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Logging into eServices > 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 can also 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 November 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 screenshot shows the Hinkle System interface. On the left is a navigation menu with items: Home, Statements, Make a Payment, Account Activity, Audit History/StaRS, IPA Contracts, **Hinkle System** (highlighted with a red box), and My Profile. The main content area is titled "Hinkle System" and contains instructions. A table below lists filing information:

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

Two callout boxes provide additional information:

- A red box highlights the "Hinkle System" menu item.
- A red box highlights the "Begin Filing" button in the table.
- A red box highlights the "Share Link*" column, with a callout text: "This allows you to share the filing link. This link is specific to your entity; share the link only with individuals authorized to complete your entity's filing (e.g., your financial statement compiler)."
- A red box highlights the "Share Link*" column, with a callout text: "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."
- A red box highlights a warning icon and text: "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.

The screenshot shows a pop-up window titled "Share Hinkle Filing Link" with a close button (X) in the top right corner. The window contains the following fields and elements:

- Text: "Who would you like to share this with?"
- Text: "Their name:" followed by an empty text input field.
- Text: "Their email:" followed by an empty text input field.
- A green "Share" button.
- A "Close" button in the bottom right corner.

Figure 3

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

HINKLE Annual Financial Data Reporting

Quick Guide for Community Schools

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.

Previously, various submission methods were permitted by the AOS to comply with Ohio law. These procedures have been modified with the development of the Hinkle System.

With the Hinkle System, governmental entities are required to submit their financial statements and related footnotes through the online application. Select types of governmental entities (counties, cities, school districts, educational service centers, community schools, villages, townships, and libraries) are required to enter certain financial statement, debt, and demographic data.

In addition to keying the financial statement, debt, and demographic data, entities will be required to upload a PDF document of the full financial statements, as described below.

These submissions satisfy the filing requirements as specified in the ORC and the OAC. This manner of submission will allow the financial information to be maintained in an electronic format, which will provide more immediate access to the information.

Items Needed:

The following items are needed to complete the requirements of the Hinkle System:

Figure 4

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

- 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 a PDF file and the file must be less than 30MB. For help creating, merging, and resizing PDF files, see our [Quick Guide.pdf](#).

6. Enter your name and title and confirm that the information entered is accurate and complete by placing a check in a box beside the Acknowledgment Statement. Then, select the [Submit] button to the bottom right of the page to complete the filing process.

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 pop up window will appear (see Figure 6).

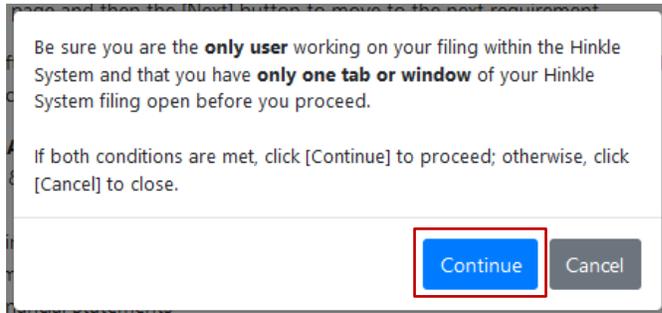


Figure 6

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.

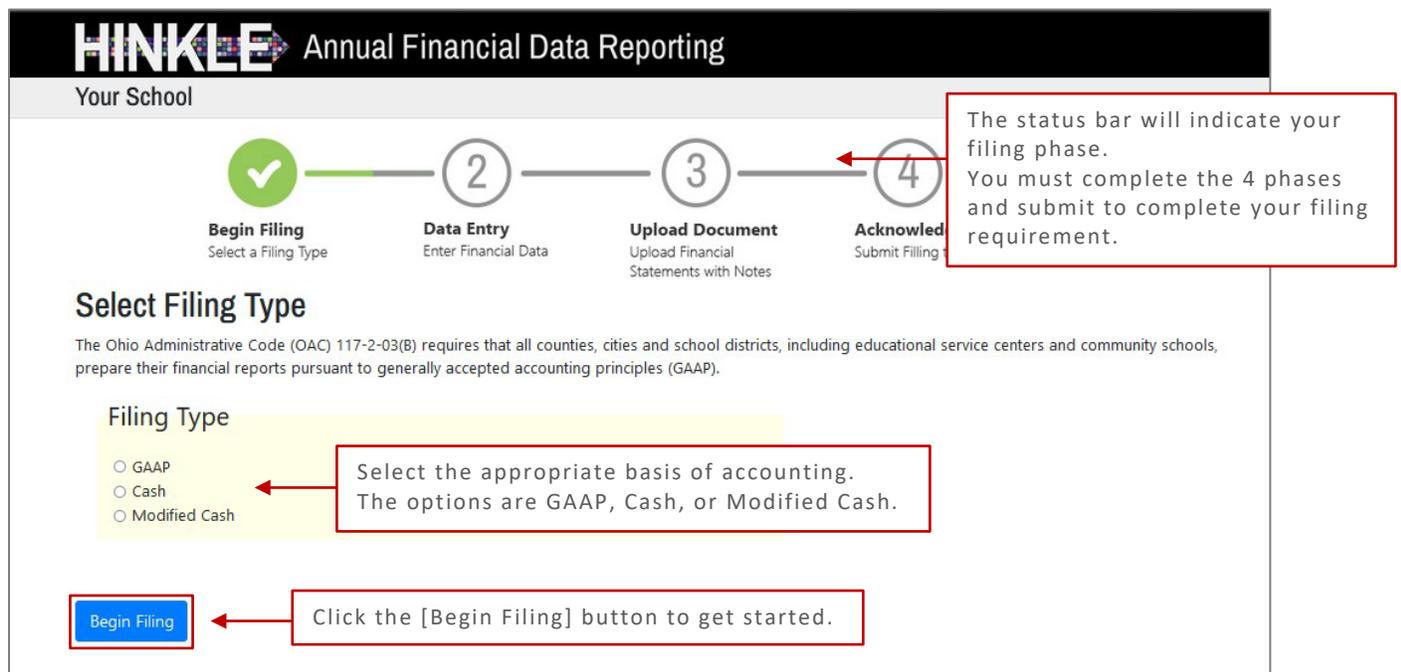


Figure 7

Note: Ohio Administrative Code (OAC) [117-2-03\(B\)](#) requires that all community schools prepare their financial reports pursuant to generally accepted accounting principles (GAAP).

If the **Cash** or **Modified Cash** filing type is selected, the following message will appear:

Warning: The basis of accounting chosen is not consistent with generally accepted accounting principles as required by OAC. This could subject your entity to a noncompliance citation and a monetary penalty assessed by the Auditor of State's Office.

If you selected the correct filing type, simply click the [**Begin Filing**] button **again** 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, **go back to the first page**, and click the [**Reset Filing Type**] button to reset the filing type (see Figure 8). This will clear all the information you have entered up to this point and allow you to restart.

HINKLE Annual Financial Data Reporting

- 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 a PDF file and the file must be less than 30MB. For help creating, merging, and resizing PDF files, see our [Quick Guide.pdf](#).

6. Enter your name and title and confirm that the information entered is accurate and complete by placing a check in a box beside the Acknowledgment Statement. Then, select the [Submit] button to the bottom right of the page to complete the filing process.

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](#) [Reset Filing Type](#)

Figure 8

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

HINKLE Annual Financial Data Reporting

WARNING!

Selecting this option will reset your filing and delete any data you have already entered.

Selecting this option will also delete any **previously approved due date extensions**.

If you originally incorrectly selected the filing type for your entity, select the RESET button below to restart your filing. If you have reached this page in error and do not wish to reset your filing, just select the CANCEL button to return to the previous page.

[Cancel](#) [Reset](#)

Figure 9

Step 2: Data Entry

Enter Financial Data

After clicking the [Begin Filing] button (see Figure 5), the following page will appear (see Figure 10):

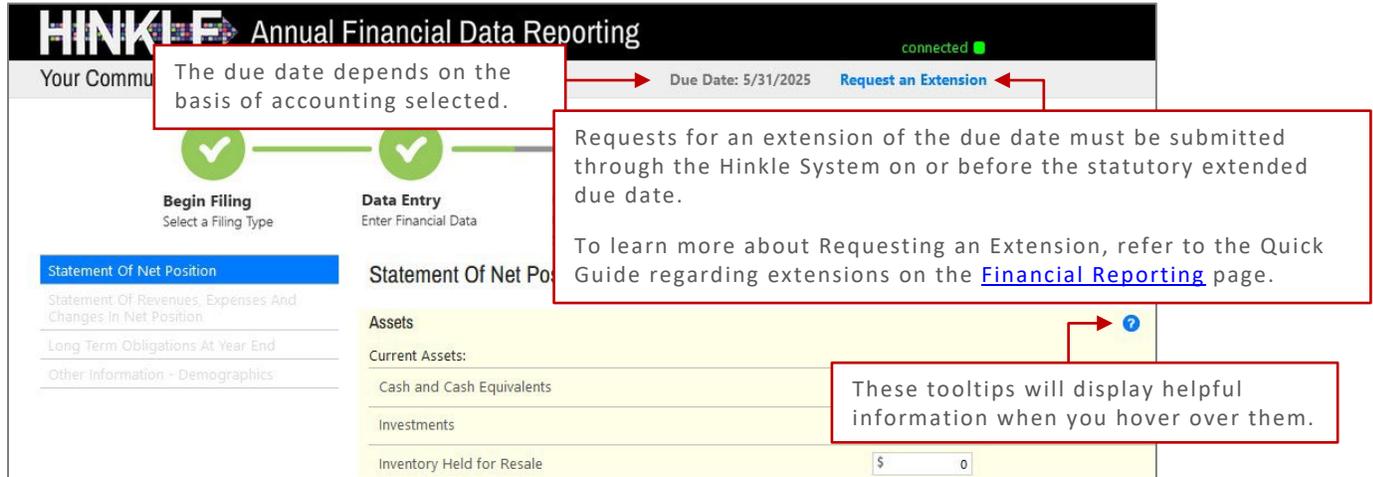


Figure 10

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.

GASB 68 & 75 – Accounting and Financial Reporting for Pensions and Other Post-Employment Benefits (OPEB) – To accommodate the requirement to report pension and OPEB liabilities in GAAP financial statements, the GAAP reporting shell in the Hinkle System reports the components of the pension liability, the OPEB liability, and the related deferred Outflows and Inflows of Resources separately (see Figure 11 and Figure 12).



Figure 11

HINKLE Annual Financial Data Reporting

Quick Guide for Community Schools

The screenshot displays the 'Annual Financial Data Reporting' interface. At the top, it shows 'Your Community School', 'Your County', and 'Filing Type'. The due date is '5/31/2025' with a 'Request an Extension' link. The interface is divided into several sections:

- Liabilities Section:** Includes 'Claims Payable (Net of Current Portion)', 'Net Pension Liability', 'Net OPEB Liability', 'Other Noncurrent Liabilities', 'Total Noncurrent Liabilities', and 'Total Liabilities'. All values are currently \$0.
- Deferred Inflows of Resources Section:** Includes 'Pension Related', 'OPEB related', 'Other Amounts', and 'Total Deferred Inflows of Resources'. All values are currently \$0.
- Net Position Section:** Includes 'Net Investment in Capital Assets' with a value of \$0.

Two callout boxes provide instructions:

- The first callout box points to the 'Net Pension Liability' and 'Net OPEB Liability' rows, stating: "Report the net pension liability & the OPEB liability separately from other long-term liabilities."
- The second callout box points to the 'Deferred Inflows of Resources' section, stating: "Report the **deferred inflows of resources** related to pension and OPEB separately from all other deferred inflows of resources."

Figure 12

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 13).

The screenshot shows three navigation buttons at the bottom of the page: a blue button with a left arrow and the text '< Previous', a grey button with the text 'Save Changes' (highlighted with a red border), and a blue button with the text 'Next >'.

Figure 13

When you are completely done filling out the information on this page, be sure to click **[Save Changes]** before clicking **[Next >]** to continue.

Note: The prior financial statement/requirement may be accessed by clicking the **[< Previous]** button whenever the button is present.

HINKLE Annual Financial Data Reporting

Quick Guide for Community Schools

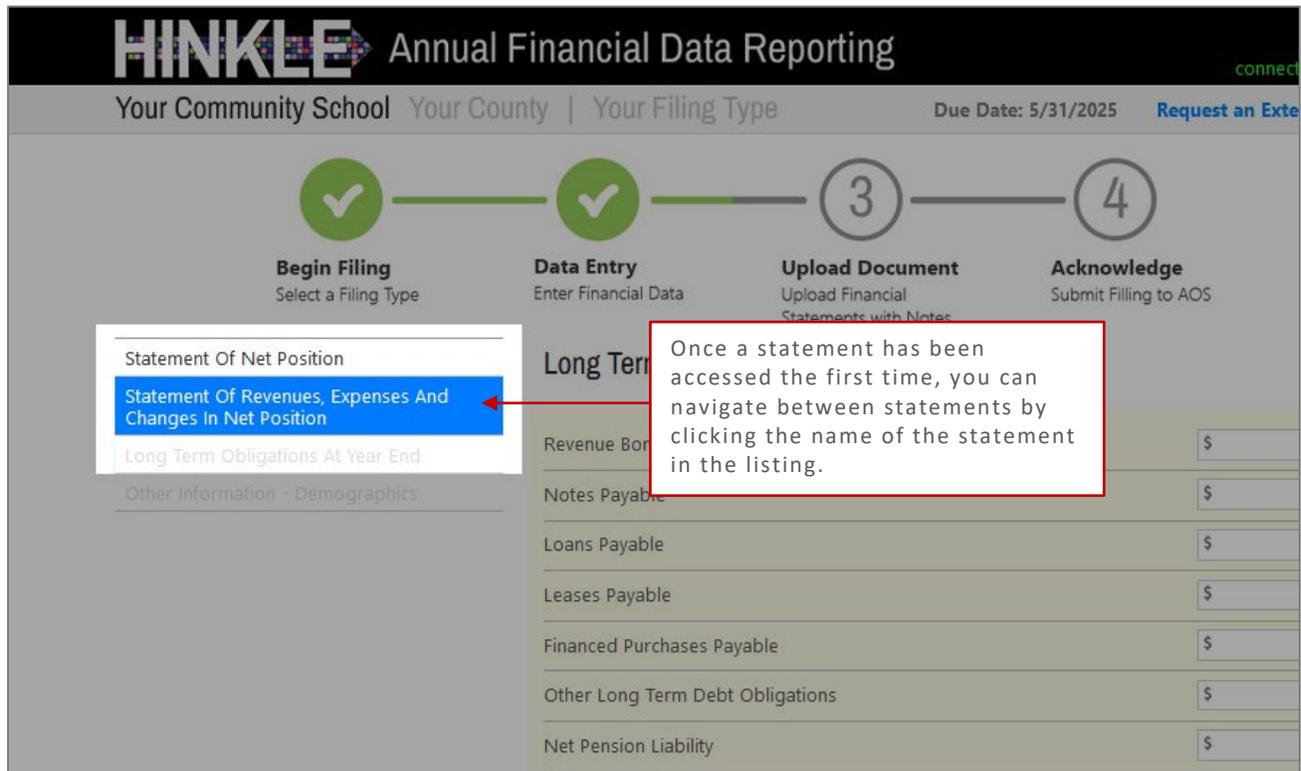


Figure 14

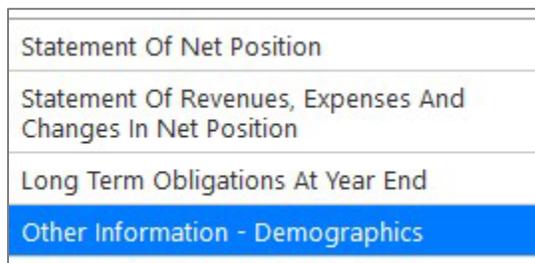


Figure 15

Go through each section, entering the data needed, saving changes as you go through each section (see Figure 15).

Not only can you click each menu item once they have been accessed but you also can access the prior financial statement/requirement by clicking the [**< Previous**] button (as in Figure 13) whenever the button is present.

Note: The Hinkle System requires a negative sign (-) before other non-operating expense amounts to accurately perform calculations.

When you get to the second-to-last option under “**Long Term Obligations At Year End**,” Report Net Pension Liability & Net OPEB Liability as Long-Term Obligations at Year End (see Figure 16).

The screenshot shows a web interface with four main steps: 'Select a Filing Type', 'Enter Financial Data', 'Upload Financial Statements with Notes', and 'Submit Filing to AOS'. Under 'Enter Financial Data', there is a sidebar menu with options: 'Statement Of Net Position', 'Statement Of Revenues, Expenses And Changes In Net Position', 'Long Term Obligations At Year End' (highlighted in blue), and 'Other Information - Demographics'. The main content area is titled 'Long Term Obligations At Year End' with a help icon. It contains a table with the following items and values:

Revenue Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Leases Payable	\$ 0
Financed Purchases Payable	\$ 0
Other Long Term Debt Obligations	\$ 0
Net Pension Liability	\$ 0
Net Other Post Employment Benefit (OPEB) Liability	\$ 0

The 'Net Pension Liability' row is highlighted with a red border.

Figure 16

Once all your information has been entered and you’ve saved changes, click the [Next >] button to continue to the next page.

Step 3: Upload Document

Upload Financial Statements with Notes

At this stage a **single PDF** file of the final, full, unaudited financial reporting package that is ready for audit, must be uploaded (see Figure 17).

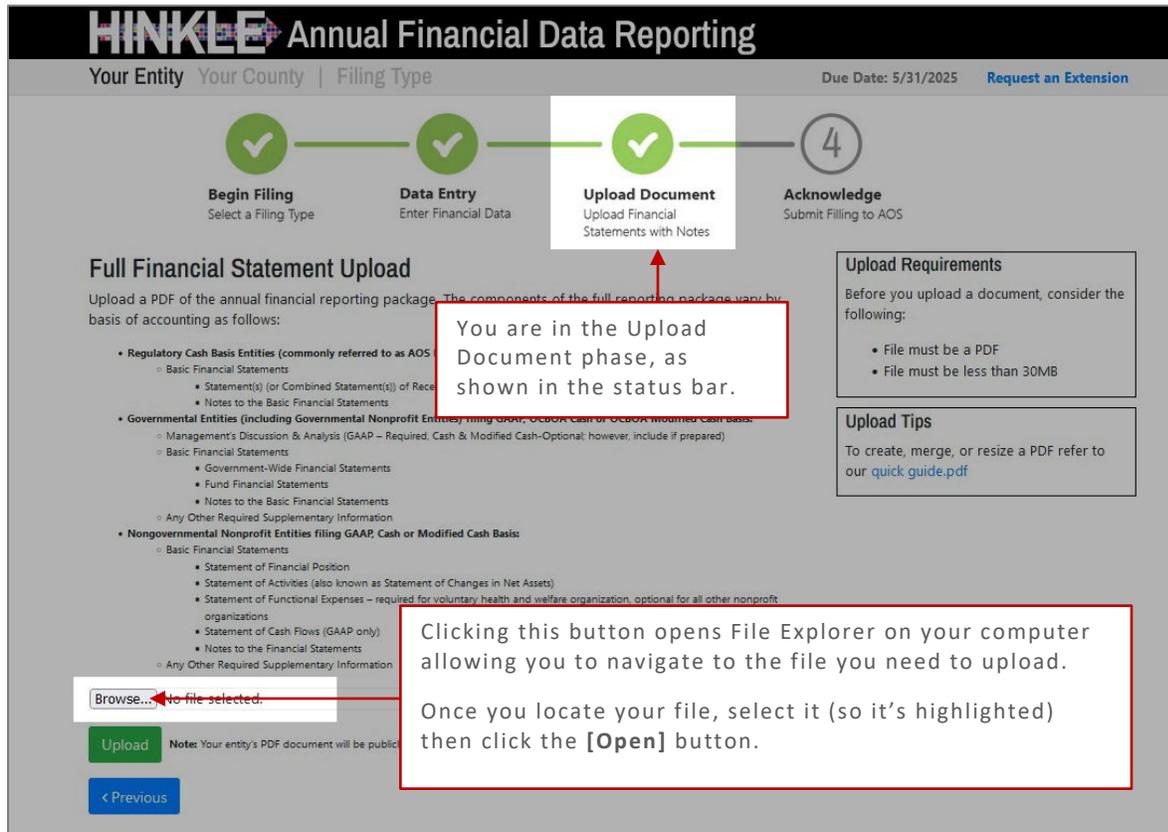


Figure 17

The file must be a single PDF file and must be less than 30MB.

Important: Uploading subsequent PDF files 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.

Once the correct file has been selected, press the green **[Upload]** button (Figure 18)

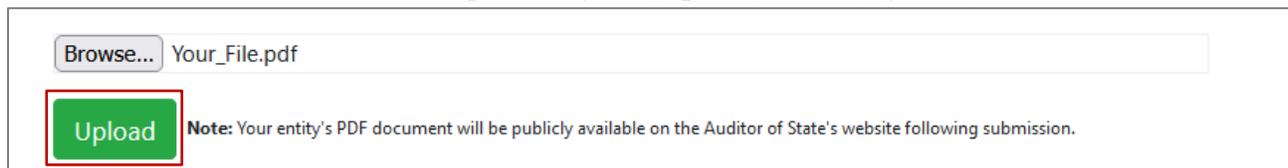


Figure 18

Confirm your Document

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

NEXT STEPS:

1. 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.
2. 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.

You should view your uploaded file to confirm the correct file was uploaded before moving on to the next page.

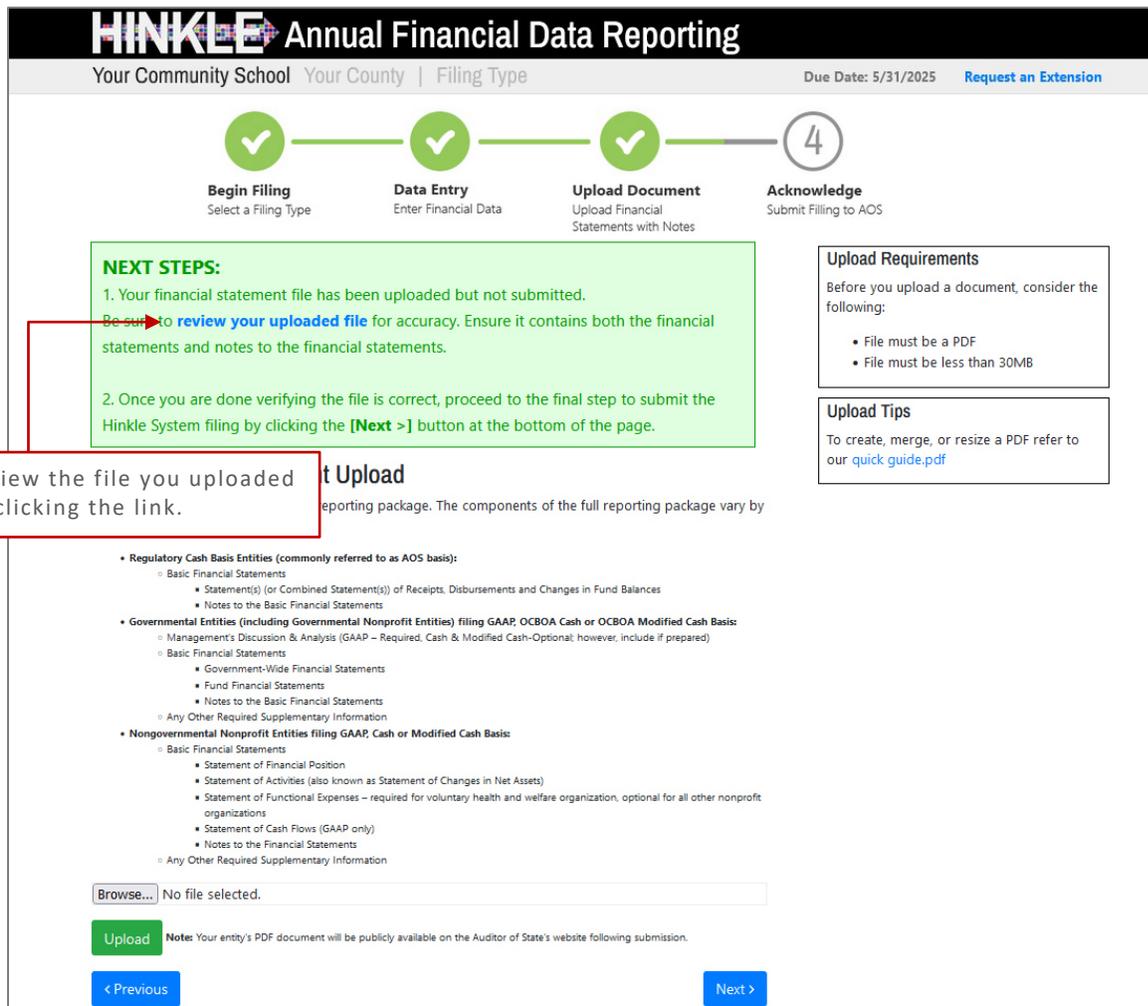


Figure 19

Once you are confident that the correct file was uploaded. Close the tab [x] to return to the page as seen in Figure 19. 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 20).

Figure 20

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

This message also reminds you the filed information will be publicly available on the Auditor of State's website after submission. Click the [**< Previous**] button for further review of your filing.

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 21):

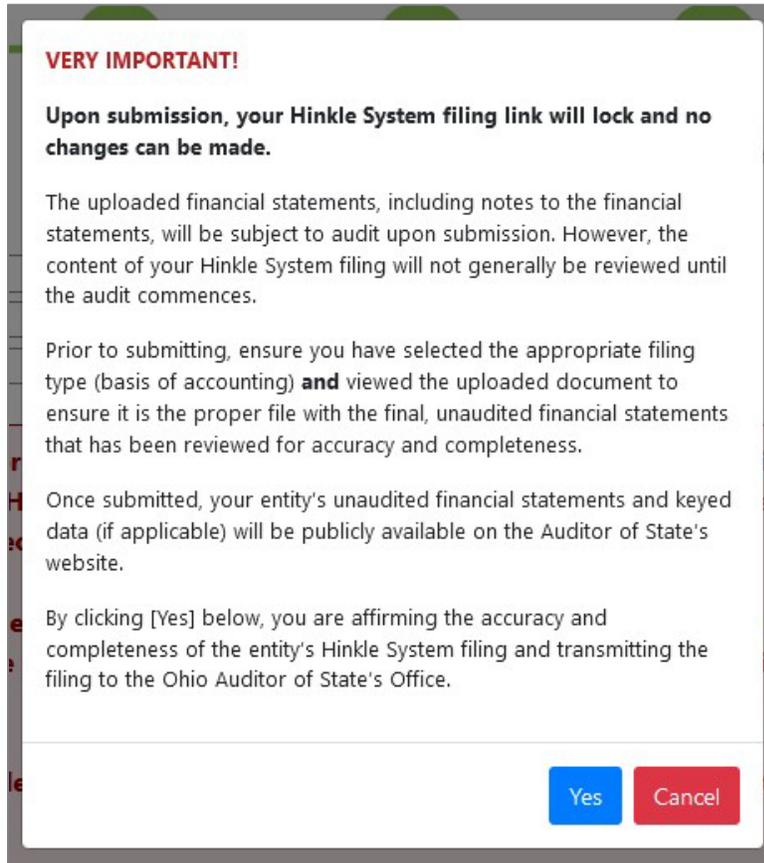


Figure 21

When you click **[Yes]** to submit, the button will change to indicate **[Please Wait...]** (See Figure 22).

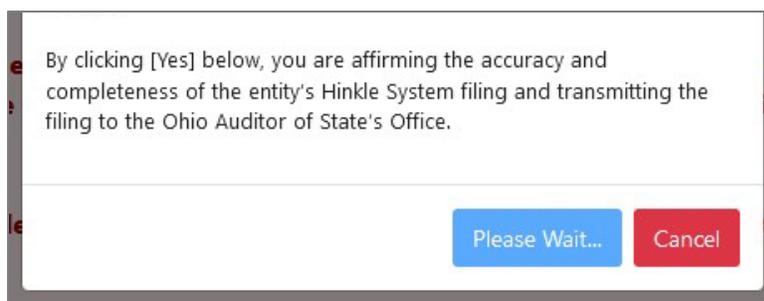


Figure 22

Important: Do not close the window or log off until the “Thank you for filing” message appears (see Figure 23). **The submission progress may take a few minutes** depending on how large your file upload is and how many other entities are using the system.

Types of Messages

The following message (see Figure 23) will appear if the reporting requirements were submitted timely to the Auditor of State, as specified in Ohio Revised Code §[117.38](#), and in accordance with GAAP, as required by Ohio Administrative Code [117-2-03\(B\)](#).

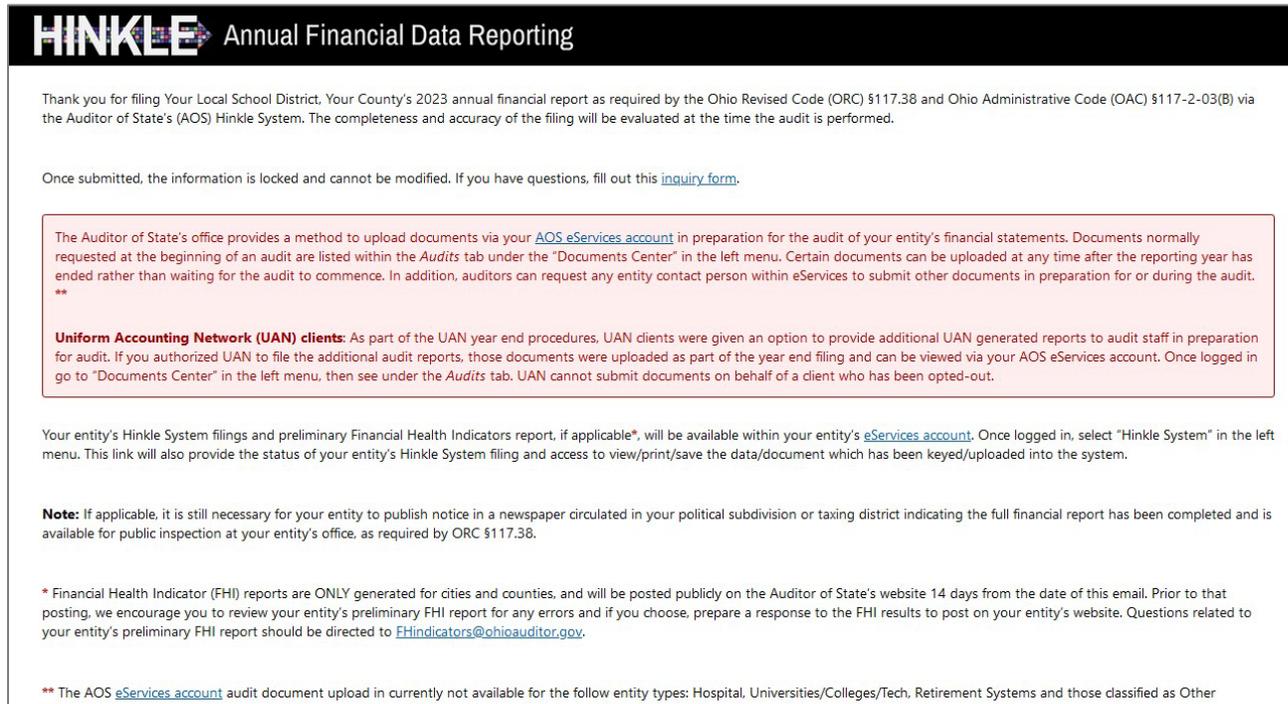


Figure 23

In addition to the message in Figure 23...

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

HINKLE Annual Financial Data Reporting

Quick Guide for Community Schools

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 23.

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 Community Schools

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 (see the text in red) 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 24). [Login Now >>](#)

The screenshot shows the Hinkle System interface. At the top, there is a navigation bar with the Ohio Auditor of State logo, a current balance of \$0.00, and a HINKLE FILING STATUS: Filing Required. The left sidebar contains a menu with items 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 with a "Not Started" status and a "Begin Filing" button, and one for 12/31/2022 with a "Submitted" status. A red callout box with a white background and a red border points to a document icon in the "View" column of the 12/31/2022 row. The callout text reads: "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 24

When you click on the document icon, the Hinkle Annual Financial Data Viewer opens (see Figure 25). The Viewer provides filing details, including access to the keyed data, which can be exported to Excel, and to the uploaded PDF file.

HINKLE Annual Financial Data Reporting

Quick Guide for Community Schools

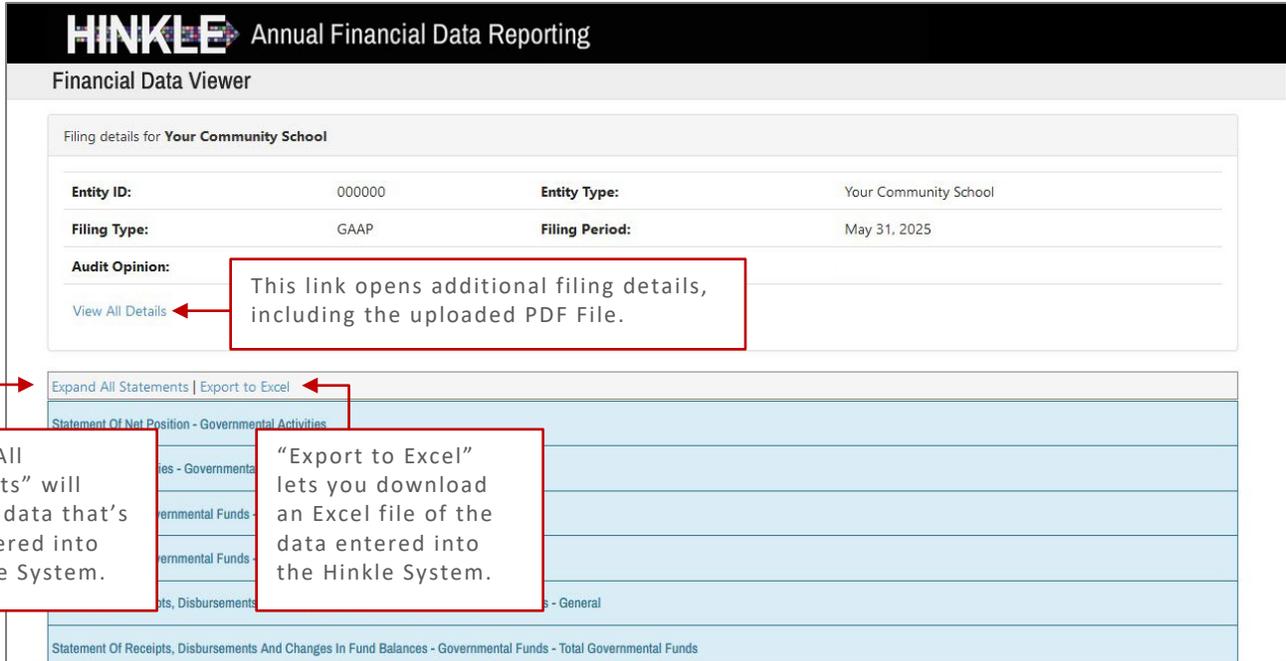


Figure 25

When you click on “View All Details,” the following window opens (see Figure 26).

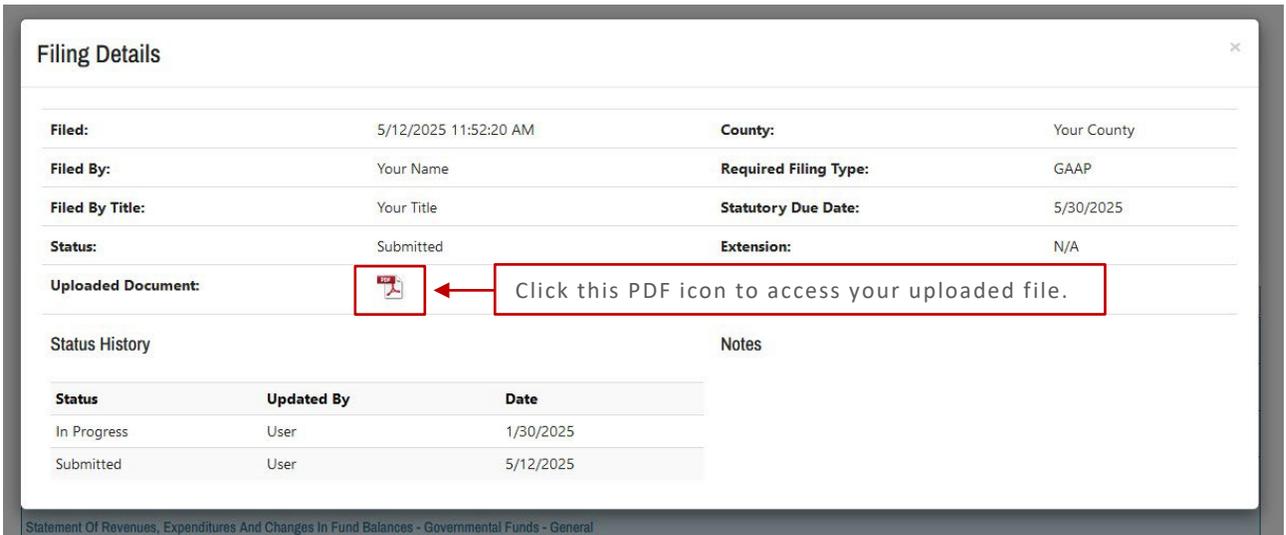


Figure 26

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. This screen also provides a history of access to the filing link for the selected period, extension requests, and any notes added by Hinkle System Managers.

Note: The data keyed into the Hinkle System and the PDF file uploaded into the system will be 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 **Community Schools** 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 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.

Quick Guide for Community Schools

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 27). Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence.

[Login Now >>](#)

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 27).

The screenshot shows the Hinkle Document Center interface. At the top, there are two status boxes: one showing a current balance of \$0.00 and another showing the Hinkle filing status as up-to-date. The main content area is titled 'Document Center' and has a navigation bar with 'Audits' and 'AOS Notifications/Other Filings'. The 'Audits' tab is selected. Below this, there is a section for 'Audit Documentation Submission' with instructions and a note. A table lists project numbers, periods, and years within audit. The second row, for project number 012345TQR6-FA788, has a 'View Project Documents' button next to it. A red box highlights the 'Document Center' link in the left sidebar, and another red box highlights the 'View Project Documents' button with an arrow pointing to a text box.

Project Number	Period	Year Within Audit	
012345TQR6-FA789	1/1/2025-12/31/2025	2023 (1 / 1)	Financial period has not ended.
012345TQR6-FA788	1/1/2024-12/31/2024	2022 (1 / 1)	View Project Documents

This button gives you access to the list of documents request for each year.

Figure 27

Annual Financial Data Reporting

Quick Guide for Community Schools

From there, the View Projects Documents will display the list of requested documents (see Figure 28). Log in to see a complete list of Document Types.

The screenshot shows the 'Document Center' interface. At the top, it displays 'OHIO AUDITOR OF STATE KEITH FABER', a current balance of '\$0.00', and 'HINKLE FILING STATUS: Up-to-date'. A sidebar on the left contains navigation options: Home, Statements, Make a Payment, Account Activity, Audit History/StaRS, IPA Contracts, Hinkle System (Annual Financial Filing + FHI), My Profile, Document Center (highlighted), and Contact Us. The main content area is titled 'Document Center' and includes 'Documentation Requested for Audit' instructions. Below this is a table of 'Project Documents for 012345TQR6-FA89: Year 1 / 1 (2025)'. The table has columns for Document Type, File Name, Uploaded, and Uploaded By. The first row, 'Summary Fund Report', has 'No file found.' in the File Name column and a red-bordered 'Upload' button in the Uploaded By column. Other rows include 'Detail Fund Report', 'Non-Payroll Check Register', 'Payroll Check Register', and 'Detail Revenue Report', each with 'No file found.' and a green 'Upload' button.

Document Type	File Name	Uploaded	Uploaded By
Summary Fund Report	No file found.		Upload
Detail Fund Report	No file found.		Upload
Non-Payroll Check Register	No file found.		Upload
Payroll Check Register	No file found.		Upload
Detail Revenue Report	No file found.		Upload

Figure 28

After clicking the [Upload] button, the following window will open (see Figure 29). Browse your files to navigate to the file to be uploaded. Once that file is selected, click [Open].

The screenshot shows a dialog box titled 'Upload File For Project: 012345TQR6-FA89'. It has a close button (X) in the top right corner. The main content area shows 'Summary Fund Report' on the left, a 'Browse...' button in the middle, and 'No file selected.' on the right. A red-bordered box highlights the 'No file selected.' text with a red arrow pointing to it, and contains the text: 'Once the file has been selected and opened, you will see your file name listed here.' At the bottom right, there are 'Close' and 'Submit' buttons, with the 'Submit' button highlighted with a red border.

Figure 29

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](#).