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UAN Accounting & Payroll Update

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Accounting Agenda

1. How to handle "new" money
2. Supplemental appropriations
3. Reallocation of appropriations
4. Transfers
5. Advances
6. Audit adjustments
7. Bank reconciliation



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Payroll Agenda

1. Activating an inactive employee
2. Add Employee Wizard
3. Edit employee
4. OPERS to SS how to change the employee setup when you are notified to make the change
5. OPERS refunds and credits



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Payroll Agenda

- 6. Adjust OPERS/OP&FPF withholding payment by rounding difference
- 7. Non-Pensionable Earning



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How to Handle “New” Money

- When you receive money that hasn't been certified on the Amended Certificate it will **NOT** be available for the board to appropriate until you:
 - Request an Amended Certificate from the county auditor certifying the new revenue.
 - Enter a Supplemental Revenue Budget for the new revenue in the UAN Software.



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Amended Certificate

- The Amended Official Certificate of Estimated Resources (aka Amended Certificate) issued by your county auditor and is the official document that certifies the

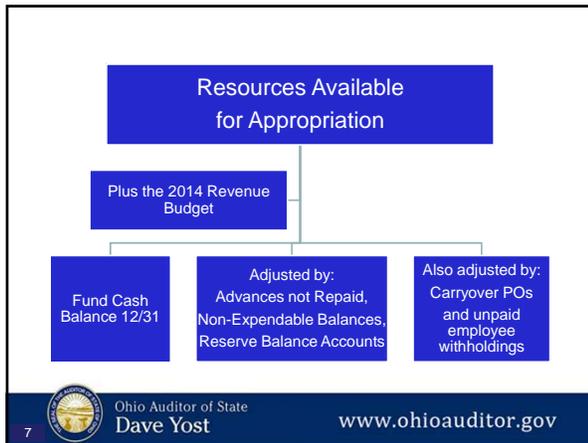
RESOURCES AVAILABLE FOR APPROPRIATION

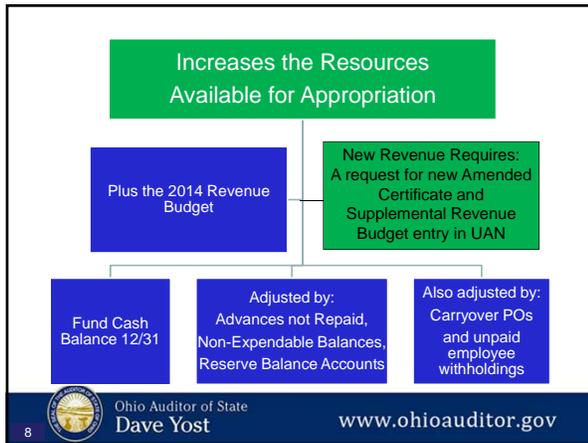


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Balance new Amended Certificate with Revenue Budgets after Supplemental Entries

- Always verify your Revenue Budget entries balance with the Taxes and Other Sources columns on the new Amended Certificate. Print a new Resources Available for Appropriation.

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Supplemental Appropriation

- Legislation that changes the fund's total appropriations.
 - Increase: limited to resources available.
 - Decrease: limited to unencumbered balance.
- **Requires legislative action!**
- Not an action the fiscal officer can take on their own.

Reallocate Appropriations

- Does **not** change the total appropriation to the fund.
- Allows you to move unencumbered* balances between appropriation accounts within a fund. *You may need to close PO/BC first.
- **Requires legislation when outside your legal level of control.**

Transfer

- Requires appropriations in place for the transfer out – may require legislation.
- Requires separate legislation authorizing the transfer.
- Not an action the fiscal officer can take on their own and **not** a quick fix for a shortage of cash.

Transfer

- **Transfers In** that were not originally budgeted, must be:
 - Certified on the Amended Certificate.
 - Supplemental Revenue Budget entered in UAN software.
 - Then the Board can adopt supplemental appropriations at an open public meeting.

Advance

A Loan of cash from one fund to another to be repaid in the calendar year. Funds involved must be allowed by law to participate.

- Not an action the fiscal officer can take on their own.
- Legislation required to make the Initial Advance
- Revenue and appropriation accounts must be activated but the amounts aren't entered in Revenue Budgets or Appropriations.

Advance

- Not certified on the Amended Certificate when granted and paid in the same year.
 - When not paid back in the same year it affects your new year available cash balance.
- Initial Advance posted in UAN – Accounting – Transactions – Interfund Advance.
- Repayment must be legislated and **properly** posted in UAN software connecting the repayment to the initial advance.

Audit Adjustments

- Audit adjustments that reduce a fund balance will require the amount to be available.
- Review prior to making adjustments:
 - Accounting → Reports & Statements → Budgetary Reports → Comparison of Budget and Appropriated.
 - The Variance must show enough to make the negative fund balance adjustment.

Audit Adjustments

- Your board may need to legislate a reduction in appropriations before you will be able to post the audit adjustments.
 - Board adopts legislation reducing appropriations.
 - Negative Supplemental appropriation entered in Appropriation Budgets.
 - Audit adjustment can be performed.

Audit Adjustments

- If you are reconciled with the bank your audit adjustments must balance or you will no longer reconcile. Discuss with your auditor:
 - How will I handle the unreconciled difference?
 - What fund(s) will be used to adjust the unreconciled difference.

Audit Adjustments

- If you were not reconciled with the bank and your audit adjustments don't bring you into balance you need to discuss with your auditor:
 - How will I handle the unreconciled difference?
 - What fund(s) will be used to adjust the unreconciled difference.

Bank Reconciliation

- **Don't** post a bank reconciliation until it is truly reconciled!
 - Entering the unreconciled amount in OAF is not reconciling and is rarely necessary for true reconciliation!
 - Save progress.
 - Make the corrections dated within the month you are reconciling.
 - Return to bank reconciliation and clear the corrected items.

Bank Reconciliation

- Use the Bank Reconciliation Online video to help understand how to use the reconciliation form properly.
- Use the Bank Reconciliation Worksheet to assist you in identifying errors.
- Once errors are identified post the items or corrections within the month you are reconciling so they can be cleared.

Bank Reconciliation

- Receipts and Electronic Payments can be **properly** backdated to the date they appear on the bank statement.
- Post receipts and electronic payments in the month they occurred.
 - Incorrectly post dated items will not be available to clear on the bank reconciliation.
 - Incorrectly dated items affect the accuracy of your monthly financial statements.

Bank Reconciliation

- Edit the bank reconciliation and clear the newly posted items.
- Visit the Primary Adjustments tab to clear all adjustments made to receipts and payments.
- Visit the Secondary and Investments tab to clear reinvested interest receipts

Accounting Questions



Add Employee

- If you have an employee returning for seasonal work, check to see if they are in the software and can be activated.
- New employees are always added using the Add Employee Wizard.
- Gather your earning and withholding information before starting the Wizard.

Edit Employee

- Returning employees may need changes to:
 - Earning & Overtime rates
 - Appropriation Accounts
 - Withholdings rates updated
 - New withholdings
 - Remove old withholdings that no longer apply

OPERS Notified Changes

- When OPERS notifies you that employees no longer qualify for OPERS:
- Edit Employee changes to make:
 - Deactivate OPERS withholding.
 - Add new retirement (usually SS).
 - May need to add appropriation account for Social Security in Accounting → Maintenance → Appropriation Accounts.
 - Reallocate or Supplemental appropriations.

OPERS Refunds and Credits

- Employees' share sent as a refund check.
 - Post receipt in Accounting.
- Employer share issued as a credit:
 - Used against future employer share in the monthly payments.
 - Requires the OPERS payment to be cleared from payroll and sent to Accounting to be adjusted.

OPERS Employee Refund

- Contact the IRS to determine how many years you must pay Social Security on the employee.
- Separate the Employee refunds between prior year and current year:
 - Prior year refunds will be handled in Accounting.
 - Current year refunds will be handled in Payroll to generate corrected reports & payments.

OPERS Employee Refund

- Prior Year, per IRS no SS needs to be paid:
 - Refund the entire OPERS withholding to the employee for those years.
- Prior year, per IRS SS must be paid:
 - Reduce OPERS refund by the SS Employee rate for the year.
 - Quarterly 941s must be amended and Employee and Employer Share SS paid.
 - Issue W-2c and W-3c

OPERS Employee Refund

- Process current year refund through Payroll Wage Adjustment Utility – Swap Withholding.
- You must adjust the employee and employer share subtracting the OPERS and adding the Social Security.
- Adjustment produces refund warrant, OPERS credits & SS payments.

OPERS Employee/Employer

- OPERS employee/employer credits created by swap withholding need to be cleared rather than incorporated into the next OPERS payment.
- SS employee/employer unpaid withholdings should be incorporated into the next IRS payment in order to bring your account current.

Adjust OPERS/OP&FPF Withholding Payment by Rounding Difference

- The OPERS & OP&FPF withholding payments can be adjusted by the rounding difference.
- Always post your retirement withholding payment for the exact same amount as the online payment.

Non-Pensionable Earning

- Sometimes the payout of unused leave at retirement, termination or pursuant to policy is a non-retirement earning.
- **Always** call OPERS/OP&FPF to confirm if the pay is pensionable.
 - If non-pensionable **always** add a non-pensionable earning.
 - **Never** edit the OPERS/OP&FPF off the wage record!

Payroll Questions





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