



HINKLE Annual Financial Data Reporting

Extension Request Quick Guide

The process to request an extension for completing your entity's Hinkle Annual Financial Data Reporting System (Hinkle System) has been **UPDATED** to ensure extension requests meet the requirements per [Auditor of State Bulletin 2015-007](#). This process update will allow you to track the status of your request for extension through your entity's Hinkle System filing link.

Unless your entity has been granted a [Small Government Electronic Filing Waiver](#), these procedures **MUST** be followed to request a filing due date extension. Requests submitted by any other method will not be accepted.

Requesting a Hinkle System Filing Due Date Extension

1. Access your entity-specific Hinkle System filing link;
 - o Via the link included in email communications to the entity's contact person on file with the Auditor of State (See Figure 1); (**Note:** Uniform Accounting Network (UAN) clients do not receive Hinkle System filing links via email communication unless the entity has opted out of UAN filing on its behalf; therefore, in order to request a Hinkle System filing extension, UAN clients must access their entity's Hinkle System link via their AOS eServices account. For UAN clients, the link should **ONLY** be used for your entity to request an extension of the Hinkle System filing due date.)

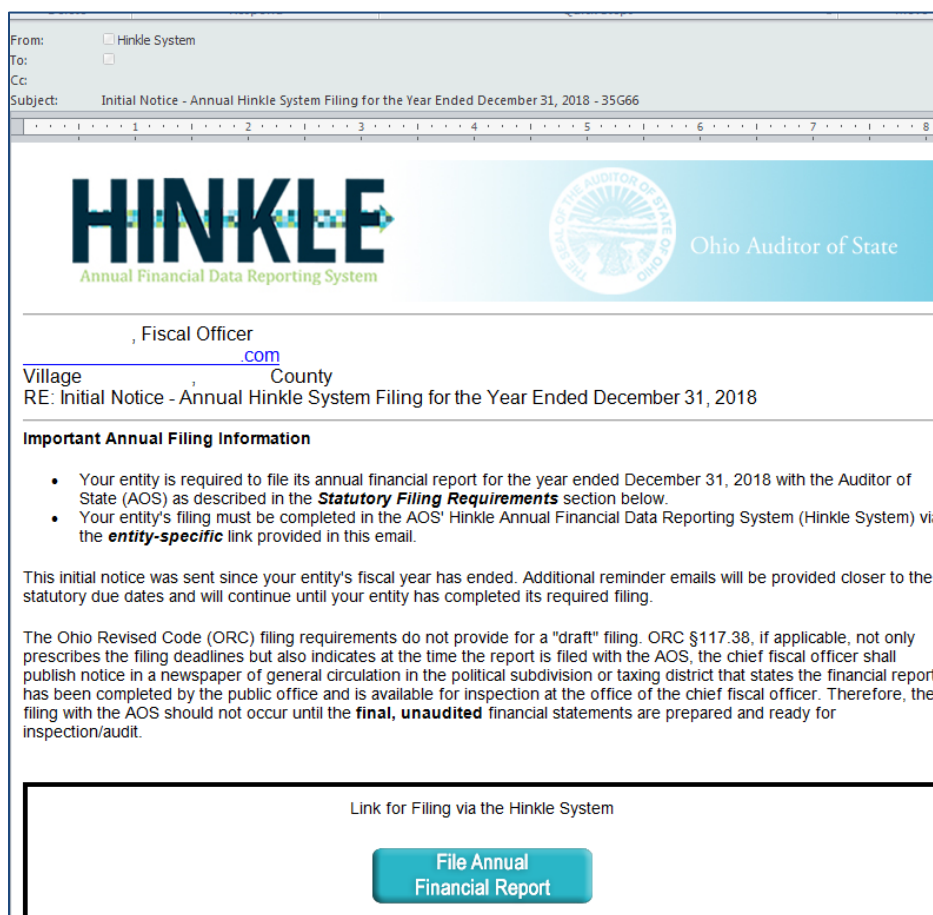


Figure 1

OR



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- o Via your entity's Auditor of State eServices account by clicking [here](#). Click on the eServices Website button (See Figure 2).

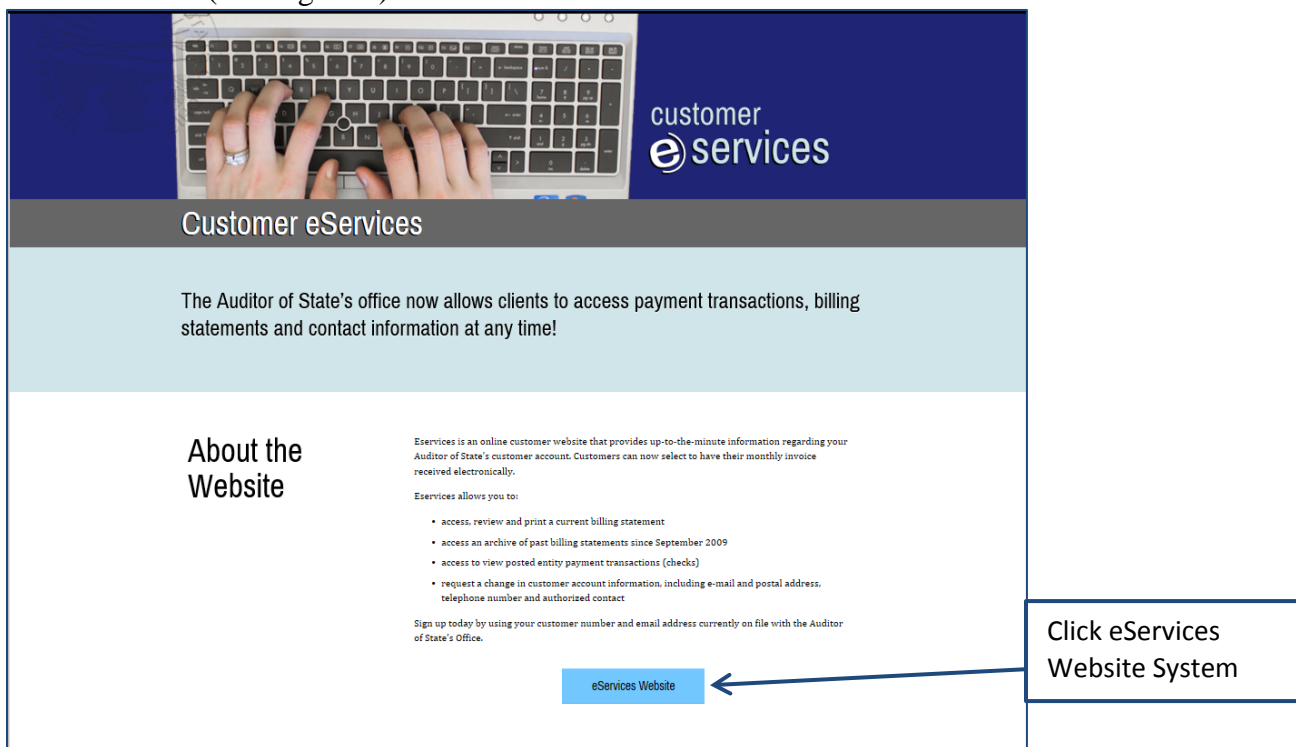


Figure 2

The Customer Log-in window will appear (See Figure 3). To access your entity's Hinkle System link, enter the your entity's AOS customer number (provided on AOS billing statements and on all Hinkle System email communications) and your email account information as the client contact on file with the AOS then click the Login button.

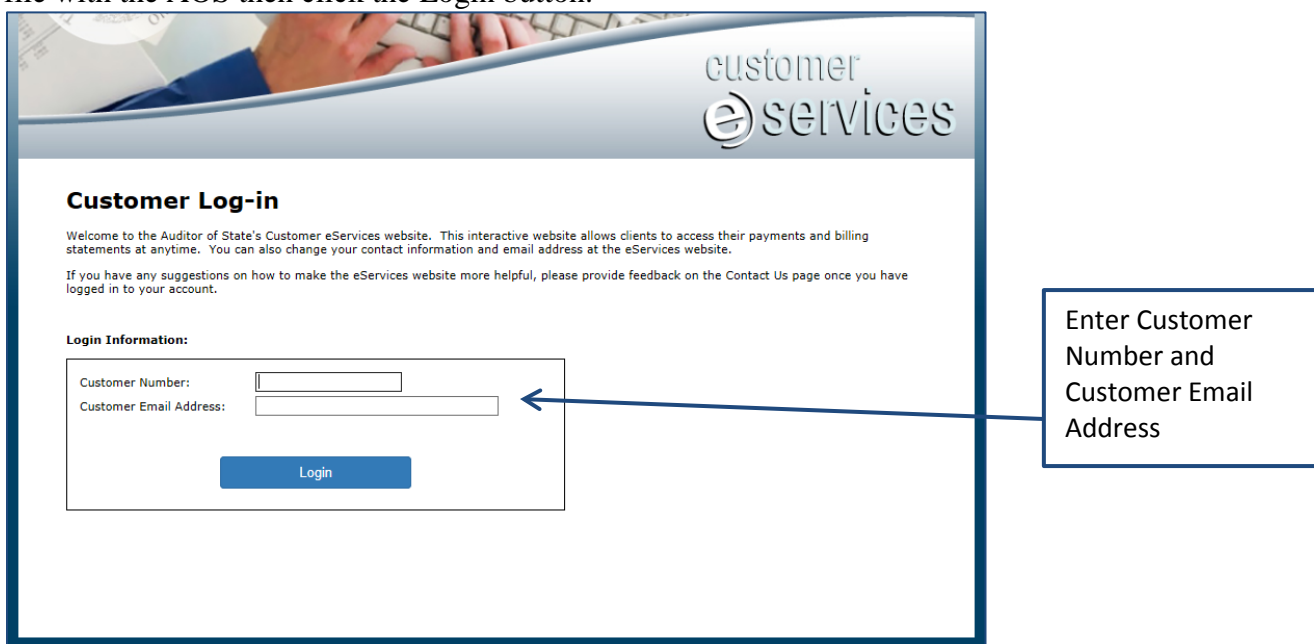


Figure 3



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Once you have logged in, click the “Hinkle System” link at the top of the page (See Figure 4).

customer e-services - SUMMARY - - TRANSACTIONS - - STATEMENTS - - IPA CONTRACTS - - **HINKLE SYSTEM** - CONTACT US - LOGOUT DAVE YOST OHIO AUDITOR

Customer Account Summary View Remittance Address

Account Information

Customer Number:
Customer Name:
UAN Active: No
UAN Number:

Current Balance: \$0.00
Past Due Balance: \$0.00
Enrolled in eBill: No
Last Login:

Contact Information:

[Request a Billing Address Change](#)

Name:
Address:
Phone:
Fax:
Email:

Additional Authorized Users:

* None - [Request Additional Users](#)

eStatement Options:

InActive

☐ Get my statements electronically
[Save eStatement Settings](#)

GO GREEN

* Disclaimer - By accepting the eBilling option, you acknowledge that no billing statements will be mailed to you. It is the responsibility of the enrolled client to download or print the most current billing statement. An email will be sent to notify you when a statement is ready for you to view. Failure to access the eStatement after 35 days after the notification will result in your eStatement status being inactivated.

Cyber Security Training

With growing cyber threats such as ransomware, social engineering, viruses and more, it is everyone's responsibility to remain vigilant against increasingly sophisticated attacks attempting to steal government money. Vigilance begins with awareness which is why Auditor Yost is offering this free Security Awareness Training.

You can watch all eight modules at once or over a period of time, but the tips you learn will help keep you and your entity safe.

[Watch Now](#)

Web Address: <https://www.knowbe4.com/cap>
password: cap

Figure 4

Click “Web Link” under Filing Link for the appropriate year-end (See Figure 5).

Hinkle System

The **Hinkle System** is an internet-based application that allows certain financial statement, debt, and demographic data to be entered and/or uploaded and transmitted to the Auditor of State (AOS) to satisfy the filing requirements prescribed by the Ohio Revised Code and the Ohio Administrative Code. Your entity's fiscal officer or other assigned contact will be emailed an entity-specific Hinkle System filing link shortly after your entity's fiscal year end. Your entity's specific Hinkle System filing link can also be accessible below by clicking on "Web Link" in the Filing Link column for the appropriate filing year-end. Once your entity's annual filing is complete, it cannot be modified without contacting the AOS.

To view your entity's annual Hinkle System filing, please click on the applicable filing year under the "Year End" column. The data entered into the Hinkle System, if applicable for your entity, and a link to view the uploaded PDF document, required to include your entity's final unaudited financial statements and notes to the financial statements, will be available as soon as your submission is completed.

For additional guidance, please refer to the [AOS website](#) and [AOS Bulletin 2015-007](#) or email HinkleSystem@ohioauditor.gov.

* - Not applicable to UAN clients unless opted-out of UAN filing on entity's behalf.

Year End	Status	Filing Link	Filing Type	Due Date	Filed Date
2015	Submitted	Web Link	GAAP	7/29/2016	7/29/2016 9:30:42 AM
2014	Submitted	Web Link	GAAP	7/31/2015	7/30/2015 12:00:00 AM
2013	Submitted	Web Link	GAAP	5/30/2014	6/30/2014 1:34:51 PM

Figure 5



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2. On the Hinkle System instruction page, click the blue “Begin Filing” button at the bottom of the webpage (See Figure 6).

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3. After completing the data entry requirements for all the financial statements, enter the Long Term Obligations at Year End for the Governmental and Proprietary funds, as applicable to the entity type, by type of obligation. This information should be readily available within the footnotes to the financial statements. Once this information has been entered, select the “Save Changes” button at the bottom of the page and then the “Next” button to move to the next requirement.

4. After completing Step 3, enter information under the “Other Information – Demographics” section. Once the fields have been completed, select the “Save Changes” button at the bottom of the page and then the “Next” button to move to the next requirement.

5. **Full Financial Statement Upload** - After completing Step 4, please upload a complete PDF copy of the financial statements. The components of the full reporting package vary by basis of accounting as follows:

- **Governmental Entities filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis:**
 - Management’s Discussion & Analysis (GAAP – Required, Cash & Modified Cash-Optional)
 - Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - Any Other Required Supplementary Information (GAAP Only)
- **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. If you do not have Adobe Acrobat to create a PDF, the following websites have tools that may aid you in doing so:

[Small PDF](#)
[PDF Forge](#)
[Office Converter](#)
[PDF Merge](#)

6. Enter your name and title and recognize the information entered is accurate and complete by placing a check in a box beside of the Acknowledgement Statement. Then, select the “Submit” button to the bottom right of the page in order to complete the filing process, noting the information **CANNOT** be changed once this step has been completed.

[Begin Filing](#)

Click Begin Filing

Figure 6



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3. The webpage to select your entity's filing type will open (See Figure 7) Please select your entity's financial statement filing type (basis of accounting). Your entity's Hinkle System statutory filing due date will be established based on the filing type selected. Hinkle System due date extensions **must** be requested on or prior to the current due date. **If the due date for your entity's Hinkle System filing has passed, you will be unable to request an extension.**

Note: State universities or colleges must submit an extension no later than the preceding September 30 and the extension can be for no more than two months (December 31st in accordance with Ohio Administrative Code 126:3-1-01(A)(2)(a)).

Uniform Accounting Network (UAN) clients generally report on the "Regulatory Cash" (AOS basis); however, may also report on the "Cash" or "Modified Cash" basis. UAN clients should not select "GAAP" as the filing type unless the client has opted out of UAN filing on its behalf.

If you have other questions regarding your basis of accounting, please consult Frequently Asked Questions or the Hinkle System Quick Guide for your entity type which are available [here](#).

Figure 7

4. Once the filing type is selected, the first page of the application will open and the statutory due date will appear in the upper right corner of the page. Click the "Request an Extension" link next to the statutory due date to open the webpage to request an extension

Figure 8



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Generally, the Auditor of State's Office will only consider filing extension requests up to a maximum of 60 days beyond the statutory due date under the extraordinary circumstances defined in AOS Bulletin 2015-007 and listed below. Requests for an extension beyond 60 days will only be considered in very limited extenuating circumstances.

The AOS will consider granting an extension to a public office, or other entity required to file, under extraordinary circumstances as defined below:

- The public office or other entity required to file is located in an area where a major flood or natural disaster has recently occurred;
- The records were destroyed through fire or casualty;
- The records were not updated due to the recent death or disability of the person responsible for preparing the annual financial report;
- A newly elected or appointed public official requests an extension due to poor maintenance of financial records by the predecessor official; or
- Other extenuating circumstances as determined by the AOS.

Note: Waiting for updated note disclosure information from an outside party is not a permissible reason to request a filing extension. Your entity's notes are required to include the most current disclosure available at the time of the filing. Additionally, entities requiring financial information from component unit entities to incorporate into their financial statements should coordinate deadlines with the component unit entities to ensure the primary government meets its Hinkle System filing deadline.

The Extension Request window will open (See Figure 9). To complete the request you will need an Extension Request Document. The Extension Request Document is a letter, in a PDF format, on entity letterhead and signed by the chief fiscal officer and a representative of the governing board of the public office or other entity required to file. The letter must state the reason for the request and indicate the requested filing extension date.”

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County | 12/31/2016 Request Extension Due Date: 03/01/2017

The Auditor of State (AOS) recognized that occasionally circumstances may arise that justify granting an extension of the annual financial report filing deadline. The AOS will NOT consider extension requests after the statutory or extended due date has passed; therefore, the extension request MUST be submitted via the Hinkle System PRIOR to the current statutory or extended due date. After that date, the extension request function below will be disabled.

Generally, the AOS will consider granting an extension to a public office or other entity required to file only under extraordinary circumstances as defined in [AOS Bulletin 2015-007](#).

To request an extension, please enter all of the information below. Once your request is submitted, you will be notified via email (using the email address on file with AOS), as well as within the application itself, whether the extension date has been approved or denied. The AOS' response will generally be received within ten (10) working days. Please refer to pages 7-8 of [Auditor of State \(AOS\) Bulletin 2015-007](#) for the AOS' extension policy.

Extension Date [What is this?](#)

Extension Reason [What is this?](#)

If Other, please explain

Extension Request Documentation [What is this?](#)

Complete each of the requested information fields.

Figure 9

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5. After completing the requirements to request the extension, click the **Submit Request** button (See Figure 12)

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Extension Date: [What is this?](#)

Extension Reason: [What is this?](#)

If Other, please explain:

Extension Request Documentation: [What is this?](#)

Once the information has been completed, including the file upload, click **Submit Request**

Figure 12

Once you click Submit Request, you will receive a confirmation message in the application (See Figure 13). You will also receive an email confirmation of your extension request.

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YOUR REQUEST FOR AN EXTENSION HAS BEEN RECEIVED. A CONFIRMATION OF THE REQUEST WAS SENT TO THE EMAIL ADDRESS ON FILE WITH THE AOS.

TO VIEW, CLICK THE "< BACK TO HOME" BUTTON BELOW TO RETURN TO THE HINKLE SYSTEM. THE EXTENSION REQUEST STATUS WILL BE REFLECTED IN THE UPPER RIGHT CORNER OF EACH SCREEN AFTER "BEGIN FILING" IS SELECTED

FOR EXAMPLE: Extension: January 1, 2017

Figure 13



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6. Please close the webpage by clicking the red “X” in the upper right corner of the page or **<Back to Home** button to return to the first page of the application (See Figure 14).

Figure 14

You will receive an email confirmation of your extension request and will receive a separate email, generally within ten (10) working days, with the AOS’ response, which will indicate if your entity’s extension request has been approved or denied.

To view the status of your extension request, access your Hinkle System filing link (see Figure 1). The status of the extension request will be reflected in the upper right corner of each screen after the “Begin Filing” page. Figures 15, 16 and 17 provide examples of extension request status.

Figure 15

Figure 16



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The screenshot displays the HINKLE Annual Financial Data Reporting interface. At the top, the title "HINKLE Annual Financial Data Reporting" is shown. Below the title, there is a navigation bar with "GAAP" selected. To the right of the navigation bar, the extension status is displayed as "Extension: November 30, 2017" with a red "Denied" button next to it. Below the navigation bar, there is a three-step process: 1. Begin Filing (Select a Filing Type), 2. Upload Document (Upload Financial Statements With Notes), and 3. Acknowledge (Submit Filing To AOS). The "Due Date: October 31, 2017" is also visible. A blue arrow points from the "Denied" button to a text box on the right that says "Extension Request Status is Denied".

Figure 17

NOTE: Resetting your entity's Hinkle System filing will delete any data that has already been entered, **including any previously approved due date extensions**; therefore, please ensure the filing type selected in step 3 is the appropriate basis of accounting.