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.

To access the Hinkle System, click on the entity-specific link provided via email to your entity. The following webpage (see Figure 1) will open.

![Figure 1](image1)

After reading the instructions, click the **Begin Filing** button. The button appears as follows at the bottom of the webpage (see Figure 2).

![Figure 2](image2)
After clicking the **Begin Filing** button, a warning pop up window will appear (see Figure 3). 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 3**

Once you click the **Continue** button, the following webpage will open (see Figure 4). 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 4**

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.

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 5).

After you select the Reset Filing Type button, a warning screen will appear (Figure 6). 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 4) and select the correct filing type.

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.
After clicking the **Begin Filing** (see Figure 4) button, the following webpage will open (see Figure 7). Enter the amounts from the General Fund only from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances.

**Figure 7**

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.

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.
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 8).

Then click the **Next** button (see Figure 8). The following webpage will open (see Figure 9). 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 statement you are entering data into will be identified here.
Note: Special Revenue, Debt Service, Capital Project and Permanent funds will not be entered separately 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 10).

![Figure 10](image)

Note: The prior financial statement/requirement may be accessed by clicking the Previous button (see Figure 10) whenever the button is present.
Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 10). Click the **Next** button (see Figure 10) after saving your changes. The following webpage will open (see Figure 11).

![Figure 11](image)

**Note:** Internal Service, Agency, Investment Trust and Private Purpose Trust Funds **will not** be entered in Hinkle System.

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 12).

![Figure 12](image)

If your entity does not have these operations, click the box indicating **Not Applicable**. The application will then eliminate the Enterprise fund data entry and you can click **Next** to move on to the next page.

To return to the previous page of the filing, you can click the “Previous” button.
Click the **Next** button (see Figure 12) after saving your changes. The following webpage will open (see Figure 13). Enter the amounts of your long-term obligations existing at year-end for the governmental and proprietary activities by type of debt issue.

![Webpage Image]

Figure 13

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 13). If you have no debt, you can click on the **Next** button (see Figure 13).
The following webpage will open (see Figure 14). 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.

![Figure 14](image)

Once the information has been entered, click the Save Changes button (see Figure 14). Then click the Next button (see Figure 14). The following web page will open (see Figure 15). 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 15).

![Figure 15](image)
If **Upload 2 PDF files** is selected (see Figure 15), the following webpage will open (see Figure 16). 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.

![Figure 16](image)

Using the Choose File button, navigate to the directory with the file you will upload into the system (See Figure 16). Once you have selected the file, the directory and file will appear in the upload field. (See Figure 16). If the file selection is correct, click the green **Upload** button (See Figure 16) to upload the file into the Hinkle System.

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.
If Upload Only 1 PDF file was selected (see Figure 15), 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.

Figure 17

Using the Choose File button, navigate to the directory with the file you will upload into the system (See Figure 18).

Figure 18
The following message will appear if your file has been successfully uploaded (See Figure 20), 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.

Before clicking the Next button to move to the acknowledgment page to complete your Hinkle System submission, please click the View Uploaded File Here button to confirm the correct file was uploaded.
The following web page will open (see Figure 21). 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. **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.

Once you have clicked the Submit button, a pop up box will appear to confirm you want to transmit your Hinkle System filing to the Auditor of State (See Figure 22). This message also reminds you the filed information will be publicly 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.
When you click **Yes** to submit (see Figure 22), the button will change to indicate **Please Wait** (See Figure 23). Please do not close the window or log off until the Thank you for filing message appears (See Figure 24). 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.

Click **Yes** to submit your filing, click **Cancel** if not ready to submit.

This will indicate **Please Wait** – do not close out the window or log off until the next screen appears.

Click **Yes** to submit your filing, click **Cancel** if not ready to submit.
The following message (see Figure 24) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38.

**Figure 24**

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 message will appear (see Figure 25) after clicking the **Submit** button (see Figure 21).
In addition to the completed message (Figure 24 or 25), an email will be sent to the email address entered on the acknowledgement page (Figure 21), and the primary contact on file with our office (if different from the email entered on the acknowledgement page) (Figure 26).
Your entity can view your Hinkle System filings, using your entity’s eServices account [here](#). Click on the eServices Website button (See Figure 27).

The Customer Log-in window will appear (See Figure 28). To access your entity’s Hinkle System link, enter the email address and password for your entity’s eServices account.
Once you have logged in, click the “Hinkle System” link on the left side of the page (See Figure 29).

To access your filing links, click **Begin Filing** under Filing Link column for the appropriate year-end. (See Figure 30) This will take you into the Hinkle System to file. (Refer to Figure 1) To view your submitted filings, click the document under the View column for the appropriate year end date. (See Figure 30).

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 30). 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.
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.

Figure 32

<table>
<thead>
<tr>
<th>Status</th>
<th>Updated By</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>In Progress</td>
<td>User</td>
<td>8/20/2018</td>
</tr>
<tr>
<td>Submitted</td>
<td>User</td>
<td>8/20/2018</td>
</tr>
<tr>
<td>In Progress</td>
<td>User</td>
<td>11/26/2018</td>
</tr>
<tr>
<td>Submitted</td>
<td>User</td>
<td>11/27/2018</td>
</tr>
<tr>
<td>In Progress</td>
<td>diff</td>
<td>11/27/2018</td>
</tr>
<tr>
<td>Submitted</td>
<td>User</td>
<td>11/27/2018</td>
</tr>
</tbody>
</table>

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

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.

Click here to access the Uploaded PDF file.
Please Note: The data keyed into the Hinkle System and the pdf file uploaded into the system will also be publically 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 Villages reporting under the same 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.

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.

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 documents for audit, 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 to access the list of requested documents (see Figure 33).

![Figure 33](image-url)
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.
The document center also includes a list of other documents to be gathered for an audit (see Figure 36).

<table>
<thead>
<tr>
<th>Document Requests</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Additional documentation required to be provided at time of the audit</strong></td>
</tr>
<tr>
<td>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):</td>
</tr>
<tr>
<td>Minutes of each board meeting during the audit period</td>
</tr>
<tr>
<td>If not included in the unaudited cash reconciliations above, bank reconciling supporting documentation (bank statements, investment statements, outstanding check lists, etc.)</td>
</tr>
<tr>
<td>Online access bank statements for confirmation of accounts (passwords should NOT be provided)</td>
</tr>
<tr>
<td>Daily sweep account confirmations</td>
</tr>
<tr>
<td>Current investment policies and bank depositary agreements</td>
</tr>
<tr>
<td>Duplicate receipts or “pay-in block”</td>
</tr>
<tr>
<td>County Auditor tax settlement sheets</td>
</tr>
<tr>
<td>Income tax remittance reports</td>
</tr>
<tr>
<td>IRS 941 tax forms issued in January of each year in the audit period</td>
</tr>
<tr>
<td>IRS 1099 tax forms issued in January of each year in the audit period</td>
</tr>
<tr>
<td>New bargaining unit/negotiated agreements and any updates to negotiated agreements that were in place during the prior audit period, if applicable</td>
</tr>
<tr>
<td>IRS 57 tax forms, pension filings and supporting documentation (deduction reports and payment support)</td>
</tr>
<tr>
<td>List of retired or terminated employees and related pay-out calculations</td>
</tr>
<tr>
<td>All original and amended certificates of estimated resources</td>
</tr>
<tr>
<td>All appropriations resolutions and amendments, if applicable</td>
</tr>
<tr>
<td>Spotted debt agreements and any other debt support for new debt issued or refinanced</td>
</tr>
<tr>
<td>Public official bonds covering the audit period</td>
</tr>
<tr>
<td>Access to employee personnel manual and policies and/or copies of updated policies during the audit period</td>
</tr>
</tbody>
</table>

**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.