



# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

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 Figure1).

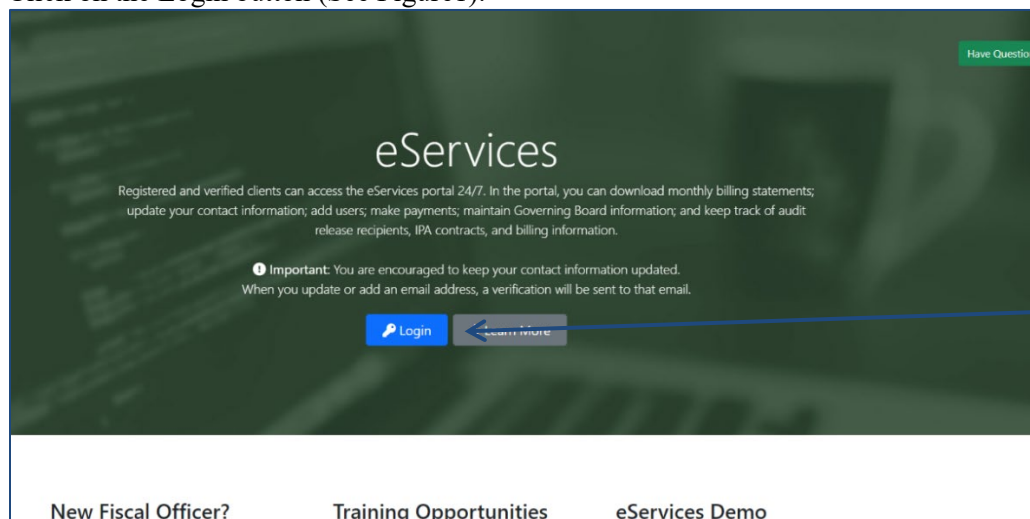


Figure 1

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.

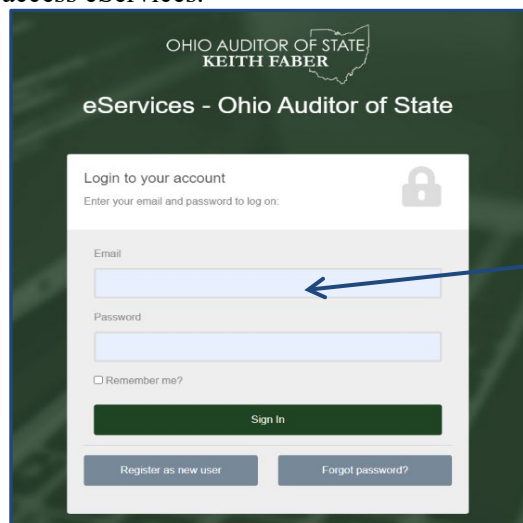


Figure 2



# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

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

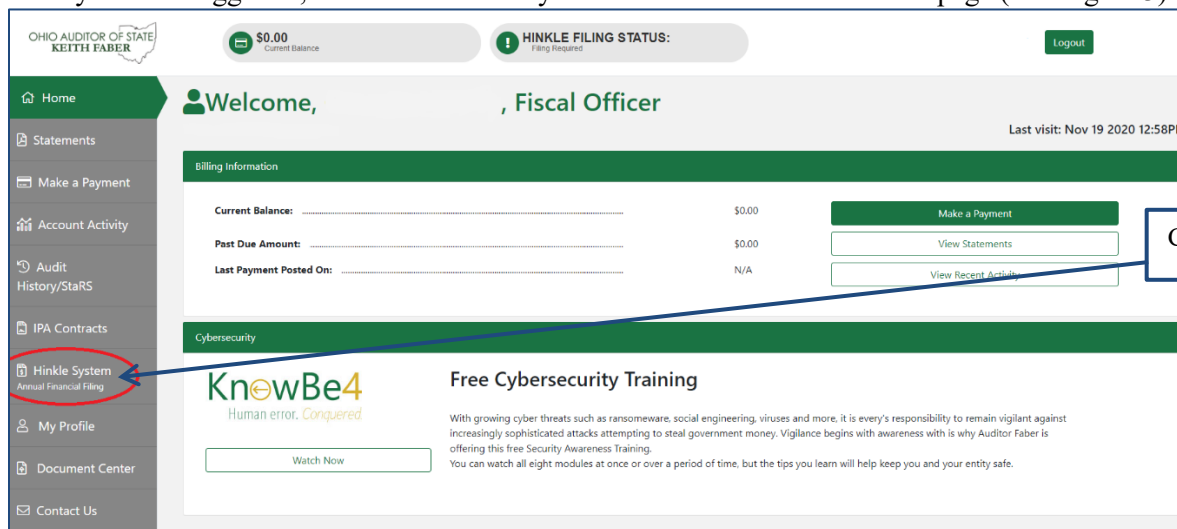


Figure 3

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)

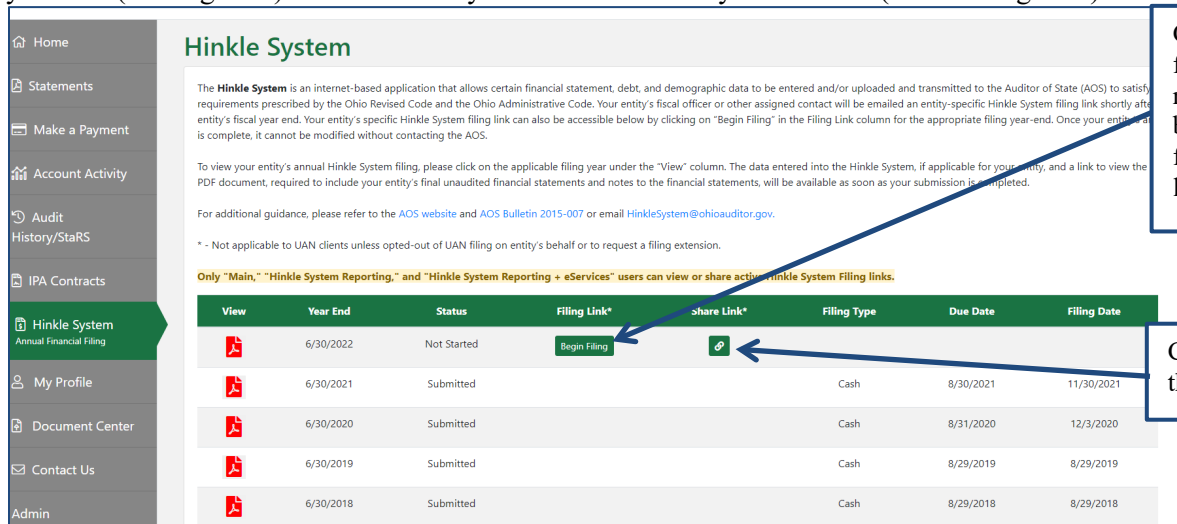


Figure 4

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.

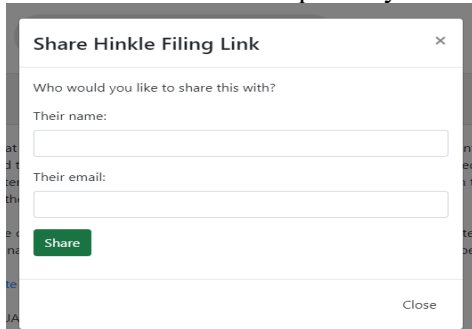


Figure 5



# Hinkle Annual Financial Data Reporting Quick Guide for Townships

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 Township  
County  
Filing Year December 31, 2020

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. Entities filing on a GAAP basis have 150 days, except for community improvement corporations who have 120 days, 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 and related footnotes through the online web application. Select types of governmental entities (counties, cities, school districts, educational service centers, community schools, villages, townships, and libraries) are required to enter certain financial statement data, debt, and demographic data.

In addition to keying the financial statement, debt and demographic data, entities will be required to upload a PDF document of the full financial statements, as described below.

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:

These fields will be populated when the Hinkle System is accessed.

Figure 6

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

**HINKLE** Annual Financial Data Reporting

4. After completing Step 3, enter information under the "Other Information – Demographics" section. Once the fields have been completed, select the "Save Changes" button at the bottom of the page and then the "Next" button to move to the next requirement.

5. **Full Financial Statement Upload** - After completing Step 4, please upload a complete PDF copy of the financial statements. The components of the full reporting package vary by basis of accounting as follows:

- **Governmental Entities filing GAAP, OCBOA Cash or OCBOA 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 (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 **CANN** 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**

Click here to Begin filing

Figure 7



# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

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."

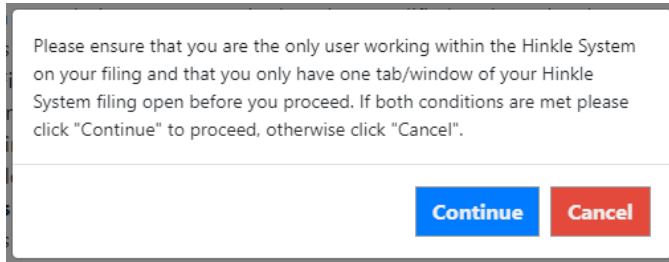


Figure 8

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. After the filing type has been selected, click the **Begin Filing** button.

Figure 9

Please consider the following when selecting your filing type: OCBOA Cash and OCBOA Modified Cash basis of accounting are GAAP/GASB 34 look alike statements. The Regulatory cash basis of accounting is also commonly described as the Auditor of State's (AOS) Accounting Basis (permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America). **The majority of small governments report on the Regulatory cash basis of accounting. Additional guidance regarding basis of accounting is provided in the [Frequently Asked Questions](#).**



# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

If after you have begun entering your data, you determine you have selected the wrong filing type, you can clear the information you have entered and reset the filing type (see Figure 10).

**HINKLE** Annual Financial Data Reporting

Regulatory Cash basis Entries (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 now appear on the first page of the Hinkle System

Figure 10

After you select the **Reset Filing Type** button, a warning screen will appear (Figure 11). Resetting your filing type will delete any data you have entered. Resetting will also delete any previously approved due date extensions. 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](#)

Figure 11

**Note:** The following pages depict the Regulatory Cash basis filing type. The Cash and Modified Cash and GAAP basis statements differ, but the general process described throughout the remainder of this Guide is applicable.





# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

After clicking the blue **Begin Filing** (see Figure 9) button, the following webpage will open (see Figure 12). Enter the amounts from the General Fund only from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances.

**HINKLE Annual Financial Data Reporting**

Township County Regulatory Due Date: 3/1/2021 Request an Extension connected

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

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - General

**Cash Receipts**

Property and Other Local Taxes	\$ 0
Charges for Services	\$ 0
Licenses, Permits and Fees	\$ 0
Fines and Forfeitures	\$ 0
Intergovernmental	\$ 0
Special Assessments	\$ 0
Earnings on Investments	\$ 0
Payments in Lieu of Taxes	\$ 0
Royalties	\$ 0
Miscellaneous	\$ 0
Other Receipts	\$ 0
Total Cash Receipts	\$ 0

The due date is presented in the right hand corner based upon the basis of accounting selected.

Requests for extensions of due dates are required to be requested through the Hinkle System on or before the statutory/extended due date. Please reference the separate [Quick guide regarding extensions](#).

Click here to view the help screen available for the completion of this financial statement.

Figure 12

**Note:** The ? symbols identified above are located throughout the application to provide assistance with each financial statement, certain account line items, and other requirements. 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.

Once the information has been entered for the General Fund from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances, click the **Save Changes** button. The button appears as follows at the bottom of the webpage (see Figure 13).

**HINKLE Annual Financial Data Reporting**

Township County Regulatory Due Date: 3/1/2021 Request an Extension connected

Special and Extraordinary Items

Special Item	\$ 0
Extraordinary Item	\$ 0
Total Special and Extraordinary Items	\$ 0

Net Change in Fund Cash Balances \$ 0

Fund Cash Balances, Beginning of Year \$ 0

Fund Cash Balances, End of Year \$ 0

Save Changes next >

Click here to save your work before exiting or moving to the next page.

Click here to view the help screen available for this account line item.

Figure 13



# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

Then click the **Next** button (see Figure 13). The following webpage will open (see Figure 14). Enter the amounts from the Total (Memorandum Only) column of the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances. The total will include **all Governmental Funds** (General, Special Revenue, Debt Service, Capital Project and Permanent funds).

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. The top navigation bar includes 'Township', 'County', 'Regulatory', 'Due Date: 3/1/2021', and a 'Request an Extension' link. The main content area is divided into four steps: 1. Begin Filing, 2. Data Entry (selected), 3. Upload Document, and 4. Acknowledge. The 'Data Entry' step is further divided into 'Enter Financial Data' and 'Enter Financial Data'. The main table is titled 'Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - Total Governmental Funds'. It has two main sections: 'Cash Receipts' and 'Cash Disbursements'. The 'Cash Receipts' section includes a table with columns for 'Property and Other Local Taxes', 'Charges for Services', 'Licenses, Permits and Fees', 'Fines and Forfeitures', 'Intergovernmental', 'Special Assessments', 'Earnings on Investments', 'Payments in Lieu of Taxes', 'Royalties', 'Miscellaneous', and 'Other Receipts'. The 'Cash Disbursements' section includes a table with columns for 'General Government' and 'Special Revenue'. A callout box on the left side of the interface states: 'The statement you are entering data into will be identified here.'

Figure 14

**Note:** Special Revenue, Debt Service, Capital Project and Permanent funds **will not** be entered separately in the Hinkle System. In addition, Enterprise, Internal Service, Agency, Investment Trust Private Purpose Trust or Custodial Funds that may be reported by a Township **will not** be entered in the Hinkle System.

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 15).

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. The top navigation bar includes 'Township', 'County', 'Regulatory', 'Due Date: 3/1/2021', and a 'Request an Extension' link. The main content area is divided into four steps: 1. Begin Filing, 2. Data Entry (selected), 3. Upload Document, and 4. Acknowledge. The 'Data Entry' step is further divided into 'Enter Financial Data' and 'Enter Financial Data'. The main table is titled 'Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - Total Governmental Funds'. It has two main sections: 'Cash Receipts' and 'Cash Disbursements'. The 'Cash Receipts' section includes a table with columns for 'Sale of Notes', 'Loans Issued', 'Other Debt Proceeds', 'Sale of Refunding Debt', 'Premium and Accrued Interest on Sale of Debt', 'Discount on Debt', 'Payment to Refunded Debt Escrow Agent', 'Sale of Capital Assets', 'Transfers In', 'Transfers Out', 'Advances In', 'Advances Out', 'Other Financing Sources', and 'Other Financing Uses'. The 'Cash Disbursements' section includes a table with columns for 'Special Item', 'Extraordinary Item', and 'Total Special and Extraordinary Items'. A callout box on the left side of the interface states: 'To return to the previous page of the filing, you can click the "Previous" button'. At the bottom of the interface, there are three buttons: '< previous', 'Save Changes', and 'next >'.

Figure 15

**Note:** The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 15) whenever the button is present.



# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

Click the **Next** button (see Figure 15) after saving your changes. The following webpage will open (see Figure 16). Enter the amounts of your long-term obligations existing at year-end for the governmental activities by type of debt issue. If your Township holds enterprise related debt, please enter that debt as part of Miscellaneous Long Term Bonds.

The screenshot shows the 'Long Term Obligations At Year End - Governmental' page. The top navigation bar includes the Hinkle logo, 'Annual Financial Data Reporting', a 'connected' status indicator, and a 'Due Date: 3/1/2023' with a 'Request an Extension' link. Below the navigation bar is a progress bar with four steps: 1. Begin Filing (Select a Filing Type), 2. Data Entry (Enter Financial Data), 3. Upload Document (Upload Financial Statements With Notes), and 4. Acknowledge (Submit Filing To AOS). The main content area is divided into two columns. The left column contains a list of links: 'Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - General', 'Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - Total Governmental Funds', 'Long Term Obligations At Year End - Governmental' (highlighted in blue), and 'Other Information - Demographic'. The right column contains a table for entering long-term obligations. The table has two columns: the obligation type and the amount. The rows are: General Obligation Bonds, Special Assessment Bonds, Notes Payable, Loans Payable, Leases, Revenue Bonds, and Miscellaneous Long Term Bonds. Each row has a text input field with a dollar sign and a zero. At the bottom of the page are three buttons: '< previous', 'Save Changes', and 'next >'.

Long Term Obligations At Year End - Governmental	Amount
General Obligation Bonds	\$ 0
Special Assessment Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Leases	\$ 0
Revenue Bonds	\$ 0
Miscellaneous Long Term Bonds	\$ 0

Figure 16

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 16). If you have no debt, you can click on the **Next** button (see Figure 16).

Click the **Next** button (see Figure 16). The following webpage will open (see Figure 17). Enter information related to the demographics of your entity. The demographics information is requested to provide perspective related to entity size. If you have questions regarding individual demographic questions, please consult the [Frequently Asked Questions](#).

The screenshot shows the 'Other Information - Demographic' page. The top navigation bar is identical to Figure 16. The progress bar is also identical. The main content area is divided into two columns. The left column contains a list of links: 'Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - General', 'Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - Total Governmental Funds', 'Long Term Obligations At Year End - Governmental', and 'Other Information - Demographic' (highlighted in blue). The right column contains a table for entering demographic information. The table has two columns: the demographic information and the amount. The rows are: Population, Total Annual Final Appropriations for All Funds for The Reporting Year, Full Tax Rate Per \$1,000 of Assessed Valuation (with sub-rows for Inside Millage and Outside (Voted) Millage), Total Tax Rate, Total Assessed Property Tax Valuation, and Unrestricted General Fund Carryover Cash Balance At Year-End. Each row has a text input field with a dollar sign and a zero. At the bottom of the page are three buttons: '< previous', 'Save Changes', and 'Next >'.

Other Information - Demographic	Amount
Population	0
Total Annual Final Appropriations for All Funds for The Reporting Year	\$ 0
Full Tax Rate Per \$1,000 of Assessed Valuation:	
Inside Millage	\$ 0.00
Outside (Voted) Millage	\$ 0.00
Total Tax Rate	\$ 0
Total Assessed Property Tax Valuation	\$ 0
Unrestricted General Fund Carryover Cash Balance At Year-End	\$ 0

Figure 17





# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

Once the information has been entered, click the **Save Changes** button (see Figure 17). Then click the **Next** button (see Figure 17). 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 18).

**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 18

If **Upload 2 PDF files** is selected (see Figure 18), the following webpage will open (see Figure 19). 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](#)  
Select a Filing Type

2 [Data Entry](#)  
Enter Financial Data

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

4 [Acknowledge](#)  
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 19

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.



# Hinkle Annual Financial Data Reporting System

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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.

If **Upload Only 1 PDF file** was selected (see Figure 18), a **single PDF file** of the final full unaudited financial reporting package, which is ready for audit, must be uploaded. The file must be a single Adobe Acrobat PDF file, and the file must be less than 30MB.

**HINKLE Annual Financial Data Reporting**

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

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

**Full Financial Statement Upload**

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

- **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
  - o Basic Financial Statements
    - Statements (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
    - Notes to the Basic Financial Statements
- **Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis:**
  - o Management's Discussion & Analysis (GAAP - Required, Cash & Modified Cash-Optional; however, include if prepared)
  - o Basic Financial Statements
    - Government-Wide Financial Statements
    - Fund Financial Statements
    - Notes to the Basic Financial Statements
  - o Any Other Required Supplementary Information
- **Nongovernmental Nonprofit Entities filing GAAP, Cash or Modified Cash Basis:**
  - o 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
  - o 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 following submission.

**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 a PDF, please see the following document to guide you in doing so [here](#).

**Click the Choose File button to navigate to the file location**

Figure 20

Using the **Choose File** button, navigate to the directory with the file you will upload into the system (See Figures 20 & 21).

**HINKLE Annual Financial Data Reporting**

Regulatory

Upload Financial Statements With Notes

Components of the full reporting package vary by

nd Changes in Fund Balances

CBOA Cash or OCBOA Modified Cash Basis: -Optional; however, include if prepared)

ets)

welfare organization, optional for all other nonprofit

organizations

- Statement of Cash Flows (GAAP only)
- Notes to the Financial Statements

o 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 following submission.

**Open**

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

Figure 21



# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

Once you have selected the file, the directory and file will appear in the upload field. (See Figure 22). If the file selection is correct, click the green **Upload** button (See Figure 22) to upload the file into the Hinkle System.

**HINKLE** Annual Financial Data Reporting

Township County | Regulatory Due Date: 3/2/2020 [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

**PLEASE SELECT A FILE TO UPLOAD.**

**Full Financial Statement Upload**

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

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

all other nonprofit

Choose File Test Response document.pdf

**Upload** Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

< Previous

Figure 22

The following message will appear if your file has been successfully uploaded (See Figure 23), however, you must proceed to the next webpage to submit your Hinkle System filing. Once your file has been successfully uploaded, click the **Next** button.

**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

**NEXT STEPS:**

1. YOUR FINANCIAL STATEMENTS FILE HAS BEEN UPLOADED; HOWEVER, PLEASE [VIEW UPLOADED FILE HERE TO ENSURE IT IS THE ACCURATE FILE THAT CONTAINS THE FINANCIAL STATEMENTS AND NOTES TO THE FINANCIAL STATEMENTS.](#)

2. ONCE YOU HAVE VERIFIED THE ACCURATE FILE HAS BEEN UPLOADED, PROCEED TO THE FINAL STEP TO SUBMIT THE HINKLE SYSTEM FILING BY CLICKING THE "NEXT" BUTTON AT THE BOTTOM OF THIS WEBPAGE.

**Full Financial Statement Upload**

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

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

all other nonprofit

Choose File Test Response document.pdf

**Upload** Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

< Previous

Figure 23



# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

The following web page will open (see Figure 24). Enter the name, title and the email address 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.

**Township 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](#)

You are in the Acknowledge phase as shown in the status bar

Click the box to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected. You also acknowledge the financial statements and notes uploaded are the final unaudited financial statements and notes to be audited.

Enter name, title and email address here

Figure 24

Once you have clicked the Submit button, a pop up box will appear (See Figure 25). 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 Townships

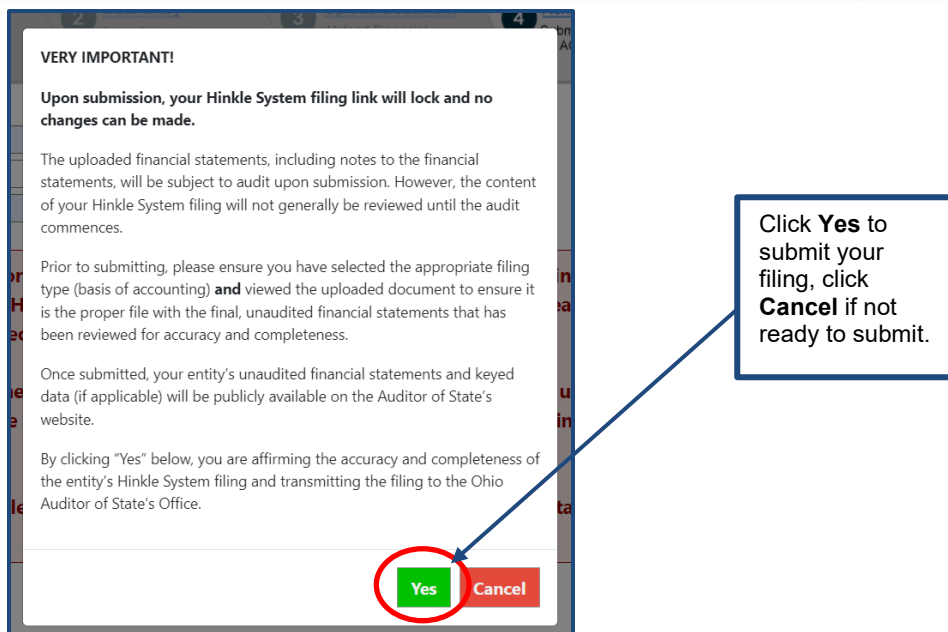


Figure 25

When you click **Yes** to submit (see Figure 25), the button will change to indicate **Please Wait** (See Figure 26). Please do not close the window or log off until the Thank you for filing message appears (See Figure 27). 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.

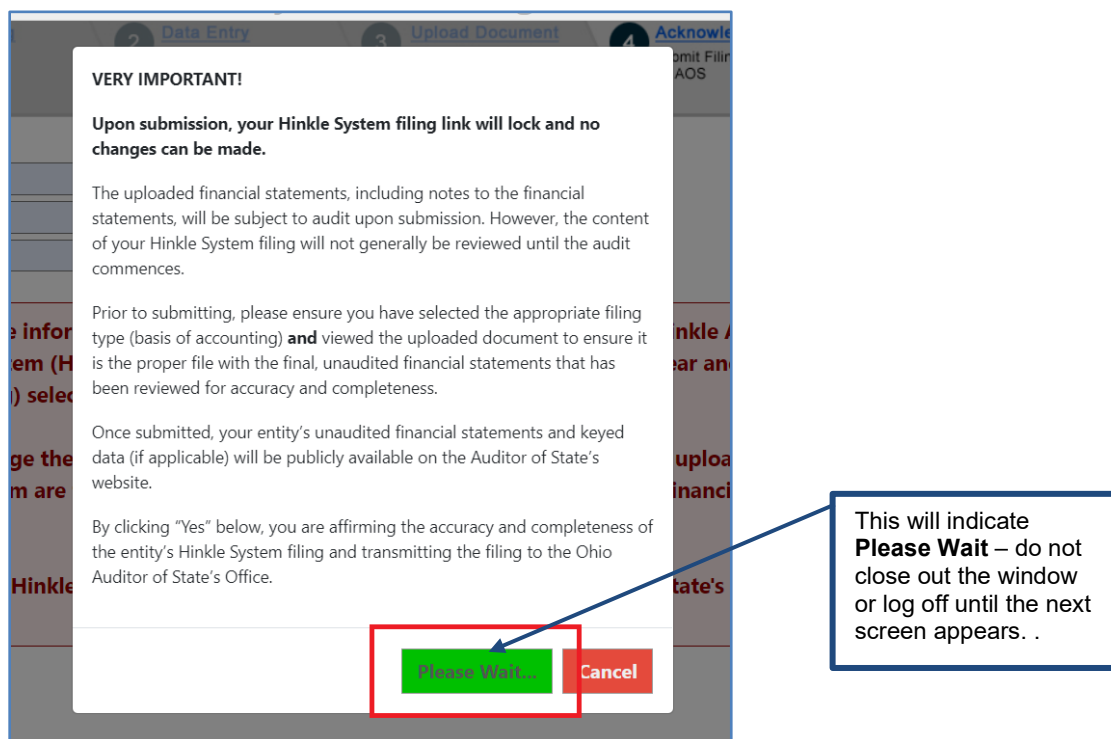


Figure 26

The following message (see Figure 27) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38.





# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

### 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](mailto: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 27

If the financial statements were submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) but **not** in accordance with the timing requirements specified in Ohio Revised Code Section 117.38, including any approved extension, the following additional paragraphs (see Figure 28) will be included in the message from Figure 27 after clicking the **Yes** button (see Figure 25).

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 28





# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

In addition to the completed message (see Figure 27 or 28), an email (see Figure 29) will be sent to the email address entered on the acknowledgement page (see Figure 24). If the email entered on the acknowledgement page is not the email address of the primary contact on file with our office, an additional email will be sent to the entity's primary contact.

**HINKLE** Annual Financial Data Reporting

Thank you for filing County's 2020 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](mailto:FHIndicators@ohioauditor.gov).

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

Figure 29

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 30).

Click here to access submitted filings

**Hinkle System**

Click the document for the year end filing to be viewed.

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'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.

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

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

Only "Main," "Hinkle System Reporting," and "Hinkle System Reporting - eServices" users can view or share active Hinkle System Filing links.

View	Year End	Status	Filing Link*	Share Link*	Filing Type	Due Date	Filing Date
	12/31/2021	Submitted			Regulatory	3/1/2022	2/28/2022
	12/31/2020	Submitted			Regulatory	3/1/2021	3/1/2021
	12/31/2019	Submitted			Regulatory	3/2/2020	2/29/2020
	12/31/2018	Submitted			Regulatory	3/1/2019	2/27/2019
	12/31/2017	Submitted			Regulatory	3/1/2018	7/2/2019
	12/31/2016	Submitted			Regulatory	3/1/2017	7/12/2017
	12/31/2015	Submitted			Regulatory	2/29/2016	2/29/2016

Figure 30

Once you click on the document for the desired year end (see Figure 30), the Hinkle Annual Financial Data Viewer for the selected filing opens. (See Figure 31). 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 Quick Guide for Townships

**HINKLE** Annual Financial Data Reporting

Financial Data Viewer

Filing details for [ ]

Entity ID: [ ] Entity Type: [ ]

Filing Type: Regulatory Filing Period: December 31, 2019

Audit Opinion: [ ] is Noncompliant: [ ]

[View All Details](#)

[Expand All Statements](#) [Export to Excel](#)

Combined Statement Of Cash Receipts, Cash Disbursements, and Other Funds - General

Combined Statement Of Cash Receipts, Cash Disbursements, and Other Funds - Total Governmental

Statement Of Receipts, Disbursements And Changes In Fund Balances

Long Term Obligations At Year End

Other Information - Demographic

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

The fields highlighted in blue will be populated and will identify the entity, customer number and entity type. If an audit is complete, the fields highlighted in green will also be populated with the opinion type and indicate if certain noncompliance was identified during the audit.

Click here to expand the statements to view the data keyed into the Hinkle System or click the "Export to Excel" to download an excel file of the data

Figure 31

Once you click on **View All Details**, the following window opens (See Figure 32). 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: 2/19/2020 1:55:21 PM County: Geauga

Filed By: UAN Required Filing Type:

Filed By Title: UAN Statutory Due Date: 3/2/2020

Status: Submitted Extension: N/A

Uploaded Document: [ ] Extension Documents:

Status History

Notes

Click here to access the Uploaded PDF file.

Status	Updated By	Date
Submitted	UAN	2/19/2020

Figure 32

**Please Note:** The data keyed into the Hinkle System and the pdf file uploaded into the system will also be publicly available on the Auditor of State's website a day after submission. The keyed data appears as a part of the summarized data for all Townships reporting by basis of accounting. 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 Summarized Annual Financial Reports and the Unaudited Annual Report Filing Status are available at this [link](#).



# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

### 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 33). 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 33). 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** (Figure 33) to access the list of requested documents (see Figure 34).

OHIO AUDITOR OF STATE  
KEITH FABER

Current Balance

HINKLE FILING STATUS:  
Up-to-date

### 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 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 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)	<a href="#">View Project Documents</a>
-FA220	1/1/2019- 12/31/2020	2020 (2 / 2)	<a href="#">View Project Documents</a>

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

Figure 33



# Hinkle Annual Financial Data Reporting System

## Quick Guide for Townships

### 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.		<input type="button" value="Upload"/>
Detail Fund Report	No file found.		<input type="button" value="Upload"/>
Non-Payroll Check Register	No file found.		<input type="button" value="Upload"/>
Payroll Check Register	No file found.		<input type="button" value="Upload"/>
Detail Revenue Report	No file found.		<input type="button" value="Upload"/>
Detail Expenditure Report	No file found.		<input type="button" value="Upload"/>
Outstanding Purchase Order Report	No file found.		<input type="button" value="Upload"/>
Monthly Bank Reconciliations	No file found.		<input type="button" value="Upload"/>
Monthly Payroll Bank Reconciliations	No file found.		<input type="button" value="Upload"/>

Click upload to upload the requested document.

Figure 34

Once you click **Upload** (see Figure 34), 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 35). Repeat for each document type requested.

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 35

The document center also includes a list of other documents to be gathered for an audit (see Figure 36).

#### 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 36

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.