HOW TO ORGANIZE YOUR FILES

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REVENUE CERTIFICATION

Create a file that contains the following:

- Certificate of the Total Amount from All Sources Available for Expenditures, and Balances
- Each Amended Certificate Received from the County Auditor
- All Cover Letters to Co. Auditor and Revenue Status reports that prove your books balance with the latest amended certificate

APPROPRIATIONS

Create a file that contains the following:

- A **copy** of each Appropriation Ordinance or Resolution; Temporary, Permanent, Supplemental
- All Cover Letters to Co. Auditor sending updated appropriations
- All certificates from the Co. Auditor

SUPPLEMENTAL APPROPRIATIONS WITHOUT LEGISLATIVE AUTHORITY

Keep a file with documentation of transferring appropriations between account codes within the legal level of authority of the fiscal officer

Print the supplemental appropriation reports to verify you had authority to make the transfer of appropriations.

- BE SURE YOU KNOW YOU HAVE THE PROPER AUTHORITY TO MAKE THESE SUPPLEMENTALS

BUDGET

Make a new "next year" budget file each year – All year long place copies of items such as engineering estimates, notes for capital outlay and other projects

Use these notes when you prepare your budget, keep all backup documentation, printed copies and footnotes

MINUTES

Use Minutes books with pre-numbered pages

You can print directly on the pre-numbered pages from your computer. Any pages with printer errors can be marked as printer error but kept in the book

If using plain paper add a footer with the meeting date and Page # of # pages.

SPECIAL MEETING NOTICES

Keep all posting sheets and agendas for special or emergency meetings

If you print minutes on plain paper in a binder keep the posting sheets and agendas with the minutes

If you print minutes in a book with pre-numbered pages, keep the posting sheets and agendas in a file

ORDINANCES & RESOLUTIONS

Use Ordinance and Resolution books with pre-numbered pages

You can print directly on the pre-numbered pages from your computer. Any pages with printer errors can be marked as printer error but kept in the book

If using plain paper add a footer with the legislations number and Page # of # pages.

BACKUP DISKS & LOGS

Keep a backup log noting the date, time, disk identity and where you are in your work.

Keep your End of Year, First of Year, last quarterly and your last backup OFF SITE!

Rotate your last quarterly and last backup off site when the new one is made

MONTHLY FINANCIAL STATEMENTS

I recommend investing in the legal sized 3-ring binder for the monthly financial report.

If you purchase the pre-drilled legal sized paper you are ready to take the documents straight from the meeting where they are approved to the binder where they will be ready for audit

If you don't want to make this investment – keep a file folder with the documents

BANK STATEMENTS

I like to keep the monthly bank statement with check images with my Bank Reconciliation report signed by the council

Use a binder or file but keep all statement and reconciliation documentation together.

File them in a 3 ring binder

RECEIPTS

All receipts should be filed in numerical order with the backup documentation stapled to the receipt. Backup documentation can include stubs, copies of the checks, or duplicate cash receipts. Include the fund status report used to figure the percentage of interest to each fund with the interest receipt

HOW TO FILE RECEIPTS

1. Binders
2. Archboards

Use a system that will hold the receipt and backup documentation in place!

MEMO RECEIPT 2ND COPY

2nd Copy of Receipt with Breakdown Backup Documentation of Special Receipts

Memo Receipts

- County Auditor Tax Distribution
- RITA Income Tax Distribution

Court Fines

- Backup Documentation for fund separation

VOUCHERS

Vouchers should be filed in check numbered order with the invoice and check stub stapled so the auditor can see the data.

Don't file items so they have to be unstapled to be verified

CHARGES

Charges should be filed in numerical order with the backup documentation for the charge

You could place them in with the monthly payments or keep them separate in a section of a binder

PURCHASE ORDERS/BLANKET CERTIFICATES

Place your PO's and/or BC's in numerical order in a binder or on an archboard

If your entity uses "PO Request forms" you can staple this document to the PO/BC that has been issued

INVENTORY

Inventories for each department should be kept in a file each year to be placed with the documents to be audited

LEGAL

Each entity has one or more attorneys. Keep files either per attorney or by subject, such as:

- General Correspondence
- Legislation
- Policies

Lawsuits or disputes should have their own file

INSURANCE POLICIES

All insurance policies whether liability, health, dental or Fireman's Accident & Life should have it's own file

When a policy renews it receives a new file with the policy effective dates on the outside

Policies stay with the audit years they are in effect (that date will bridge two audit periods)

LOCALLY ADOPTED POLICIES

Policies such as Public Records, Records Retention, Employee Manuals, etc. should be kept in 3-ring binders.

When a policy is updated you must replace the old copy with the new noting the effective date.

Keep outdated policies. The auditors will need to review an old policy to see if was followed during the audit period

BOARD OF ELECTIONS

You should keep an ongoing file with the County Board of Elections.

Keep a copy of all correspondence updating them on newly sworn in elected officials, resignations and appointments. Include data on the unexpired term of office for all appointments.

BONDS OF OFFICIALS

Keep each person's bond in a file by name with the insurance files.

Bonds run by term of office with elected officials and by year with employees.

All correspondence and collections against the bond go in the bond file.

DEPOSITORY CONTRACTS

You should have a Memorandum in Agreement for Deposit of Public Funds for each bank. Keep a file for each contract along with any correspondence with the bank that deals with the contract period such as special interest rates.

PLEDGED FUND STATEMENTS

Banks must "pledge" funds to cover your account balance in case the bank fails.

They will send you statements that confirm the amount of the pledged funds

Keep these Pledged Funds Statements in a separate file for each bank and contract period.

INVESTMENTS

Open a file for each investment; write the maturity date on the outside

Match the file name to the name of the investment in your system

When the investment matures place the data in the file that indicates whether it was rolled over, closed or invested elsewhere

CEMETERY BEQUESTS

Each Cemetery Bequest should have a copy of the Will or Trust documents that governs the use of the money.

You need to establish from these documents the non-expendable amount for each bequest

VEHICLES & MAJOR EQUIPMENT

All vehicles and pieces of major equipment should have their own file that contains:

- Purchase information identified by fund written on the inside of the folder
- Copy of title & gratis plate data
- Maintenance Records
- Regular Inspection Forms

ROADS, STREETS & ALLEYS

Each street, alley or road should have it's own file

Keep records of all maintenance and improvements to the road with dates and descriptions. Records could include a copy of an invoice or a memo detailing patching, paving or storm drain work performed; complaint forms and solution documentation.

Road inspection forms could be kept in this file or a separate file could be created just for road inspection forms.

LEVY

Keep a separate file for each levy.

Write on the outside of the file the date it will end (note the difference between the tax year and collection year) so you know when the levy will have to be renewed, replaced or dropped.

Put a copy of the levy and all Board of Elections forms and receipts in the file

CORRESPONDENCE

Keep an accordion file, A-Z, for miscellaneous correspondence. Little matters that won't be addressed again and don't need a file created can go into miscellaneous. Any matter that receives ongoing correspondence should have its own file.

RESIDENT COMPLAINTS

You may want to keep a separate file or accordion file, A-Z, for complaints depending on the number received each year. Place in this file each complaint, documentation as to how the problem was handled and final resolution.

E-MAILS

E-mails are a form of correspondence and should be printed and kept in the file that indicates the matter.

E-mails with the attorney go in the attorney file, e-mails with the insurance company go in the insurance file and e-mails from residents go in the Misc. Correspondence file.

DEBT

Each Debt needs to have it's own file identified by the debt holder such as OWDA Sewer Loan 2008

Write on the outside of the folder the date entered into, total amount, interest rate and payment schedule (monthly, semi-annual, etc)

Staple the amortization schedule to the inside left side of the folder so it can be easily accessed

GRANT FILES

Each grant should have it's own file that contains the application, award notification, instructions, correspondence and copies of invoices

CONTRACTS

Each contract should have it's own file that contains the contract, W-9 from Contractor for the 1099 form, certificate of insurance and the printout from the State Auditor's website confirming that the contractor has no state liens.

BID DOCUMENTS

Projects that are put out to bid should have documents in the project bid file such as:

- Bid specifications
- Proof of Publication
- Bid Amounts
- Copy of minutes

Keep these documents separate from the rest of the project files

CONSTRUCTION PROJECTS

Each construction project needs to have it's own set of files such as:

- Bid Documents
- Contracts
- Correspondence
- Pay Requests
- Change Orders
- Pmt Notifications
- Prevailing Wage

AUDITS

Prepare a file for each audit period

Keep all correspondence, emails, outlines, questionnaires, documents from the post audit conference, responses to any findings and the final audit in the file.

AUDIT ISSUES

Prepare a file for each upcoming audit period

Keep all data on corrections or circumstances that will need explanation at the next audit

Audit Committee

Create a file for your audit committee; place in it all audit committee checklists, solutions to problems and recommendations for change

Document all responses between the fiscal officer, utility clerk and the audit committee

PERSONNEL FILES

Place in each employee and elected officials personnel file the W-4 and other withholding related material, date hired/appointed, rate of pay, a copy of the minutes or legislation that sets the wage and all disciplinary action and resignation and/or termination information .

PAYROLL FILES

I recommend you keep a payroll binder separated by Payee with the timecard, batch report and leave request forms filed in dated order from the first payroll dated in January through the last payroll dated in December.

PAYROLL WITHHOLDING FILES

Each year make a folder for each withholding payee such as:

Federal	State	School Tax
Local Tax	OPERS	OP&FPF
New Hire	ODJFS	

Keep all monthly and quarterly reports in the files along with any correspondence or newly enrolled or termination forms

UNEMPLOYMENT

If you have seasonal workers and they always file for unemployment keep an Unemployment file. Keep the ODJFS reports regarding payouts and invoicing on unemployment payments in this file. The quarterly ODFJS file will be separate and kept with the other withholding files.

WORKER'S COMPENSATION

Keep a file for BWC. Place the Premium renewals and worksheets to determine rates per fund in this file.

Each Workers Compensation claim should have a file labeled with the claimant's name and date of accident. All correspondence with workers comp or the plan administrator regarding this claim goes in the claim file.

W-2

Each year create a W-2 file.

Your copy of the W-2, W-3 and any W-2 reports from UAN will be placed in the file

If a W-2 had to be adjusted keep the backup data in this file

1099

Each year create a 1099 file.

Your copy of the 1099, 1096 and any reports from UAN will be placed in the file

CONTINUING EDUCATION

Keep a file that has certificates for all training taken and all waivers obtained during the year

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