

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence  
**To:** All IPA Firms  
**Subject:** UAN Audit Workbench Audit Efficiencies Webinar and QuickGuide  
**Date:** March 9, 2020

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The Uniform Accounting Network (UAN) Audit Workbench (AWB) software developed by the Auditor of State was previously made available to the Independent Public Accountants that audit "small government" clients utilizing UAN software.

Attached are the slides from a UAN AWB Audit Efficiencies Webinar prepared by the Center for Audit Excellence as well as a QuickGuide document.

Questions can be directed to Dawn Renner at [DMRenner@ohioauditor.gov](mailto:DMRenner@ohioauditor.gov).

OHIO AUDITOR OF STATE  
**KEITH FABER**



**Audit Workbench (AWB)**  
**Uniform Accounting Network (UAN)**  
**Audit Efficiencies**

Presented by:

Center for Audit Excellence &  
Audit Team for Qualitative Projects

# OHIO AUDITOR OF STATE KEITH FABER



## AWB Fundamentals

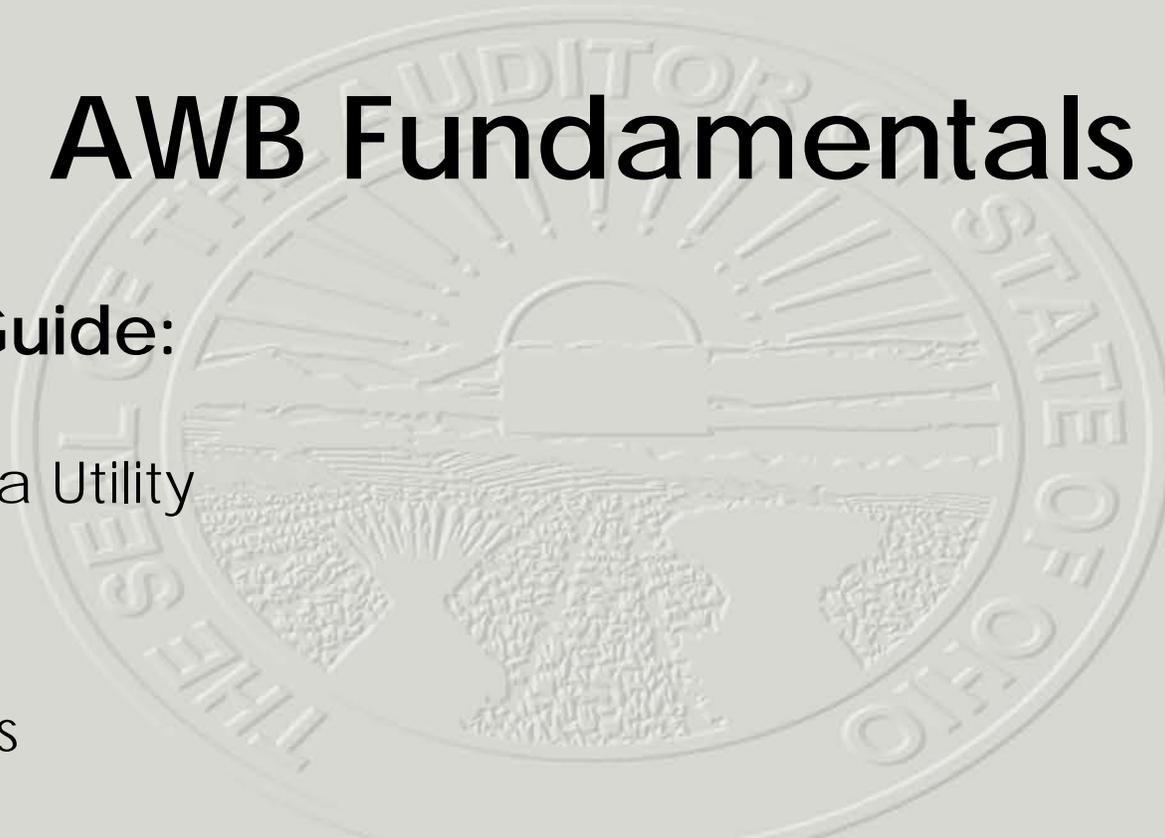
- **AWB Quick Guide:**
  - Walk through for new employees or employees that need a refresher of the AWB process.

# OHIO AUDITOR OF STATE KEITH FABER



## AWB Fundamentals

- **AWB Quick Guide:**
  - 1.) AWB Data Utility
  - 2.)UAN
  - 3.) UAN Tools



# OHIO AUDITOR OF STATE KEITH FABER



## AWB Fundamentals

Password

- **UAN icon (first time users):**
  - Username: AWBUser
  - Password: uan
- **New password must contain:**
  - at least 8 characters, not begin or end with a space, including at least 2 of the following: lowercase letter, uppercase letter, digits, special character (for example: !@#\$%^)
- **How to reset password:**
  - AWB data utility icon/Reset Password
    - 1.) If your password is forgotten, selecting the Reset button will reset password to the original username and password. (Username: AWBUser, Password: uan)

# OHIO AUDITOR OF STATE KEITH FABER



## AWB Fundamentals

- Within the UAN icon there are 6 system tabs:
  - 1.) Accounting
  - 2.) Payroll
  - 3.) Budget
  - 4.) Inventory
  - 5.) General
  - 6.) AWB

# OHIO AUDITOR OF STATE KEITH FABER



## AWB Fundamentals

- Helpful hints:
  - How the reports screens work in UAN: There is a drop down list of reports available in the reporting area. After the report is selected you may need to change the values in the Filters tab to get the correct items reported. The Year drop down controls what year is reported and other date options. (Month, Quarter, etc.) The sorting tab is for the different options to sort and group some reports.

# OHIO AUDITOR OF STATE KEITH FABER



## AWB Fundamentals

- Helpful hints: (continued)
  - **For IPA Auditor's:** The client UAN applications and Year-End reports are included in the entity disk provided by Center for Audit Excellence as requested. Instructions for installation will be provided and must be followed to complete the process. The original roll out will capture 90% of the entities. Subsequent version disks will be created for the remaining 10%. These will also be available as created by request.

# OHIO AUDITOR OF STATE KEITH FABER



## AWB Fundamentals

- Helpful hints: (continued)
  - Check version entity has submitted to UAN.
    - ☐ <http://www.ohioauditor.gov/yearend/>
    - ☐ Last column labeled "application version" to ensure proper version.

# OHIO AUDITOR OF STATE KEITH FABER



## AWB Fundamentals

- Audit Workbench Manual for 2020 is sent during the roll out period.
  - If you require more information or greater detail than what has been provided in this manual, you may access the UAN manuals at these web links:
- <https://uanlink.ohioauditor.gov/training/accounting/manuals/default.html>  
<https://uanlink.ohioauditor.gov/training/payroll/manuals/default.html>
- <https://uanlink.ohioauditor.gov/training/yearend/default.html>

# Brainstorming & Planning

- Helpful reports in UAN to use for Brainstorming during Planning →
  - All of the following reports are found under the General Tab in UAN (see location shown on next slide)
    - Compliance report –
      - To document any compliance issues that are detectable in UAN (see attached compliance document that shows all of the compliance requirements already programmed into UAN).
      - Also may detect some potential fraud related issues, such as insufficient fund balances.
    - User report –
      - To determine the access rights for all users on that entity to ensure proper access rights have been granted.
    - Back Dating report –
      - To review for any fraud issues
      - This report shows number of days that have passed between when the transaction occurred and when it was actually recorded in UAN.
    - Transaction Log –
      - Shows a record of all logins, password changes, receipt posting, expenditure posting, reconciliation, etc.
      - You can view the dates of when reconciliations are performed, when purchase orders are closed (if applicable), when they enter appropriations into the system, when and how often voids are entered, etc.



# Leadsheets/Populations/ASDFs

- Go to AWB tab when in UAN, access Reports and Schedules and utilize the “AWB Payments and Receipts Export”
  - Receipts Tab (at the bottom) →
    - Once on this tab, go to the AWB tab at the top of the page and select “New Worksheet Group Receipts”
      - Once here, select the type of receipt and the funds to which it belongs/material and it will create another tab in the spreadsheet with all of the receipts of that type and the totals by fund(s) selected
      - This can then be repeated for each receipt type that’s material to the entity

Receipt exported.xlsx - Excel

File Home Insert Page Layout Formulas Data Review View **AWB** PROBAT Tell me what you want to do... Share

Payment sorting is available for original & pulled worksheets only. Sort By

New Worksheet: Pulled Payments  
New Worksheet: Grouped Payments  
New Worksheet: Grouped Receipts

**AWB Tab – This is where you can access the ability to group, sort and pull samples**

RECEIPTS BUCKEYE TOWNSHIP, FRANKLIN COUNTY FOR YEAR 2019											
Post Date	Transaction Date	Receipt Type	Batch Number	Receipt Number	Source	Account Code	Amount	Total Receipt	Receipt Status	Purpose	Audite
1/4/19	1/4/19	STD	1-19	1-2019	Far Away Township	2191-201-0000	\$2,635.00	\$2,635.00	C	Fire Contract	
1/4/19	1/4/19	STD	2-19	2-2019	Neighbor Township	2191-201-0000	\$2,635.00	\$2,635.00	C	Fire contract	
1/4/19	1/4/19	STD	3-19	3-2019	Nextdoor Township	2191-201-0000	\$2,635.00	\$2,635.00	C	Fire contracts	
1/4/19	1/4/19	STD	4-19	4-2019	County Auditor	1000-532-0000	\$7,926.99	\$7,926.99	C	Local Government	
1/18/19	1/28/19	STD	5-19	5-2019	Treasurer of State	2021-537-0000	\$28,101.16	\$28,101.16	C	Gasoline tax - direct deposit	
1/26/19	1/28/19	STD	6-19	6-2019	Barry D. Ceased, Cemetery Sexton	2041-302-0000	\$2,700.00	\$2,700.00	C	Open/Close Fees x 3 Cemetery receipts #20751, 52, 53	
1/28/19	1/28/19	STD	7-19	7-2019	Sally Bay, Park & Recreation Director	2171-802-0000	\$1,000.00	\$1,000.00	C	Park - Wedding Gazebo reservations Park receipt #50095 and 50096	
1/31/19	2/4/19	INT	8-19	8-2019	PRIMARY	1000-701-0000	\$88.28	\$109.17	C		
1/31/19	2/4/19	INT	8-19	8-2019	PRIMARY	2021-701-0000	\$20.69	\$109.17	C		
1/31/19	2/4/19	INT	8-19	8-2019	PRIMARY	9751-701-0000	\$0.01	\$109.17	C		
1/31/19	2/4/19	INT	8-19	8-2019	PRIMARY	9752-701-0000	\$0.19	\$109.17	C		
1/31/19	2/4/19	INT	9-19	9-2019	Money Mrkt	1000-701-0000	\$88.97	\$110.02	C		
1/31/19	2/4/19	INT	9-19	9-2019	Money Mrkt	2021-701-0000	\$20.85	\$110.02	C		
1/31/19	2/4/19	INT	9-19	9-2019	Money Mrkt	9751-701-0000	\$0.01	\$110.02	C		
1/31/19	2/4/19	INT	9-19	9-2019	Money Mrkt	9752-701-0000	\$0.19	\$110.02	C		
1/31/19	2/4/19	INT	10-19	10-2019	STAROHIO	1000-701-0000	\$247.67	\$306.28	C		
1/31/19	2/4/19	INT	10-19	10-2019	STAROHIO	2021-701-0000	\$58.04	\$306.28	C		
1/31/19	2/4/19	INT	10-19	10-2019	STAROHIO	9751-701-0000	\$0.04	\$306.28	C		
1/31/19	2/4/19	INT	10-19	10-2019	STAROHIO	9752-701-0000	\$0.53	\$306.28	C		
2/4/19	2/4/19	STD	11-19	11-2019	Far Away Township	2191-201-0000	\$2,640.00	\$2,640.00	C	Fire Contracts	
2/4/19	2/4/19	STD	12-19	12-2019	Neighbor Township	2191-201-0000	\$2,640.00	\$2,640.00	C	Fire Contracts	
2/4/19	2/4/19	STD	13-19	13-2019	Nextdoor Township	2191-201-0000	\$2,640.00	\$2,640.00	C	Fire Contracts	
2/4/19	2/4/19	STD	14-19	14-2019	County Auditor	1000-532-0000	\$8,028.16	\$8,028.16	C	Local Government distribution	

Payments Receipts

Ready

# Revenue Leadsheets & Samples

To get revenue leadsheets/  
Population, select "New  
Worksheet:  
Grouped  
Receipts."  
Then, select  
the 'Revenue  
Group' and  
then the  
fund(s). This  
will pull all  
receipts of this  
type, by fund  
and place in a  
separate  
spreadsheet in  
the workbook.

Receipt exported.xlsx - Excel

File Home Insert Page Layout Formulas Data Review View AWB ACROBAT Tell me what you want to do...

Payment sorting is available for original & pulled worksheets only. New Worksheet: Pulled Payments New Worksheet: Grouped Payments New Worksheet: Grouped Receipts

RECEIPTS  
BUCKEYE TOWNSHIP, FRANKLIN COUNTY  
FOR YEAR 2019

Post Date	Transaction Date	Receipt Type	Batch Number	Total Receipt	Receipt Status	Purpose	Audit
1/4/19	1/4/19	STD	1-19	\$2,635.00	C	Fire Contract	
1/4/19	1/4/19	STD	2-19	\$2,635.00	C	Fire contract	
1/4/19	1/4/19	STD	3-19	\$2,635.00	C	Fire contracts	
1/4/19	1/4/19	STD	4-19	\$7,926.99	C	Local Government	
1/18/19	1/28/19	STD	5-19	\$28,101.16	C	Gasoline tax - direct deposit	
1/26/19	1/28/19	STD	6-19	\$2,700.00	C	Open/Close Fees x 3 Cemetery receipts #20751, 52, 53	
1/28/19	1/28/19	STD	7-19	\$1,000.00	C	Park - Wedding Gazebo reservations	
1/31/19	2/4/19	INT	8-19	\$109.17	C	Park receipt #50095 and 50096	
1/31/19	2/4/19	INT	8-19	\$109.17	C		
1/31/19	2/4/19	INT	8-19	\$109.17	C		
1/31/19	2/4/19	INT	8-19	\$109.17	C		
1/31/19	2/4/19	INT	9-19	\$109.17	C		
1/31/19	2/4/19	INT	9-19	\$109.17	C		
1/31/19	2/4/19	INT	9-19	\$110.02	C		
1/31/19	2/4/19	INT	9-19	\$110.02	C		
1/31/19	2/4/19	INT	9-19	\$110.02	C		
1/31/19	2/4/19	INT	9-19	\$110.02	C		
1/31/19	2/4/19	INT	10-19	\$306.28	C		
1/31/19	2/4/19	INT	10-19	\$306.28	C		
1/31/19	2/4/19	INT	10-19	\$306.28	C		
1/31/19	2/4/19	INT	10-19	\$306.28	C		
2/4/19	2/4/19	STD	11-19	\$2,640.00	C	Fire Contracts	
2/4/19	2/4/19	STD	12-19	\$2,640.00	C	Fire Contracts	
2/4/19	2/4/19	STD	13-19	\$2,640.00	C	Fire Contracts	
2/4/19	2/4/19	STD	14-19	\$8,028.16	C	Local Government distribution	

Create Grouped Receipts Worksheet

Governmental

Revenue Group

- Property and Other Local Taxes
- Charges for Services
- Licenses, Permits and Fees
- Fines and Forfeitures
- Intergovernmental
- Special Assessments
- Earnings on Investments
- Miscellaneous

Fund

- 1000 General
- 2021 Gasoline Tax
- 2031 Road and Bridge
- 2041 Cemetery
- 2171 Park Levy
- 2191 Fire & EMS Levy

Proprietary and Fiduciary

Revenue Group

- Charges for Services
- Licenses, Permits and Fees
- Fines and Forfeitures
- Earnings on Investments (trust funds only)
- Miscellaneous
- Property and Other Local Taxes
- Intergovernmental
- Special Assessments
- Miscellaneous Receipts

Fund

- 9001 Unclaimed Money
- 9751 Buckeye Monument Trust
- 9752 Buckeye Cemetery Festival Trust

Save Close

Receipts 3-6-2020 10|41|38 | Payments Receipts

# Revenue Leadsheets & Samples

Receipts (as described on previous slide) were pulled for Property Taxes for all Funds and placed in separate tab. This gives you your total population of the property taxes, as well as can provide you with the totals for the leadsheet.

Receipt exported.xlsx - Excel

File Home Insert Page Layout Formulas Data Review View AWB ACROBAT Tell me what you want to do... Share

Payment sorting is available for original & pulled worksheets only. Receipt sorting is available for original worksheet only.

Payments Receipts

RECEIPTS - REVENUE GROUPS  
BUCKEYE TOWNSHIP, FRANKLIN COUNTY  
Year 2019

Post Date	Transaction Date	Receipt Type	Batch Number	Receipt Number	Source	Account Code	Amount	Total Receipt	Receipt Status	Purpose	Auditor Adjustment	Auditor Comments
Fund: 1000 - General												
4/2/19	4/2/19	MEMO	32-19	32-2019	County Auditor	1000-101-0000	\$79,824.97	\$293,907.91	C	First half tax distribution		
9/3/19	9/3/19	MEMO	116-19	114-2019	County Auditor	1000-101-0000	\$62,405.19	\$233,618.07	C	2nd half taxes		
						Property and Other Local Taxes	\$142,230.16					
						Fund 1000 Total	\$142,230.16					

Payments Receipts 3-6-2020 11|03|46

Ready

In a matter of minutes, you can see property taxes were only posted to the General Fund, you have a small population and can easily test 100%, and all other funds are immaterial.

# Expenditure Populations & Samples

Once within the “New Worksheet Pulled Payments” you can see the total number of Nonpayroll checks (Accounting), Payroll Wages (Salaries) and Payroll withholdings checks. To get your entire population of a certain expenditure type, select those transactions: ie: select Accounting. Then, if you select 579 in your “Number of Payments” box, you’ll get all of the nonpayroll transactions for the year.

First, choose the AWB tab, then select the “New Worksheets Pulled Payments”

Number	Post Date	Transaction Date	Type	Total Warrant Amount	Account Code	Amount Charged	
7	32-2019	4/2/19	4/2/19 MR	\$3,298.14	1000-110-314-0000	\$979.47	First half tax distribution
8	32-2019	4/2/19	4/2/19 MR	\$3,298.14	1000-110-370-0000	\$875.00	First half tax distribution
9	32-2019	4/2/19	4/2/19 MR				
10	32-2019	4/2/19	4/2/19 MR				
11	32-2019	4/2/19	4/2/19 MR				
12	32-2019	4/2/19	4/2/19 MR				
13	68-2019	6/10/19	6/10/19 MR				
14	68-2019	6/10/19	6/10/19 MR				
15	68-2019	6/10/19	6/10/19 MR				
16	68-2019	6/10/19	6/10/19 MR				
17	68-2019	6/10/19	6/10/19 MR				
18	114-2019	9/3/19	9/3/19 MR				
19	114-2019	9/3/19	9/3/19 MR				
20	114-2019	9/3/19	9/3/19 MR				
21	114-2019	9/3/19	9/3/19 MR				
22	114-2019	9/3/19	9/3/19 MR				
23	114-2019	9/3/19	9/3/19 MR				
24	115-2019	9/6/19	9/3/19 MR				
25	115-2019	9/6/19	9/3/19 MR				
26	115-2019	9/6/19	9/3/19 MR				
27	115-2019	9/6/19	9/3/19 MR				
28	115-2019	9/6/19	9/3/19 MR	\$50.61	2191-220-314-0000	\$0.19	2nd half rollbacks direct deposit
29	1-2019	1/4/19	1/8/19 EW	\$216.00	1000-110-111-0000	\$15.19	
30	1-2019	1/4/19	1/8/19 EW	\$216.00	1000-110-121-0000	\$4.15	
31	1-2019	1/4/19	1/8/19 EW	\$216.00	1000-120-190-0000	\$1.47	
32	1-2019	1/4/19	1/8/19 EW	\$216.00	1000-130-190-0000	\$0.77	

Create Pulled Payments Worksheet

Payment Types

- Accounting 186
- Payroll Wages 275
- Payroll Withholdings 118
- Total 579

Retrieval Method

- Largest
- Random
- By Fund

Options

Number of Payments:

Save Close

# Expenditure Populations & Samples

To pull a nonpayroll sample:  
 Select "New Worksheet: Pulled Payment." Then, select 'Accounting'. Next, if you want to pull a sample based on Emulated MUS, select "Random" under Retrieval Method and enter the parameters from your ASDF (minimum amount, maximum amount, number of payments) and hit save. It will pull the payments and save the transactions in a separate worksheet within the document.

The screenshot shows an Excel spreadsheet titled "Receipt exported.xlsx" with the following data:

Number	Post Date	Transaction Date	Type	Total Warrant Amount	Account Code	Amount Charged	
7	32-2019	4/2/19	4/2/19 MR	\$98.14	1000-110-314-0000	\$979.47	First half tax distribution
8	32-2019	4/2/19	4/2/19 MR	\$3,298.14	1000-110-370-0000	\$875.00	First half tax distribution
9	32-2019	4/2/19	4/2/19 MR	\$3,298.14	2031-330-314-0000	\$246.17	First half tax distribution
10	32-2019	4/2/19	4/2/19 MR				
11	32-2019	4/2/19	4/2/19 MR				
12	32-2019	4/2/19	4/2/19 MR				
13	68-2019	6/10/19	6/10/19 MR				deposit
14	68-2019	6/10/19	6/10/19 MR				deposit
15	68-2019	6/10/19	6/10/19 MR				deposit
16	68-2019	6/10/19	6/10/19 MR				deposit
17	68-2019	6/10/19	6/10/19 MR				deposit
18	114-2019	9/3/19	9/3/19 MR				
19	114-2019	9/3/19	9/3/19 MR				
20	114-2019	9/3/19	9/3/19 MR				
21	114-2019	9/3/19	9/3/19 MR				
22	114-2019	9/3/19	9/3/19 MR				
23	114-2019	9/3/19	9/3/19 MR				
24	115-2019	9/6/19	9/3/19 MR				sit
25	115-2019	9/6/19	9/3/19 MR				sit
26	115-2019	9/6/19	9/3/19 MR				sit
27	115-2019	9/6/19	9/3/19 MR				sit
28	115-2019	9/6/19	9/3/19 MR				sit
29	1-2019	1/4/19	1/8/19 EW	\$216.00	1000-110-111-0000	\$13.15	
30	1-2019	1/4/19	1/8/19 EW	\$216.00	1000-110-121-0000	\$4.15	
31	1-2019	1/4/19	1/8/19 EW	\$216.00	1000-120-190-0000	\$1.47	
32	1-2019	1/4/19	1/8/19 EW	\$216.00	1000-130-190-0000	\$0.77	

The "Create Pulled Payments Worksheet" dialog box is open, showing the following settings:

- Payment Types:**
  - Accounting: 186
  - Payroll Wages: 275
  - Payroll Withholdings: 118
  - Total: 579**
- Retrieval Method:**
  - Largest
  - Random
  - By Fund
- Options:**
  - Number of Payments: [Input field]

Buttons: Save, Close

# Compliance Testing

- There are various reports already programmed into UAN that can make compliance testing much more efficient if used properly:
  - Chapter 1-2: Restrictions upon appropriation and expenditure of money – certificate of fiscal officer
    - Using the Purchase Order Detail and Purchase Order Status reports in UAN can provide you details on the types of purchase orders the entity is using (ie: regular, blankets, super blankets) and their status (if closed out at year-end)
    - How to find this report: Accounting → Reports and Statements → Purchase Order Reports (use the drop down box to select the purchase order report you'd like to view)
      - Note: This report will only be beneficial if the entity properly completes purchase orders in accordance with the ORC, so this is something that will have to be determined prior to just relying on the use of this report.
  - Chapter 1-3: Amending or supplementing appropriation, ordinance – transfer – unencumbered balance – appropriation for contingencies
    - The Appropriation Status report is very effective for this compliance section testing, in conjunction with the entity's minutes.
    - How to find this report: Accounting → Reports and Statements → Appropriation Reports (Make sure Appropriation Status is selected in drop down box)

# Compliance Testing (Continued)

Uniform Accounting Network

BUCKEYE TOWNSHIP, FRANKLIN COUNTY

KEITH FABER  
OHIO AUDITOR OF STATE

Accounting Payroll Budget Inventory General AWB

Transactions Utilities Reports & Statements Maintenance

Est. Primary: \$741,849.23

Appropriation Reports

Appropriation Supplemental Report

Bank Reconciliation Reports

Budgetary Reports

Cash Reports

Checking Account Reports

Fund Balance Adjustment Reports

Fund Reports

Interfund Advance Reports

Interfund Transfer Reports

Investment Reports

Management Reports

Payment Reports

Purchase Order Reports

Receipt Reports

Related Screens

Appropriation Accounts

Appropriation Budgets

Interfund Advance

Interfund Transfer

Payments

Purchase Orders

Appropriation Supplemental Report

FAQs

Appropriation Status

Appropriation Chart Of Accounts

Appropriation Cost Centers

Appropriation Budget

Appropriation Open Purchase Order Reg

Appropriation Payment Register

Appropriation Ledger

Appropriation Export

Appropriation Reports

Appropriation Status

Year: 2019 Posting Date

Date

Month: As Of: 12/31/2019

Quarter: Year

Paper

Filters

Sorting

Options

Departments

Size

Letter (8.5 x 11)

Legal (8.5 x 14)

Orientation

Portrait (Tall)

Landscape (Wide)

	Account Code	Account Name	Unencumbered Balance
<input type="checkbox"/>	1000-110-111-0000	Salaries - Trustees	\$23,664.92
<input type="checkbox"/>	1000-110-121-0000	Salary - Township Fiscal Officer	\$9,577.30
<input type="checkbox"/>	1000-110-122-0000	Salaries - Township Fiscal Officer's Staff	\$10,000.00
<input type="checkbox"/>	1000-110-211-0000	Ohio Public Employees Retirement System	\$6,192.16
<input type="checkbox"/>	1000-110-212-0000	Social Security	\$2,181.17
<input type="checkbox"/>	1000-110-213-0000	Medicare	\$1,127.48
<input type="checkbox"/>	1000-110-221-0000	Medical/Hospitalization	\$0.00
<input type="checkbox"/>	1000-110-223-0000	Dental Insurance	\$1,142.97
<input type="checkbox"/>	1000-110-230-0000	Workers' Compensation	\$1,910.58
<input type="checkbox"/>	1000-110-240-0000	Unemployment Compensation	\$0.00
<input type="checkbox"/>	1000-110-311-0000	Accounting and Legal Fees	\$6,425.00
<input type="checkbox"/>	1000-110-312-0000	Auditing Services	\$725.00
<input type="checkbox"/>	1000-110-313-0000	Uniform Accounting Network Fees	\$0.00
<input type="checkbox"/>	1000-110-314-0000	Tax Collection Fees	\$319.27
<input type="checkbox"/>	1000-110-315-0000	Election Expenses	\$0.00
<input type="checkbox"/>	1000-110-316-0000	Engineering Services	\$5,000.00
<input type="checkbox"/>	1000-110-322-0000	Garbage and Trash Removal	\$0.00
<input type="checkbox"/>	1000-110-330-0000	Travel and Meeting Expense	\$2,492.05
<input type="checkbox"/>	1000-110-341-0000	Telephone	\$123.00
<input type="checkbox"/>	1000-110-342-0000	Postage	\$0.00

150 items matching selected criteria.

Accounting > Reports & Statements > Appropriation Reports

User: AWBUser | Version 2020.1 | Year: 2020 | Date: 3/9/2020

# Compliance Testing (Continued)

- Chapter 1-4: Establishing funds and permission to establish special funds
  - There are several reports that can achieve this objective within the UAN system:
    - Fund Activity Report
    - Fund Chart of Accounts
    - Cash Summary by Fund
      - All reports are found in same place: Accounting → Reports & Statements → Fund Reports (then select specific report from drop down box)
- Chapter 1-5: - Distributing revenue derived from tax levies, proceeds from sale of bond issue, proceeds from sale of permanent improvement
  - The Cash Summary by Fund report is the best one for this section (see Chapter 1-4 above for where to locate report in UAN)
- Chapter 1-6 & Chapter 1-7: Transfer of Funds/Advances of Funds
  - Once again, the Cash Summary by Fund report can be used easily for this section
  - Also, there are “Interfund Advance Reports” and “Interfund Transfer Reports” that can be used as well. These interfund reports will only give you information if the entity had transfers/advances during the year.

# Compliance Testing (Continued)

- Chapter 1-8: Reserve balance accounts and funds
  - Fund Listing Report will show reserved amounts in each of the funds (if they exist) and then this can be verified via review of the fund type (Accounting → Reports & Statements → Fund Reports (select Fund Listing from drop down box)
- Chapter 1-17: Annual financial reporting
  - 1-17: Can get the financial statements from UAN: AWB → Reports and Statements → AFR – Regulatory Statements (or OCBOA depending on the entity). These can then be cross-referenced to the statements filed
- Chapter 1-21: Allocating audit costs
  - AWB payment export report (as shown on slides 4-6). You can then filter/sort for the payments related to audit costs to determine how those expenditures were allocated.
- Chapter 1-22: Vacation and sick leave
  - The Leave Summary Report can show the leave balances (as long as the entity uses the payroll function of UAN and the entity's employees actually receive leave). To access this report go to the Payroll tab → Reports & Statements → Leave Reports and choose 'Leave Summary' from the drop down box

# Compliance Testing (continued)

- Chapter 1-23: Collection of Income Tax at Source on Wages
  - For the portion of this section regarding payroll, you can access all withholding information in the system: Payroll → Reports & Statements → Wage Reports, then select Wage Withholdings Detail from the drop down box. With this report, you can look at withholdings for a specific month/quarter/year
  - To access the 1099s in UAN, go to General → Year End → 1099-Misc & 1096 Forms
- Chapter 1-24: Definitions, rates of contributions etc.
  - For the portion of the section regarding withholding pension at the proper rate, you can access the Wage Withholdings Detail report (as specified in Chapter 1-23 above).
  - To determine that the withholdings were properly paid to the pension system, go to General → Reports & Statements → Vendor/Payee Reports and select the 'Vendor/Payee Payment Register' from the drop down box to see all the vendors for that particular year and the amounts they were paid.
    - To see each transaction for a particular vendor, select the check box next to that vendor and click 'Display' at the bottom to see all checks that were paid during the year/period selected

# Compliance Testing (continued)

- Chapter 1-29: Allocating township trustee and fiscal officer compensation:
  - Export the Employee Information spreadsheet: Payroll → Reports & Statements → Employee Reports (and select Employee Information Export from the drop down box) and click Export at the bottom.
    - This spreadsheet provides a lot of useful information, not only for this section of compliance, but a lot that can be used during the payroll substantive testing as well.
    - If you click on the 'Earning Accounts' tab, it will show all of the employees and then in the column to the right, there is a 'Percent' tab and it will show how the employees' time may be split amongst funds (if applicable) – See example on the next screen that shows the trustees time is split 85/15 between funds
    - Also, if you note that the trustees' time is split between funds, you'll need to ensure that you review proper support and approval for the allocation of the salaries

# Employee Information Export Report

Employee Information.xlsx - Excel

File Home Insert Page Layout Formulas Data Review View ACROBAT Tell me what you want to do... Share

Clipboard Font Alignment Number Styles Cells Editing

Employee Name					Earning / Overtime / Leave										Percent	Hours
ID	First	Middle	Last	Suffix	Status	Number	Earning	Type	Description	Account Split Method	Appropriation Account	Account Name	Percent	Hours		
3	Buckeye B		Buckeye		Active	1000	Salary	Salary	Salary	No Split	1000-110-121-0000	Salary - Township Fiscal Officer				
4	Build	Robert	Build		Active	4000	Zoning Board Meetings	Per Item Wages	Zoning Board Meetings	No Split	1000-130-150-0000	Compensation of Board and Commission Members				
5	Ceased	Barry	D	Ceased	Active	2000	Hourly Wages	Hourly Wages	Hourly Wages	No Split	2041-410-190-0000	Other - Salaries				
6	Ceased	Barry	D	Ceased	Active	3000	Overtime Wages	Overtime Wages	Overtime Wages	No Split	2041-410-190-0000	Other - Salaries				
7	Ceased	Barry	D	Ceased	Active	5001	Holiday Leave	Leave and Comp Time	Holiday Leave	No Split	2041-410-190-0000	Other - Salaries				
8	Ceased	Barry	D	Ceased	Active	5002	Personal Leave	Leave and Comp Time	Personal Leave	No Split	2041-410-190-0000	Other - Salaries				
9	Ceased	Barry	D	Ceased	Active	5003	Sick Leave	Leave and Comp Time	Sick Leave	No Split	2041-410-190-0000	Other - Salaries				
10	Ceased	Barry	D	Ceased	Active	5004	Vacation Leave	Leave and Comp Time	Vacation Leave	No Split	2041-410-190-0000	Other - Salaries				
11	Crank C	Carl	Crank		Active	2000	Hourly Wages	Hourly Wages	Hourly Wages	Hours	2021-330-190-0000	Other - Salaries		60.00		
12	Crank C	Carl	Crank		Active	2000	Hourly Wages	Hourly Wages	Hourly Wages	Hours	2171-610-190-0000	Other - Salaries		20.00		
13	Crank C	Carl	Crank		Active	3000	Overtime Wages	Overtime Wages	Overtime Wages	Manual	2021-330-190-0000	Other - Salaries				
14	Crank C	Carl	Crank		Active	3000	Overtime Wages	Overtime Wages	Overtime Wages	Manual	2171-610-190-0000	Other - Salaries				
15	Crank C	Carl	Crank		Active	5000	Comp Time	Leave and Comp Time	Comp Time	Percentage	2021-330-190-0000	Other - Salaries		50.00		
16	Crank C	Carl	Crank		Active	5000	Comp Time	Leave and Comp Time	Comp Time	Percentage	2171-610-190-0000	Other - Salaries		50.00		
17	Crank C	Carl	Crank		Active	5001	Holiday Leave	Leave and Comp Time	Holiday Leave	Percentage	2021-330-190-0000	Other - Salaries		50.00		
18	Crank C	Carl	Crank		Active	5001	Holiday Leave	Leave and Comp Time	Holiday Leave	Percentage	2171-610-190-0000	Other - Salaries		50.00		
19	Crank C	Carl	Crank		Active	5002	Personal Leave	Leave and Comp Time	Personal Leave	Manual	2021-330-190-0000	Other - Salaries				
20	Crank C	Carl	Crank		Active	5002	Personal Leave	Leave and Comp Time	Personal Leave	Manual	2171-610-190-0000	Other - Salaries				
21	Crank C	Carl	Crank		Active	5003	Sick Leave	Leave and Comp Time	Sick Leave	Percentage	2021-330-190-0000	Other - Salaries		50.00		
22	Crank C	Carl	Crank		Active	5003	Sick Leave	Leave and Comp Time	Sick Leave	Percentage	2171-610-190-0000	Other - Salaries		50.00		
23	Crank C	Carl	Crank		Active	5004	Vacation Leave	Leave and Comp Time	Vacation Leave	Percentage	2021-330-190-0000	Other - Salaries		50.00		
24	Crank C	Carl	Crank		Active	5004	Vacation Leave	Leave and Comp Time	Vacation Leave	Percentage	2171-610-190-0000	Other - Salaries		50.00		
25	Day S	Sonny	Day		Active	1000	Salary	Salary	Salary	No Split	2191-220-190-0000	Other - Salaries				
26	Friendly S	Steve	Friendly		Active	2000	Hourly Wages	Hourly Wages	Hourly Wages	Hours	1000-120-190-0000	Other - Salaries		10.00		
27	Friendly S	Steve	Friendly		Active	2000	Hourly Wages	Hourly Wages	Hourly Wages	Hours	2021-330-190-0000	Other - Salaries		40.00		
28	Friendly S	Steve	Friendly		Active	2000	Hourly Wages	Hourly Wages	Hourly Wages	Hours	2041-410-190-0000	Other - Salaries		20.00		
29	Friendly S	Steve	Friendly		Active	2000	Hourly Wages	Hourly Wages	Hourly Wages	Hours	2171-610-190-0000	Other - Salaries		10.00		
30	Friendly S	Steve	Friendly		Active	3000	Overtime Wages	Overtime Wages	Overtime Wages	Manual	1000-120-190-0000	Other - Salaries				
31	Friendly S	Steve	Friendly		Active	3000	Overtime Wages	Overtime Wages	Overtime Wages	Manual	2021-330-190-0000	Other - Salaries				
32	Friendly S	Steve	Friendly		Active	3000	Overtime Wages	Overtime Wages	Overtime Wages	Manual	2041-410-190-0000	Other - Salaries				
33	Friendly S	Steve	Friendly		Active	3000	Overtime Wages	Overtime Wages	Overtime Wages	Manual	2171-610-190-0000	Other - Salaries				
34	Friendly S	Steve	Friendly		Active	5000	Comp Time	Leave and Comp Time	Comp Time	Percentage	2021-330-190-0000	Other - Salaries		34.00		
35	Friendly S	Steve	Friendly		Active	5000	Comp Time	Leave and Comp Time	Comp Time	Percentage	2041-410-190-0000	Other - Salaries		33.00		
36	Friendly S	Steve	Friendly		Active	5000	Comp Time	Leave and Comp Time	Comp Time	Percentage	2171-610-190-0000	Other - Salaries		33.00		
37	Friendly S	Steve	Friendly		Active	5001	Holiday Leave	Leave and Comp Time	Holiday Leave	Percentage	2021-330-190-0000	Other - Salaries		34.00		
38	Friendly S	Steve	Friendly		Active	5001	Holiday Leave	Leave and Comp Time	Holiday Leave	Percentage	2041-410-190-0000	Other - Salaries		33.00		
39	Friendly S	Steve	Friendly		Active	5001	Holiday Leave	Leave and Comp Time	Holiday Leave	Percentage	2171-610-190-0000	Other - Salaries		33.00		
40	Friendly S	Steve	Friendly		Active	5002	Personal Leave	Leave and Comp Time	Personal Leave	Manual	1000-120-190-0000	Other - Salaries				
41	Friendly S	Steve	Friendly		Active	5002	Personal Leave	Leave and Comp Time	Personal Leave	Manual	2021-330-190-0000	Other - Salaries				
42	Friendly S	Steve	Friendly		Active	5002	Personal Leave	Leave and Comp Time	Personal Leave	Manual	2041-410-190-0000	Other - Salaries				

Employee Information | Earning Details | Leave Details | Withholding Details | **Earning Accounts** | Withholding Accr ...

Ready 80%

# Compliance Testing (continued)

- Chapter 2-1: Appropriations limited by estimated revenue
  - The Appropriation Status report is very effective for this compliance section testing, in conjunction with the entity's minutes. How to find this report: Accounting → Reports and Statements → Appropriation Reports (Make sure Appropriation Status is selected in drop down box)
- Chapter 2-6: Eligible investments for interim monies
  - There are various investment reports included in the UAN system. To access these reports go to Accounting → Reports & Statements → Investment reports
- Chapter 3-16: Reimbursement of insurance premiums
  - As mentioned on the last slide, the Employee Information Export report can provide details on how the entity is reimbursing employees for their insurance premiums.
  - The insurance reimbursement (in the example provided) is also included under the 'Earnings Account' tab. In some cases, it may be included under the 'Earnings Non-Cash' tab

# AWB & UAN Audit Efficiencies Webinar

## Summary

Thank you watching the AWB & UAN Audit Efficiency webinar. If you have any questions please don't hesitate to contact Dawn Renner from CFAE at [dmrenner@ohioauditor.gov](mailto:dmrenner@ohioauditor.gov) or Kelly Hawkins from ATQP at [KJHawkins@ohioauditor.gov](mailto:KJHawkins@ohioauditor.gov) .

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# Audit Workbench (AWB) Quick Guide

The Audit Workbench is a tool that auditors can use to increase their audit efficiency. It allows auditors to view and print a client's annual financial statements and sort a client's revenue and expenditure transactions in many different ways. It also gives the auditor the ability to generate samples which can be used to conduct substantive tests of details and view adjustments or corrections to client's transactions and financial statements.

The following is a brief synopsis of the Audit Workbench and its functions.

## OVERVIEW-There are 3 Icons on Desktop:

-AWB Data Utility

-UAN

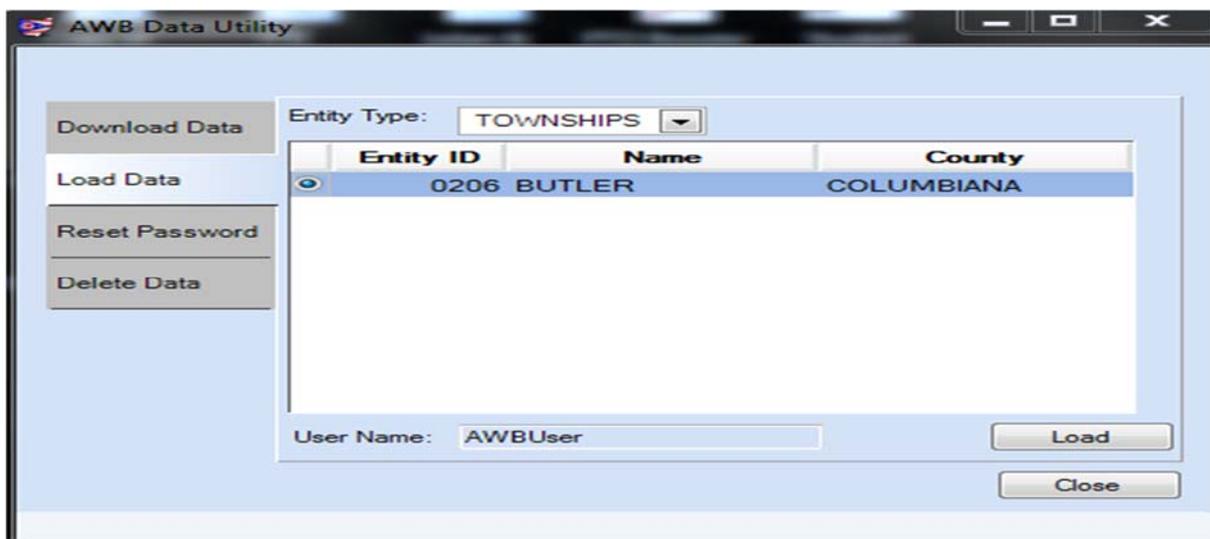
-UAN Tools

## AWB Data Utility icon:

**This is primarily used to obtain an entity's data for the audit:**

**-Download Data-** The data must be requested through the Center for Audit Excellence for the particular entity you are auditing. The data will be sent via disk.

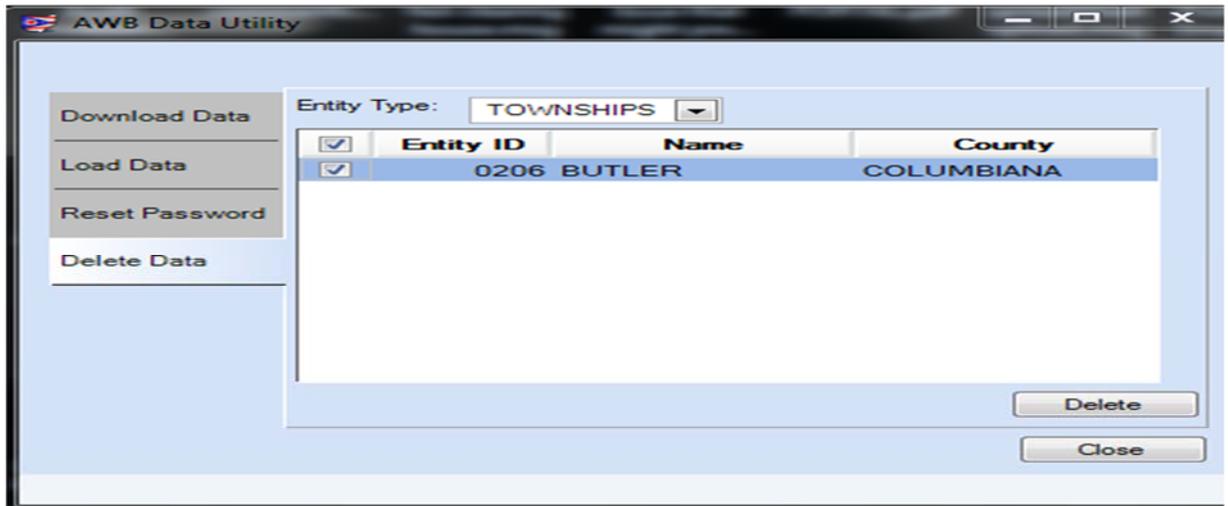
**-Load Data-** Select this tab to load previously downloaded data into Audit Workbench. Select the entity type that you wish to load, and then click the Load button.



**-Delete Data-** Select this tab to delete previously downloaded data from your hard drive. Choose the entity type and then checkmark the entity that you wish to delete. Note that this will not remove what has already been loaded into Audit Workbench.



# Audit Workbench (AWB) Quick Guide



## UAN Icon:

This icon is used to access the loaded data:

The first time you go into UAN icon you must type the following **EXACTLY**:

**Username:** AWBUser

**Password:** uan

You will then be prompted to change your password. New password must:

- contain at least 8 characters
- not begin or end with a space
- include at least 2 of the following categories:

- 1.) Lowercase Letters
- 2.) Uppercase Letters
- 3.) Digits
- 4.) Special Characters (for example: !@#%&\*())

### - **How to reset password:**

*AWB data utility icon/Reset Password*

- 1.) If your password is forgotten, selecting the Reset button will reset the password to "uan" for the user "AWBUser".



# Audit Workbench (AWB) Quick Guide

Within the UAN icon there are 6 system tabs:

- 1.) **Accounting**-provides basic financial data and reports for clients and auditors
- 2.) **Payroll**-provides reports and statements regarding the payroll function of UAN
- 3.) **Budget**-provides budgetary forms to clients to complete for County Auditors
- 4.) **Inventory**- provides inventory data-if available
- 5.) **General**-provides basic reports for clients and auditors
- 6.) **AWB**-Adjustments, exporting, etc. functions

Useful functions for Auditors:

- **Note:** How the reports screens work in UAN: There is a drop down list of reports available in the reporting area. After the report is selected you may need to change the values in the Filters tab to get the correct items reported. The Year drop down controls what year is reported and other date options. (Month, Quarter, etc.) The Sorting tab is for the different options to sort and group some reports.
- **How to get updates of client UAN applications and Year-End reports and re-submittals of Year-End Reports:**

The client UAN applications and Year-End reports are included in the roll out of the Audit Workbench Update each mid -February. You must request the data from the Center of Audit Excellence to obtain the data. The data will be sent to you via disk. Instructions for installation will be provided and must be followed by Auditor to complete the process. The original roll out will capture 90% of the entities. Subsequent rollouts will occur for the remaining 10%. These will be available upon request for the new version. To check which version your particular entity needs please go to:  
<http://www.ohioauditor.gov/yearend/>  
Go to the last column labeled "Application Version" to ensure that you have the proper version loaded. Ensure you have selected the correct year.
- **How to display, print or save to pdf client's financial statements:**

*UAN Icon/AWB tab/Reports & Statements*

Hint: Multiple reports within different tabs can be open at once! **Although at this time only one entity can be open at once.**
- **How to pull samples, sort payments and receipts to set up substantive tests:**

*UAN Icon/AWB/Reports & Statements/AWB Payments & Receipts Export*

  - 1.) Clicking the **EXPORT** button will bring up the "Save as" dialog box where you can select the folder where you want to save the spreadsheet and you can name the exported Excel file.
  - 2.) Once exported Excel file is established you can sort payments or receipts by selecting the **SORT BY** drop down arrow and then choosing of the **SORT BY** options from the pick list.



# Audit Workbench (AWB) Quick Guide

## - **How to create an Excel spreadsheet for manipulation to pull samples, sort payments & receipts and to set up substantive tests:**

UAN Icon/AWB/Reports & Statements/AWB Payments & Receipts Export

- 1.) After you set the information that you desire –Hit the “Export” button. You will then be prompted to save the newly created Excel spreadsheet in the folder you select. The “Save As” dialog box will appear.
- 2.) Once you are in Excel there are several options you can choose including:
  - a.) Sorting of payment and receipts: Select the **Sort By** drop down button and choose one of the many sort by options from the pick list.
  - b.) Create pulled payments worksheet: Select the **New Worksheet: Pulled payments** option from the AWB tab. Payments can be pulled by largest amount, randomly, or by fund. You can limit the payments by their type for the type of sample being performed.
  - c.) Create grouped payment or receipt worksheet:
    - 1.) Select **New Worksheet: Grouped Payments or Grouped Receipts** option from the AWB tab in the Excel spreadsheet. Funds are divided into two applicable groups: Governmental funds or Proprietary and Fiduciary funds

## - **How to export data:**

UAN Icon/AWB/Utilities/Data Import & Export Utility

- 1.) Select the **EXPORT** radio button
- 2.) Click on **BROWSE** button (will open up the “Save as” dialog box)
- 3.) In “Save as” dial box, navigate to the folder you wish to save the exported date file into
- 4.) Type the name into the **FILE** name field and then click **SAVE** button
- 5.) On the Data Import & Export screen, click the **SAVE** button
- 6.) After data has finished exporting, a system message will display confirming data was successfully exported. Click **OK**.
- 7.) Click on the **CLOSE** button to close the Data Import & Export screen.

- **Note:** All of the Excel options are located in the AWB tab of the ribbon.

## - **How to make audit adjustments to the client’s financial statements within the AWB system:**

UAN Icon/AWB/Utilities/Audit Adjustment Utility

- 1.) Select funds related to the adjustment
- 2.) Select **EDIT** bottom right hand corner
- 3.) The “Edit Audit Adjustment Utility screen” screen will appear
- 4.) Within the “Edit Audit Adjustment Utility screen”
  - a.) Select the type of Adjustments: Fund, Revenue, Appropriations or Governmental fund classification
  - b.) For fund and fund classification adjustments changes are to be made to final amounts.
  - c.) For revenue and appropriations-changes made in audit adjustment column.



## Audit Workbench (AWB) Quick Guide

- d.) Audit adjustments do not roll forward to the following fiscal year and must be manually added to each applicable fiscal year.
- 5.) After all adjustments have been posted you can review adjustments through:  
*UAN Icon/AWB/Reports & Statements/AWB Adjustment Report*
  - a.) Incomplete adjustments will contain "DO NOT FILE" watermarks on financial statements.

**IMPORTANT:** These adjustments are for financial statement updates within the AWB system only—any fund balance adjustments will need to be printed for client to make to their system. Also if you are performing a two year audit adjustment you need to explain to the client that the fund balance adjustment are accumulative to present double booking of the adjustments.

- **How to display, print and save as PDF- Audit Adjustment Report:**

*UAN Icon/AWB/Reports & Statements/AWB Adjustment Report*

- 1.) Checkmark the funds you desire and choose, print, display or save as PDF. This allows auditors to run a report of all audit adjustments that were posted to UAN. Also provides summary of beginning & ending fund balances and fund balance adjustment amount at end of the report.

**IMPORTANT:** These adjustments are for financial statement updates within the AWB system only—any fund balance adjustments will need to be printed for client to make to their system. Also if you are performing a two year audit adjustment you need to explain to the client that the fund balance adjustment are accumulative to present double booking of the adjustments.

- **How to Import/Export Data after audit adjustments have been made to another computer:**

*UAN Icon/AWB/Utilities/Data Import & Export Utility*

- 1.) This function is for staff auditors that have made audit adjustments to their AWB system for a particular entity and needs to transfer adjustments to their Audit Managers.
- 2.) Before you can load a saved file from another staff member you must have the same entity loaded using the AWB Utility before running the import function and the same AWB version.
- 3.) Importing a saved file will overwrite all current information entered into the application.

**IMPORTANT:** Audit adjustments cannot not be merged between staff auditors. Therefore one staff auditor should be assigned the duty of making the required adjustments then the assigned staff auditor can export the adjusted file to their respective audit manager.

- **How to create new line item, create new fund or new revenue account:**

1.) *UAN Icon/AWB/Maintenance/Appropriation Accounts:*

- a.) This is how you create a new line item that was missed by the client.



# Audit Workbench (AWB) Quick Guide

- b.) This function also identifies new line items established by client during the audit period.
  - c.) Provides a list of expenditure line items by fund, function object and related items.
- 2.) *UAN Icon/AWB/Maintenance/Funds:*
- a.) This is how you create a new fund that was missed by the client.
  - b.) This function also indicates if the fund receives interest and the account number interest is posted to when applicable.
  - c.) Provides a list of fund titles, number and balances.
  - d.) Identifies if a fund is non-expendable or an unclaimed monies account.
- 3.) *UAN Icon/AWB/Maintenance/Revenue Accounts:*
- a.) This is how you create a new revenue account.
  - b.) Provides a list of all revenue accounts & titles.
  - c.) Allows auditors to easily see if revenues are coded according to the accounting manual.
  - d.) Provides dates when revenue accounts were created to potentially identify new streams of revenues in the audit period.

**IMPORTANT:** The above adjustments will only be shown in the AWB financial statements. The client's books will not be adjusted. This tool can be used for presentation purposes. The adjusted financial statements should be printed and shown to the client to review and make the actual adjustments.

- **How to Review Component Unit Information:**

*UAN Icon/AWB/Utilities/Component Units Utility*

- 1.) Provides information on client's component units if a component unit exists or option to add a new component unit's:
  - a.) Name
  - b.) Financial activity

- **How to obtain a list of reports available to you the auditor:**

For all reports that can be generated by the client within UAN and can be accessed through AWB:

*UAN Tools Icon/Version Documentation/Manuals/Accounting & General Manual*

**or**

*UAN Tools Icon/Version Documentation/Manuals/Payroll Manual*

**UAN Tools icon:**

**This icon is primarily used for the following:**

- Provides link to Filing Status website
- Provides option for screen sharing session with a UAN Helpdesk member
- Provides links to UAN website



## Audit Workbench (AWB) Quick Guide

### **AWB/UAN Helpful Hints:**

If a particular entity has only part of the year information loaded in UAN it is because they have not submitted to UAN the entire year. Please refer to the filing status page to see if they have filed the year in question before contacting UAN.

If you need more detail you may access the Audit Workbench Manual located in the briefcase. If you encounter issues or problems with AWB the first point of contact would be Leah Alexander in the Center for Audit Excellence: [lcalexander@ohioauditor.gov](mailto:lcalexander@ohioauditor.gov).