OHIO AUDITOR OF STATE
KEITH FABER

Suzanne Coulter

UAN Orientation for

Newly Elected Fiscal Officers

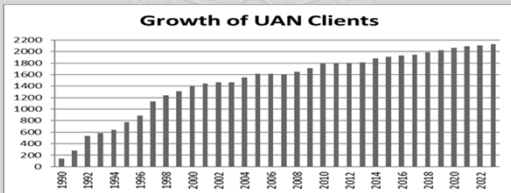Efficient • Effective • Transparent

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UAN Overview

- UAN is a Financial Management System designed specifically for Ohio local governments.

- UAN software is updated regularly every year and as needed throughout the year.
  - Multi-User (client server)
  - Accounting – Payroll – Budget – Cemetery – Inventory

UAN is examined through an annual independent audit to ensure the application is compliant.

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UAN Client Base

	UAN	Ohio	% on
	Clients	Entities	UAN
Townships	1250	1308	96%
Villages	520	681	76%
Libraries	172	251	69%
Special Districts	176	582	30%
Cities	8	251	3%
Total	2126	3073	69%

Growth of UAN Clients

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Presence in Ohio

UAN
UNIFORM ACCOUNTING NETWORK

**5.9 Billion in
Total Resources
Managed**

UAN Overview
What do we offer?

- Equipment: Laptop or Desktop computer and Printer
- Technical support for the provided equipment
- Top notch customer service on our support line
- Software upgrades at no extra cost
- Training that fulfills Fiscal Integrity Act requirements (no additional $)
  - Online training that can be accessed from any computer and at any time on the UAN Link Support website
  - Training at several different conferences such as Ohio Township Assoc. and the Auditor of State's spring Local Government conference
  - Year end training to assist you in closing the financial year

https://uanlink.ohioauditor.gov

Online Training

UANLink.ohioauditor.gov
Go to Training

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PROFILE LOGIN   UAN Assist

UAN UNIFORM ACCOUNTING NETWORK

SOFTWARE ▾   HARDWARE ▾   TRAINING ▾   RESOURCES ▾   SUPPORT

US Tax Table Update for UAN version 2024.1 is now available

See Details

Newly Elected Fiscal Officer Transition Information

See Details

UAN Application Training for New Fiscal Officers

- Fund Accounting Prerequisites for UAN Application Training
- Payroll Prerequisites for UAN Application Training
- How to Organize your Files

- New Fiscal Officer – UAN Accounting Module
- New Fiscal Officer – UAN Payroll Module

- UAN Accounting Module Training
- UAN Payroll Module Training

UAN Support Services

- Hardware and Technical Support
  - Assistance with technology
    - I have a computer, Windows, virus, or technical problem

- Software Application Support
  - Assistance in using the application
    - How do I do something in the application?
    - I made a mistake, what do I do now?

UAN Software Support

- Access to Support
  - Telephone/Voicemail
    - **1-800-833-8261**

  - E-Mail
    - **UAN_Support@OhioAuditor.gov**
  - Extended Hours: Jan 2nd through Friday before President's Day

	Application Support		Tech Support	
	Standard Hours	Extended Hours	Standard Hours	Extended Hours
Mon - Thurs	7:30 am - 5:15 pm	7:30 am - 6:30 pm	8:00 am – 4:30 pm	8:00 am – 4:30 pm
Fri	7:30 am - 4:45 pm	7:30 am - 6:30 pm	8:00 am – 4:30 pm	8:00 am – 4:30 pm
Sat	8:00 am - 12:00 pm	8:00 am - 2:00 pm	By Appointment	8:00 am - 2:00 pm

UAN Hardware and Technical Support

- Hewlett-Packard Computers
  - Desktop CPU, Flat screen monitor, Keyboard, Mouse,
  - Laptop, external DVD drive, USB dongle

  - Hewlett-Packard Printer
  - Single function
  - Multifunction

- Hardware Replacement
  - Cycled based upon warranty replacement
  - Scheduled for Winter 2025

When to Call HP or UAN

- HP…
  - CPU – if you can't get to the Windows screen
  - Anything with the monitor, keyboard, mouse, or speakers
- UAN…
  - CPU – If you can get to the Windows screen and then have a problem
  - Printer – All printer issues should be reported to UAN Tech Support
  - Issues with back-ups

Battery Backups for Desktops

- Recommended desktop users purchase Universal Power Supply (UPS) backup device.

- Battery backup (UPS) with minimum 1000 volt amps (VA). Connect monitor and CPU only.

- This will keep computer running 5 to 7 minutes to allows you to safely exit, thus avoiding data loss.

UAN Fees

- UAN Fees have 2 Components
  ### Monthly User Fee
  - Sliding scale based on the Total Resources of the entity
    - All software releases each year
    - All UAN Training courses
    - All usage of UAN Application and Technical Support

  ### Monthly Hardware Surcharge
  - Computer system and warranty –Choice of
    - Laptop or Desktop CPU with Single or Multifunction Printer
      - MS Office, Absolute, MalwareBytes all other licenses
      - Flat fee of $50 per month per entity

How are UAN Fees calculated?

User Fee is based on Total Resources

UAN fees are calculated on total resources. "Total Resources" means the sum from the prior year, for all funds other than agency funds, of the unencumbered beginning of the year cash balances plus the total amount of all receipts and other financing sources except interfund advances, transfers, and the proceeds from the sale of bonds, notes and other debt. The auditor of state may exclude other funds or funding sources from the calculation of total resources. The total resources will be calculated by the office of the auditor of state for billing purposes.

Total Resources	Monthly Fee
$0 to $50,000	$8
$50,001 to $100,000	$18
$100,001 to $150,000	$30
$150,001 to $200,000	$37
$200,001 to $250,000	$44
$250,001 to $300,000	$51
$300,001 to $350,000	$62
$350,001 to $400,000	$72
$400,001 to $450,000	$83
$450,001 to $500,000	$95
$500,001 to $600,000	$105
$600,001 to $750,000	$135
$750,001 to $1,000,000	$165
$1,000,001 to $2,500,000	$215
$2,500,001 to $5,000,000	$255
$5,000,001 to $7,500,000	$280
$7,500,001 to $10,000,000	$300
$10,000,001 or MORE	$325

UAN Computer Supplies

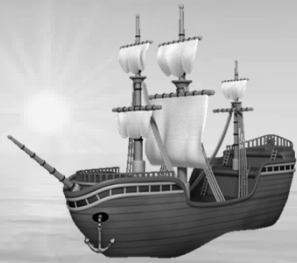You are responsible for purchasing…
- Toner
- Digital storage
- Warrants, Tax Forms, etc.

Invoices

- Calculated Monthly but Billed Quarterly
- UAN Fees are on AOS invoices that are sent:
  - End of March
  - End of May
  - End of August
  - End of November
- Electronic invoicing is provided through AOS eServices

Transitioning

Transitioning

Notify Uniform Accounting Network

On entity letterhead provide UAN with the following information!
- Name
- Date you took (or will take) office
- Mailing address
- Shipping address
- Telephone number(s)
- E-mail address
- Letter needs to be signed by the Trustees
- Send to UAN; 88 East Broad Street, Columbus, Ohio 43215; Fax#(877)727-0088; UAN_Support@ohioauditor.gov

Why? Because UAN Support can not assist you until we have this information!

Transitioning

Taking Possession of the UAN System

- Make sure you receive all UAN provided equipment
- Check all equipment and note any damage
- Obtain access to the UAN Software
- Make a backup of the UAN software prior to posting transactions
- Make a backup of all other documents in the UAN computer

Transitioning

Collect Important Contact Information

- Bonding Agency
- Health Insurance Agency
- Liability Insurance Agency
- Banking Institution
- Investment Institution

Transitioning

General Questions to Ask or Research

- When is the next scheduled board meeting?
- What is the process and format of the board minutes?
- Location of all prior meeting minutes
- Is there any unfinished business from the previous board meeting you should know about?
- Which financial reports and other documents do you need to bring to the next board meeting?
- Location of important entity documents
  - Insurance Policies
  - Employee Information
  - Current and Prior Computer Back ups
  - Amended Certificate from the County Auditors Office

Transitioning

Accounting Questions to Ask or Research

- Are there outstanding invoices that need paid?
- Were you given all current and prior year accounting supporting documentation?
- Was last month's bank balance reconciled to UAN?
- How are expenditures and revenue coded for common bills and receipts?
- Have the 2023 annual financial statements been completed and filed with the Auditor of State's Office?
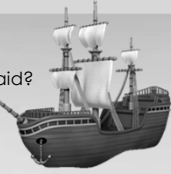
Transitioning

Payroll Questions to Ask or Research

- When is the next pay date?
- Who gets paid weekly, bi-weekly, monthly?
- What is the payroll process from approval of timesheets to who signs the checks.
- Is your entity utilizing UAN's electronic funds transfer (EFT)?
- Are there any unpaid withholdings?
- What are the scheduled payment dates for withholdings?
- Are there any "special" withholdings?
- External reporting requirements.
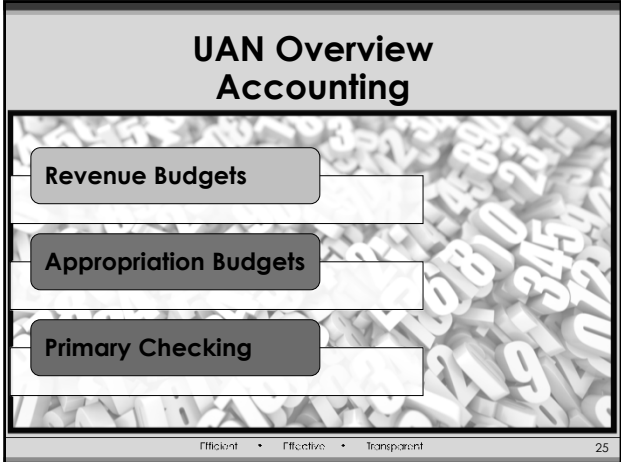
Transitioning

Human Resource Questions to Ask or Research

- Where are employee files kept?
- What forms must a new hire complete?
- Is there an employee handbook?
- Are there any procedural documents?
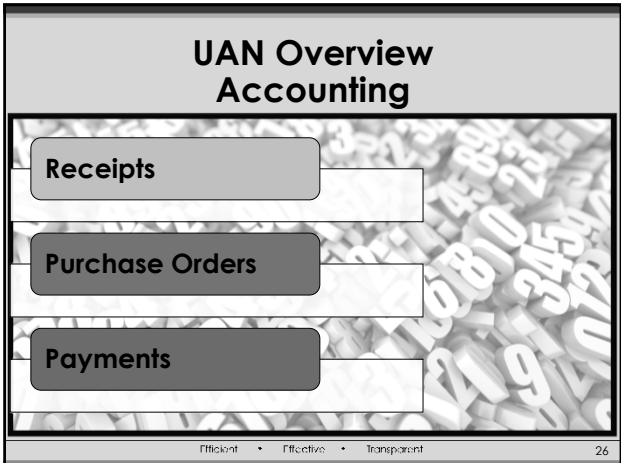
UAN Overview
Accounting

Revenue Budgets

Appropriation Budgets

Primary Checking

UAN Overview
Accounting

Receipts
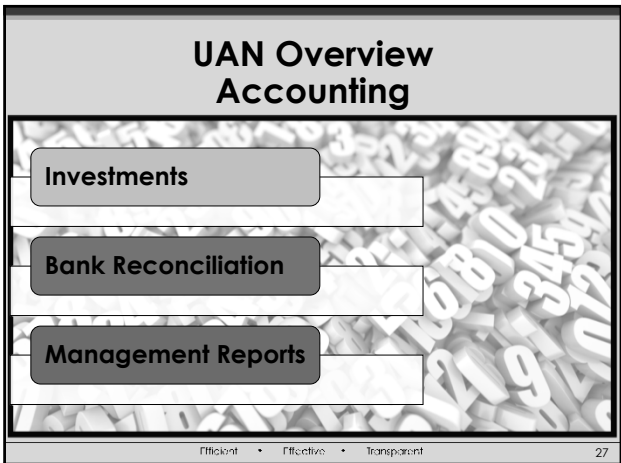
Purchase Orders

Payments

UAN Overview
Accounting

Investments

Bank Reconciliation

Management Reports

UAN Overview
Payroll

Wages

EFT Capability

Withholding Payments

UAN Overview
Payroll

Reporting

Federal 941/ Schedule B

State/School & Local Income Taxes

UAN Overview
Payroll

Reporting

OPERS Retirement

OP&FPF Retirement

UAN Overview
Payroll

Reporting

ODJFS Quarterly Wage Detail

ODJFS New Hire

UAN Overview
Budgeting

Forecasting Budgets

Yearly Tax Budget Preparation

Year End Balances Certificate

UAN Overview
Annual Financial Reporting

Submit Through UAN

All Required Reporting

Notes to the Financials

UAN Overview
Annual Financial Reporting

Checkbook Data Submission

Uses Annual Financial Report data to submit information directly to Ohio checkbook

UAN Overview
Cemetery

- Standalone software that manages cemetery assets
- Tools to produce cemetery deeds and sales records
- Integration with GPS coordinates ?

UAN Overview
Inventory

- Track purchased or acquired assets
- Produce inventory reports for documentation and insurance records

Year in the Life of a FO

- **April 2024**
  - April 1st -Newly Elected Fiscal Officers Sworn into Office
  - April 1st -Annual Budget due/1st Amended Certificate
  - April –Local Government Officials Conference
  - April 15 –Ohio/School Income Tax due
  - April 30 –OP&FPF Monthly report and payment due
  - April 30 -OPERS Monthly report and payment due
  - April 30 -1st Quarter 941 due to the IRS
  - April 30 -ODJFS' 1st quarter wage detail report due

Year in the Life of a FO

- **May 2024**
  - Begin 2025 Budget process-Trustees
    - May 1st -Ask department heads for proposed budget
    - May 31st –Proposed revenues and expenditure amounts due from department heads
  - May 1st -FO certify payment of final judgement to cty
  - May 15th -Ohio/School Income Tax due
  - May 31st -OP&FPF monthly report and payment due
  - May 31st -OPERS monthly report and payment due

Year in the Life of a FO

- **June 2024**
  - Budget: Trustees –begin getting 2025 Tax Budget ready
  - June 15th –Ohio/School Income Tax due
  - June 30th –OP&FPF report and payment due
  - June 30th –OPERS report and payment due

Year in the Life of a FO

- **July 2024**
  - Early July –Trustees must file two copies of 2025 Tax Budget with the FO and give public notice of required hearing
  - Mid July –Deadline for OPERS certification of 2025 contribution rates to the township & the county- rates must be included in the township's 2025 Tax Budget
  - July 15th –Adoption of 2025 Tax Budget
  - July 15th –Ohio/School income tax due
  - July 20th -2025 adopted Tax Budget due to County Budget Commission(if required by county)
  - July 31st –OP&FPF report and payment due
  - July 31st –OPERS report and payment due
  - July 31st -2nd quarter 941 due to the IRS
  - July 31st -2nd quarter ODJFS wage detail report due

Year in the Life of a FO

- **August 2024**
  - Mid August –BWC True-Up payroll report due
  - August 15th –Ohio/School Income Tax due
  - August 31st –OP&FPF report and payment due
  - August 31st –OPERS report and payment due

Year in the Life of a FO

- **September 2024**
  - September 1st –County Budget Commission certifies expected tax rates and amounts to Township
  - September 15th –Ohio/School Income Tax due
  - September 30th –OP&FPF report and payment due
  - September 30th –OPERS report and payment due
  - September (before October 1st) –Township must pass legislation accepting tax rates and amounts

Year in the Life of a FO

- **October 2024**
  - October 15th – Ohio/School income tax due
  - October 31st –OP&FPF report and payment due
  - October 31st –OPERS report and payment due
  - October 31st -3rd quarter 941due to the IRS
  - October 31st -3rd quarter ODJFS wage detail report due

Year in the Life of a FO

- **November 2024**
  - November (after an election) –Notice to public of those elected to Township Trustee and service of election to newly elected Trustees
  - November 15th –Ohio/School income tax due
  - November 30th –OP&FPF report and payment due
  - November 30th –OPERS report and payment due

Year in the Life of a FO

- **December 2024**
  - December 2024 –Legislation for 2025 Temporary Budget
  - December 2024 –Begin Year End process/Open UAN Temporary mode
  - December 15th –Ohio/School income tax due
  - December 31st –OP&FPF report and payment due
  - December 31st –OPERS report and payment due

Year in the Life of a FO

- **January 2025**
  - January 2025 –Continue Year End close process
  - January 1st (on or about) –Submit Year End Balances Certificate to County Budget Commission
  - January 15th –Ohio/School income tax due
  - January 31st –OP&FPF report and payment due
  - January 31st –OPERS report and payment due
  - January 31st -4th quarter 941 due to IRS
  - January 31st -4th quarter ODJFS wage detail report due
  - January 31st –W-2/W-3 forms due to employees and Social Security Administration
  - January 31st -1099/1096 due to IRS
  - January 31st –Ohio IT-3 form due

Year in the Life of a FO

- **January 2025**
  - January –Continue Year End close process
  - January 31st –OPERS Non-Contributing report due
  - January 31st -1094/1095 forms due to employees

Year in the Life of a FO

- **February 2025**
  - February –Continue Year End close process
  - February 16th –Ohio/School income tax due
  - February 28th –OP&FPF report and payment due
  - February 28th –OPERS report and payment due

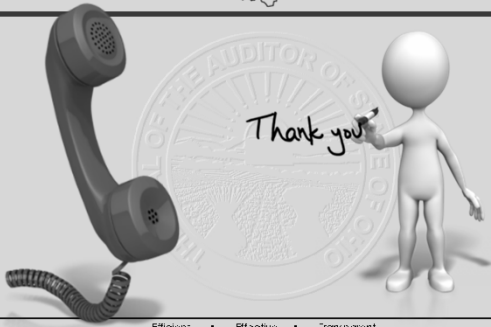# Year in the Life of a FO

- **March 2025**
  - March 1st –Annual Financial Report due to the Auditor of State's Office
  - March 15th –Ohio/School income tax due
  - March 31st –OP&FPF report and payment due
  - March 31st –OPERS report and payment due

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Thank you

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