



Dave Yost • Auditor of State



GUIDE TO THE IPA PORTAL



Dave Yost • Auditor of State

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Guide to the IPA Portal

Registered firms with the Auditor of State’s Office with Active or Suspended Status will have access to the IPA Portal. Firms with Suspended Status will have limited access to certain applications in the Portal.

An individual’s capabilities on the IPA Portal are dependent upon the role assigned to him/her. Please refer to the “Update Firm Information, Contacts and Office” section for further information related to assigning roles.

To **Log In** to the Auditor of State IPA Portal, [CLICK HERE](#). Enter **Username** and **Password**. Then click the **Log in** button (Figure 1).

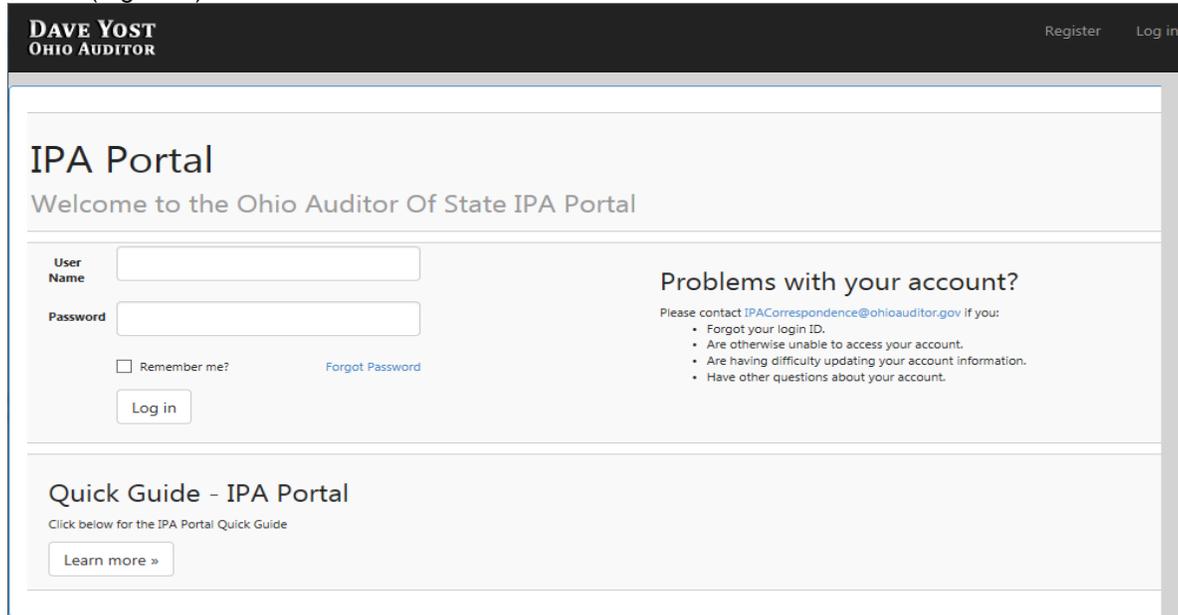


Figure 1

The following webpage will open (Figure 2).

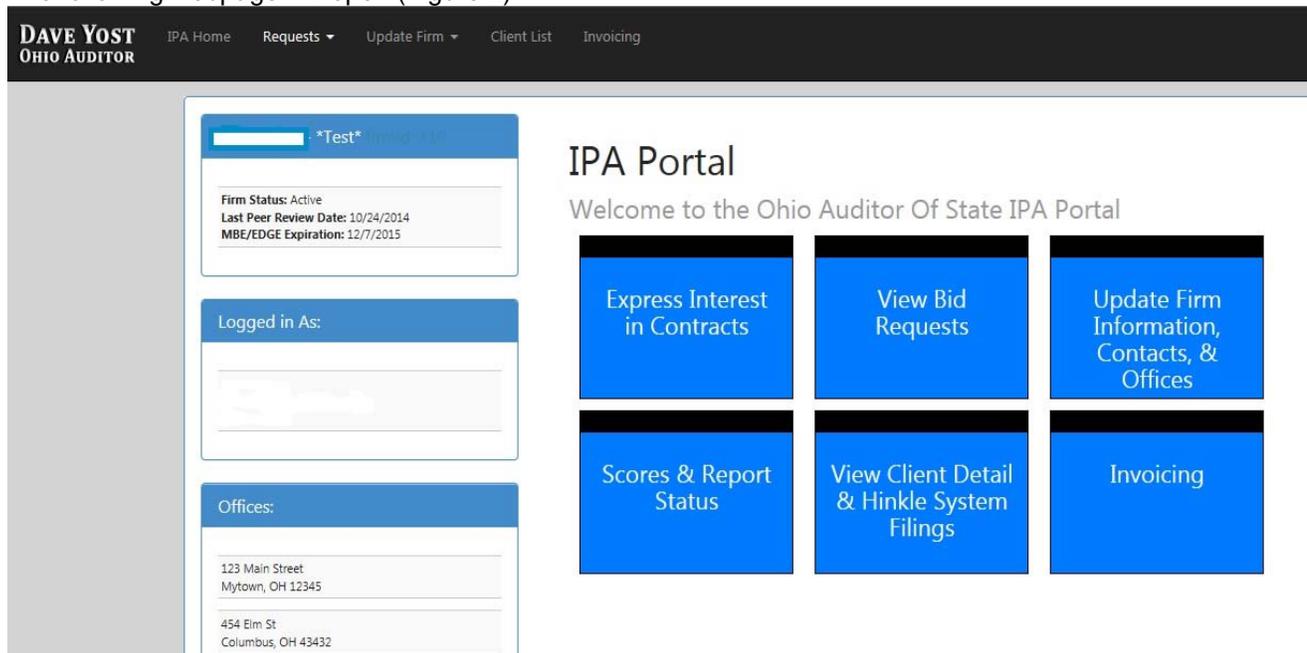


Figure 2



Guide to the IPA Portal

Express Interest in Contracts

Click the **Express Interest in Contracts** block (Figure 2). The following webpage (Figure 3) will open.

DAVE YOST OHIO AUDITOR IPA Home Requests Update Firm Client List Invoicing

Express Interest in Contracts

Please select which office you are submitting requests for:
 123 Main Street Mytown, OH 12345
 123 Some Street Columbus, OH 43082

This list identifies all current jobs available for IPA firms to an express an interest in performing the identified work under contract with the Auditor of State. Postings will remain on this listing until the stated "Request Deadline" at which time they will move to the IPA Closed Bid List in the "View Bid Requests screen."

NOTE: The AOS will select firms to receive an RFP from those who express interest. However, expressing interest does not guarantee the firm will receive the RFP.

Region	Request Deadline	Contract Number	Public Office	Contract Period	Tier	Criteria	County	Audit Type	Total Audits	Frequency	
	1/12/2016	688B1-9841B	Jefferson Health Plan	7/1/2011 - 6/30/2016	1	3	Jefferson	OCBOA-Regulatory	5	Annual	<input type="checkbox"/>
	1/12/2016	A4EGF-493E1	Barnes Joint Township Cemetery	1/1/2010 - 1/12/2016	3		Highland	OCBOA-Regulatory	3	Biennial	<input type="checkbox"/>
	1/12/2016	A7FEB-3EF04	Columbiana Metropolitan Housing Authority	7/1/2011 - 6/30/2016	2		Columbiana	GASB 34, Single Audit	5	Annual	<input type="checkbox"/>

Add Selected Requests

★ **Step 1:**
Select the office for which you are submitting requests.

★ **Step 2:**
Check all contracts interested in for the office chosen in Step 1. Only one office per firm may express interest in bidding on an individual entity/bundle contract. If different offices of the firm are expressing interest on different contracts, each office will need to submit separate requests.

★ **Step 3:**
Click the **Add Selected Requests** button at the bottom.

Figure 3

Note: Postings will remain on this listing until the stated **Request Deadline** at which time they will move to the [IPA Closed Bid List](#).

If you have been designated as the Processing Role, when the **Add Selected Requests** button (Figure 3) is clicked in the prior step, the following webpage will open (Figure 4). If required or preferred criteria are listed, the firm will need to briefly describe how they will meet each one (Figure 5). Click on **Cancel** button to return to the prior screen to make changes. When all information is correct, click the **Save Request for Partner to Approve** button

Bid Confirmation example with no Required/Preferred information

Bid Confirmation

Confirm your selected office
 ABC Auditors, Inc. - *Test*
 123 Main Street
 Mytown, OH 12345
 Process User
 processuser@abcfirm.com
 1234567890

Confirm selected Contract(s)
 E6F3A-1510A - Washington Township

Confirm Bid

Save Request for Partner to Approve **Cancel**

Click Cancel to return to the prior screen to make any changes.

Figure 4



Guide to the IPA Portal

Bid Confirmation example with Required/Preferred information

The screenshot shows a 'Bid Confirmation' window with the following content:

- Confirm your selected office**
ABC Auditors, Inc. - *Test*
123 Main Street
Mytown, OH 12345
Process User
processuser@abcfirm.com
1234567890
- Confirm selected Contract(s)**
68BB1-9841B - Jefferson Health Plan
- Required/Preferred information**
One or more of the contracts you have expressed an interest in contains certain required and/or preferred criteria for the firm, including but not limited to the items listed below. In the box provided, please briefly describe how your firm and/or assigned staff meets each criteria.
- 68BB1-9841B - Jefferson Health Plan**
List previous experience auditing entities subject to regulations by the Ohio Department of Insurance. [Required]
- 68BB1-9841B - Jefferson Health Plan**
List any certifications earned, memberships to insurance trade or professional associations by staff. [Required]
- 68BB1-9841B - Jefferson Health Plan**
List relevant and timely insurance industry education courses taken by staff. [Required]
- Confirm Bid**
-

Annotations in the image include a box on the right containing the text 'Required/Preferred Information must be added' with an arrow pointing to the three text input fields. Another arrow points from the 'Save Request for Partner to Approve' button to the same box.

Figure 5

Partner Roles can Express Interest in Contracts using the same steps as above, however, a Submit Request button will be available rather than Save Request for Partner to Approve. (Figure 6)

The screenshot shows a 'Bid Confirmation' window with the following content:

- Confirm your selected office**
ABC Auditors, Inc. - *Test*
123 Main Street
Mytown, OH 12345
Partner User
partner@abc.com
6145551212
- Confirm selected Contract(s)**
00A18-B5D05 - Keystone Local School District
- Confirm Bid**
-

An annotation box on the right contains the text 'Partner Role can Submit Request' with an arrow pointing to the 'Submit Request' button.

Figure 6



Guide to the IPA Portal

Partner Role - To submit requests a Processing Role has expressed interest in; select the **Requests** drop down menu (Figure 7). Select **Bid Approvals Needed** from the drop down menu. The following webpage will open.

Drop Down Menu

- Express Interest in Contracts
- View Bid Requests
- Scores/Report Status
- Bid Approvals Needed

Table Data:

Region	Request Deadline	Contract Number	Public Office	Contract Period	Tier	Criteria	County	Audit Type	Total Audits	Frequency
	1/1/2016	E8CLC-07D0F	Liberty Township	1/1/2010 - 1/12/2016	3		Highland	OCBOA-Regulatory	3	Biennial

Step 1 - Select project.

Step 2 - Click Approve Selected Bids

Figure 7

After clicking **Submit Request** (Figure 6) or **Approve Selected Bids** (Figure 7), the contracts in which you expressed interest will appear on the **View Bid Request** page (Figure 8).

View Bid Requests

Click on the **View Bid Requests** block (Figure 2) to view current and closed bid requests.

Current Bid Requests (2)

Contract Number	Audits	Posted	Expires	Bidding Office	firm id	office id	
08921-1E158	Paint Creek EMS /	12/01/2011	01/12/2016	123 Some Street Columbus, OH 43082	125	246	Remove
0018F-87339	Joseph Badger Local School District /	02/15/2012	01/12/2016	123 Some Street Columbus, OH 43082	125	246	Remove

Closed Bid Requests (0)

There are no items to display

Click Remove prior to the expiration date if the firm no longer desires to express interest in the respective contract.

Figure 8



Guide to the IPA Portal

Add/Update Firm Information, Contacts, & Offices

Click on the **Update Firm Information, Contacts, & Offices** block (Figure 2) to update firm documents, add/update a firm office and add/update firm contacts. The following webpage (Figure 9) will open.

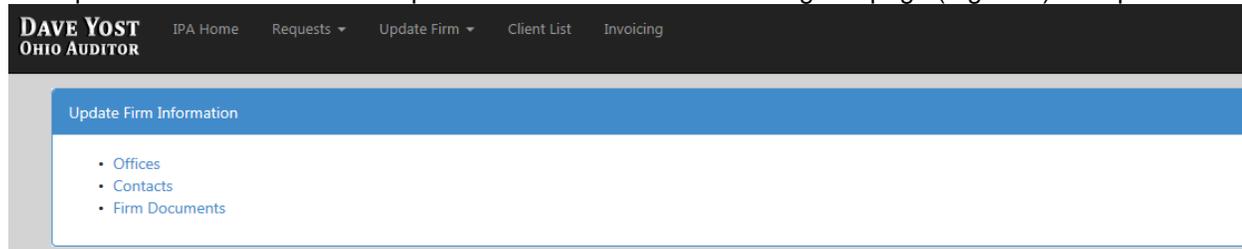


Figure 9

Office Roles

In our effort to expand access to the IPA Portal to all IPA staff, we have established “Roles” to control access to perform certain functions by individuals within the firm. The three roles which have been established are Partner Role, Processing Role and View Only Role. Roles will be assigned to each contact as determined by the Firm’s Partners. Consideration should be given for necessity to access information such as client contact, filing dates, scores, etc.

Partner Role

Multiple partners can be added per office and have the ability to perform all functions. We have eliminated the ‘primary contact’ as the only person able to perform functions on the portal.

- Access to all applications on the IPA Portal
- Must add firm offices
- May add firm contacts
- Must upload modified documents, if applicable (GAGAS Peer Review Report, Equal Employment Policy, Policy on Auditor Independence, MBE/EDGE Certificate)
- May express interest in contracts; Must submit requests for expressing interest in contracts
- May prepare invoices; Must submit invoices for approval
- Must assign roles to staff

Processing Role (managers and/or administrative staff)

- Access to all applications on the IPA Portal
- May express interest in contracts, pending Partner Role final approval and submission
- May prepare invoices, pending Partner Role final approval and submission
- May add firm contacts and updates staff profiles; however, roles for staff must be assigned by Partner Role.

View Only Role

- View only access to most applications on the IPA Portal (view scores, view client annual financial report filings, etc.)
- May update own profile

As we move toward using a forms-driven approach for firms to create proposals, quotes and bids via the IPA Portal, IPAs will be able to capture repetitive firm data (audit staff profiles, training/CPE, previous audit experience, etc.) in preparing their submission. Contact profiles should be created and updated in anticipation of this streamlined process (Refer to Figure 15).



Guide to the IPA Portal

Adding/Updating an Office

Partner Role - Click **Offices** link (Figure 9) to add or update an office. The following webpage (Figure 10) will open. This screen lists all of the Firm's current offices.

Primary Office	Address	Date Entered	
Yes	123 Main Street Mytown, OH 12345	8/20/2013 5:21:00 PM	Edit
No	5678 Oak St Mytown, OH 12345		Edit
No	789 Elm Street Anytown, OH 54321		Edit
No	123 Some Street Columbus, OH 43082	10/7/2015 12:08:00 PM	Edit

Figure 10

Click the **New Office** button to add offices. The following webpage (Figure 11) will open. Note: Only those with a Partner Role may add new offices.

New Office

Address:

Address2:

City:

State:

Zip:

Primary Office:

Partners:

Managers:

In Charge/Seniors:

Assistants:

[Back to List](#)

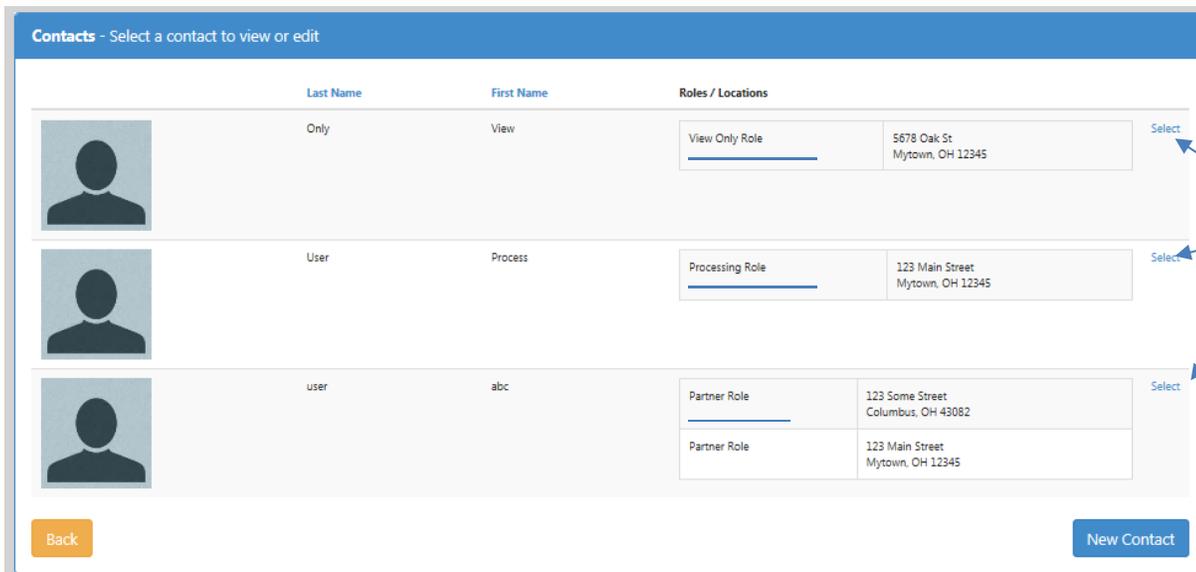
Figure 11



Guide to the IPA Portal

Add Contacts/Update Contact Information

Click on **Contacts** link (Figure 9) to view the contact listing. Firm personnel with Partner Role or Processing Role will be able to view the entire Firm's contact listing. In addition, Partner Roles or Processing Roles will be able to add new contacts and edit all contact profiles. Processing Roles can add contacts; however, only those with Partner Role can assign Roles to contacts. Contacts added by Processing Roles will be given a View Only Role unless additional access is given by a Partner Role. Individuals with View Only Role will only be able to view and edit their own Profile.



Click to edit Profile information

Figure 12

Click the **New Contact** button (Figure 12) to add a new firm contact. The following webpage (Figure 13) will open:

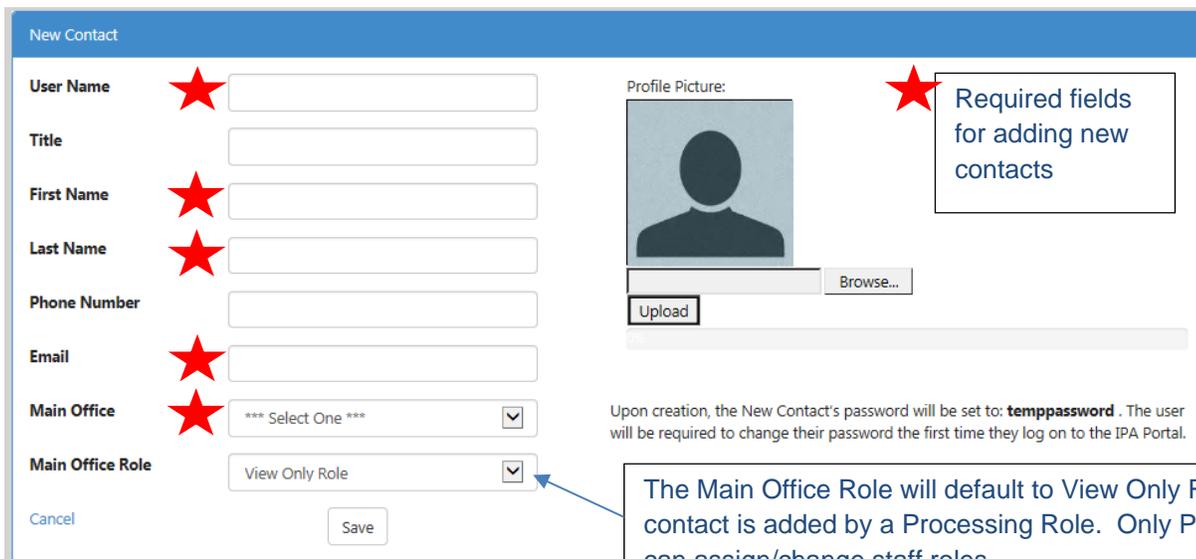


Figure 13

User Name – Upon creation, the User Name should be provided to the New Contact for Log In. The New Contact's password will be set to **temppassword**. The user will be required to change their password the first time they log on to the IPA Portal.



Guide to the IPA Portal

Click **Select** (Figure 12) to update Contact information. The following webpage (Figure 14) will open.

Account/Security Tab

- ★ Partner and Processing Roles have ability to Reset Passwords. An email will be sent to user with a temporary password which will be required to be changed upon log in.
- ★ Partner Roles have the ability to add additional roles and offices to staff.
- ★ Click to Edit Profile. A Profile picture can also be uploaded.

Contact Profile Tab (Figure 15)

- ★ Click to Update CPE, Education, Certifications and Experience.

Figure 14

Figure 15



Guide to the IPA Portal

Update Firm Documents

Select **Firm Documents** link (Figure 9). The following webpage (Figure 16) will open. Documentation that can be updated includes: Equal Employment Policy, GAGAS Policy on Auditor Independence, GAGAS Peer Review Report and MBE/EDGE certificate.

DAVE YOST
OHIO AUDITOR

IPA Home Requests Update Firm Client List Invoicing Partner Log off

Firm Documents

Note: All documents attached MUST be in PDF format

The firm's Statement of Policy indicating commitment to Equal Employment Opportunity:

Status	File Name	Added By	Added Date
There is currently no equal Employment Opportunity documents on file for this firm. Please add one below:			
Add New PDF: <input type="text"/> <input type="button" value="Browse..."/> <input type="button" value="Upload"/>			

The firm's policy on auditor independence specific to Government Auditing Standards:

Status	File Name	Added By	Added Date
There is currently no qual Government Auditing Standards documents on file for this firm. Please add one below:			
Add New PDF: <input type="text"/> <input type="button" value="Browse..."/> <input type="button" value="Upload"/>			

A copy of the firm's most recent external quality control review (Government Auditing Standards):

Status	File Name	Added By	Added Date
Pending	test peer review report.pdf	Partner	10/13/2015 3:19:34 PM
			Remove

A copy of the firm's most recent Certification Of Qualified Minority Business:

Status	File Name	Added By	Added Date
There is currently no Certification Of Qualified Minority Business documents on file for this firm. Please add one below:			
Add New PDF: <input type="text"/> <input type="button" value="Browse..."/> <input type="button" value="Upload"/>			

Note: Changes submitted on this Update Documentation page must be reviewed and accepted by the AOS; therefore, changes will not be immediately reflected in your firm's account.

To submit a new document, 1) select Browse to locate the file and 2) select Upload. The file will be reflected as "Pending" until reviewed and accepted by AOS.

A "remove" option will be available until the document is accepted by AOS.

Figure 16



Guide to the IPA Portal

Scores & Report Status

Click on **Scores & Report Status** block (Figure 2) to access your firm's scores (Figure 17) and currently contracted reports (Figure 18) which have either not been received by the Auditor of State or have been received by the Center for Audit Excellence but not yet certified to the Clerk of the Bureau.

The screenshot shows the 'Scores & Report Status' page for Dave Yost Ohio Auditor. The page has a navigation bar with 'IPA Home', 'Requests', 'Update Firm', 'Client List', and 'Invoicing'. The main content area is titled 'Scores & Report Status' and includes a star icon and the text 'Scores' and 'Awarded Contract Projects'. Below this, there are two sections: 'Overall Scores' and 'Backlog Score'. The 'Overall Scores' section displays: Number of Reports: 0, Overall Report Score: 0.00, Overall Work Paper Score: 0.00, and Overall Timeliness Score: 0.00. The 'Backlog Score' section displays: Backlog Score: 5, Backlog Number of Reports: 0, Backlog Late Reports: 0, and Backlog Late Percentage: 0.00%. At the bottom, there are two buttons: 'View Projects Used for Scores' and 'View Projects Used for Backlog', both with a '0' next to them.

★ Scores

Overall firm scores

Click here to view the individual engagement scores

Click here to view the individual engagements included in the backlog score

Figure 17

The screenshot shows the 'Scores & Report Status' page for Dave Yost Ohio Auditor. The page has a navigation bar with 'IPA Home', 'Requests', 'Update Firm', 'Client List', and 'Invoicing'. The main content area is titled 'Scores & Report Status' and includes a star icon and the text 'Scores' and 'Awarded Contract Projects'. Below this, there are two sections: 'View Contracted Projects by Due Date' and 'View Contracted Projects by Customer'. The 'View Contracted Projects by Due Date' section displays a table with the following data:

Project Number	Customer Name	Fiscal Year	Due Date	Date Received by CFAE	Date Returned to IPA
29D94GREE-F1114	Xenia Community School District	07/01/2013 to 06/30/2014	12/31/2014		

At the bottom, there are two buttons: 'View Contracted Projects by Due Date' and 'View Contracted Projects by Customer', both with a '1' next to them.

★ Awarded Contract Projects

Click here to view your firm's contracted projects by due date

Click here to view your firm's contracted projects by customer

Figure 18



Guide to the IPA Portal

View Client Detail and Hinkle System Filings

To access client contact information and view financial data filings with the Hinkle System select **View Client Detail and Hinkle System Filings** (Figure 2)

Client Listing

The Client Listing (Figure 19) will include the Client ID, Client Name, and County for each client currently under an open contract with the IPA firm.

Note: To access the detail information for a specific client, click on the client name.

Client ID	Client Name	County
02A04	Athens County Agricultural Society	Athens
02A06	Belmont County Agricultural Society	Belmont

Figure 19

Customer Detail

Beginning with 2015 filings, all entities with a filing requirement are required to upload a PDF of the unaudited financial statement compilation. Financial data will also be inputted into the system by the client for select entity types.

Customer Detail will provide the contact information as known to the Auditor of State and access to the annual financial data filings. If the contact information is out of date and requires changes, please email changes to IPACorrespondence@ohioauditor.gov.

Note: To access the Hinkle System Data Viewer (Figure 21), click on the applicable year under the **Years** column of the Hinkle System Data table (Figure 20).

Note: To access the unaudited financial statement compilation, click on the file name for the applicable year located in the "FS Upload" column. (Figure 20) The PDF document which the client has filed will open and can be saved.



Guide to the IPA Portal

Hinkle System Data Viewer

The Hinkle System Data viewer (for select entity types) provides the information filed by the client for the year indicated. The data can be exported to an excel worksheet by clicking the “Export to Excel” link.

Hinkle System Data Viewer

Butler County 13A27 - (2014 - -GAAP)

[Export to Excel](#)

Statement Of Net Position - Governmental Activities

- Assets -

Assets Cash And Cash Equivalents	\$143,773,220
Assets Investments	\$0
Assets Inventory Held For Resale	\$0
Assets Materials And Supplies Inventory	\$848,742
Assets Accrued Interest Receivable	\$268,529
Assets Accounts Receivable	\$985,207
Assets Internal Balances	\$-76,163
Assets Intergovernmental Receivable	\$0
Assets Prepaid Items	\$1,714,593
Assets Property Taxes Receivable	\$61,768,735
Assets Special Assessments Receivable	\$8,753,976
Assets Sales Tax Receivable	\$10,067,294
Assets Revenue In Lieu Of Taxes Receivable	\$7,363,052
Assets Due From Other Governments	\$39,890,589
Assets Notes Receivable	\$0
Assets Loans Receivable	\$898,871
Assets Investment In Joint Venture	\$0

Figure 21



Guide to the IPA Portal

Invoicing

If you have been designated as the Partner Role or Processing Role, click the **Invoicing** block (Figure 2) to submit invoices for approval. The following webpage will open (Figure 22).

DAVE YOST OHIO AUDITOR IPA Home Requests Update Firm Client List Invoicing

Invoicing - Billable Projects 3 - Select a Project Number Billable Projects All Projects

Filter List:

Project Number	Client Name	Client County	Region	Audit Period	Contract Hours	MBE/Edge Required	Contract Amount	Billed Amount	% Used	Remaining Contract Amount	Date To COB	Released by COB	Days Remaining To Bill	Final Invoice
13A27BUTL-FI113	Butler County	Butler	Southwest	01/01/2013 to 12/31/2013	2,800.0	Yes	\$140,000	\$0	0%	\$140,000	9/15/2015		n/a	No
13800ASHL-FI112	Ashland County	Ashland	Central	01/01/2012 to 12/31/2012	790.0	No	\$47,400	\$0	0%	\$47,400	9/1/2015	9/1/2015	51	No
29D94GREE-FI114	Xenia Community School District	Greene	West	07/01/2013 to 06/30/2014	530.0	No	\$26,500	\$0	0%	\$26,500	Not yet received		n/a	No

Figure 22

“Billable Projects” are all “current” projects that have not been released by the COB or those that are within 90 days past the Released by the COB date (refer to page 18 for additional information). To view all firm projects, click the “All Projects” bubble (Figure 22).

Each of the columns can be sorted by simply clicking on the heading to sort the entire list. In addition, an entity name, project number, etc. can be entered into the “Filter List” space to easily locate the project to be invoiced.

Click on the Project Number to select a project to invoice. The following webpage will open (Figure 23):

DAVE YOST OHIO AUDITOR IPA Home Requests Update Firm Client List Invoicing

Invoicing - Project Detail - Butler County - 01/01/2013 to 12/31/2013

Client Name: Butler County **Audit Description:** CAFR Comprehensive Annual Financial Report
Client Contact Information: GASB 34 Financial Audit
A133 Single Audit

Client County: Butler **MBE/EDGE Required:** Yes

Report Due Date: 9/30/2014 **Contract Hours:** 2,800

Date Received by Center: 9/30/2014 **Contract Amount:** \$140,000

Date to COB: 9/15/2015 **Cumulative Billed:** \$0

Current Year of contract: 3 of 3 **Amount Remaining:** \$140,000

Percent Used: 0%

MBE/EDGE Amount: \$0

MBE/EDGE Percent Used: 0%

Invoice History:

Invoice Date	Service Date From	Service Date To	IPA Amount	MBE/EDGE Firm Name	MBE/EDGE Amount	Total Invoice Amount	Final Invoice	Final Invoice Hours	Status	Created By	Submitted By
There are no invoices created for this Project.											

Select to Add New Invoice

Figure 23



Guide to the IPA Portal

Add a New Invoice

If you have been designated as the Processing Role, click the **Add New Invoice** button (Figure 23). The following webpage will open (Figure 24).

Invoicing - Detail - New - Butler County - 01/01/2013 to 12/31/2013

Service From Date: to:

Invoice Amount for IPA: \$

Amount to MBE/EDGE firm: \$

MBE/EDGE Firm Name:

Total this Invoice: \$

Total Actual Hours:

Project Summary	
Contract amt:	\$140,000
Cumulative Billed:	\$0
Contract hours:	2,800
Remaining Amount:	\$140,000
Used %:	0.0%
MBE Amount:	\$0
MBE/EDGE Used %:	0.0%

Warning: This project has been submitted to the Clerk of the Bureau by submitted for this project. Please ensure the total amount invoiced agrees to the full amount to be billed to the client for this engagement.

Cancel

- ★ **Step 1:**
Enter service dates to be billed.
- ★ **Step 2:**
Enter amount billed on this invoice.
- ★ **Step 3:**
If applicable, enter Amount attributed to MBE/EDGE firm and select the contracted MBE/EDGE firm. Note: MBE/EDGE can be entered on any or all invoices. If not included prior to the final invoice, the full amount will be required on the final invoice.
- ★ **Step 4:**
Enter Actual Project Hours. Note: This step is only REQUIRED on the final invoice. This field is grayed out when the Date to COB has not yet been entered.
- ★ **Step 5:**
Click "Save for Later" for Partner submission.

Figure 24

Partner Roles can Add a New Invoice using the same steps as above; however, a **Submit Invoice** button (Figure 25) is available to submit to AOS. Edit checks are built into the Invoicing System. When all requirements are met, the invoice will be automatically approved upon submission.

Invoicing - Detail - New - Butler County - 01/01/2013 to 12/31/2013

Service From Date: to:

Invoice Amount for IPA: \$

Amount to MBE/EDGE firm: \$

MBE/EDGE Firm Name:

Total this Invoice: \$

Total Actual Hours:

Project Summary	
Contract amt:	\$140,000
Cumulative Billed:	\$0
Contract hours:	2,800
Remaining Amount:	\$140,000
Used %:	0.0%
MBE Amount:	\$0
MBE/EDGE Used %:	0.0%

Warning: This project has been submitted to the Clerk of the Bureau by the Center for Audit Excellence for release. As a result, this will be the final invoice allowed to be submitted for this project. Please ensure the total amount invoiced agrees to the full amount to be billed to the client for this engagement.

Cancel

Partner selects **Submit Invoice** button.

Figure 25



Guide to the IPA Portal

For invoices entered by a Processing Role, a Partner Role can access the invoice from the Invoice History (In Progress Status), click **Edit** (Figure 26) and **Submit Invoice** (Figure 25).

Invoicing - Project Detail - Ashland County - 01/01/2012 to 12/31/2012

Client Name: Ashland County	Audit Description: GASB 34 Financial Audit A133 Single Audit
Client Contact Information:	MBE/EDGE Required: No
Client County: Ashland	Contract Hours: 790
Report Due Date: 9/3/2013	Contract Amount: \$47,400
Date Received by Center: 8/29/2013	Cumulative Billed: \$47,400
Date to COB: 9/1/2015	Amount Remaining: \$0
Current Year of contract: 4 of 4	Percent Used: 100%

Invoice History: 1

Invoice Date	Service Date From	Service Date To	IPA Amount	MBE/EDGE Firm Name	MBE/EDGE Amount	Total Invoice Amount	Final Invoice	Final Invoice Hours	Status	Created By	Submitted By	
9/1/2015	9/30/2015	9/30/2015	\$47,400		\$0	\$47,400	Yes	790.0	In Progress	Process		Edit

[Cancel](#)

Invoice entered by Processing Role. Partner Role clicks on Edit, reviews and then Submits Invoice for approval.

Figure 26

Once the Invoice has been submitted by the Partner Role, a *Notification of Approval Invoice* email will be automatically generated to the submitting partner and to the client contact person.

The Project Detail screen (Figure 27) will reflect an Invoice History after each invoice is submitted.

Invoicing - Project Detail - Xenia Community School District - 07/01/2013 to 06/30/2014

Client Name: Xenia Community School District	Audit Description: GASB 34 Financial Audit A133 Single Audit
Client Contact Information:	MBE/EDGE Required: No
Client County: Greene	Contract Hours: 530
Report Due Date: 12/31/2014	Contract Amount: \$26,500
Date Received by Center: Not yet received	Cumulative Billed: \$21,000
Date to COB: Not yet received	Amount Remaining: \$5,500
Current Year of contract: 1 of 5	Percent Used: 79.2%

Invoice History: 2

Invoice Date	Service Date From	Service Date To	IPA Amount	MBE/EDGE Firm Name	MBE/EDGE Amount	Total Invoice Amount	Final Invoice	Final Invoice Hours	Status	Created By	Submitted By	
10/9/2015	9/1/2015	9/30/2015	\$15,000		\$0	\$15,000	No	0.0	Approved	abcuser	abcuser	View
10/9/2015	10/1/2015	10/9/2015	\$6,000		\$0	\$6,000	No	0.0	Approved	abcuser	abcuser	View

[Cancel](#) [Add New Invoice](#)

Click to view invoice detail – See Figure 28

Figure 27

Note: Once an invoice has been submitted, it can no longer be modified.

Click to view invoice in a printable format – See Figure 29



Guide to the IPA Portal

The Invoicing Detail screen (Figure 28) will reflect the information submitted.

Invoicing - Detail - Approved - City Of Martins Ferry - 01/01/2015 to 12/31/2015

Invoice Date:	08/04/2016	View Invoice
IPA Invoice Number (optional):	<input type="text"/>	
Service From Date:	<input type="text" value="07/01/2016"/>	
	to:	<input type="text" value="07/31/2016"/>
Invoice Amount for IPA: \$	<input type="text" value="6000.00"/>	
Total this Invoice: \$	<input type="text" value="6000"/>	

Project Summary

Contract amt:	\$8,700.00
Cumulative Billed:	\$6,000
Contract hours:	100
Remaining Amount:	\$2,700.00
Used %:	69.0%

IPA Invoice Number is an optional field. This can be used to cross reference to the firm's internal billing system.

Figure 28

A sample Printable Invoice is reflected below. (Figure 29)



Dave Yost
Ohio Auditor of State



*** Notification of Approved IPA Contract Invoice - Final ***

Client Contact & Address

The following represents the billing information submitted to the Auditor of State IPA Portal for the engagement services of City Of Martins Ferry for the period 01/01/2015 through 12/31/2015. This IPA contract invoice is approved by the Auditor of State and can be processed for payment to the IPA listed below.

This represents our Final invoice for services in connection with the examination of the City Of Martins Ferry for the period 01/01/2015 through 12/31/2015.

IPA Contract Invoice Information

Firm FEIN:

Project Number:

IPA Invoice Number:

Engagement Services for the period of	7/1/2016 to 7/31/2016
Final Actual Hours	0.00
Current Invoice Amount	\$6,000.00
Cumulative Billed	\$6,000.00
Fixed Fee Contract Amount	\$8,700.00
Percent Complete	68.97%

Rea & Associates, Inc. hereby certifies that all amounts set forth in this invoice are properly due and payable for work performed by either Rea & Associates, Inc. or a qualified subcontractor.

Submitted by: Ami Mayne on 8/4/2016

Please remit payment to: Invoice Amount:

Firm name & Address

Email: Partner email address

*** Please do not send payments to Auditor of State ***

Figure 29



Guide to the IPA Portal

Important dates to note:

Date to COB – Invoices up to 80% of the total contract project amount can be submitted for approval. The **remaining 20% can be submitted after a Date to COB** has been entered indicating the Center for Audit Excellence (CAE) has certified the report.

Once a Date to COB has been entered by CAE, the invoicing system will only allow one FINAL Invoice to be submitted. The Final Invoice **must include** total contract project hours incurred and the portion of the fees due to the MBE/EDGE firm if the contract exceeded 800 hours.

Date Released by COB – Final invoices **may be submitted for up to 90 days** after the Date Released by COB. The Days Remaining to Bill (Figure 22) calculates the number of days left to bill. This field will remain “n/a” until a Date Released by COB is entered by the Auditor of State’s Office.

Manual Billing

Some exceptions may exist, as determined by the Auditor of State, in which a manual invoice is required (Figure 30). In these cases, an invoice should be prepared and submitted to IPACorrespondence@ohioauditor.gov for approval.

Invoicing - Project Detail - City Of Logan - 01/01/2013 to 12/31/2013

Client Name:	City Of Logan	Audit Description:	OCBOA-CA Cash Basis Financial Audit
Client Contact Information:		MBE/EDGE Required:	No
Client County:	Hocking	Contract Hours:	300
Report Due Date:	6/30/2014	Contract Amount:	\$15,000
Date Received by Center:	6/30/2014	Cumulative Billed:	\$0
Date to COB:	Not yet received	Amount Remaining:	\$15,000
Current Year of contract:	2 of 3	Percent Used:	0%

Invoice History: 0

Invoice Date	Service Date From	Service Date To	IPA Amount	MBE/EDGE Firm Name	MBE/EDGE Amount	Total Invoice Amount	Final Invoice	Final Invoice Hours	Status	Created By	Submitted By
There are no invoices created for this Project.											

Cancel
This Project is Manual Bill only.

When a project is manual bill only, it will be indicated under the Cancel button.

Figure 30



Guide to the IPA Portal

Contract Modifications

To access the Contract Modification application, click on **Scores & Report Status** block (Figure 2) to access your firm's currently contracted reports (Figure 31) which have either not been received by the Auditor of State or have been received by the Center for Audit Excellence (CAFE) but not yet certified to the Clerk of the Bureau. Note: Modifications should be submitted prior to report submission to CAFE. Modifications submitted after the report submission will only be approved in limited circumstances.

Create a Contract Modification

For those designated as the partner or processing role, locate the project for which a contract modification is needed and select "Start Contract Mod" under the Modification Status column.

DAVE YOST OHIO AUDITOR | IPA Home | Requests | Update Firm | Client List | Invoicing

Scores & Report Status | 8/4/2016 2:00:43

Scores | Awarded Contract Projects

View Contracted Projects by Due Date **192** Use the Ctrl+F keys to search for a specific project

Project Number	Customer Name	Fiscal Year	Due Date	Date Received by CFAE	Date Returned to IPA	Modification Status
35D18LAWR-FI114	Village Of Coal Grove	01/01/2014 to 12/31/2014	3/23/2016	3/23/2016		
35F055CIO-FI214	Village Of Rarden	01/01/2013 to 12/31/2014	5/31/2016	5/31/2016		
35F065CIO-FI214	Village Of South Webster	01/01/2013 to 12/31/2014	5/31/2016	5/31/2016		
99847ROSS-FI115	South Central Ohio Job and Family Services	07/01/2014 to 06/30/2015	5/31/2016	5/31/2016		
99847ROSS-FI115	South Central Ohio Job and Family Services	07/01/2014 to 06/30/2015	5/31/2016	5/31/2016		
32J44SCIO-FI215	Washington Township	01/01/2014 to 12/31/2015	6/30/2016			Start Contract Mod.
36A04ATHE-FI215	Athens County Convention Visitors Bureau	01/01/2014 to 12/31/2015	6/30/2016			Start Contract Mod.

Select Start Contract Mod to create a contract modification.

Figure 31

The following Project Modifications screen will open (Figure 32). Select Edit to begin contract modification.

Project Modifications for: 06C22ROSS-FI115 **1** | Current User: Partner

Select "Edit" to prepare contract modification.

Once the contract modification information has been entered, select "Preview Modification Agreement Draft" to review. If the contract modification is accurate, select "Submit to Client" for client approval.

Status	Public Office Name	County	IPA Firm Name:	Original (or Modified) Contract Hours for Impact Period:	Original (or Modified) Contract Rate for Impact Period:	Original (or Modified) Contract Cost for Impact Period:	Original (or Modified) Contract Sub contractor Cost Impact for Impact Period:			
In Progress	City Of Chillicothe	Ross	<input type="text"/>	450.0	\$59.00	\$26,550	\$0	Edit	Delete	Edit and Save before submitting to Client

Preview Modification Agreement Draft

Status History

Status Date	Status	Status Notes

Select Edit to begin contract modification

Figure 32



Guide to the IPA Portal

The following page (page 1 of 7) will open (Figure 33).

AOS Form: IPA Contract Modification Agreement Form Project: 13A51HIGH-FI115

* Public Office Name: Highland County

* County: Highland

* IPA Firm Name: IPA Firm Name is pre-filled

* Contract Name on RFP: This field is required. ★

* Original Contract Period: To: ★

* Date RFP Was issued: This field is required. ★

* Date MOA Executed: This field is required. ★

* Public Office Contact: Bill Fawley, Auditor

* Public Office Contact Email: bfawley@co.highland.oh.us

Current IPA Due Date: 6/30/2016

Back page 1 of 7 Next ★ Save for later ★

Step 1: ★
Enter contract name on RFP.

Step 2: ★
Enter original contract period. If the entire contract was extended using the automatic extension process, enter the ENTIRE contract period, including the extension.

Step 3: ★
Enter date RFP was issued.

Step 4: ★
Enter date MOA was executed or date contract extension was signed.

Step 5: ★
Select Next to continue to next screen or Save for later to save and close application.

Figure 33

Page 2 of 7 (Figure 34)

AOS Form: IPA Contract Modification Agreement Form Project: 13A51HIGH-FI115

Fiscal Period Impacted by this Modification: 01/01/2015 through 12/31/2015

★ Category (check all that apply, at least one is required):

Change in Accounting or Audit Standards

Change in Laws or Regulations

Change in Scope If modification is a change in scope, secondary question appears to select whether or not the change is to an AUP

* Is the Change in Scope to change the project from an audit to an AUP Yes No

Change in IPA Report Due Date: If modification is a due date change, field appears to enter new due date

* New IPA Report Date:

Other: * Explain: If Other is selected, secondary field appears for explanation.

Back page 2 of 7 Next ★ Save for later ★

Step 1: ★
Select a category to describe modification. At least ONE category must be selected. Select all that apply.

Step 2: ★
Select Next to continue to next screen or Save for later to save and close application.

Figure 34



Guide to the IPA Portal

Page 3 of 7 (Figure 35). Enter a detailed explanation for the modification. Please be clear and concise and include all information needed to properly approve the modification.

AOS Form: IPA Contract Modification Agreement Form Project: 13A51HIGH-FI115

* Detailed Explanation for Modification. Note: This language will be incorporated in the final modification agreement.

Provide a DETAILED explanation for the modification. The language will be included in the final modification agreement

Back page 3 of 7 Next Select Next to continue to next screen or Save for later to save and close application. Save for later

Figure 35

Page 4 of 7 (Figure 36) This screen is for information purposes only. The information is extracted from the AOS database. If all information appears accurate, simply select Next to continue. If changes are required, contact IPAcorrespondence@ohioauditor.gov.

AOS Form: IPA Contract Modification Agreement Form Project: 13A51HIGH-FI115

If the information on this screen appears accurate, please select Next to continue. Please contact IPAcorrespondence@ohioauditor.gov if changes are required.

* Original (or Modified) Contract Hours for Impact Period:	920.00
* Original (or Modified) Contract Rate for Impact Period:	\$ 61.00
* Original (or Modified) Contract Cost for Impact Period:	\$ 56,120.00
* Original (or Modified) Contract Sub contractor Cost Impact for Impact Period:	\$ 8,418.00

Back page 4 of 7 Next Select Next to continue to next screen or Save for later to save and close application. Save for later

Figure 36



Guide to the IPA Portal

Page 5 of 7 (Figure 37). Enter the increase or decrease in hours. Use a negative amount for decreases.

AOS Form: IPA Contract Modification Agreement Form Project: 13A51HIGH-FI115

If the information on this screen appears accurate, please select Next to continue. Please contact IPAcorrespondence@ohioauditor.gov if changes are required.

If the contract modification is a reduction in cost/hours, please enter a negative amount in the Current Modification for Impact Period - Hours field.

* Current Modification for Impact Period - Hours:	<input type="text" value="30"/>	Enter increase or decrease in hours (use a negative amount for decrease).
Current Modification For Impact Period - Rate:	<input type="text" value="\$ 61.00"/>	
Current Modification For Impact Period - Cost:	<input type="text" value="\$ 1,830.00"/>	Fields will calculate automatically after hours are entered.
Current Modification For Impact Period Subcontractor Impact:	<input type="text" value="275"/>	
New Contract Total Hours for Impact Period:	<input type="text" value="950"/>	
New Contract Total For Impact Period Rate:	<input type="text" value="\$ 61.00"/>	
New Contract Total For Impact Period Cost:	<input type="text" value="\$ 57,950.00"/>	
New Contract Total For Impact Period Subcontractor Cost Impact:	<input type="text" value="\$ 8,693.00"/>	

Back page 5 of 7 Next Select Next to continue to next screen or Save for later to save and close application. Save for later

Figure 37

Page 6 of 7 (Figure 38). Use dropdown to select an active MBE/EDGE firm, if necessary. Also enter any other contractors utilized during the audit. If no MBE/EDGE firm or other contractors, no action on this page is required.

AOS Form: IPA Contract Modification Agreement Form Project: 13A51HIGH-FI115

Should this modification cause the total hours of the contract to exceed the threshold established for the use of a MBE/EDGE subcontractor, the IPA shall follow all minority participation and other relevant requirements of the original contract. If applicable, the required MBE/EDGE subcontractor with respect to this Agreement will be:

Sub Contractor:

Should this modification involve the use of other subcontractors, the IPA shall follow all relevant requirements of the original contract. If applicable, the other subcontractor with respect to this Agreement will be:

Sub Contractor:

Address:

If no Sub Contractors are required, select Next to continue.

Back page 6 of 7 Next Select Next to continue to next screen or Save for later to save and close application. Save for later

Figure 38



Guide to the IPA Portal

Page 7 of 7 (Figure 39) – Appendix A is only required for modifications changing the scope from an audit to an AUP. Click Submit to close application.

AOS Form: IPA Contract Modification Agreement Form Project: 13A51HIGH-FI115

Appendix A is not required for this Contract Modification. Use the Submit button below to complete Contract Modification Process.

Click Submit to close application

Back page 7 of 7 Next **Submit**

Figure 39

Page 7 of 7 (Figure 40) – This screen opens for contract modifications for Audit to AUP scope changes only. Enter budgeted hours for the AUP engagement.

AOS Form: IPA Contract Modification Agreement Form Project: 35C84JACK-FI215

APPENDIX A AGREED-UPON PROCEDURES BREAKDOWN OF BUDGETED HOURS

Budgeted Hours

- * Planning Information:
- * Cash and Investments:
- * Charges for Services:
- * Income Tax:
- * Property Tax, Intergovernmental & Other Confirmable Receipts:
- * Other Cash Receipts:
- * Non-Payroll Expenditures:
- * Payroll Expenditures:
- * Debt Service:
- * Compliance:
- * Other Entity Specific Procedures:
- * Final Report:
- * Supervision and Administration:
- Total Hours:**

Appendix A is only required for modifications changing the scope from an audit to an AUP.

Enter budgeted hours for the AUP engagement.

Total Hours must agree to the "New Contract Total Hours for Impact Period" on screen 5 of 7. An edit check is built in to ensure these totals agree.

Back page 7 of 7 Next Click Submit to close application **Submit**

Figure 40



Guide to the IPA Portal

After clicking Submit on page 7 of 7 (Figure 39 or 40), you will be redirected back to the Project Modifications page (Figure 41) where "Submit to Client" is now an option. Review the Modification Agreement Draft. Select Edit to make any changes. Select Submit to Client.

Project Modifications for: 13A51HIGH-FI115 1 Current User: Partner/

Select "Edit" to prepare contract modification.

Once the contract modification information has been entered, select "Preview Modification Agreement Draft" to review. If the contract modification is accurate, select "Submit to Client" for client approval.

Status	Public Office Name	County	IPA Firm Name:	Original (or Modified) Contract Hours for Impact Period:	Original (or Modified) Contract Rate for Impact Period:	Original (or Modified) Contract Cost for Impact Period:	Original (or Modified) Contract Sub contractor Cost Impact for Impact Period:			
In Progress	Highland County	Highland	<input type="text"/>	920.0	\$61.00	\$56,120	\$8,418	Edit	Delete	Submit to Client

★ [Preview Modification Agreement Draft](#)

Status History		
Status Date	Status	Status Notes

Step 1: ★
Click Preview Modification Agreement Draft to review the modification document.

Step 2: ★
If changes are required, select Edit to make necessary changes.

Step 3: ★
If no changes are necessary, select Submit to Client for client approval. Figure 42 will open.

Figure 41

After selecting Submit to Client (Figure 41), the following page (Figure 42) opens. Check to verify the Modification Agreement Draft was reviewed before final client submission. Select the Submit to Client button.

Please provide notes to the Client in the text box below, if necessary. Once the Contract Modification Agreement form is accurate, click the checkbox to document verification. Select the Submit to Client button for Client approval.

Notes: By checking this box, I certify I have reviewed the Modification Agreement Draft document for accuracy.

Check to verify the Modification Agreement Draft was reviewed before final client submission.

Submit to Client button only appears AFTER box is checked.

Figure 42



Guide to the IPA Portal

The Status on the Project Modifications screen (Figure 43) will be updated after submission. In addition, an *IPA Contract Modification Agreement – Client Approval Request* email will be sent to the submitting Partner and to the client contact on file with AOS.

Project Modifications for: 13A51HIGH-FI115 **1** Current User: Partner/ [redacted]

Select "Edit" to prepare contract modification.
Once the contract modification information has been entered, select "Preview Modification Agreement Draft" to review. If the contract modification is accurate, select "Submit to Client" for client approval.

Status	Public Office Name	County	IPA Firm Name:	Original (or Modified) Contract Hours for Impact Period:	Original (or Modified) Contract Rate for Impact Period:	Original (or Modified) Contract Cost for Impact Period:	Original (or Modified) Contract Sub contractor Cost Impact for Impact Period:
Submitted To Client	Highland County	Highland	[redacted]	920.0	\$61.00	\$56,120	\$8,418

[Preview Modification Agreement Draft](#)

Status History		
Status Date	Status	Status Notes
8/9/2016	Submitted To Client	

Figure 43

In addition, the Modification Status on the main screen (Figure 31) will be updated to Submitted to Client (1). See Figure 44. The (1) represents the number of modifications created for the respective project. Please note, only one contract modification can be in process at a time. A new contract modification cannot be started until the previous one is approved by AOS.

The Modification Status will be updated during the various stages of the modification process. The status definitions are as follows:

- | | |
|------------------------|--|
| Pending IPA Submission | IPA prepared modification, not yet submitted for client approval |
| Submitted to Client | IPA prepared modification, pending client approval |
| Returned by Client | Client denied modification, returned to IPA for corrections |
| Submitted to AOS | Client approved modification, submitted to AOS for approval |
| Returned by AOS | AOS denied modification, returned to IPA for corrections |
| Approved by AOS | AOS approved modification, modification is fully executed |

Scores & Report Status 8/9/2016 10:59:40 AM

Scores Awarded Contract Projects

View Contracted Projects by Due Date **192** Use the Ctrl+F keys to search for a specific project

Project Number	Customer Name	Fiscal Year	Due Date	Date Received by CFAE	Date Returned to IPA	Modification Status
13A51HIGH-FI115	Highland County	01/01/2015 to 12/31/2015	6/30/2016			Submitted To Client (1)
06C22ROSS-FI115	City Of Chillicothe	01/01/2015 to 12/31/2015	6/30/2016			Pending IPA Submission (1)

Figure 44



Guide to the IPA Portal

Client Approval/Denial of Contract Modification

Upon an IPA submission of a Contract Modification, the client's *IPA Contract Modification Agreement – Client Approval Request* email will instruct the client to log onto the Auditor of State's eServices Center to review and approve the modification.

The client has the option to either select "Approved – Submit to AOS" for approval or "Denied – Return to IPA" for corrections.

Approved - Submit to AOS

When the client approves the contract modification, an *IPA Contract Modification Agreement – Client Approval* email is sent to the client contact, submitting Partner and AOS for review and approval. The IPA needs to do nothing at this point. The Modification Status (Figure 44) will change to Submitted to AOS.

Denied – Return to IPA

When the client denies the contract modification, the client must provide a description of the reason for denial and an *IPA Contract Modification Agreement – Client Denial* email is sent to the client and submitting Partner. The email directs the IPA to log into the IPA Portal to make changes to the Contract Modification Agreement Form and resubmit it to the client. The IPA will need to select the project from the Awarded Contract Projects tab (Figure 31) and Edit the modification (Figure 32). The same process (Figures 33 – 40) will be followed to Submit to Client.

AOS Approval/Denial of Contract Modification

Upon a client approval of a Contract Modification, AOS will review the modification and either approve or deny.

AOS Approval

Once the contract modification has been approved by the AOS, the submitting Partner and client will receive an *IPA Contract Modification Agreement – Auditor of State Approval* email. The contract modification is considered "fully executed" as this point.

After AOS approval, the Modification Status (Figure 31) will reflect "Start Contract Mod. 1" (Figure 45). This indicates a new modification may now be created for this project if necessary. The "1" indicates the project has one modification approved for the project.

Scores & Report Status 8/9/2016 3:41:27 PM

Scores **Awarded Contract Projects**

View Contracted Projects by Due Date 192 Use the Ctrl+F keys to search for a specific project

Project Number	Customer Name	Fiscal Year	Due Date	Date Received by CFAE	Date Returned to IPA	Modification Status
13A51HIGH-F115	Highland County	01/01/2015 to 12/31/2015	7/31/2016			Start Contract Mod. 1

Start New Contract Modification
 View Previous Modification(s)

Click Start Contract Mod. 1 to get option to Start New Contract Modification or View Previous Modification(s)

Figure 45



Guide to the IPA Portal

The Project Modification screen (Figure 46) will maintain a Status History of each step of the process. Once the contract modification has been approved by AOS, click on View Modification Agreement to see the fully executed document.

Project Modifications for: 13A51HIGH-FI115 1 Current User: Partner/Ammayne

Select "Edit" to prepare contract modification.

Once the contract modification information has been entered, select "Preview Modification Agreement Draft" to review. If the contract modification is accurate, select "Submit to Client" for client approval.

Status	Public Office Name	County	IPA Firm Name:	Original (or Modified) Contract Hours for Impact Period:	Original (or Modified) Contract Rate for Impact Period:	Original (or Modified) Contract Cost for Impact Period:	Original (or Modified) Contract Sub contractor Cost Impact for Impact Period:
Approved By AOS	Highland County	Highland		920.0	\$61.00	\$56,120	\$8,418

[View Modification Agreement](#)

Status History

Status Date	Status	Status Notes
8/9/2016	Submitted To Client	
8/9/2016	Submitted To AOS	
8/9/2016	Approved By AOS	

Select to view fully executed Contract Modification Agreement Form

Figure 46

AOS Denial

If the contract modification has been denied by the AOS, the submitting Partner and client will receive an *IPA Contract Modification Agreement – Auditor of State Denial* email. The email directs the IPA to log into the IPA Portal to make changes to the Contract Modification Agreement Form and resubmit it to the client. The IPA will need to select the project from the Awarded Contract Projects tab (Figure 31) and Edit the modification (Figure 32). The same process (Figures 33 – 40) will be followed to Submit to Client.

Client without Email Access

For clients without email access, the IPA must contact IPAcorrespondence@ohioauditor.gov **AFTER** submitting the contract modification via the IPA Portal to request a pdf copy of the modification agreement form (with the IPAs approval and without the Draft watermark). The IPA must physically obtain the client’s approval and submit the modification to AOS via IPAcorrespondence@ohioauditor.gov for AOS approval. If the AOS agrees with the client-approved contract modification, the AOS will upload the contract modification form into the IPA Portal and finalize the approval process. If the AOS does not agree with the client-approved contract modification, the modification will be returned to the IPA for revision.

Please note, if the client has access to email, the client should utilize the Auditor of State’s Customer eServices Center to approval contract modifications. Should the client need assistance in logging into the Customer eServices Center, please refer them to eServices@ohioauditor.gov.



Guide to the IPA Portal

Hinkle System Adjustment Application

To access the Hinkle System Adjustment application, click on **View Client Detail & Hinkle System Filings** block (Figure 2) to access your firm's Client Listing (Figure 19). Click on the client name to access the detail information for a specific client.

Client Listing

The Client Listing (Figure 47) will include the Client ID, Client Name, and County for each client currently under an open contract with the IPA firm.

Note: To access the detail information for a specific client, click on the client name.

Client ID	Client Name	County
02A04	Athens County Agricultural Society	Athens
02A06	Belmont County Agricultural Society	Belmont

Figure 47

Customer Detail

To access the Hinkle System Adjustment Application, click on “Not Started” or “In Progress” under the **Adjustment Status** column of the Hinkle System Date table (Figure 48).

Customer Detail

Filing ID	Years	Status	Filing Type	Due Date	Filed Date	FS Upload	Adjustment Status	Adj Completed
40795	2016	Submitted	Cash	8/29/2016 12:00:00 AM	8/18/2016 2:14:46 PM	29100_2016.pdf	Not Started	
15589	2015	Submitted	Cash	8/31/2015 12:00:00 AM	8/12/2015 3:40:46 PM	29100_2015.pdf	Not Started	
799	2014	Submitted	Cash	8/29/2014 12:00:00 AM	8/6/2014 8:28:21 AM		Not Started	

Figure 48



Guide to the IPA Portal

The Adjustment Application will load (Figure 49). The first screen will gather information on the financial statement opinion issued. Only one opinion type can be selected.

Summary of Opinions

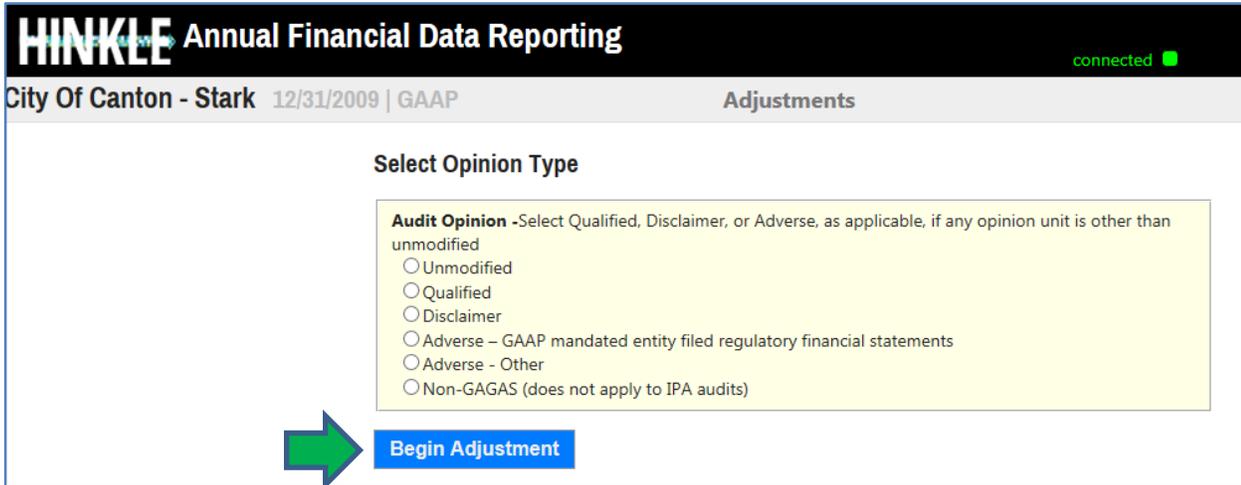


Figure 49

If multiple opinions are issued for various opinion units, please select the most unfavorable opinion issued. For example, based on the following Summary of Opinions, the correct selection for type of opinion is **Adverse - Other**.

Opinion Unit	Type of Opinion
Governmental Activities	Qualified
Business-Type Activities	Qualified
Aggregate Discretely Presented Component Units	Unmodified
Governmental Fund X	Qualified
Governmental Fund Y	Unmodified
Enterprise Fund A	Adverse
Enterprise Fund B	Unmodified
Aggregate Remaining Fund Information	Unmodified

Once the opinion type is selected, click on Begin Adjustments (Figure 49). The application will move forward to allow adjustments to be entered for all opinion types selected except **Adverse – GAAP mandated entity filing regulatory financial statement**. If the opinion type selected is **Adverse – GAAP mandated entity filed regulatory financial statements** the application will skip the data entry of financial statements and move directly to **GAGAS** level citations/control weaknesses screen (see Figure 58).

Navigating in the Adjustment System (See Figure 50):

To move between line items: You may use the **Tab** key to move between cells or use the mouse to move the pointer to the next line item. Do **not** use the **Enter** key.

The adjustment application includes four (4) columns:

- **Unaudited Hinkle System** – amounts keyed into the Hinkle System by the entity;
- **Adjusted Amount per Audit Report** - the column to enter any amount which differs from the original Hinkle System submission;
- **Audit Adjustment** (calculated); and
- **Final per Audit Report** (calculated).



Guide to the IPA Portal

HINKLE Annual Financial Data Reporting connected ●

City Of Canton - Stark 12/31/2008 | GAAP Adjustments Filed: 06/17/2015

Statement Of Net Position - Governmental Activities

Statement Of Activities - Governmental Activities

Balance Sheet - Governmental Funds - General

Balance Sheet - Governmental Funds - Total Governmental Funds

Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General

Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds

Statement Of Net Position - Proprietary Funds - Enterprise Funds Water

Net Position - Proprietary Enterprise Funds Sewer

Net Position - Proprietary Enterprise Funds Electric

Net Position - Proprietary Enterprise Funds Other

Revenues, Expenses And Net Position - Proprietary Funds - Enterprise Funds Water

Statement Of Revenues, Expenses And

Please note: You may use the "Tab" key to move between cells.

Statement Of Net Position - Governmental Activities

Assets

	Unaudited Hinkle System	Adjusted Amount per Audit Report	Audit Adjustment	Final per Audit Report
Cash and Cash Equivalents	\$ 34057965	\$ <input type="text"/>	\$	\$ 34057965
Investments	\$ 0	\$ <input type="text"/>	\$	\$ 0
Inventory Held for Resale	\$ 0	\$ <input type="text"/>	\$	\$ 0
Materials and Supplies Inventory	\$ 223435	\$ <input type="text"/>	\$	\$ 223435
Accrued Interest Receivable	\$ 0	\$ <input type="text"/>	\$	\$ 0
Accounts Receivable	\$ 5251031	\$ <input type="text"/>	\$	\$ 5251031
Internal Balances	\$ 32733	\$ <input type="text"/>	\$	\$ 32733
Intergovernmental Receivable	\$ 0	\$ <input type="text"/>	\$	\$ 0
Prepaid Items	\$ 0	\$ <input type="text"/>	\$	\$ 0
Income Tax Receivable	\$ 0	\$ <input type="text"/>	\$	\$ 0
Property Taxes Receivable	\$ 11581944	\$ <input type="text"/>	\$	\$ 11581944
Special Assessments Receivable	\$ 0	\$ <input type="text"/>	\$	\$ 0

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

Click here to view the help screen with the guidance given the entity regarding completion of this financial statement.

Figure 50

The symbols identified above are located throughout the application to provide assistance with each financial statement, certain account line items, and other requirements. Additional guidance has been provided to entities regarding specific line items within the [Frequently Asked Questions](#). If you have questions which are not addressed by the Frequently Asked Questions or this Quick Guide, please contact the Auditor of State's Office at HinkleSystem@ohioauditor.gov for assistance.

To initially move between the various financial statements, you will need to scroll to the bottom of each screen and use the **Next** button to move to the next financial statement (See Figure 51)

Restricted	\$ 32898704	\$ <input type="text"/>	\$	\$ 32898704
Unrestricted (Deficit)	\$ 1897801	\$ <input type="text"/>	\$	\$ 1897801
Total Net Position	\$ 129706746			\$ 129706746

Save Changes

Next >

To initially move between each statement you will use the **Next** button.

Figure 51



Guide to the IPA Portal

Once you have navigated to a financial statement, you will be able to move between financial statements (screens) using the mouse and click in the name of the financial statement on the left side of the application (See Figure 52).

To complete the adjustment application (See Figure 52):

1. Compare the amounts in the **Unaudited Hinkle System** column to the financial statements in the audit report.
2. If the amount entered in the **Unaudited Hinkle System** column corresponds to the audit report, no action is required. The same amount will also be reflected in the 4th column **Final per Audit Report**.
3. If an amount from the **Unaudited Hinkle System** column does not correspond to the amount in the audit report, enter the correct number in the second column **Adjusted Amount per Audit Report**. (**IMPORTANT NOTE:** The full number from the audit report should be entered rather than the adjustment.)
4. The amounts in the **Audit Adjustment** and **Final per Audit Report** columns will be calculated automatically when an amount is entered into the **Adjusted Amount per Audit Report** column.

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Please note: You may use the "Tab" key to move between cells.

Statement Of Net Position - Governmental Activities

Assets	Unaudited	Adjusted	Calculated fields	
	Hinkle System	Amount per Audit Report	Audit Adjustment	Final per Audit Report
Cash and Cash Equivalents	\$ 20918668	\$	\$	\$ 20918668
Investments	\$ 0	\$	\$	\$ 0
Inventory Held for Resale	\$ 0	\$	\$	\$ 0
Materials and Supplies Inventory	\$ 438601	\$	\$	\$ 438601
Accrued Interest Receivable	\$ 56707	\$	\$	\$ 56707
Accounts Receivable	\$ 3906657	\$ 3814289	\$ -92368	\$ 3814289
Internal Balances	\$ 95571	\$	\$	\$ 95571
Intergovernmental Receivable	\$ 0	\$	\$	\$ 0
Prepaid Items	\$ 0	\$	\$	\$ 0
Income Tax Receivable	\$ 9406458	\$	\$	\$ 9406458
Property Taxes Receivable	\$ 3371836	\$ 5751391	\$ 2379555	\$ 5751391
Special Assessments Receivable	\$ 0	\$	\$	\$ 0

Once you have navigated to a financial statement, the financial statement name will darken here and then you can move between those financial statements using the mouse.

Figure 52

If an amount from the **Unaudited Hinkle System** column does not correspond to the amount in the audit report, enter the number from the audit report. This number will then be included in the **Final per Audit Report** and the **Audit Adjustment** will be calculated.

Note: The Hinkle System requires a negative sign (-) precede some financial statement amounts to reflect/calculate accurately. The requirement for the negative sign will be included in a ? symbol next to the line item. Examples include: 1) accumulated depreciation reported on the Statement of Net Position and expenses and 2) other uses reported in the Other Financing Sources (Uses) Section of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.



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Edit checks are built into the application to ensure the financial statement amounts total correctly and correspond between financial statements. If an error is detected when you click the **Next** button to move to the next screen, the reason for the error will appear in a light red shaded box at the top of the screen (See Figures 53 & 54 for examples). If no errors are detected, a green shaded box will appear indicating the information has been saved, and it will then move to the next screen (See Figure 55).

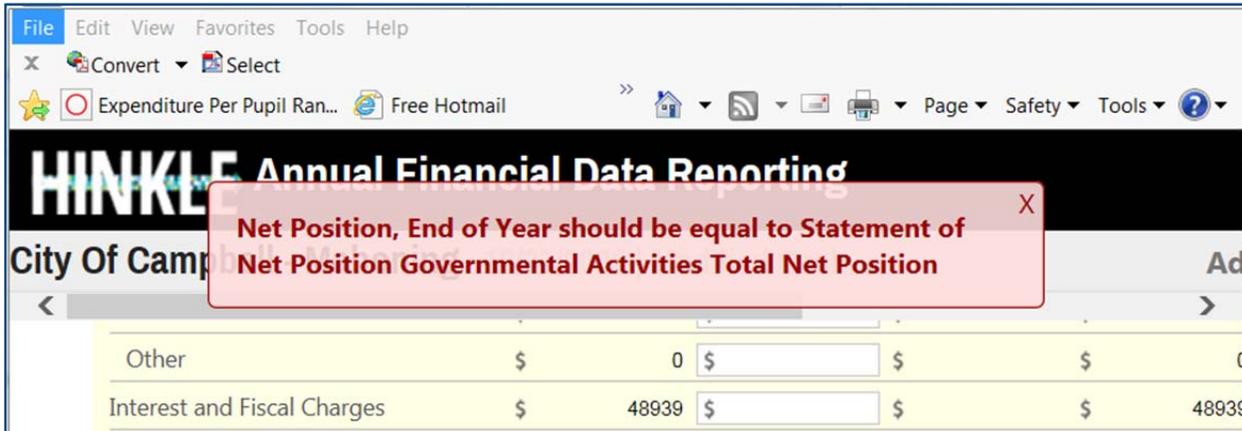


Figure 53

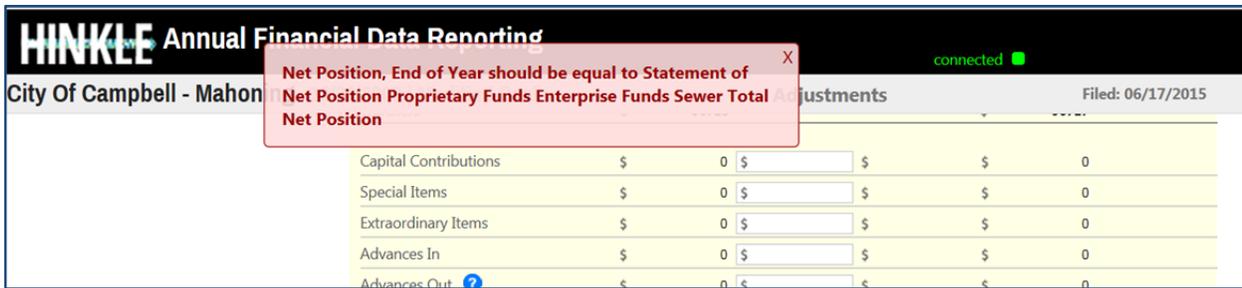


Figure 54

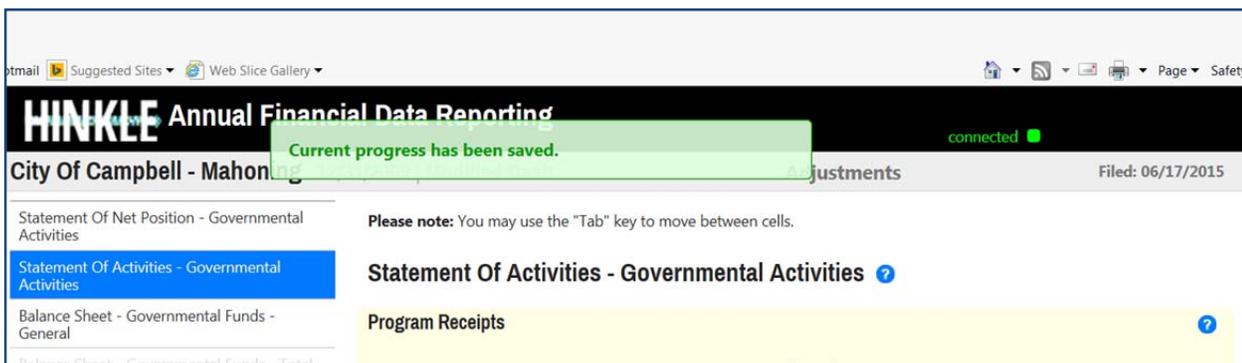


Figure 55

Move through each screen to check the **Unaudited Hinkle System** amounts to the final amounts in the audit report. **Please remember**, the Hinkle System requires limited financial statement data to be keyed – not all columns of each statement will be keyed into the system.



Guide to the IPA Portal

IMPORTANT: The Hinkle System application requires GAAP entities to enter Accumulated Depreciation if an amount has been entered in Depreciable Capital Assets. Auditors will need to utilize the notes to the financial statements to accurately verify or adjust the information entered by the client (See Figure 56).

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Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill	Investment in Joint Venture	\$ 0	\$	\$	\$ 0
Long Term Obligations At Year End	Restricted Assets	\$ 0	\$	\$	\$ 0
	Advances to Other Funds	\$ 0	\$	\$	\$ 0
	Nondepreciable Capital Assets	\$ 22519793	\$	\$	\$ 22519793
	Depreciable Capital Assets	\$ 459770038	\$	\$	\$ 459770038
	Less Accumulated Depreciation ?	\$ -368589525	\$	\$	\$ -368589525
	Net Pension Assets	\$ 0	\$	\$	\$ 0
	Other Assets	\$ 0	\$	\$	\$ 0
	Total Assets	\$ 167419030			\$ 171798585
	Deferred Outflows of Resources				
	Pension Related	\$ 0	\$	\$	\$ 0
	Other Amounts	\$ 0	\$	\$	\$ 0
	Total Deferred Outflows of Resources	\$ 0			\$ 0
	Liabilities				
	Accounts Payable	\$ 4608879	\$	\$	\$ 4608879
	Accrued Wages and Benefits	\$ 2016817	\$	\$	\$ 2016817

Important – Be sure to include the gross depreciable capital assets and accumulated depreciation. Reminder: Accumulated depreciation will need to be entered with a (-) negative sign in front of the number entered in the system

Figure 56

Once you have reached the end of the financial statement information, the screen with the long-term term obligations at year end will appear (See Figure 57). Follow the same procedures to modify any amounts in the **Unaudited Hinkle System** amounts to agree to the entity's audited financial statements and click **Next**.

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- Statement Of Net Position - Governmental Activities
- Statement Of Activities - Governmental Activities
- Balance Sheet - Governmental Funds - General
- Balance Sheet - Governmental Funds - Total Governmental Funds
- Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General
- Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds
- Statement Of Net Position - Proprietary Funds - Enterprise Funds Water
- Statement Of Net Position - Proprietary Funds - Enterprise Funds Sewer
- Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric
- Statement Of Net Position - Proprietary Funds - Enterprise Funds Landfill
- Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Water
- Statement Of Revenues, Expenses And

Please note: You may use the "Tab" key to move between cells.

Long Term Obligations At Year End ?

	Unaudited Hinkle System	Adjusted Amount per Audit Report	Audit Adjustment	Final per Audit Report
Governmental				
General Obligation Bonds	\$ 6696770	\$	\$	\$ 6696770
Special Assessment Bonds	\$ 0	\$	\$	\$ 0
Notes Payable	\$ 0	\$	\$	\$ 0
Loans Payable	\$ 1655482	\$	\$	\$ 1655482
Capital Leases	\$ 530366	\$	\$	\$ 530366
Revenue Bonds	\$ 0	\$	\$	\$ 0
Net Pension Liability	\$ 0	\$	\$	\$ 0
Miscellaneous Long Term Bonds	\$ 0	\$	\$	\$ 0
Proprietary				
General Obligation Bonds	\$ 1908230	\$	\$	\$ 1908230
Special Assessment Bonds	\$ 0	\$	\$	\$ 0

Figure 57



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The next screen describes potential **GAGAS** level citations/control weaknesses related to budgetary non-compliance and reconciliations (See Figure 58). If the Schedule of Findings included in the audit report includes any of these types of findings, click the check box. If there are no such GAGAS level findings, the box should be left unchecked.

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Direct and Material Non-Compliance (Budgetary Violation) / Reconciliation Issues

Click this box if any of these items are reported in the GAGAS Report.

CHECK HERE IF THE INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS (GAGAS REPORT) REFLECTS MATERIAL NONCOMPLIANCE, IF THE ENTITY WAS DECLARED UNAUDITABLE FOR THE FINANCIAL PERIOD, OR A MATERIAL WEAKNESS/SIGNIFICANT DEFICIENCY RELATED TO ANY OF THE FOLLOWING ITEMS.

ORC 5705.10	Distributing revenue derived from tax levies/deficit fund balances Entity reports material deficit fund balances
ORC 5705.36	Certification of available revenue; amended certificates Specifically, appropriations greater than available resources (actual receipts plus unencumbered balances)
ORC 5705.39	Appropriations limited by estimated resources Specifically, appropriations greater than estimated resources available resources (estimated receipts plus unencumbered balances)
ORC 5705.41(B)	Expenditures exceeding appropriations 5705.41(B) No subdivision or taxing unit shall make any expenditure of money unless it has been appropriated as provided in such chapter
ORC 5705.41(D)	Certification of expenditures / blanket certificates Material failure to certify expenditures of funds Improper use of then and now certifications
Bank Reconciliation Deficiencies	Entity unreconciled or issues with bank reconciliation reported
Unauditable	Entity was declared as unauditable for the financial period

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Figure 58



Guide to the IPA Portal

Click the **Next** button to reach the final screen and click the **Submit** button to finalize the adjustment application (See Figure 59). Once you click the “Submit” button within the adjustment application, the adjustments for Hinkle System submission will lock.

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City Of Canton Finalize Adjustment

BY SUBMITTING, I ACKNOWLEDGE THAT ALL ADJUSTMENTS HAVE BEEN POSTED IN THIS APPLICATION TO REFLECT AMOUNTS PER THE AUDIT REPORT.

< Previous Submit

Figure 59

The following message (See Figure 60) will appear to indicate the adjustments have been finalized.

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Thank you. The adjustments for this entity have been finalized. If changes are necessary, please ensure they are completed prior to the issuance of the audit report by the Auditor of State.

Figure 60

If you make additional changes after completing the adjustment application, you will need to email HinkleSystem@ohioauditor.gov to request the adjustment application be re-opened.

If you have any questions about or problems with the Adjustments application, please email HinkleSystem@ohioauditor.gov.

Questions

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 at IPACorrespondence@ohioauditor.gov for assistance.