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Ohio Auditor of State
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How to Organize Your Files

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Tips For Organization



- Not requirements
- Other methods may be used



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UAN File (Or other software vendor)

- UAN User Agreement
- Correspondence
- Write on inside of folder Entity ID and AOS billing code for login to UANLink
- File in secure location



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Revenue File

- Certificate of the Total Amount from All Sources Available for Expenditures and Balances
- Carryover encumbrance details
- Cover letters to county auditor
- Revenue Budget reports
- Amended Certificates

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Appropriation File

- **Copy** of each Appropriation Ordinance or Resolution
- Appropriation Budget report
- Cover letters to county auditor
- All certificates from the county auditor certifying you haven't over-appropriated

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Reallocation Without Legislation

- Supplemental appropriation reports document reallocation within the **legal level of control**



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Budget

- New budget file each year
- File notes as the year progresses
- Use notes when preparing budget
- Final copy of Budget, print with accounts and footnotes

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Minutes

- Pre-numbered paged Minutes books:
Load into your printer. Pages with printer errors are always kept in the book in numbered order
- Plain paper: Add a header with the entity identification and date and add a footer with Page # of # pages

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Special Meeting Notice & Agenda

- Keep all posting sheets and agendas for special or emergency meetings
- Log the date, time and location of postings

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Ordinances & Resolutions

- Ordinance and Resolution books
- Plain paper: Add a header with the entity identification, legislations number and date adopted and add a footer with Page # of # pages.

Backups & Backup Log

- Keep your End of Year, First of Year, My Documents and last backup off site
- Rotate your off site next backup
- Keep a backup log noting the date, time, disc/flash drive identity and description of the backup point in work

Monthly Financial Statements

- Legal sized 3-ring binder for the monthly financial reports using pre-drilled legal sized paper
- Or keep a file folder with the monthly financial statements

Bank Statements

- File monthly bank statement and check images with the Bank Reconciliation report signed by the board
- Suggested: 3 ring binder or 12 month accordion file

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Receipts

- Numerical order with documentation stapled to the receipt

Binders Folders Arch boards

- Use a system that will hold the receipt and backup documentation in place
- Easy to audit without pulling staples

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Memo Receipt – 2nd Copy

- 1st Copy signed and filed with receipts (previous slide)
- 2nd Copy file with tax distribution sheet, grouped by source or type for audit:
 - County Auditor Tax Distribution
 - RITA Income Tax Distribution
 - Court Fines

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Payments

- Payment numbered order with invoice and check stub stapled so auditor can see data
- Don't file items so they have to be unstapled

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Electronic Payments

- Numerical order with documentation like a payment by check
- File with monthly payments in dated order or in front or back of folder

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Purchase Orders & Blanket Certificates

- Numerical order in a binder or archboard
- Requisition forms, quotes, and estimates filed with the PO/BC

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Inventory

- Department inventories should be together by year until audited
- Once audited - filed by department

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Legal

- By attorney or by subject:
 - General correspondence
 - Legislation
 - Policies
- Lawsuits or specific disputes should have separate files

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Insurance Policies

- Separate files for insurance policies: liability, health, dental, etc.
- Upon renewal: new file with the policy effective dates on the outside or file tab.
- Policies stay available for the audit years they are in effect
 - date will bridge two audit periods

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Policies

- Binders or in book form
- When updated note the ending and beginning effective dates
- **Keep outdated policies!** Auditors will need to review old policies to see if they were followed during the audit period

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Board of Elections

- Copy of correspondence on newly sworn-in elected officials, resignations and appointments
- Include unexpired term of office for all appointments and newly elected officials

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Levy

- Separate file for each levy. Write on outside of file:
 - Date voted in
 - Expiration date
 - First tax year
 - First collection year

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Bond of Officials

- Keep each person's bond in a file by name located with the insurance files
- Bonds run by term of office with elected officials and by year with employees
- File all correspondence and collections against the bond in the bond file

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Depository Contracts

- Memorandum in Agreement for Deposit of Public Funds for each bank
- Separate file for each contract along with any proposals or correspondence with the bank

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Pledged Funds Statements

- Banks "pledge" funds to cover your account balance
- Statements filed in separate files for each bank and contract period

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Investments

- A file for each investment named
- Write details on the outside of the file
- Upon maturity update file indicating if it was rolled over, closed or invested elsewhere
- Write closing details on outside of file

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Cemetery Bequests

- Each Cemetery Bequest should have a copy of the will or trust document that governs the use of the money
- Write on file any non-spendable amount

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Vehicles & Major Equipment

- Vehicles & major equipment files with:
 - Purchase information identified by fund written on the inside of the folder
 - Copy of title & gratis plate data
- Secondary files could include:
 - Maintenance Records
 - Maintenance Inspection Forms

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Correspondence

- A-Z accordion file for miscellaneous correspondence
- Little matters that don't need an individual file can go into miscellaneous folder filed by last name of individual or first word in a company name

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Resident Complaints

- **If** you have a resident complaint system:
- A-Z accordion file for resident complaints or separate folders by resident
 - Complaint, all correspondence, notes documenting calls, documentation as to how the situation was resolved

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E-mail

- E-mail is correspondence and should be printed and kept in the proper file.
- For example: E-mails to/from
 - Attorney - legal files
 - Insurance agent - insurance file
 - Resident - Misc. correspondence

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Debt

- Each debt in separate file
- Write on the outside of the folder the date entered into, total amount, interest rate and payment schedule
- Staple the amortization schedule to the inside left side of the file folder for easy access

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Grants

- Each grant in separate file containing:
 - Application
 - Award notification
 - Correspondence
 - Instructions for reimbursement or payment
 - Copies of invoices
 - Date of reimbursement or distribution

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Contracts

- Each contract should have a file containing:
 - Contract
 - W-9
 - certificate of insurance
 - Confirmation no state liens

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Bid Documents

- Project bid file:
 - Bid specifications Proof of Publication
 - Bid Amounts Copy of minutes
- Keep these documents separate from the rest of the project files for audit purposes.



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Construction Projects

- Construction projects need their own **set** of files:
 - Bid Documents (previous slide)
 - Contracts Correspondence
 - Pay Requests Change Orders
 - Pmt. Notifications Prevailing Wage

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Audit

- Each audit start a file
- Letters, estimates, emails, outlines, questionnaires, documents from the post audit conference, responses to any findings and the final audit

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Upcoming Audit

- Keep all notes on corrections that will need explanation
- Backup documentation: legal opinions, ORC sections, memos outlining how you determined the method of correction



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Audit Committee

- Audit committee checklists, solutions to problems and recommendations for change
- Correspondence between the fiscal officer, other key employees and the Audit Committee



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Personnel File

- W-4 and other withholding related material
- Date hired/appointed – term of office
- Copy of Oath of Office if not in book form
- Rate of pay & copy of minutes or legislation
- Disciplinary action per policies
- Resignation and/or termination information



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Payroll Records

- Payroll binder by employee, with timecards, batch wage report and leave request forms
- Filing them by employee rather than by payment will make them easier to audit and file together over a period of years of employment

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Payroll Timecards

- Don't file time cards with check stubs!
- If you do it will be difficult to find time cards by employee years from now!



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Payroll Withholding

- Every year make a folder for each withholding payee: federal, state, school tax, local tax, OPERS, OP&FPF, ODJFS, etc.
- Keep all monthly and quarterly reports in the files along with correspondence and error corrections

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Payroll Withholding

- Don't file your retirement or tax reports with the payment
 - SS# located with public records
 - Difficulty pulling all reports for audit
 - Once in storage it will be even more difficult to find reports for a specific period of time

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Ohio New Hire

- File a copy of employee New Hire form or print the verification of each new hire reported online
- File can remain open for many years rather than one year

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IRS I-9

- Employment Eligibility Verification Forms with submitted documentation
- Separate from employee personnel files
- Penalties involved with improper filing
- Keep file in secure location

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Unemployment

- Unemployment claims
- ODJFS notifications for unemployment payments
- Quarterly ODFJS wage reports kept separate with withholding files

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W-2

- New W-2 file each year
- Your copy of W-2, W-3 and W-2 reports
- Payroll errors may require manual edits to W-2.
- Review file at W-2 time to catch the manual edit requirements
- Keep notes for audit

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1099

- The 1099 file should contain:
 - 1099 Vendor Report showing **all** 1099 vendors
 - 1099 report showing only Vendors **receiving** a 1099
 - Entity copy of the 1099s and 1096

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Continuing Education

- Document all training taken and all waivers for training not required
- File by audit period or by year



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