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How to do adjustments in UAN.....

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Course Objectives

- Answer the following questions:
 - Where can adjustments be made in UAN?
 - When is it appropriate to make adjustments?

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What type of adjustments are allowed in UAN?

- Purchase Orders
- Payments/Charges
- Receipts – Standard & Interest
- Interfund Activity
- Fund Balance Adjustments
- Payroll Related Adjustments

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UAN Adjustments

- All adjustments listed on the previous slide are made in the accounting module except for the payroll related items, which obviously are done in the payroll module.

Purchase Orders

- Why would you need to adjust a purchase order that has already been created and posted?
 - Wrong account code used
 - Free up unused appropriations

Purchase Orders

- If you have already used a portion of a purchase order and will not need this purchase order for any other purchases, you do not have to reduce the purchase order for the unused amount. Simply close that purchase order and the remaining unused portion rolls back into the unencumbered appropriations.
- Purchase orders can only be reduced by the amount that has not been spent.

Purchase Orders

- To adjust a purchase order go into the accounting module – transactions – accounting utilities – purchases – adjust.
- You will need to know what type of purchase order you are wanting to adjust, as well as the purchase order number.
- Reduce the appropriation account code by entering it as a negative amount.

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Payments/Charges

- What are the reasons for adjusting a payment or charge?
 - Payment/charge cleared bank for different amount (if immaterial to have bank fix).
 - Payment/charge was expensed to the wrong account code.
 - Overpayment refunded by vendor within same year as payment recorded in UAN.

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Payments/Charges

- Payments/charges can be reallocated to a different account code(s).
- Payments/charges can be increased or decreased.
- To increase or reallocate a payment/charge, the first step is to make sure that there is a purchase order open to charge the additional expense to; a new purchase order may need to be created for any differences not already included in another purchase order.

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Payments/Charges

- To adjust a payment/charge, go to accounting module – transactions – payments/charges – adjust.
- The next step requires the user to determine if it is a payment or charge that is being adjusted and what warrant number or charge number to adjust.
- After determining the payment or charge, choose whether you want to increase + or decrease –

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Payments/Charges

- If you choose decrease, the computer will prompt the user whether the full amount is to be refunded by answering “yes” or “no”.
- If there is more than one account code listed click the mouse on the line that needs to be adjusted and enter the amount to be adjusted as a negative.
- If you choose increase the user will need to “add” the account code that needs increased even though that account code may already be listed.

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Payments/Charges

- To reallocate a payment/charge go to accounting module – transactions – payments/charges – reallocate.
- The next step requires the user to determine if it is a payment or charge that is being reallocated and what warrant number or charge number to adjust.
- The computer will prompt the user whether the full amount is to be reallocated by answering “yes” or “no”.

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Payments/Charges

- If you say “yes” the computer will automatically reduce the full amount for each account code listed.
- If you say “no” the user has the ability to reallocate the appropriate line item that needs reallocated.
- An explanation as to the reason for the reallocation is needed at the bottom of the screen.

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Receipts

- What are the reasons for adjusting a receipt?
 - Incorrect amount entered in system
 - Bank difference (immaterial)
 - Wrong receipt code used
 - Refund for overpayment

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Receipts

- Only standard receipts and interest receipts can be reallocated/adjusted.
- Receipts can be reallocated to a different account code.
- Receipts can also be adjusted by an increase “+” or decrease “-”

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Receipts

- To reallocate a receipt go to accounting module – transactions – accounting utilities – receipts – reallocate.
- The next step requires that you choose what type of receipt needs reallocated and the receipt number.
- The computer will prompt you if the entire receipt needs reallocated “yes” or “no”.



Receipts

- If you choose “yes” the entire amount of the receipt will be zeroed out.
- You will then click on the “add” button and select the receipt code you wish to code the receipt to.
- If you choose “no” you will then click on the “edit” button of the receipt code that needs reduced and then do the above step.
- The final step is to give an explanation for the reallocation.



Receipts

- To adjust a receipt go to accounting module – transactions – accounting utilities – receipts – adjust.
- The next step requires the user to determine what receipt type is being adjusted: “standard” or “interest” and the receipt number.
- Once the receipt type and number has been selected, the type of adjustment, either an increase “+” or decrease “-”, must be determined.



Receipts

- If you choose to increase the receipt, you will need to click on the “add” button and select the receipt code that will need to be increased even if the account code is already part of the receipt.
- If you choose to decrease the receipt, you will need to click the “edit” button of the receipt code listed and reduce the amount down by a negative number.

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Receipts

- If the receipt is being reduced and a refund needs to be issued, click on the “print refund warrant” box.
- The computer will then prompt you to who the refund is to be issued and a warrant will be issued.
- Be sure to give an explanation as to the increase or decrease in the receipt at the bottom of the screen.

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Fund Balance Adjustments

- Choose accounting – transactions – accounting utilities – funds
- There are four different types of adjustments that can be done under the fund balance adjustment:
 - Prior year warrant
 - Prior year receipt
 - Audit adjustment
 - Fund balance correction/adjustment
- In all of the above types of adjustments both increases and decreases are allowed.
- Keep in mind when doing the warrant or receipt adjustment whether what you are doing will increase or decrease the fund balance: for instance, if you are wanting to void a prior year warrant you will want to increase the fund balance because that expense is no longer valid.

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Fund Balance Adjustments

- “Prior year warrant adjustment” allows the user to void a warrant by reducing the value of that warrant to zero, which will then allow you to void it in the bank reconciliation process at the end of month.
- “Prior year receipt adjustment” allows the user to increase or decrease a receipt.
- “Audit adjustments” should be used after an audit has been completed and there are adjustments that need to be completed.
- “Fund Balance Correction” does exactly what it says.

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Fund Balance Adjustments

- To create the fund balance adjustment click on “record” then choose which type of adjustment you are wishing to make.
- Choose from the drop down list to choose which fund the adjustment needs to be made to.
- If you are adjusting a warrant enter the warrant number, otherwise bypass number.
- Determine if the adjustment should be increasing or decreasing the fund balance.
- Determine the year of origin except for fund balance corrections which is assuming the original year is the current year.
- Be sure to always give a detailed enough explanation for the adjustment.
- Fund balance adjustments will not be allowed if a negative balance will be created (watch investment balance & checking balance).

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Cash Management

- If your entity deals with investment warrants these warrants can be voided and/or reissued.
- Choose accounting – transactions – accounting utilities – cash management – investments.
- The screen will list all warrants that are available – simply click on the warrant number to be voided/reissued.
- If you are reissuing a warrant, the next available warrant will appear.

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Cash Management

- Another option that the user can change under cash management has nothing to do with cash - it is "deposit in transit(dit)" and "other adjusting factors(oaf)".
- During the bank reconciliation process – items listed under the "oaf" tab and the "dit" tab allows space to the right to enter description of what the number means or makes up.
- These descriptions can be changed under accounting – transactions – accounting utilities – cash management – primary bank reconciliation notes adjustment.
- Click on record – then choose a prior month's reconciliation date – select "dit" or "oaf" and enter the new description.

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Interfund Activity

- Interfund activity is the movement of monies between funds.
- As a side note, the General fund is the only fund that is allowed give and/or loan money to another fund.
- Interfund activity is done either as a transfer or an advance.
- A transfer is a permanent transfer of money and an advance is a loan of money to be repaid generally within one year.

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Interfund Activity

- After a transfer or advance has been completed and you decide it has been done in error.....you can void it!!
- Go to accounting – transactions – accounting utilities – interfund activity.
- Choose whichever type of activity you wish to void - transfer or advance.
- All transactions that have occurred under the type that you choose will appear on the screen.
- Simply check the transaction to wish to void.
- Keep in mind that the transaction that you are wishing to void cannot create a negative fund balance.

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Payroll related adjustments

- The following are adjustments that can be made in the payroll side of UAN:
 - Leave
 - Pay Period
 - Wages
 - Withholdings
 - Reallocate Payments
 - Reissue Payments
 - Reprint Payments
 - Void
 - Overpayments
- Not all of the above payroll adjustments affect cash and are therefore not a part of the original six UAN adjustments.

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Payroll Leave Balance Adjustment

- Leave balances can be accumulated in UAN or simply adjusted periodically.
- To adjust a leave balance choose payroll – transactions – payroll utilities – adjust – leave.
- First of all the user would need to choose the employee job id that needs adjusted.
- The next thing would be to determine what type of leave you are adjusting.
- When the leave type is chosen, the system will show what the current balance is per the system.
- The next line allows you to increase or decrease those leave balances to get to the number that should be the balance.
- "Leave earning type" must already be added to the employee's job before adjusting the leave.
- You may also include a comment as to why the leave balances are being adjusted.

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Payroll Pay Period Adjustment

- The next payroll adjustment that can be made is regarding the pay period start and end dates.
- Each time you create a new payroll, the pay period start and end dates should be adjusted to the correct dates.
- To fix this data entry error choose payroll – transactions – payroll utilities – adjust – pay period.
- You must first chose the pay frequency the adjustment needs made in.
- Select the pay period date by choosing from the drop down list of start dates.
- Once you decide the start date, the end date will be automatic.
- You will need to choose the correct wage record(s) that need changed by checking the select box to the left of the screen.
- At the bottom left corner of the screen the new start and end dates can then be added.

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Payroll Wage Adjustment

- The “adjust wages” option is used to issue a special warrant or voucher for things such as retroactive salary increase or to issue the employee a reimbursement warrant for over payment of withholdings.
- To create this type of an adjustment choose payroll – transactions – payroll utilities – adjust – wages.
- Determine what type of wage this will be either - adjustment or repayment.
- What departments this affects.
- What frequencies to be included.
- What employee(s) need adjusted.
- Make the necessary adjustments to the earnings and edit the withholdings for items that have already been withheld that do not need withheld again for the particular pay period this is for.

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Payroll Wage Adjustment

- When repaying an employee for overpayment on withholdings be sure to click on the repayment.
- This type of adjustment will not show any withholdings coming out at the bottom portion.
- Edit the withholding grid box and enter the withholding amount as a negative number.
- This type of repayment will create an over payment of withholdings in the system; therefore the account code 1000-990-990 needs to be in existence before posting this type of transaction.
- If this repayment is from a withholding that is no longer active, the user has the option of choosing an inactive withholding function button.

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Payroll Withholdings Adjustment

- This function is utilized when a withholding is paid through the accounting side.
- This option will unencumber previously encumbered appropriations.
- The withholding is cleared out of the unpaid withholdings report.
- Current year and prior year withholdings can be cleared in this function.

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Payroll Withholdings Adjustment

- Choose whether it is the prior year or current year.
- Choose the period that is to be cleared such as month, quarter, year, or selected date period.
- Next choose the time frequency.
- After this choose what employees if not all are to be cleared.
- In the bottom left corner decide what type of withholding is going to be cleared.
- The bottom right corner will give the amount of the employee and employer totals that will be cleared.
- If this is a withholding that does not have an employer match, there will be no amount in the employer box.
- Be sure to keep good documentation to these adjustments.

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Payroll Reallocate Payments

- This option allows the user to reclass the line item in which the original payments were charged to.
- This includes wages, EFT, an adjustment warrant, an adjustment voucher, and a withholding.
- These adjustments can only be made on payments that have cleared the bank except for withholding vouchers.
- This is also an option only for the current year payments.

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Payroll Reallocate Payments

- Choose payroll – transactions – payroll utilities – reallocate payments.
- Determine what payment type is to be reallocated.
- Choose warrant number.
- Determine if you want to reallocate the entire amount – if so click the reallocate entire amount button.
- If this is the route that you wish to go, each line item will be zeroed out and you can then add the correct account codes.
- If you do not choose this function then edit the line that you want to reduce and then add the new line item.
- This function will force you to have a zero balance when all is said and done.

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Payroll Reissue Payments

- This function is needed if any payroll related payment has not cleared the bank and basically needs replaced.
- The existing warrant number will be reassigned to a new warrant number.
- Choose payroll – transactions – payroll utilities – reissue payments.
- Decide what payment is to be reissued.
- All items under that type of payment will show for the current year – simply click to the left of the payment that needs reissued.
- The starting warrant number cannot be less than the next available warrant number in the system.

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Payroll Reprint Payments

- This option can only be used to reprint an EFT, a special voucher, or a withholding voucher.
- Choose payroll – transactions – payroll utilities – reprint payments.
- Determine what type of payment needs reprinted.
- Simply check the box of the item that needs reprinted.

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Payroll Void Adjustment

- This option allows any payroll related payments to be voided.
- When the void occurs, the appropriation account codes affected by this void will be reversed of all charges made.
- Generally this option is used when a payment has been made in error or for the incorrect amount.
- Choose payroll – transactions – payroll utilities – void.
- Simply choose which type of payment needs voided and check the box to the left of that payment.

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