GUIDE TO THE IPA PORTAL
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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](image1.png)

The following webpage will open (Figure 2).

![Figure 2](image2.png)
Express Interest in Contracts

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

![Figure 3](image1)

**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.

**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**

![Figure 4](image2)
Bid Confirmation example with Required/Preferred information

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)
**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](image)

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

**Step 1 - Select project.**

**Step 2 - Click Approve Selected Bids**

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.

![View Bid Requests](image)

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

![Figure 10](image1.png)

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.

![Figure 11](image2.png)
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.

![Contacts interface](image)

**Figure 12**

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

![New Contact form](image)

**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.

The Main Office Role will default to View Only Role when a contact is added by a Processing Role. Only Partner Roles can assign/change staff roles.
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.

**Contact Profile Tab**
- Click to Edit Profile. A Profile picture can also be uploaded.

**Contact Profile Tab** (Figure 15)
- Click to Update CPE, Education, Certifications and Experience.
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.

![Figure 16](image)

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.
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.

Figure 17

Figure 18
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.

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.
Figure 20
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.

<table>
<thead>
<tr>
<th>Statement Of Net Position - Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
</tr>
<tr>
<td>Assets Cash And Cash Equivalents</td>
</tr>
<tr>
<td>Assets Investments</td>
</tr>
<tr>
<td>Assets Inventory Held For Taxes</td>
</tr>
<tr>
<td>Assets Materials And Supplies Inventory</td>
</tr>
<tr>
<td>Assets Accrued Interest Receivable</td>
</tr>
<tr>
<td>Assets Accounts Receivable</td>
</tr>
<tr>
<td>Assets Intangibles</td>
</tr>
<tr>
<td>Assets Intergovernmental Receivable</td>
</tr>
<tr>
<td>Assets Prepaid/Deferred</td>
</tr>
<tr>
<td>Assets Property Tax Receivable</td>
</tr>
<tr>
<td>Assets Special Assessments Receivable</td>
</tr>
<tr>
<td>Assets Sales Tax Receivable</td>
</tr>
<tr>
<td>Assets Revenue In Lieu Of Taxes Receivable</td>
</tr>
<tr>
<td>Assets Due From Other Governments</td>
</tr>
<tr>
<td>Assets Notes Receivable</td>
</tr>
<tr>
<td>Assets Loans Receivable</td>
</tr>
<tr>
<td>Assets Investment In Joint Venture</td>
</tr>
</tbody>
</table>

Figure 21
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).

*Figure 22*

“Billable Projects” are all “current” projects that have not been released by the COB or those that are within 90 days past theReleased 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):

*Figure 23*
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).

**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.

**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.
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).

![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.

![Figure 27]

**Note:** Once an invoice has been submitted, it can no longer be modified.
The Invoicing Detail screen (Figure 28) will reflect the information submitted.

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

A sample Printable Invoice is reflected below. (Figure 29)
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 (CFAE) has certified the report.

Once a Date to COB has been entered by CFAE, 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.

Figure 30

When a project is manual bill only, it will be indicated under the Cancel button.
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 (CFAE) but not yet certified to the Clerk of the Bureau. Note: Modifications should be submitted prior to report submission to CFAE. 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.

![Figure 31](image1.png)

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

![Figure 32](image2.png)
Guide to the IPA Portal

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

![Figure 33]

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.

Page 2 of 7 (Figure 34)

![Figure 34]

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.

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

If modification is a due date change, field appears to enter new due date.

If Other is selected, secondary field appears for explanation.
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-F1115](image)

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

**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-F1115](image)

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: 920.0
- 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 Subcontractor Cost Impact Period: $6,416.00

**Figure 36**
Page 5 of 7 (Figure 37). Enter the increase or decrease in hours. Use a negative amount for decreases.

Enter increase or decrease in hours (use a negative amount for decrease).

Fields will calculate automatically after hours are entered.

Select Next to continue to next screen or Save for later to save and close application.

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.

Use drop down to select an active MBE/EDGE firm, if necessary. If the project exceeds 800 hours, a firm MUST be selected.

If any other contractors are utilized (other than MBE/EDGE), identify those here

Select Next to continue to next screen or Save for later to save and close application.
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.

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.
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.

**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.

Figure 42
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.

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
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.

![Figure 45](image-url)
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.

**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.

![Figure 47](image)

**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).

![Figure 48](image)
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

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**.

<table>
<thead>
<tr>
<th>Opinion Unit</th>
<th>Type of Opinion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental Activities</td>
<td>Qualified</td>
</tr>
<tr>
<td>Business-Type Activities</td>
<td>Qualified</td>
</tr>
<tr>
<td>Aggregate Discretely Presented Component Units</td>
<td>Unmodified</td>
</tr>
<tr>
<td>Governmental Fund X</td>
<td>Qualified</td>
</tr>
<tr>
<td>Governmental Fund Y</td>
<td>Unmodified</td>
</tr>
<tr>
<td>Enterprise Fund A</td>
<td>Adverse</td>
</tr>
<tr>
<td>Enterprise Fund B</td>
<td>Unmodified</td>
</tr>
<tr>
<td>Aggregate Remaining Fund Information</td>
<td>Unmodified</td>
</tr>
</tbody>
</table>

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).
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)
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.

**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.
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).

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.
**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).

!!!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.

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**.
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.

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

Figure 58
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.

![Figure 59]

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

![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.