



**Dave Yost**  
Auditor of State



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## **New ODOT Federal Schedule Reporting Tools**

February 2014  
Presented by:  
Tim Downing, CFAE

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1

## **Agenda**

- Changes to the ODOT confirmation resources/tools
- Limitations identified with prior ODOT resources
- Description of the new tools available and where to find them
- How to navigate the ODOT CMS portal
- Contact information for further questions



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2

## Ohio Department of Transportation (ODOT)

### Why the change????

- Due to the ongoing goal for each local agency to accurately report on its SEFA, expenditure data based upon its own payment date, rather than an ODOT reimbursement date, beginning with FY 2013 audits, ODOT will no longer provide a detailed entity expenditure listing.



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- Example of ODOT's "OLD" Fy 2012 listing

Federal Disbursements made by the Ohio Department of Transportation (ODOT) to and on behalf of Sponsoring Agencies with administrative responsibility  
For the period January 1, 2012 - Decem

*Every effort has been made to report accurate and complete information. If a user has any questions or concerns regarding this report, or for further assistance, please contact*

**Note for Calendar Year 2012:**

It must be noted that this report only should be used to verify the accuracy of amounts that are already tracked by the entity that received the Federal funds. Accordingly, **this document is not to be used for audit purposes.** It must be used in accordance with OMB Circular A-133 (see excerpt below).<sup>1</sup>

This report lists Federal funds ODOT disbursed to, or on behalf of, local agencies (entities). However, there frequently are timing differences between the date upon which an entity

<sup>1</sup>Circular A-133 § \_\_, 300, Auditee responsibilities, states-

The auditee shall: (a) Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identifier

Sponsoring Agency	PID	Name (Paid to)	Project Name (ie CRS)	Transaction Date	Voucher No	Amount	CFDA No
Ada, Village of	85351	JDR EXCAVATING INC	HAR ADA-LINCOLN ST PHASE 2	5/11/2012	V52230	3,900.80	20.205
Ada, Village of	85351	JDR EXCAVATING INC	HAR ADA-LINCOLN ST PHASE 2	5/11/2012	V52230	84,489.12	20.205
Ada, Village of	85351	JDR EXCAVATING INC	HAR ADA-LINCOLN ST PHASE 2	6/13/2012	V57921	7,621.28	20.205
Ada, Village of	85351	JDR EXCAVATING INC	HAR ADA-LINCOLN ST PHASE 2	6/13/2012	V57921	101,019.68	20.205
Ada, Village of	85351	JDR EXCAVATING INC	HAR ADA-LINCOLN ST PHASE 2	7/12/2012	V05248	84,773.67	20.205

- Note: This report provided detailed expenditure information for each entity.



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Common shortfall of providing the “old listing”:

- Example: The Fy 2012 ODOT Federal Expenditure report identified \$100,000 in Federal Funding provided to ABC County.
  - ABC County used the Fy 2012 ODOT report and included \$100,000 on its Federal Schedule for 20.205.
  - However, ABC County actually expended an additional \$800,000 on a 20.205 Federal project in December 2012, and requested reimbursement from ODOT. ODOT reimbursed the entity on Jan 15, 2013.
  - The entity should have reported its actual \$900,000 expended, rather than only reporting ODOT’s \$100,000 expenditure.



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5

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- Taking the example a step further:
  - The auditor “confirmed” the \$100,000 on the clients SEFA for 20.205 to the ODOT listing on ODOT’S internet page
  - The auditor did not read the notes on the ODOT listing explaining that it is not a confirmation.



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6

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- Also keep in mind:
  - It has never been unusual for a local entity to submit 1 large reimbursement request at the end of a multi-year project.
  - There is no requirement prohibiting this practice.
  - For example: a 3 year project, and the entity doesn't request reimbursement until the beginning of the 4<sup>th</sup> year.
    - They could potentially misstate 4 years SEFA's if they incorrectly report the expenditures on the SEFA after the reimbursement is received (all in year 4).



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7

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- ODOT will now provide an Agency project listing (PID list).
  - ODOT will provide a listing of projects, by sponsoring agency, that had Federal expenditures made by the Ohio Department of Transportation (ODOT) during the 2013 calendar year.
  - This listing will include projects for which Federal expenditures were made to and on behalf of Sponsoring Agencies with administrative responsibilities as defined by OMB Circular A-133.



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8

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- ODOT Agency PID List (cont'd)
  - The Fy 2013 report will include projects for which Federal expenditures were made for the period January 1, 2013 - December 31, 2013.
  - Since ODOT has a few statewide projects which include one PID to many agencies, detailed entity expenditure information will be provided for these projects (discussed further on).



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9

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Remember-

- Each client should report their expenditures made during their fiscal year on their SEFA.....from their ledgers!!!!
  - These are tools, not confirmations



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10

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- Agency PID listing:
  - As stated previously, this listing provides PIDs that are related to only 1 local government.
  - Auditors can take the PIDs and look up the related expenditures (including on-behalf-of expenditures) on ODOT's website.
  - Please be aware of timing differences for reimbursement payments. The local government should report these expenditures on their SEFA based upon the date they expend the funds, rather than the date ODOT expended the funds.



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11

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- Listing of payment detail for Statewide Projects
  - There are a handful of statewide projects each year where one Project Number (PID) is associated with multiple entities
    - ODOT will also provide expenditure detail for statewide projects, as the amount per entity cannot be determined from ODOT's CMS web portal.
    - These Statewide PID's will not be duplicated on the agency PID listing
    - Again, please be aware of timing differences for reimbursement payments (see previous slide).



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12

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Both reports are needed for the process of determining completeness of the SEFA.



13

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So what does it all look like?

- Here is an example of the FY 2013 Agency PID listing:

<input type="checkbox"/> <b>Aberdeen, Village of</b>
88277
<input type="checkbox"/> <b>Ada, Village of</b>
83157
85351
89346
<input type="checkbox"/> <b>ADAMS COUNTY</b>
89330
92276

- Remember – This listing will include on-behalf-of expenditures and expenditure reimbursements.



14

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- Here is an example of ODOT'S Statewide Projects PID Listing

Sponsoring Agency	PID	Name (Paid to)	Project Name (ie CRS)	Distr	Project Ty	Trans Da	Voucher #	Amount	CFDA
ALLEN COUNTY	92742	KOHLI & KALHER ASSOC INC	STW 2013 CEAO Load Ratings #4	13	Non-Let	2/11/2013	V36976	16,584.80	20.205
ALLEN COUNTY	93896	KOHLI & KALHER ASSOC INC	STW 2013 CEAO Load Ratings #5	13	Non-Let	6/11/2013	V54748	15,357.60	20.205
<b>ALLEN COUNTY Total</b>									31,942.40
BELMONT COUNTY	92742	JONES STUCKEY LTD INC	STW 2013 CEAO Load Ratings #4	13	Non-Let	3/8/2013	V40975	3,394.60	20.205
<b>BELMONT COUNTY Total</b>									3,394.60
BUTLER COUNTY	92742	STANTEC CONSULTING SERVICES IN	STW 2013 CEAO Load Ratings #4	13	Non-Let	2/11/2013	V36975	42,960.00	20.205
<b>BUTLER COUNTY Total</b>									42,960.00
CARROLL COUNTY	90189	HAMMONTREE & ASSOCIATES	STW 2011 CEAO Load Ratings #3	13	Non-Let	4/5/2013	V44773	6,907.20	20.205
<b>CARROLL COUNTY Total</b>									6,907.20
CHAMPAIGN COUNTY	90189	CHAMPAIGN COUNTY	STW 2011 CEAO Load Ratings #3	13	Non-Let	6/3/2013	V53098	7,846.40	20.205
<b>CHAMPAIGN COUNTY Total</b>									7,846.40

- Remember: The local entity should report these expenditures on their SEFA based upon the date they expend the funds, rather than the date ODOT expended the funds. This listing includes both direct and on-behalf of expenditures and you should not utilize the CMS portal with this listing



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15

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Where do we get the new tool and where do we look up projects?

- The new PID listing and Statewide spreadsheet resources will be at:

<http://www.dot.state.oh.us/Divisions/Finance/Auditing/Pages/LocalPublicAgencies-LPA.aspx>

- Looking up the PIDs on ODOT's CMS Portal:

<http://www.odotonline.org/cmsportal/>

**As always, AOS will also provide links to these pages on its internet page**



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16

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- Now lets take a look at how to navigate to the portal and how to use it.
  - We will also do a live demonstration after we go through the slides

17



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CMRS

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**SiteManager**

CONTRACTORS REPORTS  
WEB CMS - FINANCE

Applications:  
BID & ITEM DATA  
VIRTUAL WAREHOUSE

Additional Links:  
CONSTRUCTION REFERENCE RESOURCE CENTER (CRRC)  
DISTRICT CONSTRUCTION  
SHAREPOINT MAIN

**Construction Management Reporting System**

For Construction related issues or questions regarding this site or its content, please contact the Division of Construction Management by [email](mailto:) or call (614-387-3207).

18



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**WEB ACCESS TO CMS (WEB CMS)**

**Reports:**

- CHANGE ORDERS
- CONTRACTORS REPORTS
- ELLIS REPORTS
- ESTIMATES
- FINALS
- MATERIALS AND TESTING
- PROJECT INFORMATION
- WEB CMS - FINANCE

SEARCH: NONE  
QUERY: NONE  
DATES: NONE

[HOME / SEARCH](#)  
[USER MANUAL](#)

Web CMS - Finance v1.0.0

**SEARCH CRITERIA**

PID NUMBER:

PURCHASE ORDER:

VENDOR TAX ID:

PROJECT NUMBER: 2014

DATE RANGE: 12/11/2013 - 01/10/2014 (applies to all searches except PROJECT NUMBER)

**Click the circle next to "PID Number", and enter a PID number. Next, click on calendar icon to access dates and select appropriate period.**

19
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**WEB CMS - ACCOUNTING PAYMENTS (PID: 83157 DATES: 01/01/2013 - 01/04/2014)**  
(PROJECT: 10040 HAR-ADA-LNCR)

**CONTRACTORS REPORTS**

WEB CMS - FINANCE

SEARCH: PID  
QUERY: 83157  
DATES: 01/01/2013 - 01/04/2014

[HOME / SEARCH](#)  
[USER MANUAL](#)

Web CMS - Finance v1.0.0

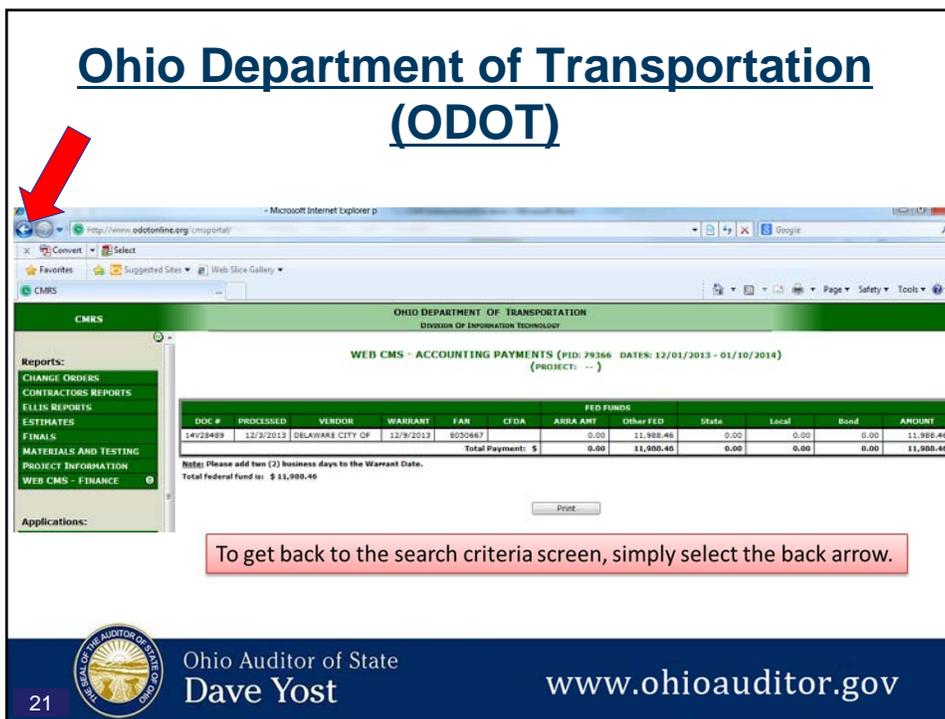
DOC #	PROCESSED	VENDOR	WARRANT	FAN	CFDA	FED FUNDS		State	Local	Bond	AMOUNT
13V49924	5/10/2013	ADA VILLAGE OF	5/15/2013	E071021	20.205	0.00	18,402.40	0.00	0.00	0.00	18,402.40
<b>Total Payment: \$</b>						<b>0.00</b>	<b>18,402.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,402.40</b>

Notes: Please add two (2) business days to the Warrant Date.  
Total Federal fund is: \$ 18,402.40

- Federal, State, Local and Bond payment information is displayed – including on-behalf-of payments.
- Reminder: ODOT’s warrant date identifies the payment date for ODOT. The local entities payment date was prior to this date for reimbursements. Some local entity payments may have been made in the same year, while others could have been expended one year or multiple years prior to the ODOT expenditure date.

20
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Microsoft Internet Explorer p  
http://www.odotonline.org/cmsportal/

Convert Select  
Favorites Suggested Sites Web Slice Gallery  
CMS

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Reports:  
CHANGE ORDERS  
CONTRACTORS REPORTS  
ELLIS REPORTS  
ESTIMATES  
FINALS  
MATERIALS AND TESTING  
PROJECT INFORMATION  
WEB CMS - FINANCE

Applications:

WEB CMS - ACCOUNTING PAYMENTS (PID: 29366 DATES: 12/01/2013 - 01/10/2014)  
{PROJECT: --}

DOC #	PROCESSED	VENDOR	WARRANT	FAN	CFDA	FED FUNDS		State	Local	Bond	AMOUNT	
						ASIA AMT	Other FED					
14V28489	12/3/2013	DELAWARE CITY OF	12/9/2013	8050667		0.00	11,988.46	0.00	0.00	0.00	11,988.46	
						Total Payment: \$		0.00	\$1,900.40	0.00	0.00	11,900.40

Notes: Please add two (2) business days to the Warrant Date.  
Total Federal fund to: \$ 11,900.40

Print

To get back to the search criteria screen, simply select the back arrow.

21

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- When will the FY 2013 Agency PID Listing and Statewide Projects PID Listing be available:
  - Around mid-February
- The CMS portal shows data throughout the current fiscal year

22

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Keep in Mind -

- ODOT has reported only projects identified as local-administered (not state administered) on the Agency and Statewide PID listings.
- If a local entity disagrees with any project, please contact ODOT, for investigation and a final determination.

23



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## Non-20.205 Project Clarification

- ODOT has provided the project information (FAN Number) to help auditors ensure completeness of the Federal Schedule.
  - Auditors should inquire of the client regarding the expenditures related to the FAN Number
  - Auditors should trace funding received and expended to ledgers.
    - Note: Some Projects are for on-behalf of expenditures (vehicle purchases)

24



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## Non-20.205 Project Clarification

- Most of ODOT's non-20.205 funding is for Transit Agencies.
  - Most of these projects will include a FAN number, rather than a PID.
  - These projects are not searchable using the CMS portal since there is no PID.
- The local or transit agency will still need to identify expenditures and report funding for the non-20.205 projects.



25

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## Ohio Department of Transportation (ODOT)

- ODOT Federal Expenditure Contacts
  - **Stephanie Wagenschein CFE, Auditor**  
Audit Concentration: Local Public Agencies (LPA)  
Phone: 614-387-0390  
E-Fax: 614-887-4974  
Email: [Stephanie.Wagenschein@dot.state.oh.us](mailto:Stephanie.Wagenschein@dot.state.oh.us)
  - **Michael Miller, Auditor**  
Audit Concentration: Transit Systems  
Phone: 614-466-0588  
E-Fax: 614-887-4772  
Email: [Michael.Miller@dot.state.oh.us](mailto:Michael.Miller@dot.state.oh.us)



26

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- ODOT contact for CMS reporting related questions:
  - Stephanie Wagenschein - 614-387-0390  
[Stephanie.Wagenschein@dot.state.oh.us](mailto:Stephanie.Wagenschein@dot.state.oh.us)
  - Or e-mail [DOT.LPAQuestions@dot.state.oh.us](mailto:DOT.LPAQuestions@dot.state.oh.us)
  - Although the CMS portal will provide other contacts, please do not use these contacts as they will not be familiar with the Federal reporting requirements. These contacts are primarily for the physical project/engineering, IT access, and vendor payments.

27



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## **New ODOT Federal Schedule Reporting Tools**

### **Center for Audit Excellence**

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28



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