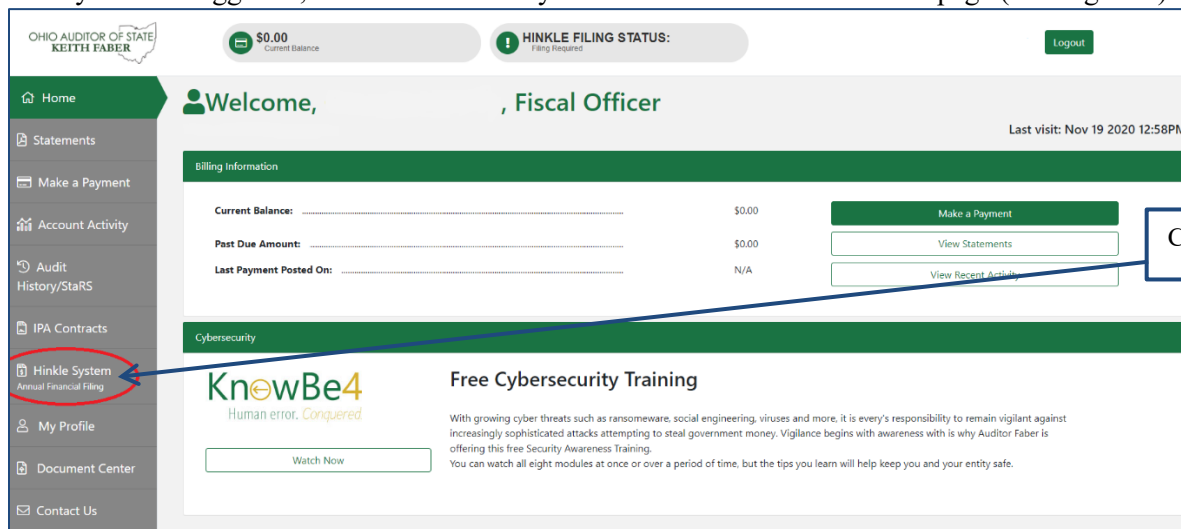


Figure 3

To access your filing links, click the green **Begin Filing** under Filing Link column for the appropriate year-end (See Figure 4). This will take you into the Hinkle System to file. (Refer to Figure 6)

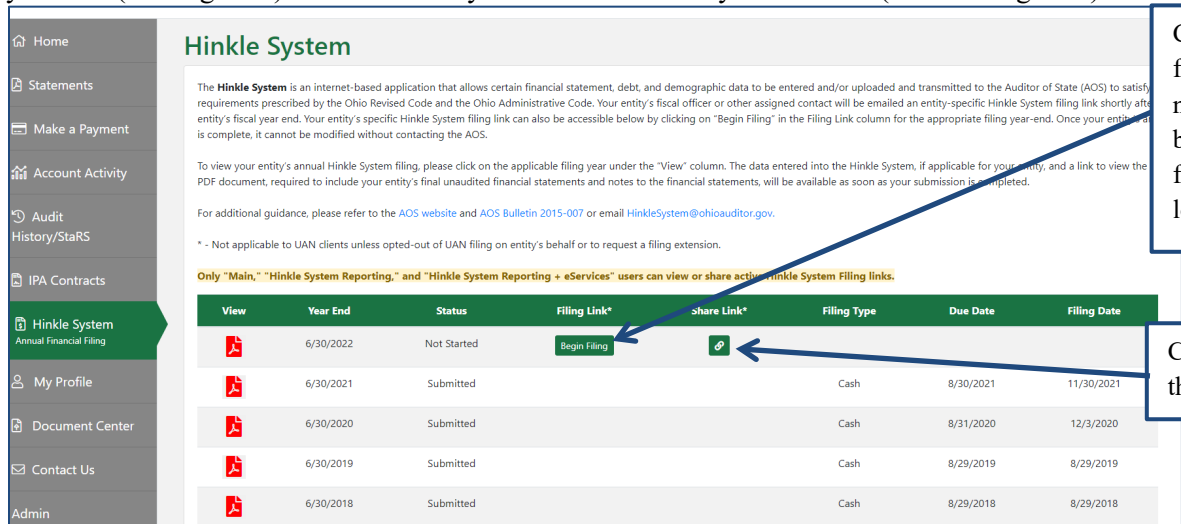


Figure 4

You can also share your link with another party, such as your financial statement compiler, from your eServices account. Once you click on **Share Link**, a window will pop up (See Figure 5). Enter the name and email address of the person you wish to send the filing link.

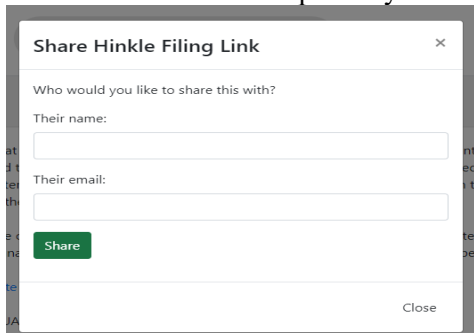


Figure 5



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

The following webpage (see Figure 6) will open when you click the green **Begin Filing** button in eServices.

HINKLE Annual Financial Data Reporting

Entity Name
County
Filing Year December 31, 2021

Welcome to the Hinkle Annual Financial Data Reporting System (Hinkle System).

The Ohio Revised Code (ORC) Section 117.38 requires that local public offices file their annual financial reports with the Auditor of State's Office (AOS). Further, the Ohio Administrative Code (OAC) 117-2-03(B) requires that all counties, cities and school districts, including educational service centers and community schools, prepare their financial reports pursuant to generally accepted accounting principles (GAAP). ORC Section 1724.05 requires community improvement corporations established under this Code section to report annually on a GAAP basis and Ohio Administrative Code (OAC) 126:3-1-01(A)(2)(a) requires universities and colleges to report annually in accordance to GAAP. Entities filing on a GAAP basis have 150 days, except for community improvement corporations, who have 120 days, and universities and colleges who must file no later than October 31, following fiscal year-end to submit their annual financial reports to the AOS, while other entities have 60 days following fiscal year-end to complete their submission. Previously, various submission methods were permitted by the AOS to comply with Ohio law. These procedures have been modified with the development of the Hinkle System.

With the Hinkle System, governmental entities are required to submit their financial statements through the online internet application. These submissions satisfy the filing requirements as specified in the ORC and the OAC. This manner of submission will allow the financial information to be maintained in an electronic format, which will provide for more immediate access to the information.

Items Needed:

The following are the items needed to complete the requirements of the Hinkle System:

Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, Cash or Modified Cash Basis:

- Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash- Optional)
- Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
- Any Other Required Supplementary Information

Figure 6

After reading the instructions, click the blue **Begin Filing** button. The button appears as follows at the bottom of the webpage (see Figure 7).

HINKLE Annual Financial Data Reporting

■ Notes to the Basic Financial Statements

Instructions:

- Full Financial Statement Upload** - Please upload a complete PDF copy of the financial statements including all items as defined above.

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. For help in converting and merging PDF files please see our PDF Document Quick Guide which is available on the [Annual Financial Reporting](#) page of the website.
- Enter your name and title and recognize the information entered is accurate and complete by placing a check in a box beside of the Acknowledgement Statement. Then, select the "Submit" button to the bottom right of the page in order to complete the filing process, noting the information **CANNOT** be changed once this step has been completed. An email will be sent to the email addressed included in the acknowledgement page and to the current email contact on file with the Auditor of State.

New! Before you begin.
Important! Please read before you begin your filing.

Before you begin, please ensure that both of the following conditions are met:

- There is only one user at a time working within the Hinkle System on your filing.
- That you only have one window or tab of your Hinkle System filing open at a time

If these conditions are not met, you may encounter unexpected behavior.

Begin Filing

Figure 7



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

After clicking the blue **Begin Filing** button, a warning pop up window will appear (see Figure 8). Please ensure that you are the only user working within the Hinkle System on your filing and that you only have one tab/window of your Hinkle System filing open before you proceed. If both conditions are met, click "Continue" to proceed, otherwise click "Cancel".

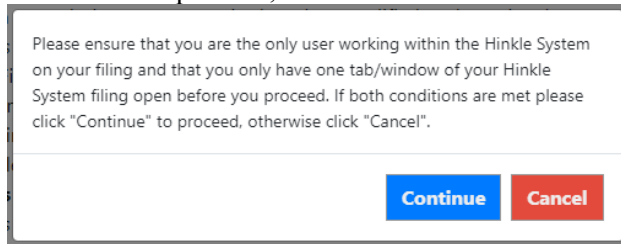


Figure 8

Once you click the **Continue** button, the following webpage will open (see Figure 9). Select the filing type of your annual financial report. The options are Regulatory Cash, Cash (OCBOA Cash), Modified Cash, (OCBOA Modified Cash) or GAAP. Please ensure you select the filing type which corresponds to the accounting basis of the financial statements that will be uploaded. After the filing type has been selected, click the **Begin Filing** button.

Figure 9

If the Regulatory Cash, OCBOA Cash, or OCBOA Modified Cash is selected (see Figure 9) and your entity is required to file financial statements in accordance with generally accepted accounting principles (GAAP), a warning message will appear (see Figure 10). The **Begin Filing** button will need to be clicked again in order to proceed with the current selection.

Warning: The basis of accounting chosen is not consistent with generally accepted accounting principles as required by ORC. This could subject your entity to a noncompliance citation and a monetary penalty assessed by the Auditor of State's Office.

Figure 10



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

If, after you have begun, you determine you have selected the wrong filing type, you can reset the filing type (Figure 11).

HINKLE Annual Financial Data Reporting

- Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash-Optional)
- Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
- Any Other Required Supplementary Information (GAAP Only)
- **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. For help in converting and merging PDF files please see our PDF Document Quick Guide which is available on the [Annual Financial Reporting](#) page of the website.

6. Enter your name and title and recognize the information entered is accurate and complete by placing a check in a box beside of the Acknowledgement Statement. Then, select the "Submit" button to the bottom right of the page in order to complete the filing process, noting the information **CANNOT** be changed once this step has been completed.

New! Before you begin.
Important! Please read before you begin your filing.

Before you begin, please ensure that both of the following conditions are met:

- There is only one user at a time working within the Hinkle System on your filing.
- That you only have one window or tab of your Hinkle System filing open at a time.

If these conditions are not met, you may encounter unexpected behavior.

Begin Filing **Reset Filing Type**

After you have begun filing, the Reset Filing Type Button will appear on the first page of the Hinkle System

Figure 11

After you select the **Reset Filing Type** button, a warning screen will appear (Figure 12). Resetting your filing type will delete any files you have uploaded. Select only if you originally incorrectly selected the filing type for your entity. The **Reset** button will need to be selected to complete the reset. You will then be able to go back to the Select Filing Type page (Figure 9) and select the correct filing type.

HINKLE Annual Financial Data Reporting

WARNING!!

Selecting this option will reset your filing and delete any data you have already entered.

Selecting this option will also delete any **previously approved due date extensions**.

If you originally incorrectly selected the filing type for your entity, select the RESET button below to restart your filing. If you have reached this page in error and do not wish to reset your filing, please select the CANCEL button to return to the previous page.

Cancel **Reset**

Click the **Reset** button to complete the filing type reset.

Figure 12



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

Entities will be required to upload a PDF document of their full unaudited financial statements. The required components of the PDF will vary by entity type and basis of accounting. Please refer to the descriptions below when compiling the PDF File.

PDF FILE REQUIRED COMPONENTS

◆ **Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, Cash or Modified Cash Basis:**

- Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash-Optional, however include if prepared)
- Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
- Any Other Required Supplementary Information

◆ **Nongovernmental Nonprofit Entities filing GAAP, Cash or Modified Cash Basis:**

- Basic Financial Statements
 - Statement of Financial Position
 - Statement of Activities (also known as Statement of Changes in Net Assets)
 - Statement of Functional Expenses – required for voluntary health and welfare organization, optional for all other nonprofit organizations
 - Statement of Cash Flows (GAAP only)
 - Notes to the Financial Statements
- Any Other Required Supplementary Information

◆ **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**

- Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

For entities filing on the **regulatory basis of accounting only**, we offer the option to upload two (2) separate PDF documents. Click the **Upload Only 1 PDF File** or **Upload 2 PDF Files** (see Figure 13).

IMPORTANT!!

Since your entity has selected the regulatory cash basis, you have the option to upload your entity's financial statements in either one (1) or two (2) PDF files.

(Note: We now offer the option to upload two (2) separate PDF documents for regulatory cash basis filings because the Auditor of State's financial statement shells and notes to the financial statements shells are maintained separately, and many entities have struggled to merge the completed financial statements and notes to the financial statements into one PDF document for submission.)

- If you select "Upload Only 1 PDF File" below, you must upload your entity's financial statements and notes to the financial statements in one PDF document.
- If you select "Upload 2 PDF Files" below, you will upload your entity's financial statements as the first PDF file and your entity's notes to the financial statements as the second PDF file. If you select this option, the application will merge the two PDF documents into one file for submission.

AFTER YOU HAVE UPLOADED YOUR PDF DOCUMENT(S), PLEASE REMEMBER TO CLICK THE LINK TO VIEW THE FINAL DOCUMENT PRIOR TO SUBMISSION.

[Upload Only 1 PDF File](#) [Upload 2 PDF Files](#)

Figure 13

If **Upload 2 PDF files** is selected (see Figure 13), the following webpage will open (see Figure 14). This page will allow for the upload of two Adobe Acrobat PDF files – one file for the financial statements and one file for the notes to the financial statements. The combined size of the two PDF files together must total less than 30MB.

HINKLE Annual Financial Data Reporting

Township County | Regulatory Due Date: 3/1/2021 [Request an Extension](#)

1 [Begin Filing](#) 2 [Data Entry](#) 3 [Upload Document](#) 4 [Acknowledge](#)

1. [Select a Filing Type](#) 2. [Enter Financial Data](#) 3. [Upload Financial Statements With Notes](#) 4. [Submit Filing To AOS](#)

Regulatory Cash Financial Statements and Notes to the Financial Statements Uploads

You have chosen to upload your regulatory cash basis financial statements via two PDF documents, which are:

- **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements

Upload the PDF document with the Statement(s) or Combined Statement(s) of Receipts, Disbursements and Changes in Fund Balances financial statements here:

[Choose File](#) No file chosen

Upload the PDF document with the Notes to the Financial Statements here:

[Choose File](#) No file chosen

[Upload](#) Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

[< Previous](#)

Upload Requirements

Before you upload any documents, please consider the following:

- Both Files must be an Adobe Acrobat PDF file.
- The combined size of both files must total less than 30MB.

Upload Tips

If you do not have Adobe Acrobat to create a PDF, please see the following document to guide you in doing so [here](#).

You are in the Upload Document phase as shown in the status bar

Allows for upload of two PDF files, one for financial statements and one for notes to the financial statements.

Figure 14

The following screens will demonstrate the upload using the **Upload Only 1 PDF file**. For regulatory basis filers using the **Upload 2 pdf files**, you will need to follow the prompts to upload two files.

Please note uploading subsequent PDF files will override the previous file uploads and only the last uploaded file will be transmitted to the AOS. The Upload Tips provide access to a [How to Create/Merge a PDF Document](#) quick guide that may aid you in converting and/or merging your files to a PDF format.



HINKLE Annual Financial Data Reporting

County | Regulatory

1 Begin Filing
Select a Filing Type

2 Upload Document
Upload Financial Statements With Notes

3 Acknowledge
Submit Filing To AOS

Financial Statement Upload

upload a PDF of the annual financial reporting package. The components of the full reporting package vary by type of accounting as follows:

Regulatory Cash Basis Entities (commonly referred to as AOS basis):

- Receipt Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements
- **Entities (including Governmental Nonprofit Entities) filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis:**
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - Other Required Supplementary Information
- **Governmental Nonprofit Entities filing GAAP, Cash or Modified Cash Basis:**
 - Financial Statements
 - Statement of Financial Position
 - Statement of Activities (also known as Statement of Changes in Net Assets)
 - Statement of Functional Expenses – required for voluntary health and welfare organizations
 - Statement of Cash Flows (GAAP only)
 - Notes to the Financial Statements
 - Any Other Required Supplementary Information

Choose File No file chosen

Upload Note: Your entity's PDF document will be publicly available on the Auditor of State's website for public review.

Due Date: 5/2/2022 **Request an Extension**

Upload Requirements

Before you upload a document, please consider the following:

- File must be an Adobe Acrobat PDF file.
- File must be less than 30MB

Upload Tips

If you do not have Adobe Acrobat to create PDF, please see the following document to guide you in doing so [here](#).

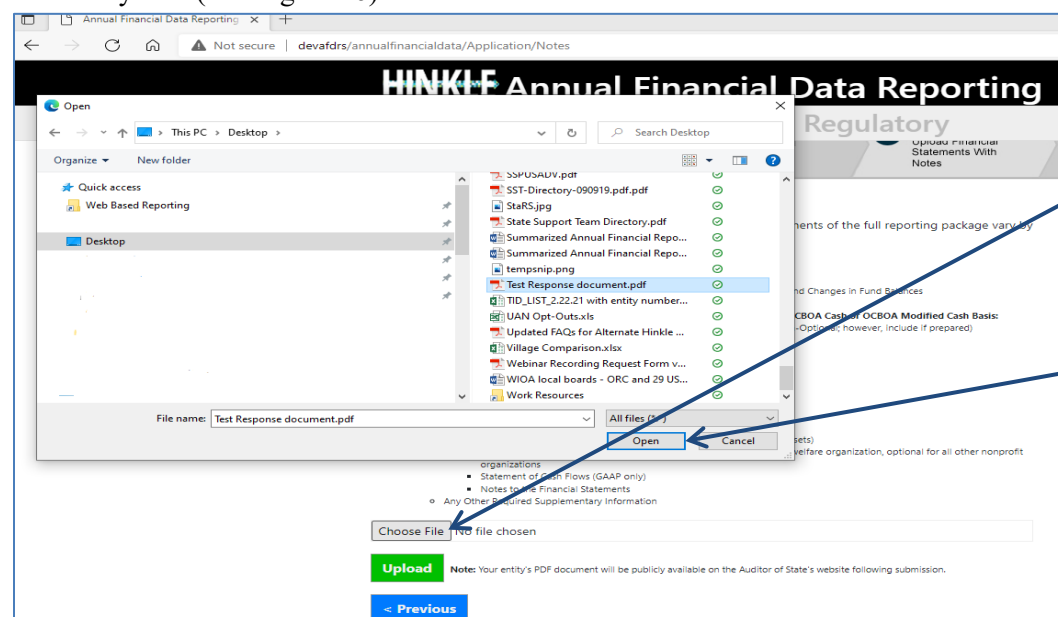
The Upload Tips provide a direct link to [How to Create/Merge a PDF Document](#) quick guide that may aid you in converting and/or merging your files to a PDF format.

The due date is presented in the right-hand corner based upon the basis of accounting selected and any applicable approved extension.

The Upload Tips provide a direct link to [How to Create/Merge a PDF Document](#) quick guide that may aid you in converting and/or merging your files to a PDF format.

Figure 15

Click the **Choose File** button (see Figure 15), Navigate to the directory with the PDF file you will upload into the system (See Figure 16).



The File explorer will open once you click the **Choose File** button. Navigate to the file to be uploaded and click **Open**.

Figure 16



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

Once you have selected the file, the directory and file will appear in the upload field. (See Figure 17). If the file selection is correct, click the green **Upload** button (See Figure 17) to upload the file into the Hinkle System.

Figure 17

The following message will appear if your file has been successfully uploaded (See Figure 18). Please view your uploaded file to verify the correct file was used. Once you have viewed your file, click **Next** button (See Figure 18).

Figure 18



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

The following Acknowledgement and Submission web page will open (see Figure 19). Enter the name, title and email of the individual completing the submission process. Click the box to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected. Then click the **Submit** button

HINKLE Annual Financial Data Reporting

County Acknowledge

1 [Begin Filing](#)
Select a Filing Type

2 [Data Entry](#)
Enter Financial Data

3 [Upload Document](#)
Upload Financial Statements With Notes

4 [Acknowledge](#)
Submit Filing To AOS

Name
Title
Email

☐ I acknowledge the information I have entered into the Auditor of State of Ohio's Hinkle Annual Financial Data Reporting System (Hinkle System) is complete and accurate for the reporting year and the filing type (basis of accounting) selected.

I further acknowledge the financial statements and notes to the financial statements uploaded and submitted via the Hinkle System are the final, unaudited financial statements and notes to the financial statements to be audited.

NOTE: Your entity's Hinkle System filing will be publicly available on the Auditor of State's website following submission.

< Previous

Submit

Figure 19

Once you have clicked the Submit button, a pop up box will appear (See Figure 20). The following message is included in the pop up box. Click **Yes** to submit your filing or click **Cancel** if you need to go back and make changes.

VERY IMPORTANT!

Upon submission, your Hinkle System filing link will lock and no changes can be made.

The uploaded financial statements, including notes to the financial statements, will be subject to audit upon submission. However, the content of your Hinkle System filing will not generally be reviewed until the audit commences.

Prior to submitting, please ensure you have selected the appropriate filing type (basis of accounting) **and** viewed the uploaded document to ensure it is the proper file with the final, unaudited financial statements that has been reviewed for accuracy and completeness.

Once submitted, your entity's unaudited financial statements and keyed data (if applicable) will be publicly available on the Auditor of State's website.

By clicking "Yes" below, you are affirming the accuracy and completeness of the entity's Hinkle System filing and transmitting the filing to the Ohio Auditor of State's Office.

This message also reminds you the filed information will be publically available on the Auditor of State's website after submission. Click the Cancel button to go back for further review of your filing. Click the OK button to complete the submission. **NOTE: The data entered into the Hinkle System cannot be modified once the Submit button has been clicked. Please ensure the final data to be reported is entered prior to submitting.**



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

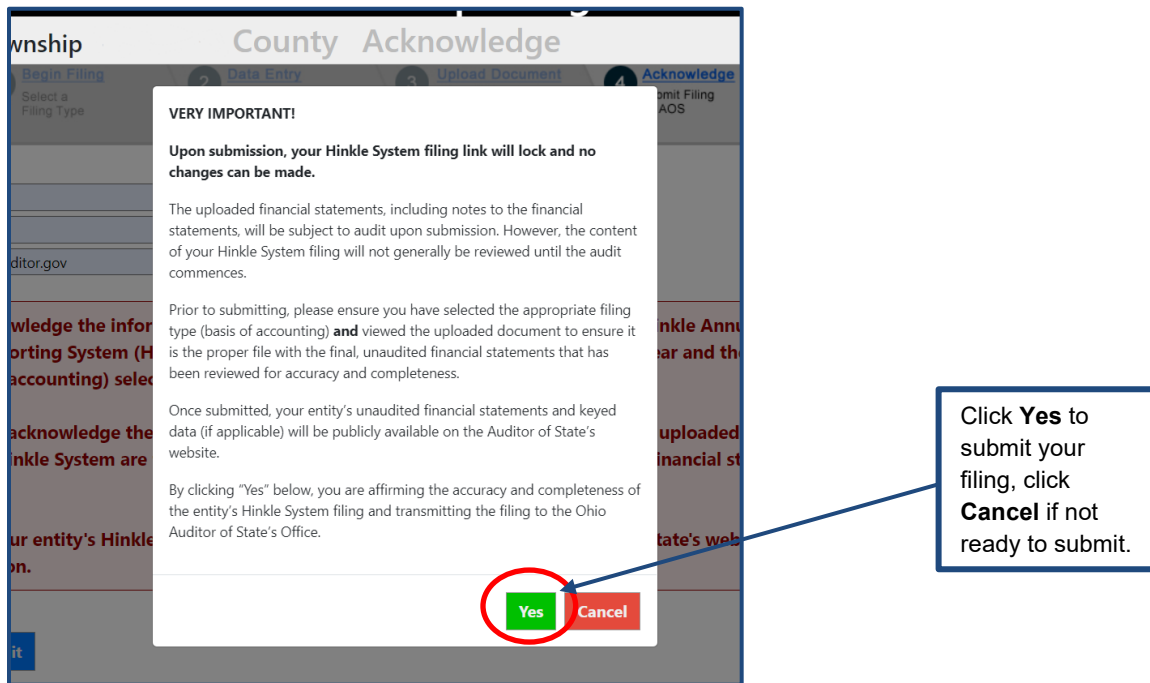


Figure 20

When you click **Yes** to submit (see Figure 20), the button will change to indicate **Please Wait** (See Figure 21). Please do not close the window or log off until the Thank you for filing message appears (See Figure 22). The submission progress may take a few moments depending on how large your file upload is and how many other entities are using the system.

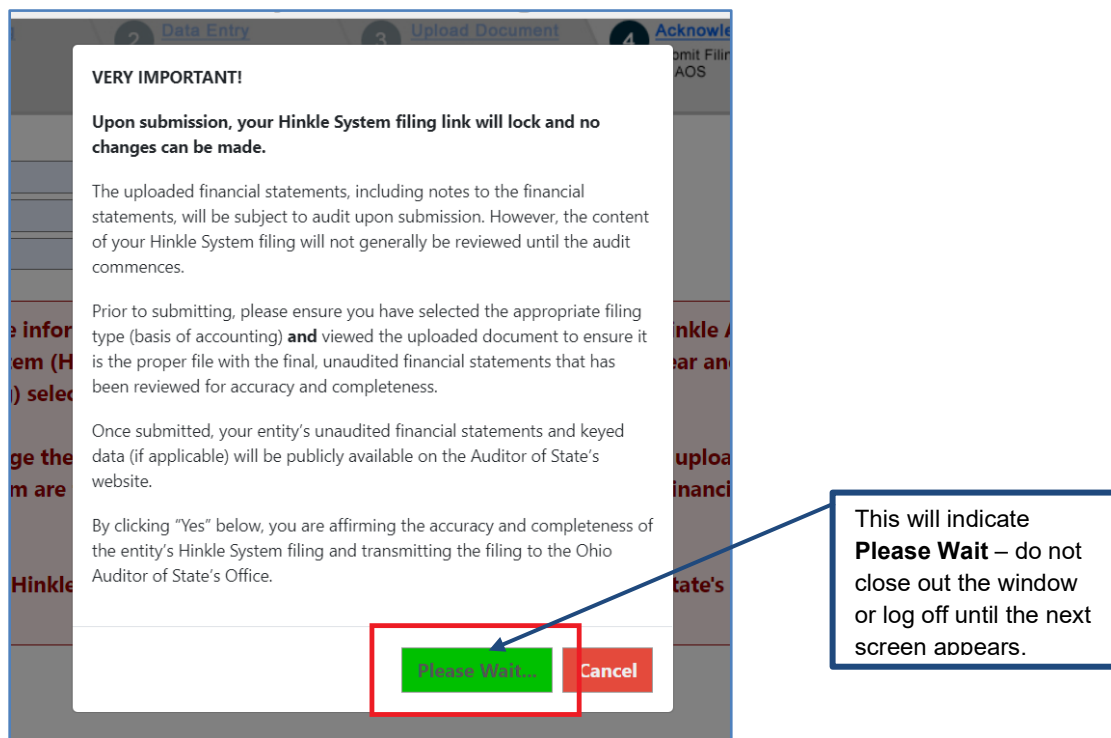


Figure 21



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

The following message (see Figure 22) will appear if the reporting requirements were submitted timely, as specified by Ohio law, and under a required basis of accounting, if applicable.

HINKLE Annual Financial Data Reporting

Thank you for filing _____ County's 2021 annual financial report as required by the Ohio Revised Code (ORC) §117.38 and Ohio Administrative Code (OAC) §117-2-03(B) via the Auditor of State's (AOS) Hinkle System. The completeness and accuracy of the filing will be evaluated at the time the audit is performed.

Once submitted, the information is locked and cannot be modified. . If you have questions, please contact the AOS using the inquiry form.

The Auditor of State's office provides a method to upload documents via your [AOS eServices account](#) in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the "Audits" tab under the Document Center tab. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. #

Uniform Accounting Network (UAN) clients: As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account within the "Audits" tab under the Documents Center tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Your entity's Hinkle System filings and preliminary Financial Health Indicators report, if applicable*, will be available using your entity's eServices account [here](#). Once logged in, click the "HINKLE SYSTEM" tab on the screen. This link will also provide the status of your entity's Hinkle System filing and access to view/print/save the data/document which has been keyed/uploaded into the system.

Note: If applicable, it is still necessary for your entity to publish notice in a newspaper circulated in your political subdivision or taxing district indicating the full financial report has been completed and is available for public inspection at your entity's office, as required by ORC 117.38.

*Financial Health Indicator (FHI) reports are ONLY generated for cities and counties, and will be posted publicly on the Auditor of State's website 14 days from the date of this email. Prior to that posting, we encourage you to review your entity's preliminary FHI report for any errors and if you choose, prepare a response to the FHI results to post on your entity's website. Questions related to your entity's preliminary FHI report should be directed to FHIndicators@ohioauditor.gov.

The [AOS eServices account](#) audit document upload is currently not available for the follow entity types: Hospital, Universities/Colleges/Tech, Retirement Systems and those classified as Other

Figure 22

Entities subject to filing requirements under 1724.05 are required to report in accordance with generally accepted accounting principles (GAAP). Ohio Administrative Code 126:3-1-01(A)(2)(a) requires universities and colleges to prepare their financial statements in accordance with GAAP. Additionally, Ohio Administrative Code §117-2-03(B) requires government insurance pools to report in accordance to GAAP. If GAAP financial statements were **not** submitted to the Auditor of State as required, irrespective of the date submitted, the following message will appear (see Figure 23) after clicking the **Submit** button (see Figure 19).

OAC §117-2-03(B) requires all counties, cities, school districts, including educational service centers and community schools, and government insurance pools; ORC §1724.02 requires all community improvement corporations, including economic development corporations and county land reutilization corporations; ORC §1726.11 requires all development corporations and OAC §126:3-1-01(A)(2)(a) requires all universities and colleges - to prepare their financial statements pursuant to generally accepted accounting principles (GAAP).

Your entity did not file GAAP basis financial statements.

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

Figure 23



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

If financial statements were submitted to the Auditor of State as required but **not** in accordance with the timing requirements, including any approved extension, the following message will appear (see Figure 24) after clicking the **Submit** button (see Figure 19).

ORC §117.38 requires entities filing on a generally accepted accounting principles (GAAP) basis (other than universities/colleges, community improvement corporations, including economic development corporations and county land reutilization corporations) to submit their financial reports to the AOS within 150 days of their fiscal year-end.

ORC §1724.05 requires community improvement corporations, including economic development corporations and county land reutilization corporations, to submit their annual reports to the AOS within 120 days of their fiscal year-end.

OAC §126:3-1-01(2)(a) requires universities and colleges to submit their financial statements to the AOS no later than October thirty-first (31st) of each year.

All other entities with a statutory filing requirement under ORC §117.38 must submit their financial statements to the AOS within 60 days of their fiscal year-end.

The AOS may, in limited circumstances, approve an extension to the statutory due date.

Your entity did not file by the statutory or extended due date.

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

Figure 24

In addition to the completed message (Figures 22, 23 or 24) an email (Figure 25) will be sent to the email address entered on the acknowledgement page (Figure 19) and the primary contact on file with the Auditor of State's office (if different from the email entered on the acknowledgement page).

HINKLE
Annual Financial Data Reporting

Thank you for completing the requirements for filing , 201 annual financial report within the parameters of Ohio law via the Auditor of State's (AOS) Hinkle System.

Once submitted, the information is locked and cannot be modified. If, under certain limited circumstances, a modification may be necessary, the fiscal office must contact the AOS via HinkleSystem@ohioauditor.gov; however, if the data is modified and the annual financial information is re-filed, the filing date will be recorded as the most recent submission date, which may result in non-compliance with ORC Section 117.38 , if applicable.

Your entity can view your Hinkle System filings and preliminary Financial Health Indicators report, if applicable*, using your entity's eServices account [here](#). Once logged in, click the "HINKLE SYSTEM" link at the top of the screen. This link will also provide the status of your entity's Hinkle System filing and access to view/print/save the data/document which has been keyed/uploaded into the system.

Note: If your entity is subject to ORC Section 117.38, it is still necessary for you to publish notice in a newspaper circulated in your political subdivision or taxing district that the financial report has been completed and is available for public inspection at your office.

Figure 25



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

Your entity can view your Hinkle System filings, using your entity's eServices account [here](#). Click on the eServices Website button (See Figure 1). Once you have logged in, click the "Hinkle System" link on the left side of the page (See Figure 3). To view your submitted filings, click the View column for the appropriate year end date (See Figure 26).

Hinkle System

The **Hinkle System** is an internet-based application that allows certain financial statement, debt, and demographic data to be entered and/or uploaded and transmitted to the Auditor of State (AOS) to satisfy the filing requirements prescribed by the Ohio Revised Code and the Ohio Administrative Code. Your entity's fiscal officer or other assigned contact will be emailed an entity-specific Hinkle System filing link shortly after your entity's fiscal year end. Your entity's specific Hinkle System filing link can also be accessible below by clicking on "Begin Filing" in the Filing Link column for the appropriate filing year-end. Once your entity's annual filing is complete, it cannot be modified without contacting the AOS.

To view your entity's annual Hinkle System filing, please click on the applicable filing year under the "View" column. The data entered into the Hinkle System, if applicable for your entity, and a link to view the uploaded PDF document, required to include your entity's final unaudited financial statements and notes to the financial statements, will be available as soon as your submission is completed.

For additional guidance, please refer to the [AOS website](#) and [AOS Bulletin 2015-007](#) or email HinkleSystem@ohioauditor.gov.

* - Not applicable to UAN clients unless opted-out of UAN filing on entity's behalf or to request a filing extension.

View	Year End	Status	Filing Link*	Filing Type	Due Date
	12/31/2020	Not Started	Begin Filing		
	12/31/2019	Submitted		Regulatory	3/2/2020 2/19/2020
	12/31/2018	Submitted		Regulatory	3/1/2019 1/22/2019
	12/31/2017	Submitted		Regulatory	3/1/2018 2/12/2018
	12/31/2016	Submitted		Regulatory	3/1/2017 2/14/2017
	12/31/2015	Submitted		Regulatory	2/29/2016 1/15/2016
	12/31/2014	Submitted		Regulatory	3/2/2015 2/24/2015

Figure 26

Once you click on the desired year end in the Year End column, the Hinkle Annual Financial Data Viewer for the selected filing opens. (See Figure 27). The Viewer provides filing details including access to the keyed data which can be exported to excel and to the PDF file uploaded. To access the PDF file click on the **View All Details** link.

HINKLE Annual Financial Data Reporting

Financial Data Viewer

Filing details for: Cemetery

Entity ID: Entity Type: Cemetery

Filing Type: Regulatory Filing Period:

Audit Opinion: Is Noncompliant:

[View All Details](#)

Your customer number will appear here

Click here to access additional filing details including the Uploaded PDF File

This entity type is only required to submit a PDF of their full financial statements; therefore, the Viewer is not applicable.

Figure 27



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

Once you click on **View All Details** the following window opens (See Figure 28). This window provides details of the filing history for this year end, including the Name, Title and email address of the filer. The document uploaded into the Hinkle System is available for viewing, printing or saving from this screen. This screen will also provide a history of access to the filing link for the selected period, extension requests and any notes added by the Hinkle System Managers.

HINKLE Annual Financial Data Reporting

Financial Data Viewer

Filing Details

Filed:	2/24/2021 11:16:26 PM	County:	Ashtabula
Filed By:		Required Filing Type:	
Filed By Title:		Statutory Due Date:	3/1/2021
Status:	Submitted	Extension:	N/A
Uploaded Document:		Extension Documents:	

Status History

Status	Updated By	Date
In Progress	User	2/24/2021
Submitted	User	2/24/2021

Notes

The name and title of the person who submitted the filing will appear in these boxes.

Click here to access the Uploaded PDF file.

Figure 28

Please Note: The pdf file uploaded into the system will also be publicly available on the Auditor of State's website a day after submission. A link to the pdf uploaded financial statements and notes is available as part of the Unaudited Annual Report Filing Status spreadsheet. This spreadsheet provides a summary of the Due Dates, Filed Dates and links to the PDF filed for each entity type with a requirement to file annual financial statements and notes with the Auditor of State. The Unaudited Annual Report Filing Status are available at this [link](#).

eServices Document Center

The Auditor of State's office provides a method to upload documents via your [AOS eServices account](#) in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the "Audits" tab under the Document Center tab (see Figure 29). Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit.

Uniform Accounting Network (UAN) clients: As part of the UAN year-end procedures, UAN clients are given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account with the "Audits" tab under the Document Center tab. UAN cannot submit documents on behalf of a client who has been opted out.

Once you log in to eServices, click on the Document Center tab (see Figure 29). The Document Center will open and list Project numbers related to your entity. If the year end for the project has passed, a **View Project Documents** button will be available. Click the **View Projects Documents** to access the list of requested documents (see Figure 30).



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

OHIO AUDITOR OF STATE
KEITH FABER

Current Balance

HINKLE FILING STATUS:
Up-to-date

Home

Statements

Make a Payment

Account Activity

Audit History/StaRS

IPA Contracts

Hinkle System
Annual Financial Filing

My Profile

Document Center

Contact Us

Admin

Document Center

Audits AOS 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 documents requested for each year, 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	
-AA222	1/1/2021- 12/31/2022	2021 (1 / 2)	Financial period has not ended.
-AA222	1/1/2021- 12/31/2022	2022 (2 / 2)	Financial period has not ended.
-FA220	1/1/2019- 12/31/2020	2019 (1 / 2)	View Project Documents
-FA220	1/1/2019- 12/31/2020	2020 (2 / 2)	View Project Documents

Click here to access the list of documents requested for each year.

Figure 29

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 which will replace the initial document uploaded.
- Only one document may be uploaded for each item listed.
- IMPORTANT** - Please ensure your entity does not transmit personal information to the Auditor of State (AOS).

Project Documents for Year 1 / 2 (2019)

Document Type	File Name	Uploaded	Uploaded By	
Summary Fund Report	No file found.			Upload
Detail Fund Report	No file found.			Upload
Non-Payroll Check Register	No file found.			Upload
Payroll Check Register	No file found.			Upload
Detail Revenue Report	No file found.			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

Click upload to upload the requested document.

Figure 30

Once you click **Upload** (see Figure 30), the following window will open. Click **Choose File**, the file explorer will open. Navigate to the file to be uploaded and click **Open**. The file name will now be listed in the window. Click **Submit** to upload the file (see Figure 31). Repeat for each document type requested.



Hinkle Annual Financial Data Reporting System Quick Guide for Other Entity Types

The File explorer will open once you click the **Choose File** button. Navigate to the file to be uploaded and click **Open**. Once the file is selected, click **Submit** to upload the file.

Figure 31

The document center also includes a list of other documents to be gathered for an audit (see Figure 32).

Document Requests

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

Figure 32

If additional questions arise that are not addressed within the [Frequently Asked Questions](#) or this Quick Guide, please contact the Auditor of State's Office using the [audit inquiry application](#) for assistance.