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Ohio Auditor of State  
**Dave Yost**

**Annual Financial Data Reporting System (AFDRS)**

Presented by:  
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LGOC Training  
April 2, 2015

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### Objectives - AFDRS

**Annual Financial Data Reporting System (AFDRS)**

- What is AFDRS?
- Uses of Information Gathered
- Implementation/Development of AFDRS
- How to Report via AFDRS
- Available Resources
- Frequently Asked Questions



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### What is the Annual Financial Data Reporting System (AFDRS)?

AFDRS is an Internet based application that allows certain financial statement, debt, and demographic data to be entered and transmitted to the Auditor of State (AOS) to satisfy the annual filing requirements prescribed by the Ohio Revised Code 117.38 (ORC) and the Ohio Administrative Code (OAC).



At this time, AFDRS only requires a complete set of financial statements to be provided for city and county 2014 filings; however, future filings for all entities will require a full financial statement upload.



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## Uses of Information Gathered by AFDRS

**AFDRS will be able to be used by the AOS to meet the following needs:**

<p><b>Annual Financial Report Filing</b> <b>Purposes:</b> Record the filing of the annual financial reports and identify the need to assess penalties for late or improper filings</p> 	<p><b>Legislative Reporting</b> <b>Purposes:</b> Extract the data necessary to be provided to the Governor and General Assembly as required by ORC 117.38(D)</p> 	<p><b>Audit Purposes:</b> Provide more immediate access to entity financial data for the auditors</p> 	<p><b>Comparison Purposes:</b> Provide online access to each entity's financial data to allow comparisons of year-to-year data and data from like-entities <i>(Not Immediately Available: Future Development)</i></p> 	<p><b>Financial Health Indicator* (FHI)</b> <b>Purposes:</b> Generate data for the FHI (multiple years of data will be required)</p> 
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\* FHI indicator information can be obtained at <https://ohioauditor.gov/indicators/default.html>.



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## Implementation/ Development of AFDRS

**Filing with AFDRS is being implemented in four phases:**

- ★ Phase 1 = cities and counties (filing of December 31, 2013 and after data) Upload of full financial statements for December 31, 2014 filing and after.
- ★ Phase 2 = school districts, educational service centers and community schools (filing of June 30, 2014 and after data) Upload of full financial statements for June 30, 2015 filing and after.
- ★ Phase 3 = villages, townships and libraries (filing of December 31, 2014 and after data) Upload of full financial statements for December 31, 2015 filing and after.
- ★ Phase 4 = all other entity types (phased in based on fiscal year end). Will only require PDF upload of full financial statements.



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## How to Report via AFDRS

AFDRS must be accessed through an **entity-specific** URL link delivered to each entity via email.

Prior to the distribution of the entity-specific URL link, the AOS has attempted to obtain confirmation from each entity to ensure the proper contact name/email address for the fiscal officer/treasurer, who will serve as the primary contact, is on file with the AOS.



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## How to Report via AFDRS

- If AFDRS totals and/or help questions are not working properly, the cause is likely settings/outdated browser.
- In order to properly access AFDRS via the link, JAVA script must be enabled on the computer and the internet browser must be up-to-date. (For example, Internet Explorer must be at least version 9)

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## UAN Reporting in AFDRS

Historically, UAN has filed on behalf of clients to meet the ORC filing requirement from the client's uploaded file or mailed CD.

This **WILL** continue to be an option ([Submit with AFR \(final\) Option](#));

HOWEVER, we have two additional options -

1. If the UAN client intends to file GAAP financial statements (not GAAP look-alike), they will be able to opt out of UAN filing on their behalf and file via AFDRS themselves ([Skip Option](#)); or
2. If the UAN client wishes to review/modify the data prior to submission, UAN will populate the information in AFDRS and the UAN client will have the ability to review the information and submit it through AFDRS themselves ([Submit with AFR \(may edit online later\) Option](#)).

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## Small Government Electronic Filing Waiver Request Form



- We are aware some small governments do not have access to a computer and/or the internet.
- This **DOES NOT** apply to UAN clients who operate off-line and submit their annual financial report via CD. UAN will still file on their behalf from the CD.
- Form to request a waiver from filing electronically is available online or will be mailed to the client upon request.
- Must describe why the entity is **unable** to file electronically (no access to a computer or internet within a reasonable distance).
- Remember most public libraries provide access to computers with internet.

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## Small Government Electronic Filing Waiver Request Form

- Must also describe steps that will be taken in order to report electronically in the future.
- **Waivers may be granted for one financial reporting year only. A new request must be submitted for each financial reporting period.**
- AOS will respond via letter indicating whether or not the waiver is granted.
- A copy of the approved waiver letter, with completed demographic information, **must** be submitted with the hard copy financial statements to the AOS.

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## Available Resources

Established information concerning the AFDRS on the AOS website



➔ <https://ohioauditor.gov/financialreporting/default.html>  
Top of the screen under Local Government/Annual Financial Reporting

➔ **Frequently Asked Questions**

➔ **Annual Financial Data Reporting System Quick Guides**

➔ Provides email address where questions may be sent  
AFDRS@ohioauditor.gov

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## Available Resources

If you scroll down the annual financial reporting page, the following appears from which you can access the Quick Guide(s) and FAQs concerning the AFDRS:



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## Frequently Asked Questions (FAQs)



**Q:** In the past, entity's have been permitted to submit annual financial report by mailing the report or attaching the document to an email. Are they still permitted to submit their report using those methods?

**A:** No. All libraries, townships and villages filing their year-end December 31, 2014 financial information with the AOS are required to utilize AFDRS. All cities, counties, school districts, educational service centers, and community schools previously implemented the use of AFDRS for financial information filing and this requirement continues. Other entity types cannot access AFDRS at this time and should continue to file in the same manner as in prior years. (All entities will file their 2015 financial reports via AFDRS).



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## FAQs



**Q:** In the past, each entity was required to submit the annual financial report in accordance with AOS Technical Bulletin 2008-001 to comply with ORC Section 117.38. Are entities required to submit additional information/data beyond what is required by the AFDRS to fully meet the required filing?

**A:** Entities are not required to submit beyond what is required by the AFDRS filing; however, **beginning with the city and county 2014 filings**, submission of the reports required by ORC 117.38 and AOS Technical Bulletin 2006-002 (Management's Discussion and Analysis, basic financial statements, including the government-wide financial statements, the fund financial statements, the notes to the basic financial statements, and any other required supplementary information) are required as part of the AFDRS submission.

Eventually, all entities will be required to submit the reports required in TB 2006-002 as part of their AFDRS submission. However, in order to be audited, all entities continue to be required to **prepare** their complete financial report by the reporting deadline.



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## FAQs



**Q:** If the original email containing the link to the AFDRS for an entity was deleted or is otherwise no longer available, what is the appropriate manner to restore access?

**A:** The entity's **fiscal officer** should send an email to the AOS at **AFDRS@ohioauditor.gov** requesting the link be resent. The name of the entity will need to be included in this request.



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### FAQs

**Q:** If an entity contracts for GAAP services sometimes the GAAP converter has filed the entity's annual financial report with the AOS. Will they be able to access the AFDRS in order to continue complying with the annual filing requirements?

**A:** Yes. Each entity's fiscal officer will receive an email that contains an **entity-specific** link to access the AFDRS to file that entity's annual financial report with the AOS. This link may be provided to other individuals to provide access to file the entity's annual financial report; however, the responsibility to ensure the annual financial report information is filed with the AOS remains with the entity.

**NOTE:** Since any individual who is provided the entity-specific link will be able to access the AFDRS and file on behalf of the entity, please ensure the email with the embedded link is only provided to other individuals when necessary.





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### FAQs



**Q:** Are entities able to obtain an extension for filing via AFDRS?

**A:** Yes. The AOS is aware the initial implementation of AFDRS may affect client schedules and could impact the ability to meet the filing deadlines prescribed by 117.38; therefore, extensions will be available, if **requested prior to the due date**.

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

AOS Technical Bulletin 2008-001 addresses the need for extensions and the specific requirements of a request. In addition to the reasons in the bulletin, the initial year each entity is required to file via the AFDRS is also an acceptable reason for requesting an extension.

**Note:** No matter the basis of accounting, entities should request extensions, if necessary, to avoid a noncompliance citation in the management letter for not filing timely in accordance with ORC 117.38.





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### FAQs



**Q:** If an entity is mandated to file GAAP but chooses to file GASB 34 look-alike financial statement, is the filing deadline still 150 days after the end of the fiscal year-end reporting period?

**A:** No. GASB 34 look-alike financial statements are cash basis reporting. Therefore, the annual financial information is due within 60 days of the fiscal year-end. If the information cannot be filed with the Auditor of State on or before this date, an extension request should be submitted in accordance with AOS Technical Bulletin 2008-001.



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**FAQs**



**Q:** For a small government entity, do I select the regulatory, cash, modified cash or GAAP accounting basis of accounting?

**A:** Small governments are not mandated to follow a required basis of accounting; therefore, the small government entity can select any accounting basis to present. The most common basis presented for small governments is the regulatory basis, which is sometimes referred to as the "AOS basis" and presents by fund type. The cash basis is also known as the "GASB 34 look-alike" and presents in a format similar to GAAP.



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**FAQs**



**Q:** Where do entities send a request for extension for filing?

**A:** The request for extension should comply with the requirements specified in AOS Technical Bulletin 2008-001 by stating the reason for the request and estimated completion date and including the signatures of the Chief Fiscal Officer and a representative of the entity's governing board. The request for extension should be submitted to Local Government Services (LGS) at: [LGSAnnualFinancialReports@ohioauditor.gov](mailto:LGSAnnualFinancialReports@ohioauditor.gov) no later than the deadline for filing the annual financial report.



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**FAQs**

**Q:** What information is needed to complete the filing requirements for AFDRS?



**A:** The information may vary with each entity type. The following slide is a list of items for each entity type required to utilize AFDRS:



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## Required to File

**Cities/  
Counties**

- Annual Financial Statements and Related Footnotes
- Population for the Reporting Year
- Total Annual Final Appropriations for All Funds for the Reporting Year
- Average Number of Utility Customers for the Reporting Year (if applicable)
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year
- Unrestricted General Fund Carryover Cash Balance at Year End

**School  
Districts &  
Educational  
Service  
Centers**

- Annual Financial Statements and Related Footnotes
- Average Daily Membership (ADM) for the Reporting Year
- Total Annual Final Appropriations for All Funds for the Reporting Year
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year
- Unrestricted General Fund Carryover Cash Balance at Year End

**Community  
Schools**

- Annual Financial Statements and Related Footnotes
- Average Daily Membership (ADM) for the Reporting Year
- Total Forecasted Expenditures for the Reporting Year as Reported to ODE
- Unrestricted Carryover Cash Balance at Year End





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## Required to File (cont.)

**Villages**

- Annual Financial Statements and Related Footnotes
- Population for the Reporting Year
- Total Annual Final Appropriations for All Funds for the Reporting Year\*
- Average Number of Utility Customers for the Reporting Year (if applicable)
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year
- Unrestricted General Fund Carryover Cash Balance at Year End\*

**Townships**

- Annual Financial Statements and Related Footnotes
- Population for the Reporting Year
- Total Annual Final Appropriations for All Funds for the Reporting Year\*
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year
- Unrestricted General Fund Carryover Cash Balance at Year End\*

**Libraries**

- Annual Financial Statements and Related Footnotes
- Estimated Number of Patrons
- Yearly Circulation
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year
- Unrestricted Carryover Cash Balance at Year End\*



\* UAN will automatically calculate for clients submitting to AFDRS



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## Demographic Information



- Select demographic information is collected to provide a basis for size of each entity.
- Guidance is available in the Frequently Asked Questions (FAQs) for specific demographics.



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**FAQs**



**Q:** When a GAAP mandated entity selected the basis of accounting, a warning message was received. Why?

**A:** AFDRS requires the basis of accounting on which the entity's annual financial report will be filed (i.e., GAAP, Modified Cash, or Cash) to be selected. The warning message serves as a notification that if the entity is required to file its annual financial report on a GAAP basis (city, county, school, ESC or community school), and the basis of accounting selected is modified cash or cash basis, the entity is subject to penalty under OAC 117-2-03(B).

**Note:** If you have not started entering data, the basis of accounting can be changed by moving back to the screen to select the basis of accounting and selecting a different basis. If you have started entering data, a "Reset Filing" button will appear on the lower right of the instruction page when you first access AFDRS. Clicking this button will erase everything you have entered so you can start again.



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**FAQs**



**Q:** Do I have the ability to save the data I have entered and complete the submission at a later time?

**A:** Yes. AFDRS is designed to save all progress upon the advancement to the next screen. However, if the submission process will not be completed in one session, the Internet browser should be closed between sessions.




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**FAQs**



**Q:** The fiscal officer of a governmental entity has either assigned staff or contracted to have the financial information entered into the AFDRS. Whose name, title, and email should be entered into the acknowledgement page when submitting the annual financial information?

**A:** The individual who keyed the annual financial information in the AFDRS should enter his/her name, title, and email into the acknowledgement page to ensure the proper individual is contacted should questions arise.

If UAN files on behalf of the entity, this section will indicate it was filed by UAN.




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**MODIFY**

### FAQs

**Q:** Can I modify an entity's submission once it is submitted?

**A:** No. Each entity has the ability to save and modify data for its submission up to the point that it is submitted; however, once submitted, the information cannot be modified.

If, under certain limited circumstances, a modification may be necessary, the fiscal officer must contact the AOS via [AFDRS@ohioauditor.gov](mailto:AFDRS@ohioauditor.gov) to explain why modifications are necessary.

**Note:** Entities should consider the need for extension requests prior to established due dates. Filing after the due date without an extension may result in penalties outlined in ORC 117.38 and/or a noncompliance citation in the management letter for late filing.

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### FAQs

**Q:** If an entity needs to file amended financial information in AFDRS, why would the entity be subject to a penalty when the original filing was within the extension period approved?

**A:** If the financial information filed needs to be modified, it is reasoned the original filing was not complete and/or accurate. Therefore, if the original filing is modified, the filing date recorded with the AOS is the date the modified submission is filed. If the modified date is not by the due date set by the ORC or within the extension period approved by LGS, the entity may be subject to penalties under ORC Section 117.38 and/or a non-compliance citation in the management letter.



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### AFDRS Quick Guides

- Although AFDRS walks you through filing, Quick Guides are available on our website, and have been prepared for:
  - Cities/Counties
  - Schools/ESCs
  - Community Schools
  - Townships
  - Villages
  - Libraries



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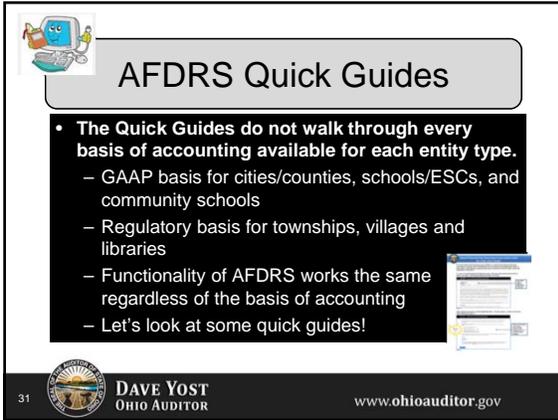
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**AFDRS Quick Guides**

- The Quick Guides do not walk through every basis of accounting available for each entity type.
  - GAAP basis for cities/counties, schools/ESCs, and community schools
  - Regulatory basis for townships, villages and libraries
  - Functionality of AFDRS works the same regardless of the basis of accounting
  - Let's look at some quick guides!

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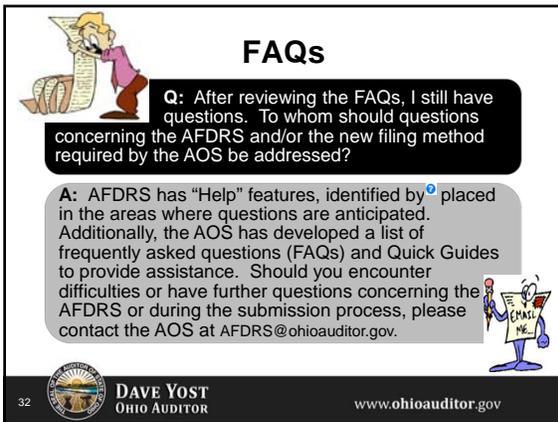
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**FAQs**

**Q:** After reviewing the FAQs, I still have questions. To whom should questions concerning the AFDRS and/or the new filing method required by the AOS be addressed?

**A:** AFDRS has "Help" features, identified by  placed in the areas where questions are anticipated. Additionally, the AOS has developed a list of frequently asked questions (FAQs) and Quick Guides to provide assistance. Should you encounter difficulties or have further questions concerning the AFDRS or during the submission process, please contact the AOS at [AFDRS@ohioauditor.gov](mailto:AFDRS@ohioauditor.gov).

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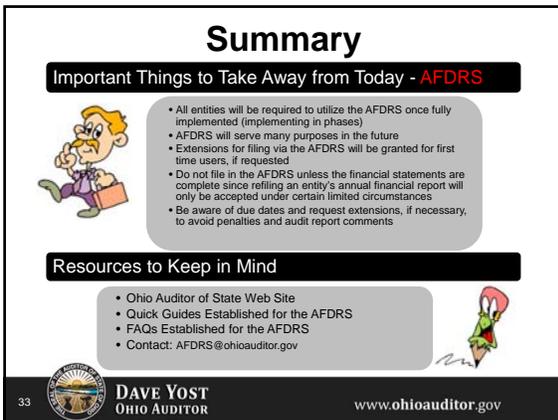
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**Summary**

**Important Things to Take Away from Today - AFDRS**

- All entities will be required to utilize the AFDRS once fully implemented (implementing in phases)
- AFDRS will serve many purposes in the future
- Extensions for filing via the AFDRS will be granted for first time users, if requested
- Do not file in the AFDRS unless the financial statements are complete since refiling an entity's annual financial report will only be accepted under certain limited circumstances
- Be aware of due dates and request extensions, if necessary, to avoid penalties and audit report comments

**Resources to Keep in Mind**

- Ohio Auditor of State Web Site
- Quick Guides Established for the AFDRS
- FAQs Established for the AFDRS
- Contact: [AFDRS@ohioauditor.gov](mailto:AFDRS@ohioauditor.gov)

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**Questions**



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