



Dave Yost
Auditor of State



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How to Organize Your Files

Presented by: Trina Martin
UAN Project Accountant

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TIPS FOR ORGANIZATION

- Tips presented aren't required by law they are suggestions for organization.
- Other methods may be used.
- You may have found a better way to file an item for your entity.



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REVENUE FILE

- Certificate of the Total Amount from All Sources Available for Expenditures and Balances.
- Documentation for carryover encumbrances.
- Cover letters to county auditor.
- Revenue Budget reports.
- Amended Certificates.



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APPROPRIATION FILE

- **Copy** of each Appropriation Ordinance or Resolution.
- Appropriation Budget report.
- Cover letters to county auditor.
- All certificates from the county auditor.



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REALLOCATION OF APPROPRIATIONS WITHOUT LEGISLATIVE AUTHORITY FILE

- To document reallocation of appropriations within the **legal level of control** of the Fiscal Officer.
- Print the supplemental appropriation reports to verify you had authority to make the reallocation.



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BUDGET FILE

- Make a new “next year” budget file each year.
- Place copies of items such as engineering estimates, notes for capital outlay and other projects into this file as the year progresses.
- Use these notes when you prepare your budget, keep all backup documentation, printed copies and footnotes.



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MINUTES BOOK OR BINDER

- Use pre-numbered paged Minutes books if possible. Load the pre-numbered pages into your printer. Pages with printer errors can be marked as printer error but are always kept in the book in numbered order.
- If using plain paper add a header with the entity identification and date and add a footer with Page # of # pages.



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SPECIAL MEETING NOTICE & AGENDA

- Keep all posting sheets and agendas for special or emergency meetings.
- Document date, time and location of postings.



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ORDINANCES & RESOLUTIONS

- Use Ordinance and Resolution books. Your policies on numbering legislation before or after adoption will determine if pre-numbered pages are a wise choice.
- Plain paper: Add a header with the entity identification, legislations number and date adopted and add a footer with Page # of # pages.



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BACKUPS & BACKUP LOG

- Keep your End of Year, First of Year, My Documents and your last backup off site.
- Rotate your off site backup when the new one is made.
- Keep a backup log noting the date, time, disk identity and description of the backup point in work.

MONTHLY FINANCIAL STATEMENTS

- Legal sized 3-ring binder for the monthly financial reports.
- Pre-drilled legal sized paper - ready to take the documents straight from the meeting where they are approved to the binder ready for audit.
- Or keep a file folder with the monthly financial statements.

BANK STATEMENTS

- Keep monthly bank statement and check images with the Bank Reconciliation report signed by the board.
- Use a 3 ring binder or accordion file.
- Keep all statement and reconciliation documentation together.

RECEIPTS – FILING ORDER

- Receipts should be filed in numerical order with the backup documentation stapled to the receipt.
- Backup documentation can include check stubs, copies of the checks, or duplicate cash receipts.

RECEIPTS – FILING METHOD

- Binders Folders Arch boards
- Use a system that will hold the receipt and backup documentation in place.
 - Make it easy for Auditors to see the receipt and backup documentation without pulling staples.

MEMO RECEIPT – 2ND COPY

- 1st Copy signed and filed with receipts in numerical order with backup data.
- 2nd Copy file with distribution documentation, grouped by source or type for easy audit of subject:
 - County Auditor Tax Distribution
 - RITA Income Tax Distribution
 - Court Fines

PAYMENTS

- Payments should be filed in payment number 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.

ELECTRONIC PAYMENTS

- Electronic payments should be filed in numerical order with the backup documentation just like a payment by check.
- Place them with the monthly payments either in dated order or in the front or back of the folder.

PURCHASE ORDERS & BLANKET CERTIFICATES

- File in numerical order in a binder or on an archboard.
- If your entity uses requisition forms you can file this document along with quotes or estimates with the PO/BC.

INVENTORY

- Department inventories should be filed by year.
- Once audited the inventories should be filed together by Department.



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LEGAL

- Keep files either by attorney or by subject:
 - General Correspondence
 - Legislation
 - Policies
- Lawsuits or disputes should have their own file.



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INSURANCE POLICIES

- Insurance policies: liability, health, dental, etc. should have a file.
- When a policy renews it receives a new file with the policy effective dates on the outside or on the file tab.
- Policies stay available for the audit years they are in effect (date will bridge two audit periods).



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POLICIES

- Policies such as Public Records, Records Retention or Employee Manuals should be kept in binders or in book form.
- When updated replace old copy with new.
- Note the beginning and ending effective dates.
- **Keep outdated policies!** The auditors will need to review old policies to see if they were followed during the audit period.

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.

LEVY

- Keep a separate file for each levy. Write on the outside of the file the date it was voted in, the date it will expire and note the difference between the tax year and collection year so you know when the levy should be considered for renewal and/or replacement.

BOND 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 proposals from or correspondence with the bank.

PLEGGED FUNDS STATEMENTS

- Banks "pledge" funds to cover your account balance.
- Keep Pledged Funds Statements in a separate file for each bank and contract period.

INVESTMENTS

- Open a file for each investment. Write details on the outside of the file.
- Match the file name to the name of the investment in your system.
- At maturity update file indicating if it was rolled over, closed or invested elsewhere. Write closing details on outside of file.

CEMETERY BEQUESTS

- Each Cemetery Bequest should have a copy of the Will or Trust document that governs the use of the money.
- Establish from these documents the non-expendable amount for each bequest.

VEHICLES AND MAJOR EQUIPMENT

- All vehicles and 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.
- Secondary files could include:
 - Maintenance Records.
 - Regular Inspection Forms.

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 filed by last name of individual or first word in a company name.

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 proper file.
- E-mails to/from:
 - Attorney - legal files.
 - Insurance agent - insurance file
 - Resident - Miscellaneous Correspondence

DEBT

- Each Debt needs to have it's own file, such as OWDA Sewer Loan 2014.
- Write on the outside of the folder the date entered into, total amount, interest rate and payment schedule.
- Staple the amortization schedule to the inside left side of the file folder so it can be easily accessed.

GRANTS

- Each grant should have it's own file that contains the application, award notification, correspondence, matching money details, instructions for reimbursement or payment, copies of invoices and dates of reimbursements.

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 for audit purposes.

CONSTRUCTION PROJECTS

- Each construction project needs to have it's own **set** of files such as:
 - Bid Documents (See previous slide)
 - Contracts
 - Correspondence
 - Pay Requests
 - Change Orders
 - Pmt. Notifications
 - Prevailing Wage

AUDIT

- 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.

UPCOMING 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.
- Backup documentation: legal opinions, ORC sections, memo outlining how you determined the method of correction.

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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, other key employees and the Audit Committee.

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PERSONNEL FILE

- W-4 and other withholding related material.
- Date hired/appointed – term for elected officials.
- Copy of Oath of Office if not in book form.
- Rate of pay & copy of minutes and/or legislation.
- Disciplinary action per policies.
- Resignation and/or termination information.

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PAYROLL RECORDS

- Keep a payroll binder separated by employee, with the timecard, batch wage report and leave request forms filed in dated order.
- Filing them by employee rather than by payment will make them easier to file together over a period of years of employment.

PAYROLL RECORDS

- I don't recommend putting the time card with the check stubs.
- How hard will it be to find one person's 2014 time cards quickly, years from now!

PAYROLL WITHHOLDING

- Each year make a folder for each withholding payee such as:
Federal State School Tax
Local Tax OPERS OP&FPF
ODJFS
- Keep all monthly and quarterly reports in the files along with correspondence.

PAYROLL WITHHOLDING

- I don't recommend putting your Retirement or Tax reports with the payment for the following reasons:
 - Social Security numbers on the retirement reports will be located with records that are considered public.
 - Finding the monthly reports for audit would require locating the check numbers and pulling a payment for the month or quarter.
 - Once in storage it will be even more difficult to look at reports for a specific period of time.

OHIO NEW HIRE

- Keep an Ohio New Hire reporting file.
- Put a copy of each employee's New Hire form or print the verification of each new hire reported online.
- File can remain open for many years rather than one year.

UNEMPLOYMENT

- Create an Unemployment file when you have separated workers receiving unemployment.
- Keep ODJFS notifications for unemployment payments in this file.
- Your Quarterly ODFJS wage reports will be separate and kept with the other withholding files.

W-2

- Create a W-2 file each year.
- Your copy of the W-2, W-3 and W-2 reports will be placed in the file.
- If an error during the year requires a W-2 to be adjusted at year end put all documentation and notes in the file. Review file at W-2 time.

1099

- The 1099 file should contain:
 - The 1099 Vendor Report showing all 1099 vendors for the year.
 - The 1099 report showing only Vendors **receiving** a 1099 for the year.
 - Your copy of the 1099s and 1096.

CONTINUING EDUCATION

- Keep a file that has certificates for all training taken and all waivers for training not required during the year.
- Keep by audit period or by year.

Questions





Dave Yost
Auditor of State

88 East Broad Street
Columbus, Ohio 43215

Phone: (800) 282-0370 Fax: (614) 466-4490
E-mail: contactus@ohioauditor.gov

www.ohioauditor.gov
