New IPA Portal Functionality

We have added new functionality to enable clients to voluntarily submit documents for audit securely via their Auditor of State (AOS) eServices account. Although we are aware many IPA firms use your own systems to obtain documents from clients, IPAs contracted to perform financial audits also have access to the default documents submitted by clients and the ability to request specific documents via the IPA Portal.

This functionality was added based on client suggestions for more advance notification of the documents required for audit and to eliminate duplication of document requests from different auditors. While the original concept was to provide documents in advance of the audit in order to enable efficient planning, the pandemic has increased the need for a method to obtain documentation from our clients in a secure manner before and during the engagement.

All applicable AOS entities (eServices users) have been made aware of this new functionality.

There are two sections to the new project document manager in both client eServices and the IPA Portal:

**Section one** includes the default documents normally requested at the beginning of an audit. We have identified specific documents which the entities can upload, as well as a list of documents they should have available at the time of audit. The entities can upload these documents any time after the associated reporting period has ended. For example, if an audit is for the period January 1, 2020 to December 31, 2021, the entity will be able to upload documents for the period January 1, 2020 to December 31, 2020 but not for the period January 1, 2021 to December 31, 2021. Currently, the default document upload does not apply to customer types without a Hinkle System filing requirement (other than
convention and visitors bureaus) or those classified as hospitals, retirement systems, universities/colleges or other.

**Section two** allows the IPA the ability to send a request for a specific document. The request may be sent to any of the entity’s eServices contacts or any email address. Only one document can be submitted per request.

**Note:** The default document upload is available for any project with a period end of 06/30/2020 or after. The ability to request a document applies to any active project.

**Client eServices**

The screenshots below reflect an example of the Document Center for the clients in eServices.

Once logged into eServices, the client will click on the “Document Center” tab in the bar on the left.

For applicable projects, the project number, period and year within the audit will be reflected. For biennial projects, each year will be reflected separately. The client will click the “View Project Documents” button.
To upload a standard or requested document, the client will click on the green “Upload” button. The client has the ability upload a different file once one has already been uploaded and to view the uploaded file. Note: UAN clients can request UAN to submit the standard documents on their behalf as part of UAN completing the Hinkle System filing on the entity’s behalf.
When a specific document is requested by an IPA, those requests will be reflected under the “Document Requests” section below.

When the client clicks on the green “I” next to the request, a box will pop up with the requested by, requested date and request notes entered by the person requesting the document.
A list of additional documents that may be requested at the time of audit is also listed.

**Additional documentation required to be provided at time of the audit**

In addition to the data provided above, please gather the following documentation for the audit period (if applicable) to provide to the auditors at the commencement of the audit (these documents are not required to be uploaded):

- Minutes for each board meeting during the audit period
- If not included in the uploaded cash reconciliations above, bank reconciling supporting documentation (bank statements, investment statements, outstanding check lists, etc.)
- Online access bank statements for confirmation of accounts (passwords should NOT be provided)
- Daily sweep account confirmations
- Current investment policies and bank depository agreements
- Duplicate receipts or ‘pay-in-book’
- County Auditor tax settlement sheets
- Income tax remittance reports
- RS W-2 tax forms issued in January of each year in the audit period
- RS 1099 tax forms issued in January of each year in the audit period
- New bargaining unit/negotiated agreements and any updates to negotiated agreements that were in place during the prior audit period, if applicable
- RS 5411 tax forms, pension filings and supporting documentation (deduction reports and payment support)
- List of retired or terminated employees and related pay-out calculations
- All original and amended certificates of estimated resources
- All appropriations resolutions and amendments, if applicable
- Bonded debt agreements and any other debt support for new debt issued or refunded
- Public official bonds covering the audit period
- Access to employee personnel manual and policies and/or copies of updated policies during the audit period
IPA Portal Document Center

The screenshots below reflect how to access the documents submitted by the clients and request documents via the IPA Portal.

Select the Document Center box on the IPA Portal home screen and all projects assigned to the IPA will be listed.

Click “View Documents.” If uploaded, the default documents for each year within the project can be opened by clicking the links under the “File Name” column.
To request a specific document, click the green “New File Request” button (above) to open the New File Request Form (below).
The request may be sent to any of the entity’s eServices users by clicking the drop-down. For requests to non-eServices users, select *Use a different email address* and type in the recipients email address.

**Note:** Please do not request clients to add individuals to eServices only for the purpose of sending document requests. For customer contacts without eServices access, use the “Entity Contact Email Address” field.

**Caution:** Any requested document will be visible to the customer via their eServices account; therefore, if you need to request a sensitive document or a document from an outside source that you do not wish to share with the client, please use another method, to request the document.

For any “auditor requested document” which has not received a response, a “resend” button is available to resend the request in the event the recipient deleted or cannot locate the original email request; however, once the client contact has responded to the request, the response link will be inactivated. Then another request will need to be sent if additional documentation is needed.

The documents submitted will be retained until the audit is completed; therefore, documents required for audit will need to be saved in the audit work papers.

Questions can be directed to IPACorrespondence@ohioauditor.gov