

Contents

Logging into eService > Hinkle System	1
Accessing the Hinkle System	2
Step 1: Begin Filing	3
Reset Filing Type.....	5
Step 2: Data Entry.....	6
Save Progress and Continue	6
Step 3: Upload Document.....	10
Confirm your Document.....	12
Step 4: Acknowledgment.....	14
Types of Messages.....	16
Reviewing your Filings.....	19
eServices Document Center.....	21
Document Requests	23
Questions and Contact Information	23

Logging into eService > Hinkle System

Your entity's filing must be completed within the AOS **Hinkle Annual Financial Data Reporting System** (Hinkle System) via the entity-specific link available by logging into your entity's eServices account (see Figure 1).

The Initial and Reminder Hinkle System Notices will include a link to the eServices website. You also can access eServices through the AOS website or by bookmarking this link:

<https://eservices.ohioauditor.gov/Account/Login>

Important: If you have not accessed your eServices account since Nov. 16, 2020, you will need to register as a new user to access eServices.

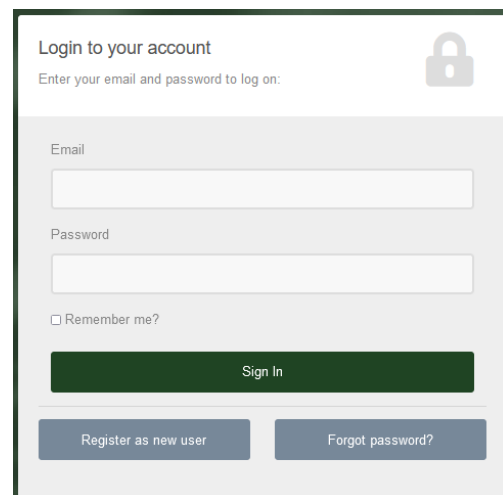


Figure 1

Accessing the Hinkle System

Once you have logged in, look for “Hinkle System” in the left menu (see Figure 2).

The Hinkle System is an application that allows entities to file financial statement, debt, and demographic data to the Auditor of State (AOS) to satisfy the filing that

What to expect
 To access the Hinkle System click the [Begin Filing] button below. (See under the *Filing Link* column.)
 To view your entity's annual filing, click on the PDF icon next to the applicable filing.
 After your submission is complete, you can view the documents you've loaded.

For additional guidance, refer to the [AOS Financial Reporting](#) page or read the [FAQ](#).
 You can also reach out to AOS by filling out this [Inquiry Form](#) with further information.

* Not applicable to UAN clients unless they have opted out of UAN filing on their account.

Only the "Billing Contact," "Hinkle System Reporting," and "Hinkle System Reporting + eServices" users may view an active Hinkle System filing link or share the link with financial statement preparers.

View	Year End	Status	Filing Link*	Share Link*	Filing Type	Due Date	Filing Date
	12/31/2022	Not Started			GAAP	5/30/2023	
	12/31/2021	Submitted			GAAP	5/31/2022	5/31/2022

Note: Once a filing has been submitted, the filing link will be locked.

Figure 1

If you click on the link icon under the **Share Link** column, a window will pop up (see Figure 3) for you to enter the information of the person you wish to send the filing link to.

Share Hinkle Filing Link [X]

Who would you like to share this with?

Their name:

Their email:

Share

Close

Figure 3

To access your filing links, click the **[Begin Filing]** button under the “Filing Link” column for the appropriate year-end. This will take you into the Hinkle System to file (Figure 2).

HINKLE Annual Financial Data Reporting

Quick Guide for Libraries

The first page you come to will have your information displayed at the top of the page with detailed instructions for you to read through before continuing (see Figure 4).

Entity Name Your Entity
County Your City or County
Filing Year December 31, 2025

Welcome to the Hinkle Annual Financial Data Reporting System (Hinkle System).

The Ohio Revised Code (ORC) §117.38 requires that local public offices file their annual financial reports with the Auditor of State's Office (AOS). Further, the Ohio Administrative Code (OAC) Ch. 117-2-03(B) requires that all counties, cities, and school districts – including educational service centers and community schools – prepare their financial reports pursuant to generally accepted accounting principles (GAAP). ORC §1724.05 requires community improvement corporations established under this Code section to report annually on a GAAP basis.

Entities filing on a GAAP basis have 150 days (except for community improvement corporations, which have 120 days) following fiscal year-end to submit their annual financial reports to the AOS. Other entities have 60 days following fiscal year-end to complete their submission.

Figure 4

After reading the instructions, click the [**Begin Filing**] button at the bottom of the page (see Figure 5).

NOTE: The information **CANNOT** be changed once this step has been completed.

Before you begin filing...

Important: Be sure to read the conditions below before you file.

Be sure that both of the following conditions are met:

- Only **one** user at a time is working within the Hinkle System on your filing.
- Only **one** window or tab of your Hinkle System filing is open at a time.

If these conditions are not met, you may encounter unexpected behavior.

Begin Filing

Figure 5

Step 1: Begin Filing

Select a Filing Type

After clicking the [**Begin Filing**] button, a warning window will appear (see Figure 6).

Be sure you are the **only user** working on your filing within the Hinkle System and that you have **only one tab or window** of your Hinkle System filing open before you proceed.

If both conditions are met, click [Continue] to proceed; otherwise, click [Cancel] to close.

Continue **Cancel**

Figure 6

After clicking **Continue**, the following page will appear (see Figure 7). From there, you will select the filing type of your entity's annual financial report.

HINKLE Annual Financial Data Reporting

Your Public Library

1 **Begin Filing**
Select a Filing Type

2 **Data Entry**
Enter Financial Data

3 **Upload Document**
Upload Financial Statements with Notes

4 **Acknowledgment**
Submit Filing

The status bar will indicate your filing phase. You must complete the 4 phases and submit to complete your filing requirement.

Select Filing Type

The Ohio Administrative Code (OAC) 117-2-03(B) requires that all counties, cities and school districts, including educational service centers and community schools, prepare their financial reports pursuant to generally accepted accounting principles (GAAP). ORC Section 1724.05 requires community improvement corporations established under this Code section to report annually on a GAAP basis and Ohio Administrative Code (OAC) 126:3-1-01(A)(2)(a) requires universities and colleges to report annually in accordance to GAAP.

GAAP - Financial statement prepared in accordance with generally accepted accounting principles.
OCBOA Cash - Financial statements prepared on the cash basis as look-alike GAAP statements; relevant Governmental Accounting Standards Board (GASB) Statements have been applied to the extent the statements are applicable to the cash basis of accounting.
OCBOA Modified Cash - Financial statements prepared on a modified cash basis as look-alike GAAP statements; relevant GASB Statements have been applied to the extent the statements are applicable to the modified cash basis of accounting. The most common modification applied to cash basis is the recording of long term investment activity. Other common modifications include recording of capital assets, net of accumulated depreciation and long-term debt arising from cash transactions.
Regulatory Cash - Financial statements prepared which comply with the basis of accounting prescribed by the Auditor of State, commonly referred to as the AOS basis of accounting.

Filing Type

- Regulatory Cash
- OCBOA Cash
- OCBOA Modified Cash
- GAAP

IMPORTANT: When selecting your filing type, keep in mind that most small governments report using the Regulatory cash basis of accounting.

Begin Filing Click the [**Begin Filing**] button to get started.

Figure 7

Please consider the following when selecting your filing type: OCBOA Cash and OCBOA Modified Cash basis of accounting are GAAP/GASB 34 look alike statements.

The Regulatory cash basis of accounting is also commonly described as the Auditor of State's (AOS) Accounting Basis (permitted by the financial reporting provisions of Ohio Revised Code §[117.38](#) and Ohio Administrative Code Section [117-2-03\(D\)](#)), which is an accounting basis other than accounting principles generally accepted in the United States). Most small governments report on the Regulatory cash basis of accounting.

Helpful Tip: Additional guidance regarding basis of accounting is provided in the **Frequently Asked Questions** pdf on the [Financial Reporting](#) page.

HINKLE Annual Financial Data Reporting

Quick Guide for Libraries

If you selected the correct filing type, click the **[Begin Filing]** button to proceed with your selection.

Reset Filing Type

Note: If you do not need to Reset your Filing Type, skip to **Step 2: Data Entry**

If at some point you realize you need to change your filing type, simply reset it by going back to the first page and clicking the **[Reset Filing Type]** button (see Figure 8). This will clear all the information you have entered up to this point and allow you to restart.

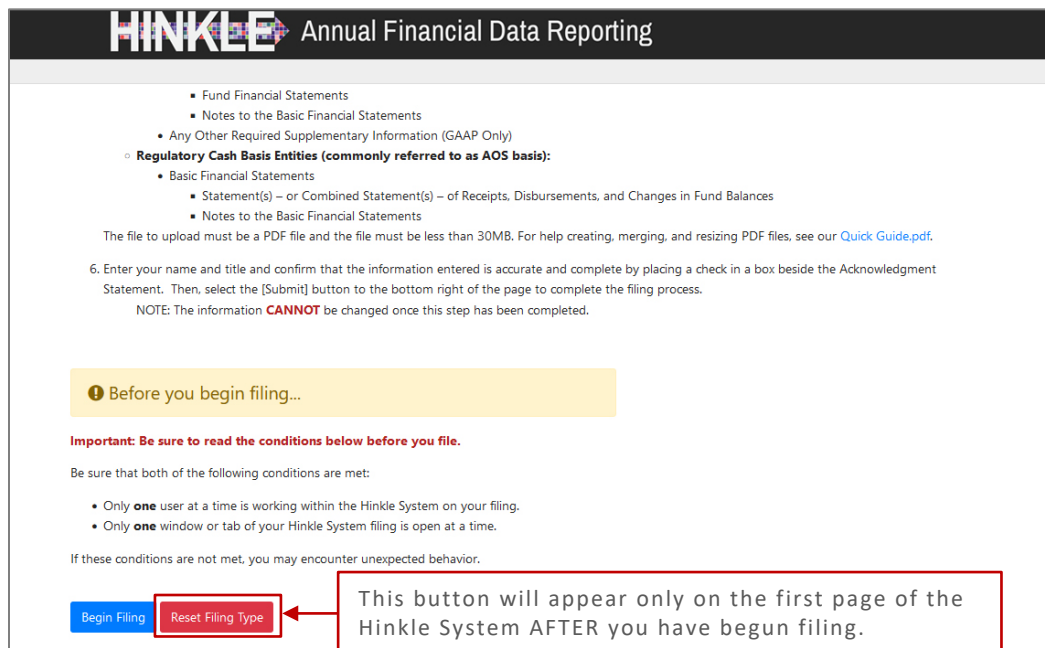


Figure 8

After you select the **[Reset Filing Type]** button, a warning screen will appear (see Figure 9).

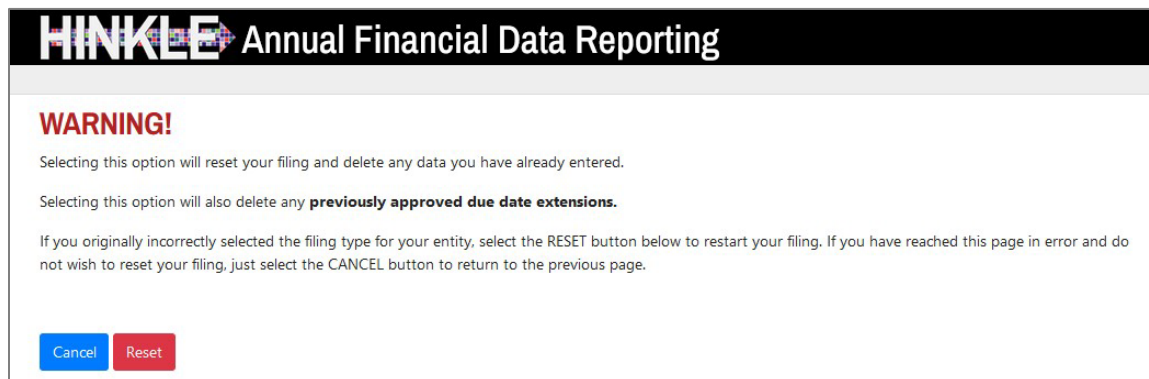


Figure 9

Quick Guide for Libraries

Step 2: Data Entry

Enter Financial Data

Note: The following pages depict the **Regulatory cash basis filing type**. The **Cash**, and **Modified Cash**, and **GAAP** basis statements differ, but the general process described throughout this Guide is applicable.

This is the first page of the **Data Entry** process (see Figure 10).

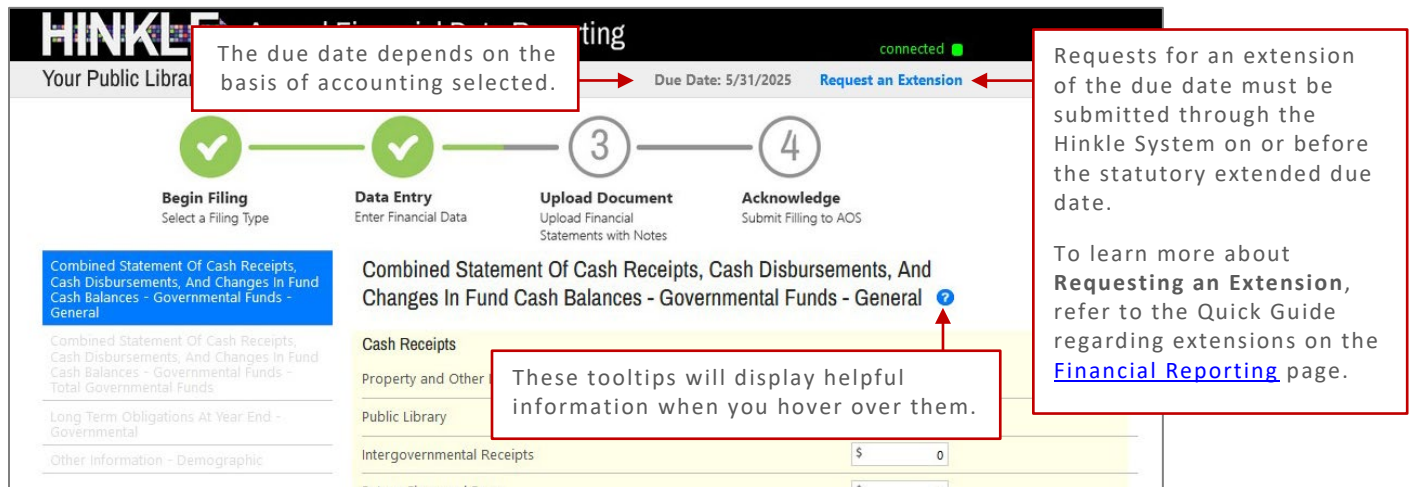


Figure 10

Note: The **?** symbols identified above are located throughout the application to help with each financial statement, certain account line items, and other requirements.

Helpful Tip: If questions arise that are not addressed within this Quick Guide, refer to the FAQs on the [Financial Reporting](#) page. If your questions still are not addressed, you can fill out the inquiry form available on the page.

Save Progress and Continue

You can save your progress at any time and continue where you left off without starting from the beginning, whether it's within a few hours or a week or two later.

To save your progress, click the **[Save Changes]** button at the bottom of the page (see Figure 11).



Figure 11

Quick Guide for Libraries

Start of Data Entry

In the first section (Figure 12) you will enter the amounts from the General Fund only from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances.

HINKLE Annual Financial Data Reporting connected ■

Your Public Library | Your County | Filing Type Due Date: 5/31/2025 [Request an Extension](#)

✓
Begin Filing
 Select a Filing Type

✓
Data Entry
 Enter Financial Data

3
Upload Document
 Upload Financial Statements with Notes

4
Acknowledge
 Submit Filing to AOS

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General

Cash Receipts	
Property and Other Local Taxes	\$ 0
Public Library	\$ 0
Intergovernmental Receipts	\$ 0
Patron Fines and Fees	\$ 0
Services Provided to Other Entities	\$ 0
Contributions, Gifts and Donations	\$ 0
Earnings on Investments	\$ 0
Miscellaneous	\$ 0
Other Receipts	\$ 0
Total Cash Receipts	\$ 0

Figure 12

When you are finished filling out the information on this page, click **[Next >]** to continue (Figure 13).

Fund Cash Balances, End of Year	
Nonspendable	\$ 0
Restricted	\$ 0
Committed	\$ 0
Assigned	\$ 0
Unassigned	\$ 0
Fund Cash Balances, End of Year	\$ 0

Save Changes
Next >

Figure 13

Quick Guide for Libraries

Once you move to the next page you will notice that the navigation between the last statement and the current one is now active (see Figure 14). You may also access the prior financial statement/requirement by clicking the [**< Previous**] button whenever the button is present (Figure 11).

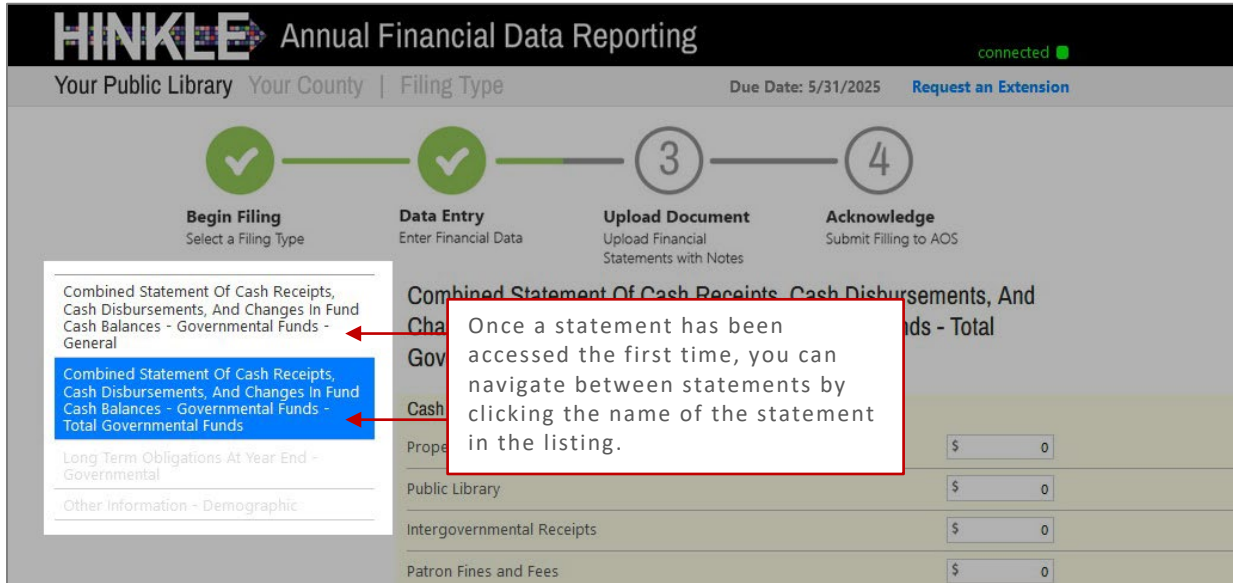


Figure 14

From here you will enter the amounts from the Total (Memorandum only). The total will include all Governmental Funds only (General, Special Revenue, Debt Service, Capital Project, and Permanent funds).

Note that Special Revenue, Debt Service, Capital Project, and Permanent funds **are not** entered separately in The Hinkle System.

Also note that Enterprise, Internal Service, Agency, Investment Trust, Private Purpose Trust, or Custodial Funds that might be reported by a Library are reported on your financial statement but **will not** be entered in The Hinkle System.

Now go through each section, entering the data needed. Save changes as you go through the menu (see Figure 15).

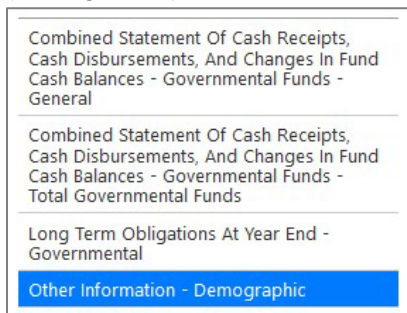


Figure 15

End of Data Entry (Other Information – Demographic)

Once you are on the **last section** regarding **demographic** information (see Figure 16), you are asked to provide perspective related to entity size.

HINKLE Annual Financial Data Reporting connected ●

Your Public Library Your County | Filing Type Due Date: 5/31/2025 [Request an Extension](#)

Begin Filing (✓) — **Data Entry** (✓) — **3** — **4**
Select a Filing Type | Enter Financial Data | Upload Financial Statements with Notes | Submit Filing to AOS

Other Information - Demographic

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General	Estimated Number of Patrons	<input type="text" value="0"/>
Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds	Yearly Circulation	\$ <input type="text" value="0"/>
Long Term Obligations At Year End - Governmental	Full Tax Rate Per \$1,000 of Assessed Valuation:	
Other Information - Demographic	Inside Millage	\$ <input type="text" value="0.00"/>
	Outside (Voted) Millage	\$ <input type="text" value="0.00"/>
	Total Tax Rate	\$ <input type="text" value="0"/>
	Total Assessed Property Tax Valuation (If Applicable)	\$ <input type="text" value="0"/>
	Unrestricted General Fund Carryover Cash Balance At Year-End	\$ <input type="text" value="0"/>

[< Previous](#) [Save Changes](#) [Next >](#)

Figure 16

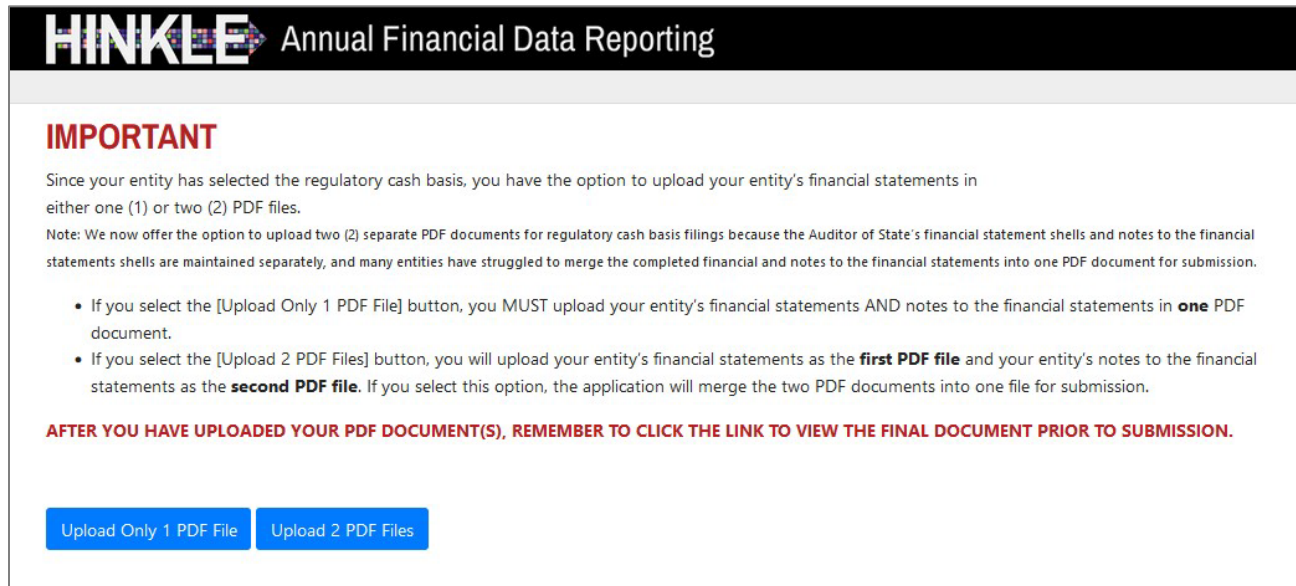
Once all your information has been entered and you've saved changes, click the **[Next >]** button to continue to the third step of the process.

Reminder Tip: If you have individual demographic questions, consult the FAQs on the [Financial Reporting](#) page or fill out Hinkle System Filing Questions form.

HINKLE Annual Financial Data Reporting

Quick Guide for Libraries

For entities **filing on the Regulatory basis of accounting only**, we offer the option to upload two separate PDF documents.



HINKLE Annual Financial Data Reporting

IMPORTANT

Since your entity has selected the regulatory cash basis, you have the option to upload your entity's financial statements in either one (1) or two (2) PDF files.

Note: We now offer the option to upload two (2) separate PDF documents for regulatory cash basis filings because the Auditor of State's financial statement shells and notes to the financial statements shells are maintained separately, and many entities have struggled to merge the completed financial and notes to the financial statements into one PDF document for submission.

- If you select the [Upload Only 1 PDF File] button, you **MUST** upload your entity's financial statements **AND** notes to the financial statements in **one** PDF document.
- If you select the [Upload 2 PDF Files] button, you will upload your entity's financial statements as the **first PDF file** and your entity's notes to the financial statements as the **second PDF file**. If you select this option, the application will merge the two PDF documents into one file for submission.

AFTER YOU HAVE UPLOADED YOUR PDF DOCUMENT(S), REMEMBER TO CLICK THE LINK TO VIEW THE FINAL DOCUMENT PRIOR TO SUBMISSION.

[Upload Only 1 PDF File](#) [Upload 2 PDF Files](#)

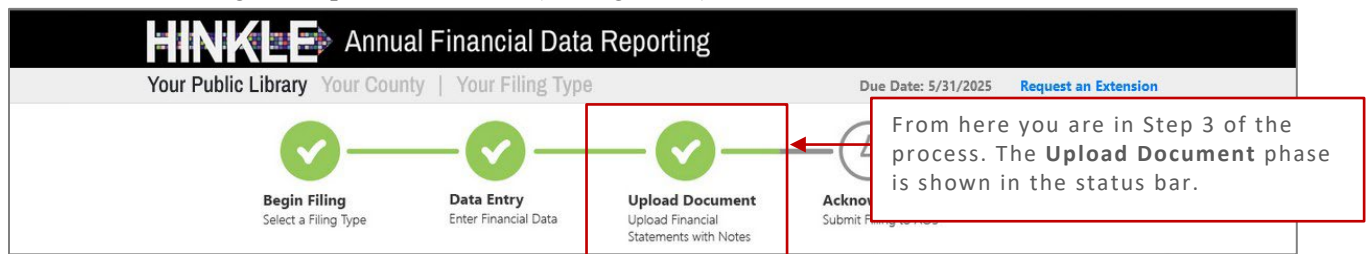
Figure 17

Click the **[Upload Only 1 PDF File]** button or **[Upload 2 PDF Files]** button – depending on whether you are uploading your notes separately or all in one file.

Step 3: Uploading your Document(s)

Upload Financial Statements with Notes

The status bar changes to Upload Document (see Figure 18).



HINKLE Annual Financial Data Reporting

Your Public Library | Your County | Your Filing Type

Due Date: 5/31/2025 [Request an Extension](#)

Begin Filing
Select a Filing Type

Data Entry
Enter Financial Data

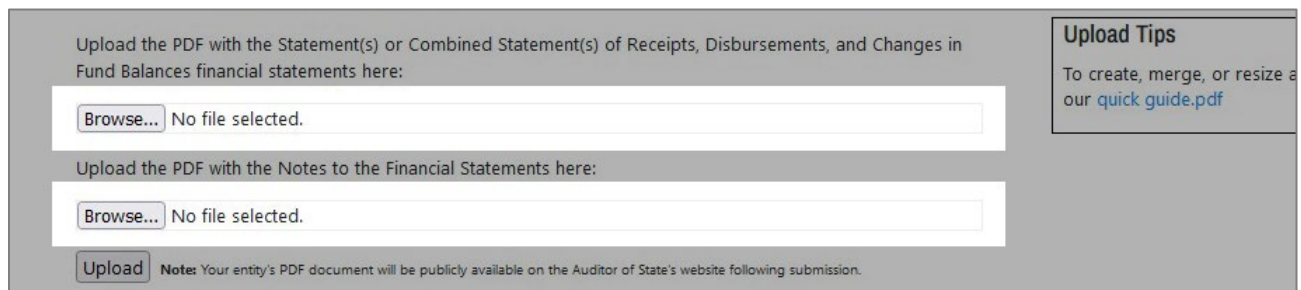
Upload Document
Upload Financial Statements with Notes

Acknowledge
Submit Filing to Review

From here you are in Step 3 of the process. The **Upload Document** phase is shown in the status bar.

Figure 18

If you selected to upload two files, you will have two upload fields (see Figure 19).



Upload the PDF with the Statement(s) or Combined Statement(s) of Receipts, Disbursements, and Changes in Fund Balances financial statements here:

[Browse...](#) No file selected.

Upload the PDF with the Notes to the Financial Statements here:

[Browse...](#) No file selected.

[Upload](#) **Note:** Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

Upload Tips
To create, merge, or resize a PDF, see our [quick guide.pdf](#)

Figure 19

Notice that one file is for the **Financial Statements** and one file is for the **Notes** to the Financial Statements (see Figure 20).

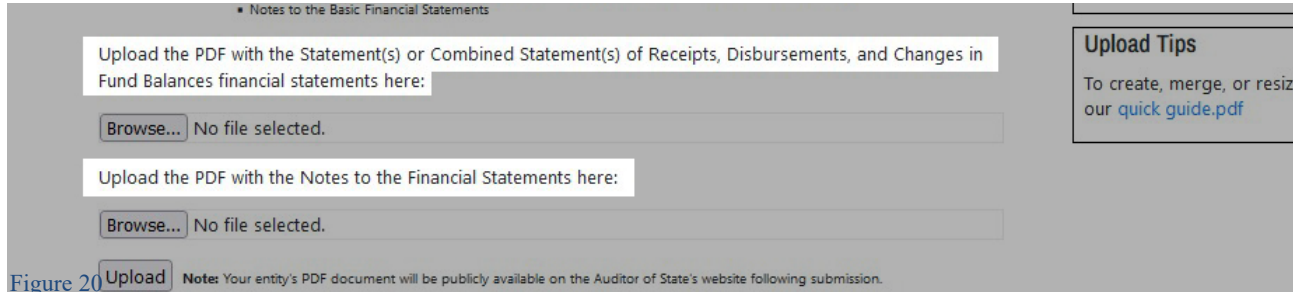


Figure 20

Important Notes:

- The combined size of the two PDF files must be less than 30MB. The system will merge those two PDFs into one file.
 - If you're uploading a single file, that PDF file must be less than 30MB.
- Uploading a subsequent PDF file will **override** the previous file upload, and only the last uploaded file will be transmitted to the AOS.

Helpful Tip: If you need guidance on how to create a PDF or how to merge multiple PDF files, there's an in-depth guide on the [Financial Reporting](#) page that will walk you through converting, merging, and resizing your PDF files.

Navigate to the file(s) you need to upload (Figure 21).

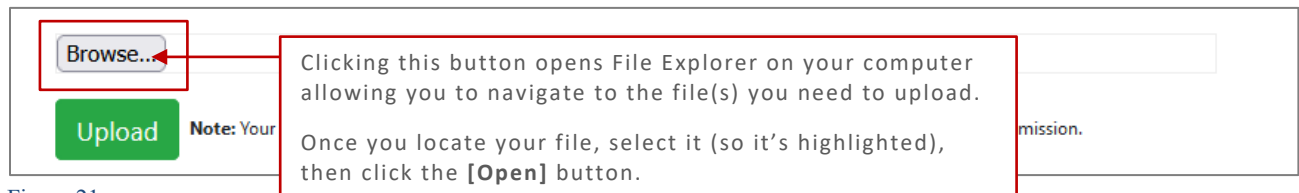


Figure 21

Once the correct file has been selected, press the green **[Upload]** button (Figure 22).

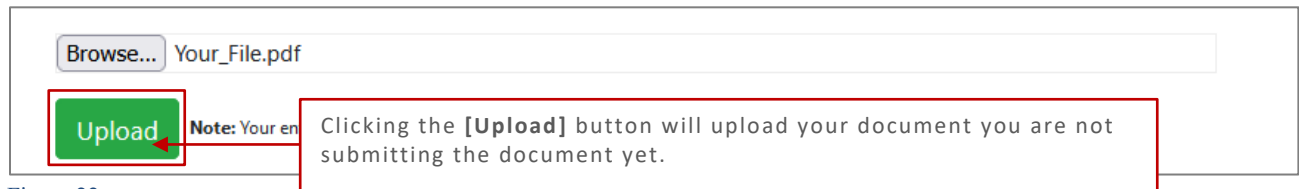


Figure 22

Remember: If you upload two documents, the system will merge your document into one.

Confirm your Document

Once you've uploaded your document(s) you will receive the following message:

NEXT STEPS:

1. Your file has been uploaded but not yet submitted.
Be sure to **review your uploaded file** for accuracy. Ensure it contains both the Financial Statements and Notes to the Financial Statements. If you need to reupload, simply reload.
2. Once you have verified the file is correct, proceed to the final step to submit the Hinkle System filing by clicking **[Next >]** at the bottom of the page.

If for some reason your document needs to be corrected, simply re-upload the correct file. You will be prompted to overwrite with a new upload (see Figure 23). Only the last uploaded file will be transmitted to the AOS.

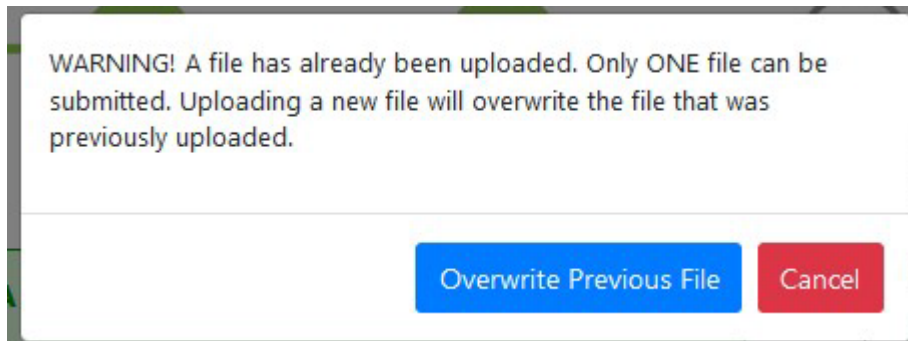


Figure 23

Next, review the file you just uploaded (see Figure 24).

Begin Filing
Select a Filing Type

Data Entry
Enter Financial Data

Upload Document
Upload Financial Statements with Notes

4 Acknowledge
Submit Filing to AOS

NEXT STEPS:

- Your financial statement file has been uploaded but not submitted. Be sure to **review your uploaded file** for accuracy. Ensure it contains both the financial statements and notes to the financial statements.
- Once you are done verifying the file is correct, proceed to the final step to submit the Hinkle System filing by clicking the **[Next >]** button at the bottom of the page.

Upload Requirements
Before you upload a document, consider the following:

- File must be a PDF
- File must be less than 30MB

Upload Tips
To create, merge, or resize a PDF refer to our [quick guide.pdf](#)

Full Financial Statement Upload

Upload basis of

Review the file you uploaded by clicking the link.

- Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements
- Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis
 - Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash-Optional; however, include if prepared)
 - Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - Any Other Required Supplementary Information
- Nongovernmental Nonprofit Entities filing GAAP, Cash or Modified Cash Basis
 - Basic Financial Statements
 - Statement of Financial Position
 - Statement of Activities (also known as Statement of Changes in Net Assets)
 - Statement of Functional Expenses – required for voluntary health and welfare organization, optional for all other nonprofit organizations
 - Statement of Cash Flows (GAAP only)
 - Notes to the Financial Statements
 - Any Other Required Supplementary Information

Browse... No file selected.

Upload Notes: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

< Previous Next >

Figure 24

Once you are confident that the correct file was uploaded. Close the tab [x] to return to the page as seen in Figure 24.

Then click [Next >] to move to the Acknowledgment page and complete your submission.

Step 4: Acknowledgment

Submit Filing to AOS

Enter the **name**, **title**, and **email** of the individual completing the submission process (see Figure 25).

Figure 25

Select the checkbox to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected.

Important: The data entered into the Hinkle System **cannot** be modified once the Submit button has been clicked. So be sure to double-check the final data to be reported before submitting.

Once you click **[Submit]** you will receive one last message (see Figure 26):

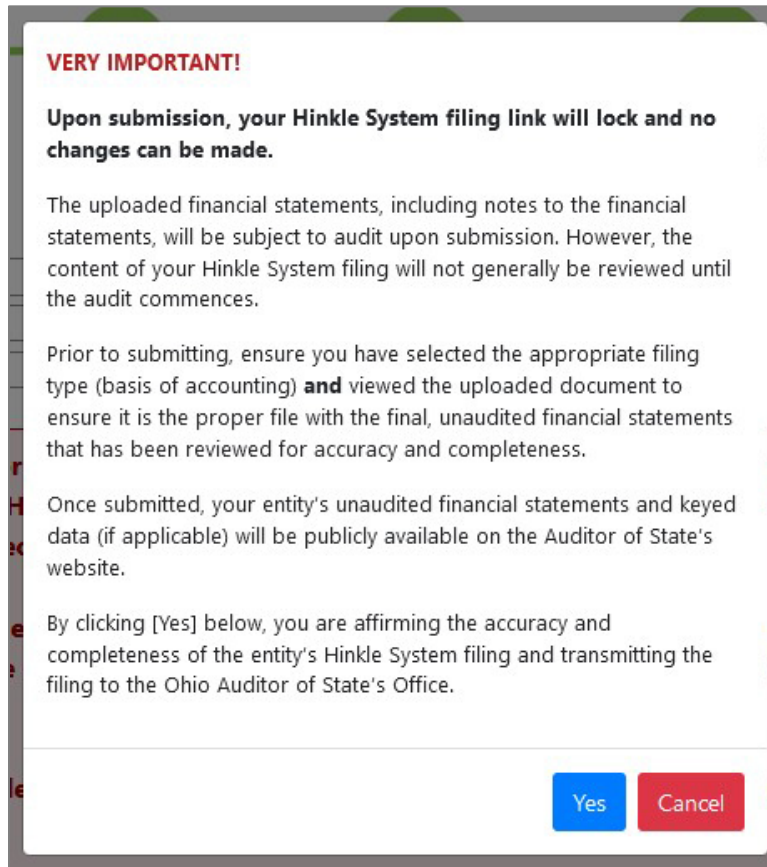


Figure 26

When you click **[Yes]** to submit, the button will change to **[Please Wait...]** (See Figure 27).

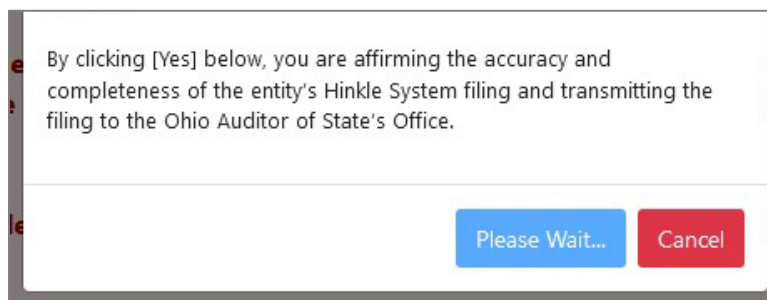


Figure 27

Important: Do not close the window or log off until the “Thank you for filing” message appears. The submission progress may take a few moments depending on how large your file upload is and how many other entities are using the system.

HINKLE Annual Financial Data Reporting

Quick Guide for Libraries

Types of Messages

The following message (see Figure 28) will appear if the reporting requirements were submitted timely to the Auditor of State, as specified in Ohio Revised Code §[117.38](#), and Ohio Administrative Code [117-2-03\(B\)](#).

The screenshot shows an email header with the HINKLE logo and the title "Annual Financial Data Reporting". The main body of the email contains the following text:

Thank you for filing Your Entity, Your County's 2025 annual financial report as required by the Ohio Revised Code (ORC) §117.38 and Ohio Administrative Code (OAC) §117-2-03(B) via the Auditor of State's (AOS) Hinkle System. The completeness and accuracy of the filing will be evaluated at the time the audit is performed.

Once submitted, the information is locked and cannot be modified. If you have questions, fill out this [inquiry form](#).

The Auditor of State's office provides a method to upload documents via your [AOS eServices account](#) in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the *Audits* tab under the "Documents Center" in the left menu. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. **

Uniform Accounting Network (UAN) clients: As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account. Once logged in go to "Documents Center" in the left menu, then see under the *Audits* tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Your entity's Hinkle System filings and preliminary Financial Health Indicators report, if applicable, will be available within your entity's [eServices account](#). Once logged in, select "Hinkle System" in the left menu. This link will also provide the status of your entity's Hinkle System filing and access to view/print/save the data/document which has been keyed/uploaded into the system.

Note: If applicable, it is still necessary for your entity to publish notice in a newspaper circulated in your political subdivision or taxing district indicating the full financial report has been completed and is available for public inspection at your entity's office, as required by ORC 117.38.

* Financial Health Indicator (FHI) reports are ONLY generated for cities and counties, and will be posted publicly on the Auditor of State's website 14 days from the date of this email. Prior to that posting, we encourage you to review your entity's preliminary FHI report for any errors and if you choose, prepare a response to the FHI results to post on your entity's website. Questions related to your entity's preliminary FHI report should be directed to FIndicators@ohioauditor.gov.

** The [AOS eServices account](#) audit document upload is currently not available for the following entity types: Hospital, Universities/Colleges/Tech, Retirement Systems and those classified as Other.

Figure 28

In addition to the message in Figure 26...

The Auditor of State's office provides a method to upload documents via your AOS eServices account in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the Audits tab under the "Documents Center" in the left menu. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. **

Uniform Accounting Network (UAN) clients: As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account. Once logged in go to "Documents Center" in the left menu, then see under the Audits tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Example 1

Depending on the following, you may receive various messages in red. For example:

If GAAP financial statements were **not** submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) regardless of the date submitted, the following paragraph will be included in the message in addition to information shown in Figure 26.

OAC §117-2-03(B) requires all counties, cities, and school districts, including educational service centers and community schools, and government insurance pools; ORC §1724.02 requires all community improvement corporations, economic development corporations, and county land reutilization corporations; ORC §1726.11 requires all development corporations and OAC §126:3-1-01(A)(2)(a) requires all universities and colleges – to prepare their financial statements pursuant to generally accepted accounting principles (GAAP)

Your entity did not file by the statutory or extended due date.

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

Example 2

Note: If an entity filing on a Cash or Modified Cash basis does not submit the annual financial report information to the AOS within 60 days of year-end and does not request an extension, the entity may be subject to a noncompliance citation in the management letter for filing late.

HINKLE Annual Financial Data Reporting

Quick Guide for Libraries

If GAAP financial statements were submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) but **not** in accordance with the timing requirements specified in Ohio Revised Code §117.38, including any approved extension, the following paragraphs will be included in the message in addition to the information shown above.

ORC §117.38 requires entities filing on a generally accepted accounting principles (GAAP) basis (other than universities/colleges, community improvement corporations, including economic development corporations and county land reutilization corporations) to submit their financial reports to the AOS within 150 days of their fiscal year-end.

ORC §1724.05 requires community improvement corporations, including economic development corporations and county land reutilization corporations, to submit their annual reports to the AOS within 120 days of their fiscal year-end.

OAC §126:3-1-01(2)(a) requires universities and colleges to submit their financial statements to the AOS no later than October thirty-first (31st) of each year.

All other entities with a statutory filing requirement under ORC §117.38 must submit their financial statements to the AOS within 60 days of their fiscal year-end.

The AOS may, in limited circumstances, approve an extension to the statutory due date.

Your entity did not file by the statutory or extended due date.

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

Example 3

In addition to the completed message (Examples 1, 2, or 3), an email will be sent to the email address entered on the acknowledgment page and to the primary contact on file with the Auditor of State's office (if different from the email entered on the acknowledgment page).

Reviewing your Filings

You can view your Hinkle System filings by logging back into your entity’s eServices account and going to the “Hinkle System” in the left menu. To view your submitted filings, click the PDF icon under the “View” column for the appropriate year end-date (see Figure 29).

The screenshot shows the Hinkle System dashboard. At the top, there is a navigation menu on the left with options like Home, Statements, Make a Payment, Account Activity, Audit History/StaRS, IPA Contracts, Hinkle System (highlighted), My Profile, Document Center, and Contact Us. The main content area is titled "Hinkle System" and contains instructions on how to use the system. Below the instructions is a table with the following columns: View, Year End, Status, Filing Link*, Share Link*, Filing Type, Due Date, and Filing Date. The table has two rows: one for 12/31/2024 (Not Started) and one for 12/31/2022 (Submitted). A red callout box points to the document icon in the "View" column for the 12/31/2024 row, with the text: "Click the document for the year-end filing to be viewed."

View	Year End	Status	Filing Link*	Share Link*	Filing Type	Due Date	Filing Date
	12/31/2024	Not Started	Begin Filing		GAAP	5/30/2025	
	12/31/2022	Submitted			GAAP	5/31/2023	5/31/2022

Figure 29

When you click on the document icon, the Hinkle Annual Financial Data Viewer opens (see Figure 30). The Viewer provides filing details, including access to the keyed data, which can be exported to Excel, and to the uploaded PDF file.

The screenshot shows the "Financial Data Viewer" interface. It displays filing details for "Your Public Library". The fields shown are: Entity ID: 00000, Entity Type: Library, Filing Type: Your Filing Type, Filing Period: May 31, 2025, Audit Opinion: (empty field), and Is Noncompliant: (empty field). There are two callout boxes: one on the left pointing to the Audit Opinion field with the text "If an audit is complete, this fields will display the opinion type of the audit." and one on the right pointing to the Is Noncompliant field with the text "If an audit is complete, this fields will indicate whether certain noncompliance was identified during the audit." Below the fields is a "View All Details" link with a callout box: "This link opens additional filing details, including the uploaded PDF File." At the bottom, there are two buttons: "Expand All Statements" and "Export to Excel". Callout boxes explain these: "Expand All Statements" will show the data that's been entered into the Hinkle System, and "Export to Excel" lets you download an Excel file of the data entered into the Hinkle System. The interface also shows a table of financial data with columns for Revenues, Expenses, and Governmental Funds.

Figure 30

When you click on “View All Details,” the following window opens (see Figure 31).

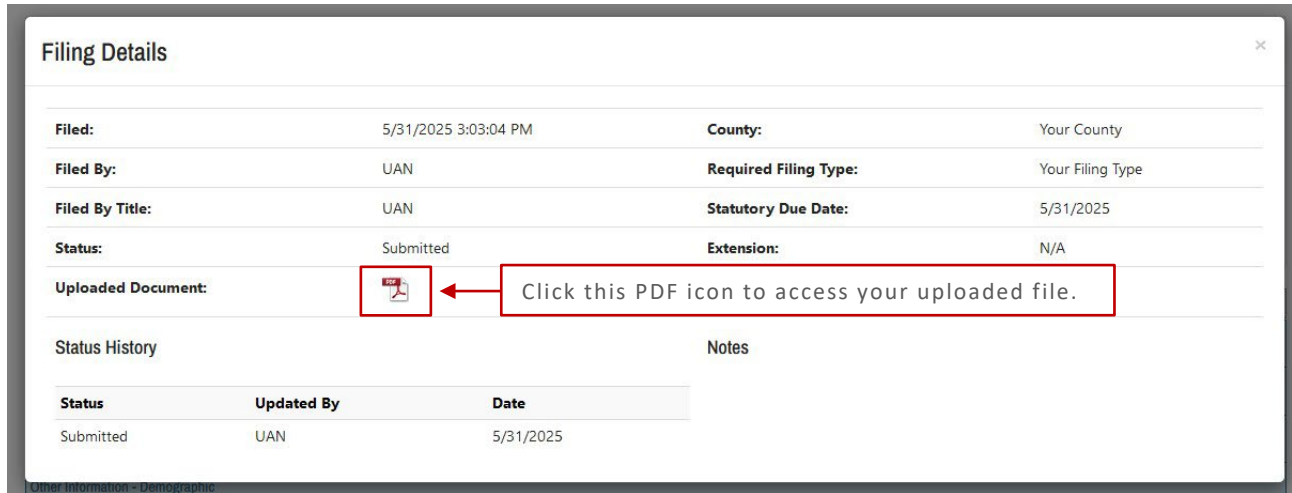


Figure 31

This window provides details of the filing history for this year-end. The document uploaded into the Hinkle System is available for viewing, printing, or saving from this screen. This screen also provides a history of access to the filing link for the selected period, extension requests, and any notes added by the Hinkle System Managers.

Note: The data keyed into the Hinkle System and the PDF file uploaded into the system will be publicly available on the Auditor of State’s website a day after submission. The keyed data appears as a part of the summarized data for all Libraries reporting under the same basis of accounting. A link to the uploaded financial statements and notes is available as part of the Unaudited Annual Report Filing Status spreadsheet. This spreadsheet provides a summary of the Due Dates, Filed Dates, and links to the PDF filed for each entity type that is required to file annual Financial Statements and Notes with the Auditor of State. The [Summarized Annual Financial Reports](#) and the Unaudited Annual Report Filing Status are available on the AOS website.

eServices Document Center

The Auditor of State’s office provides a method to upload documents via your eServices account in preparation for the audit of your entity’s financial statements. Documents normally requested at the beginning of an audit are listed within the “Audits” tab in the Document Center (see Figure 30). Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can ask any entity contact person within eServices to submit other documents in preparation for or during the audit. [Login Now >>](#)

Uniform Accounting Network (UAN) clients: As part of the UAN year-end procedures, UAN clients are given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year-end filing and can be viewed via your AOS eServices account with the “Audits” tab under the Document Center tab.

UAN cannot submit documents on behalf of a client who has been opted-out.

The Document Center will have a list of Project Numbers related to your entity. If the year-end for the project has passed, a **[View Project Documents]** button will be available (Figure 32).

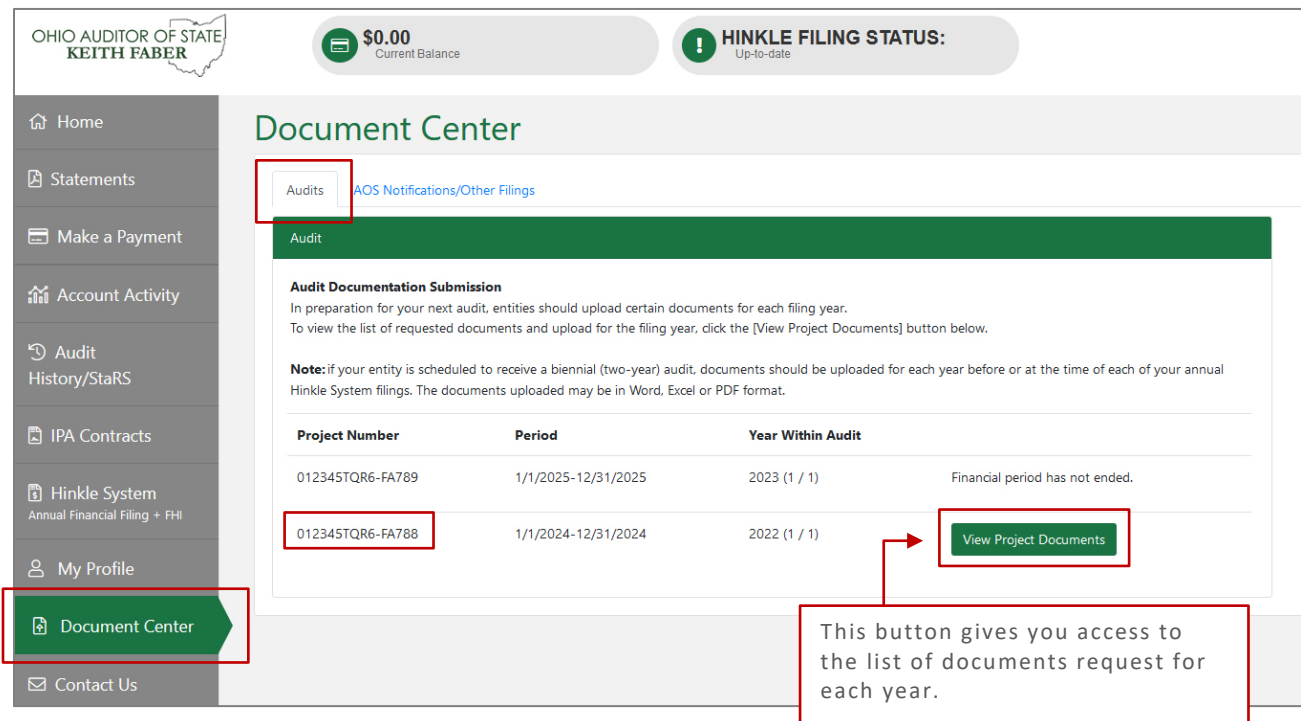


Figure 32

From there, the View Projects Documents will display the list of requested documents (see Figure 33). Log in to see a complete list of Document Types.

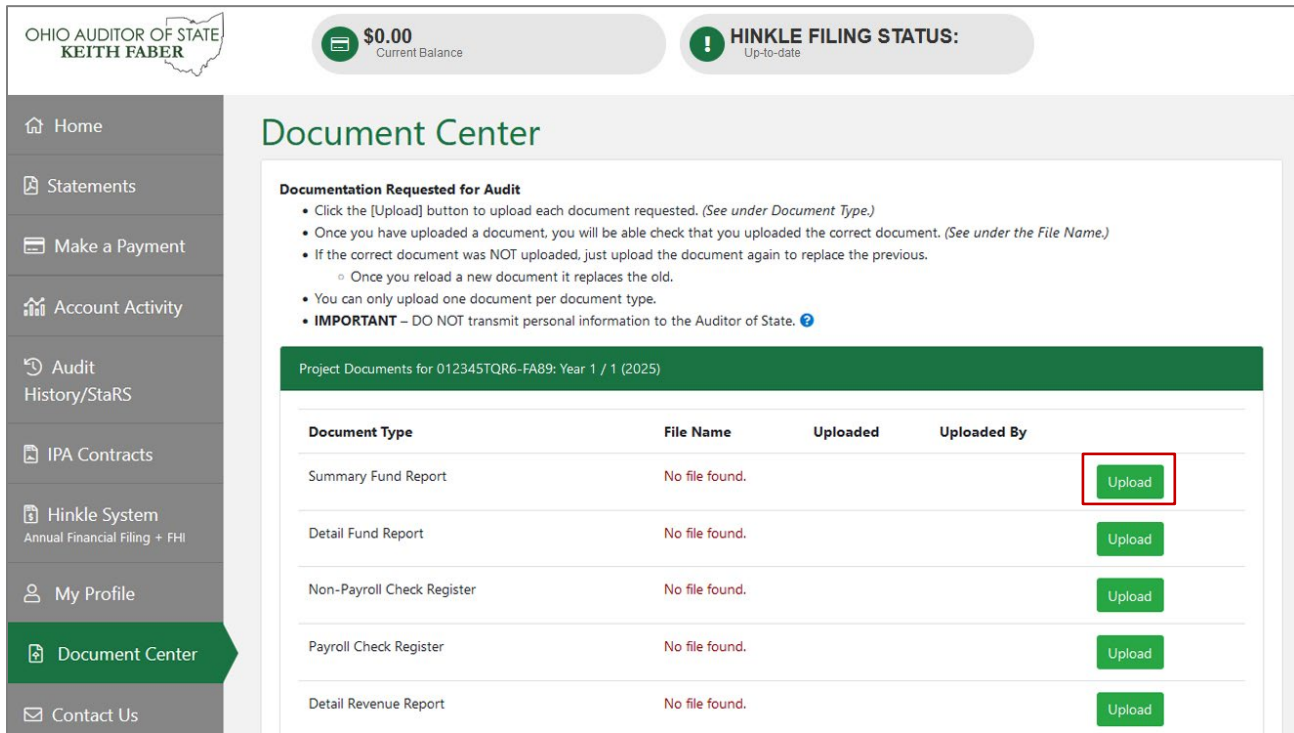


Figure 33

After clicking the [Upload] button, the following window will open (see Figure 34). Browse your files to navigate to the file to be uploaded. Once that file is selected, click [Open].

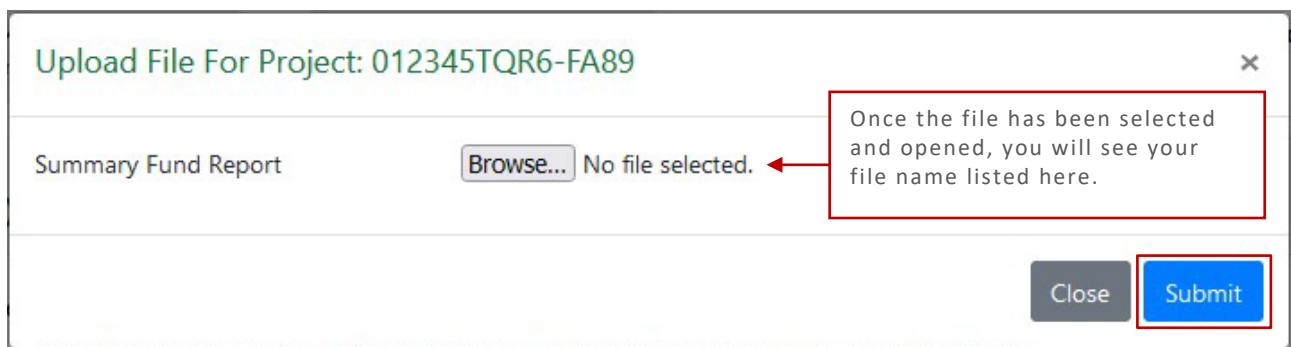


Figure 34

Click [Submit] when you are ready to submit your file. Repeat for each document type requested.

Document Requests

The document center also includes a list of other documents to be gathered for an audit.

Additional documentation required at time of the audit

In addition to uploading the data requested above, gather the following documentation, if applicable, to provide to the auditors at the beginning of the audit (**you do not upload these documents**):

- Minutes for each board meeting during the audit period
- If not included in the uploaded cash reconciliations above, bank reconciling supporting documentation (bank statements, investment statements, outstanding check lists, etc.)
- Online-access bank statements for confirmation of accounts (**DO NOT provide passwords.**)
- Daily sweep account confirmations
- Current investment policies and bank depository agreements
- Duplicate receipts or “pay-in book”
- County Auditor tax settlement sheets
- Income tax remittance reports
- IRS W-2 tax forms issued in January of each year in the audit period
- IRS 1099 tax forms issued in January of each year in the audit period
- New bargaining unit/negotiated agreements and any updates to negotiated agreements that were in place during the prior audit period, if applicable
- IRS 941 tax forms, pension filings, and supporting documentation (deduction reports and payment support)
- List of retired or terminated employees and related pay-out calculations
- All original and amended certificates of estimated resources
- All appropriations resolutions and amendments, if applicable
- Bonded debt agreements and any other debt support for new debt issued or refunded
- Public official bonds covering the audit period
- Access to employee personnel manual and policies and/or copies of updated policies during the audit period
- Schedule of Expenditures of Federal Awards
- Summary Schedule of Prior Audit Findings and Questioned Costs, if applicable, including corrective action plan

Questions and Contact Information

If questions arise that are not addressed in this Quick Guide or in the **Frequently Asked Questions** document on the [Financial Reporting](#) page, contact the Auditor of State’s Office by filling out this [Audit Inquiry Form](#).