

OHIO AUDITOR OF STATE  
KEITH FABER

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**UAN Update**  
Presented by:  
Trina Martin  
John Morgan

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**UAN Rewrite**

- UAN developers, programmers, and testers are rewriting UAN to be a web-based software.
- It will take a few years to complete the rewrite.
- It will not be completed this year!

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**FRAUD ALERT**

- UAN Support is seeing a rise in EFT Fraud
- What is EFT Fraud?
  - The fiscal officer receives an email appearing to be from the employee to update their direct deposit account information
  - The listed account DOES NOT belong to the real employee.
  - When the next payroll is run, the employee does not receive their pay since it goes to the scammer's account.
- Preventing EFT fraud
  - Require signed forms to be turned in to update bank account information.
  - Contact the employee directly to confirm if the email received was legitimate.




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### FRAUD ALERT

- What is invoice fraud?
  - The fraudster obtains a company's publicly available information
    - Name, Address, Logo, Contact Info, and Prices
  - A fake invoice is prepared using that information that appears legitimate.
  - The fake invoice will include a change of some sort.
    - Bank Account, Address, etc.
  - This is actually the scammer's information.
- Preventing invoice fraud
  - **Always** use a known, trusted contact to confirm the change.
    - Previous invoice, company website, etc.
  - **Do not** rely on the contact information on the invoice to confirm the change.
- The Auditor of State has issued an advisory regarding invoice fraud

NEW REMIT TO ADDRESS

**Hanley Print & Promotions**  
 Hanley Business Farms  
 6431 Gossamer Ct  
 Westerville, OH 43081  
 Phone 614-885-0855 Fax 614-885-2310

REMIT TO: Auditor of State  
 A/S: JUAN DIEG  
 P.O. Box 1160  
 Columbus OH 43215-1160

Received: 7-27-2022

**INVOICE**

Date	07/27/22
Number	403877
Year	2022
Ship Date	07/27/22 403877
Carrier	
Qty	6 Hanley
Terms	Net 30 Days

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MICROSOFT DEFEDER WARNING

LAMBDA GAMMA OMEGA CHI VIRUS DETECTED

Do not turn off your computer!!

1. Your passwords, credit card infomation, and computer data will be exposed if you continue.
2. Call microsoft support at 1-800-XXX-XXXX to have a trained specialist remove the virus immediately.

\*For the sake of everyone's cardrums, I left out the horrendous alert sound and voice that accompany these screens.\*

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### FRAUD ALERT

- Scams are becoming more and more common.
- How does hacking happen?
  - A vast majority of cases are **user initiated**.
  - A popup box "requiring" a number to be called.
  - Clicking a questionable email/website link.
- These are usually meant to be intentionally intimidating and annoying.
- Call UAN Support immediately.
- Both EFT Fraud and Hacking are crimes and must be reported.

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### Windows 11 "Upgrade"

- Windows 11 Upgrade is now available, however it has not been thoroughly tested by UAN.
- **Windows 10 is not outdated** and will continue to receive updates until at least 2025.
- If you upgrade to Windows 11, it could cause a compatibility issue with UAN and other software.
- UAN does not recommend upgrading.
- **Upgrade at your own risk!**



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### UAN Hardware Replacement

- Computers and printers are scheduled to be replaced in 2025.
- Exact dates and timing have not yet been determined.
- The current computer and printer will be covered by UAN's Tech Team and an HP Warranty until replacement.
- UAN's Tech Team handles operational type issues, such as printer not communicating with computer.
- HP Support covers hardware issues, such as a computer that will not power on.
- Our UAN Technicians can resolve most hardware problems.



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### EFT Paystub Email Update

- In mid-2022, email providers made major security changes
- Gmail, Yahoo, Microsoft, etc.
- These changes completely altered the process for setting up paystub emails.
- Vast majority no longer use email password for sending
- A specific "app password" is now needed to use this feature in UAN
- If the emails fail to send to **all employees**, call UAN Support.



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### Other Adjusting Factors

- Do not plug in an Other Adjusting Factor for illegitimate reasons
- Legitimate Uses
  - Correctable Bank Error, such as cashing a check for too much or not enough. The bank has agreed to correct it in the following month.
  - Posting a payment with a date beyond the current bank reconciliation.
  - Pre-conversion Payments
- Illegitimate Uses
  - OPERS rounding differences
  - Unknown, long-standing reconciliation issues
  - Uncorrectable Bank Errors. Checks cashed for an incorrect amount, usually under a dollar.
  - "Just to balance"
- They are just temporary balancing measures!

**UAN Balance Adjustments**

Receipts not in UAN:  \$ .00  
 Total of receipts cleared at the bank but not yet posted in UAN

Payments not in UAN:  \$ .00  
 Total of payments cleared at the bank but not yet posted in UAN

**Bank Balance Adjustments**

Deflating bank errors:  \$ .00  
 Total discrepancy of under-posted receipts and over-posted payments

Inflating bank errors:  \$ .00  
 Total discrepancy of over-posted receipts and under-posted payments

Pre-conversion payments:  \$ .00  
 Total of outstanding payments issued prior to joining UAN

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### OPERS Rounding Difference

- There is an inherent difference in how UAN and OPERS calculate withholdings.
- UAN calculates based on individual wages, whereas OPERS calculates for the whole month.
- Can affect all frequencies except for monthly.
- Submit your report to OPERS first, then come back into UAN to record the withholding payment voucher.
- The rounding difference can be accounted for in the Employer Accounts tab.

Semi-Monthly	x2	Monthly
\$1,000.25	\$2,000.50	\$2,000.50
14%		14%
\$140.04	\$280.08	\$280.07

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### Paying Withholdings Before Payday

- There is no rush to pay your withholdings in UAN.
- Corrections to wages become MUCH more difficult once the withholdings have been paid.
- Give your employees a chance to review their pay and alert you to any problems.



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### Micro-Managing Investments

- Pooled investments are absolutely acceptable!
- You do not need to set up individual investment accounts in UAN for each fund's portion of a pooled investment.
  - Savings account, StarOhio, etc.
- If there is no legal requirement to keep the money separate, use a pooled investment.
  - There is no specific fund ownership
- Setting up individual non-pooled investments to track a pooled investment will make your life harder and have no impact on your audit.



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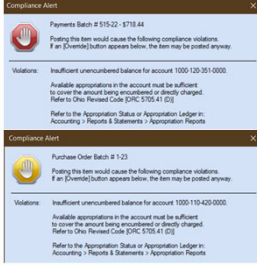
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### UAN System Popups

- The UAN error and compliance messages do an excellent job explaining exactly what is wrong, as seen here.
- Most common are Compliance Alerts, shown at right.
  - These should only be overridden at the instruction of UAN or LGS.
  - They can be caused by simply doing transactions out of order, such as issuing a PO before entering appropriations.
- Read the popups before closing out of them. Your answer is usually shown!



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### Training Mode

- If you're uncertain how to do a transaction or adjustment, use training mode!
- Training Mode copies your current database and allows you to test transactions or adjustment with no harm to the live data.
- UAN Tools → UAN Training



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### Finding Money

- **Appropriation shortages** usually pop up at year end, but they can occur throughout the year.
- Remember that only unencumbered monies are available for POs and reallocations
  - Close or reduce unneeded POs/BCs
  - This frees the money up to be used on a new PO or reallocated to another account.
- Certify extra revenue already received
  - Increasing your revenue budget with an amended certificate gives access to the new money.
  - Check for negative budget balances on the Revenue Status Report



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### Finding Money

- **Cash shortages** happen throughout the year based on your tax disbursement schedule.
- This would show as sufficient appropriations, but the fund balance would be too low for payments.
- Fixes
  - Enter any receipts that you have first. That might boost the fund balance enough to cover it.
  - Interfund Advances can be completed via legislation as a cash advance from one fund to another, BUT the advance needs to be paid back within a year.



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### Not Calling UAN Support Sooner

- UAN has an extensive training catalog available.
  - Training videos via UANLink
  - Accounting and Payroll Manuals
  - Screencast Tutorials
- Not all situations can be covered in those materials, though.
- ~50% of our 2022 year end calls were related to an error made earlier in the year.
- Before you make any assumptions, call UAN Support!



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**Leave Payouts!**

- **PLEASE, PLEASE, PLEASE**, pay these correctly!
- **OFTEN** leave payouts are not pensionable for state retirement (OPERS/OP&FPF)!
- Call OPERS or OP&FPF to confirm BEFORE posting the wage!
- Steps to pay a **non-retirement** leave payout are in the Payroll Manual
- Access the UAN Payroll Manual by going to Payroll – Maintenance – Earnings & Leaves. In the bottom left corner of the software, click on the last FAQs in the list.
- When the Payroll manual opens, go to PDF page #154 (printed page #146). The instructions begin at the bottom of the page with FAQ #4: What are the steps to payout an unused leave in which OPERS (or OP&FPF) has confirmed is NON-pensionable. Instructions continue thru PDF page #161 (printed page #153). If you want to print just this section for reference **print by the PDF page number range 154-161.**

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**Posted Item by Mistake?**



- **VOID IT IMMEDIATELY** using original post date as the void date!
- **DO NOT WAIT UNTIL LATER!**
- **CATASTROPHIC WHEN ERROR IS A POSTED WAGE THAT IS NOT GIVEN TO EMPLOYEE!**

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**Printer Issues with Checks**

- If the printer failed to print the check, use the **REISSUE** button **after** you get the printer communicating with the computer!
- Do **not** add the vendor payment or wage again and post it as if it is a new item – or there will be **two** payments in UAN!
- **REISSUE preserves** the details from the original check, prints the items on the next good check number, **and** within the reissue process voids the original that did not print.



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### Unclaimed Money Fund

- UAN Support personnel must refer clients to Local Government Services for instructions.
- They are usually given the MAS Bulletin 91-11.
- Language of bulletin is outdated for UAN processing.
- You will need to know what revenue and appropriation accounts to use.
- Example in bulletin:

Example: A warrant/check issued to Sams Garage was posted in the cash journal and appropriation ledger in the amount of \$100.00 from the Gasoline Tax Fund and has been outstanding for 90 days.

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### Unclaimed Money Process?

Step 1. When the warrant/check becomes stale-dated (90 days) from issue date) a memorandum pay-in should be made to the ~~expendable trust fund~~ (later called agency) unclaimed moneys, post the warrant/check number, name of the payee and identify the money as unclaimed, to the cash journal and receipt ledger. Do not reverse the original entry. You can now remove the warrant/check from the list of outstanding warrants/checks.

- Evaluate whether 90 days is sufficient – keep an eye on items as year end approaches.
- Experienced individuals remember that a “pay-in” was the old paper receipt book. In UAN you post a receipt\* to the Unclaimed Money Fund. **\*What revenue account do I use?**
- Agency funds were later reclassified to Custodial funds, which are a Fiduciary fund type list.
- On the bank reconciliation associated with the receipt date, clear the outstanding check and new receipt (no other way to “remove” the check from the list of outstanding warrants/checks).
- Refer to chart of accounts for revenue codes associated with unclaimed money fund.

881	Unclaimed Monies Received (Fiduciary Funds Only)	An account for Fiduciary Funds Only. To report the receipt of unclaimed monies held for distribution.
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### Unclaimed Money Process?

Step 2. If the rightful owner, claims the unpaid money, a warrant/check in the amount of \$100.00 will be paid from the Trust Fund. If the liability remains unclaimed for a period of five years from the date the money was placed in the Trust Fund, the money shall then be paid to the General Fund.

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### Unclaimed Money Process?

Step 2. if the rightful owner, claims the unpaid money, a warrant/check in the amount of \$100.00 will be paid from the Trust Fund.

- Appropriation account to pay the rightful owner?
- Review Chart of Accounts program and object codes for fiduciary type funds

Program Code	Program Name
781	Distributions as Fiscal Agent
782	Distributions to Other Governments
783	Distributions to Other Funds (Primary Gov't)
784	Distributions of Unclaimed Monies
785	Distributions of Performance Deposits

**Object code?**  
All appropriation accounts in the chart of accounts are available to select!  
Should they use the original appropriation object code?

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### Unclaimed Money "Pay" to General Fund

Step 2. If the liability remains unclaimed for a period of five years from the date the money was placed in the Trust Fund, the money shall then be paid to the General Fund.

- How do I "pay" it to the general fund?
- Interfund transfer? Account codes are easy – Transfer Out Unclaimed Money fund and Transfer In General fund
- Memo Receipt? What revenue and appropriation account codes do I use?

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### Unclaimed Money "Pay" to General Fund

Program Code	Program Name
781	Distributions as Fiscal Agent
782	Distributions to Other Governments
783	Distributions to Other Funds (Primary Gov't)
784	Distributions of Unclaimed Monies
785	Distributions of Performance Deposits

**Object code?**  
All appropriation accounts in the chart of accounts are available to select!  
Should they use the original appropriation object code?

- What revenue code will be used for the General fund?

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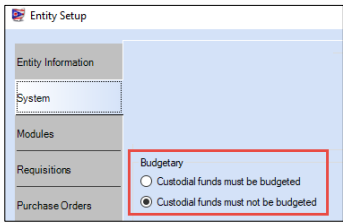
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### Unclaimed Money Funds Misc.

- Unclaimed Money fund is a custodial fund which is not required to be budgeted.
- UAN setting is found under General – Maintenance – Entity Setup, System tab.




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### Unclaimed Money Fund Misc.

- Client **MUST** remember to not include the Unclaimed Money fund when they certify fund balances to the county at the beginning of each year.
- It is not budgeted, therefore it is not included in the year end balance certificate so it isn't on the Amended Certificate.

Fund #	Description	Cash Balance 12/31
<input checked="" type="checkbox"/>	1000 General	\$1,121,048.68
<input checked="" type="checkbox"/>	2021 Gasoline Tax	\$195,230.53
<input checked="" type="checkbox"/>	2031 Road and Bridge	\$5,826.13
<input checked="" type="checkbox"/>	2041 Cemetery	\$209,702.34
<input checked="" type="checkbox"/>	2171 Park Levy	\$96,058.02
<input checked="" type="checkbox"/>	2191 Fire & EMS Levy	\$49,457.79
<input type="checkbox"/>	2272 Coronavirus Relief Fund-State	\$0.00
<input checked="" type="checkbox"/>	2273 American Rescue Plan Act	\$33,427.25
<input type="checkbox"/>	9001 Unclaimed Money	\$0.00
<input checked="" type="checkbox"/>	9751 Buckeye Monument Trust	\$3,612.67
<input checked="" type="checkbox"/>	9752 Buckeye Cemetery Festival Trust	\$13,926.15

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### Unclaimed Money Fund Misc.

- The client **must** always remember to MAP the Unclaimed Money fund to the General fund at year end
- We include this information in every year end training and the year end procedures
- There isn't a setting that automatically maps a fund every year end.
- Client is responsible for keeping track of the ownership of money in the fund and taking action after the 5 year period.
- Physical records outside of UAN are required.

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# 2023 Local Government Officials Conference

### Quarterly 941 Common Errors

Line	Description	Calculated	Override	(F)		
1	Number of employees who received wages, tips, or other compensation for the pay period including: Mar 12 (Q1) Jun 12 (Q2) Sep 12 (Q3) or Dec 12 (Q4)	9	9			
2	Wages, tips, and other compensation	\$33,095.73	\$33,095.73			
3	Federal income tax withheld from wages, tips, and other compensation	\$1,514.76	\$1,514.76			
4	If no wages, tips and other compensation are subject to social security or Medicare tax	Check, go to 6				
Line	Description	Calculated	Column 1	Rate	Column 2	(F)
5a	Taxable social security wages		X	=	\$336.01	
5a (i)	Qualified sick leave wages	\$0	=		\$0.00	
5a (ii)	Qualified family leave wages	\$0	=		\$0.00	
5b	Taxable social security tips	\$0	=		\$0.00	
5c	Taxable Medicare wages & tips	\$0	=		\$1,004.12	
5d	Wages subject to Additional Medicare Tax	\$0	=		\$0.00	
Line	Description	Calculated	Override	(F)		
5e	Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5b, 5c, and 5d	\$1,940.13	\$1,940.13			
5f	Section 3121(i) Notice and Demand - Tax due on unreported tips (see instructions)	\$0.00	\$0.00			
6	Total taxes before adjustments (add lines 3, 5e, and 5f)	\$3,354.89	\$3,354.89			
7	Current quarter's adjustment for fractions of cents	\$122.77	\$122.77			
8	Current quarter's adjustment for sick pay	\$0.00	\$0.00			

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### LOOK at Payments Tab - EVALUATE

Payment #	Post Date	Paid In	Type	Total
<input type="checkbox"/> 167-2022	11/10/2022	Payroll	Electronic	\$990.26
<input type="checkbox"/> 164-2022	11/08/2022	Accounting	Electronic	\$613.86
<input type="checkbox"/> 153-2022	10/31/2022	Accounting	Electronic	\$1,052.66
<input type="checkbox"/> 151-2022	10/12/2022	Payroll	Electronic	\$1,051.66
<input checked="" type="checkbox"/> 138-2022	09/15/2022	Payroll	Electronic	\$803.74
<input type="checkbox"/> 126-2022	08/23/2022	Accounting	Electronic	\$400.57
<input type="checkbox"/> 125-2022	08/23/2022	Accounting	Electronic	\$2,506.98
<input type="checkbox"/> 118-2022	08/11/2022	Payroll	Electronic	\$1,004.60
<input type="checkbox"/> 106-2022	07/14/2022	Payroll	Electronic	\$1,080.76
<input type="checkbox"/> 85-2022	06/13/2022	Payroll	Electronic	\$13.44
<input type="checkbox"/> 82-2022	06/09/2022	Payroll	Electronic	\$1,080.08
<input type="checkbox"/> 71-2022	05/12/2022	Payroll	Electronic	\$1,043.25
<input type="checkbox"/> 54-2022	04/15/2022	Payroll	Electronic	\$1,354.53
<input checked="" type="checkbox"/> 39-2022	03/14/2022	Payroll	Electronic	\$1,041.61
<input checked="" type="checkbox"/> 24-2022	02/15/2022	Payroll	Electronic	\$1,181.93
<input checked="" type="checkbox"/> 23-2022	02/15/2022	Payroll	Electronic	\$850.92

Deposits Calculated: \$2,877.44 | Deposits Override: \$3,877.45 | Prior Overpayments: \$75.72

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### Interfund Advance "Forgiveness"?

- Did you post an interfund advance **in the current year** by accident?
  - no legislation to support action, use Interfund Advance Utility to **void** the advance!
- Void should only be used when **YOU** made the advance without legislative authority – it was a mistake!
- Do you have an unpaid interfund advance, initiated in a prior year, **that cannot be repaid**?
  - When carried into the next year as unpaid it affects the amended certificate.
  - Should have been repaid within 12 months.
  - How do we "get rid of this"?

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### Villages Officers Handbook

#### Conversion to a Transfer

If, after an advance is made, the village council determines that the transaction should, in fact, be treated as a transfer, the following procedures should be followed:

1. The necessary formal procedures for approval of the transfer should be completed including, if necessary, approval of the commissioner of tax equalization and of the court of common pleas;
2. The transfer should be formally recorded on the records of the village; and
3. The entries recording the cash advance should be reversed to, in effect, repay the advance with the proceeds of the transfer.

Example: The general fund advances \$500 to the state highway fund. The village council determines that the advance should be permanent. The general fund transfers \$500 to the state highway fund and \$500 is advanced back from the state highway fund to the general fund.

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### Township Handbook

#### Conversion to Transfer:

If, after an advance is made, the taxing authority determines that the transaction should, in fact, be treated as a transfer, the following procedures should be followed:

1. The necessary formal procedures for approval of the transfer should be completed including, if necessary, approval of the commissioner of tax equalization and of the court of common pleas;
2. The transfer should be formally recorded on the records of the subdivision; and
3. The entries recording the cash advance should be reversed to, in effect, repay the advance with the proceeds of the transfer.

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### “Convert” Unpaid Advance to Transfer

- No “convert” button. Separate transactions must be processed.
- The Interfund Transfer must be approved and all legal requirements met.
  - Transfer Out appropriation account MUST have unencumbered appropriations.
- Process the Interfund Transfer from the original advancing fund to the fund that received an advance.
- Immediately process the Interfund Advance Repayment in UAN.
- **QUESTION:** Should the fund receiving the interfund transfer require an amended certificate for the interfund transfer. **YES!**
- **QUESTION:** If the Interfund transfer new revenue puts the Township in the next pay scale, do Trustees and Fiscal Officer receive a raise?
  - **CONTACT LOCAL GOVERNMENT SERVICES!**

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**Questions**



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**UNIFORM ACCOUNTING NETWORK**  
88 East Broad Street, 5<sup>th</sup> Floor  
Columbus, Ohio 43215  
**Phone: (800) 833-8261**  
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