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From: AOS Administration
To: All IPA Firms
Subject: Hinkle System – Access to Uploaded Hinkle System Files
Date: May 2, 2017

The purpose of this memo is to communicate some changes made to how the financial statements uploaded into the Hinkle System are accessed. Prior to the change, financial statement uploads could be accessed even if the entity had not fully completed its Hinkle System filing. The change makes the uploaded file inaccessible until the entity completes its Hinkle System filing.

As a reminder, in our communication dated September 15, 2016, for any audit of a public office or other entity required to file via the Hinkle System with a financial period ending in 2016 or after, your firm may not complete substantive audit work until the entity has completed its Hinkle System filing, and your firm must audit the financial statements and notes to the financial statements uploaded as part of the Hinkle System filing.

Access to Hinkle System Uploaded Files in the IPA Portal

To view financial date filings and financial statement uploads in the Hinkle System, select “View Client Detail and Hinkle System Filings” on the IPA Portal home screen.

To access the detail information for a specific client, click on the client name to open the “Client Detail” screen. Previously, the Client Detail screen included a column “F/S Upload” where the financial statement upload could be obtained.

Now, to access the financial statement upload, click on the respective year to open the Hinkle System Financial Statement Data Viewer. Select “View All Details” to access the entity’s “Filing Details” screen which includes financial statement upload under “Uploaded Document.” The file symbol will be “grayed-out” if the client has not completed their Hinkle System filing. The Filing Details screen also includes a Status History which includes the original filing and any subsequent filings.

As a reminder, our communication dated March 28, 2017 provided guidance regarding the Status History of UAN filings.

Refer to the “View Client Detail and Hinkle System Filings” section of the [Guide to the IPA Portal](#) for additional guidance.

Audit Inquiry Form

As a reminder, if your client needs to re-file via the Hinkle System, please direct them to the [AOS Annual Financial Statement Filing Inquiry Form](#). If your client needs to merge PDF files together in order to upload **one** PDF document, please refer them to the PDF quick guide on our website: (<http://www.ohioauditor.gov/financialreporting/Quickguide%20for%20Document%20PDF%20and%20Merge.pdf>).

If you have any questions or concerns, please email IPACorrespondence@ohioauditor.gov.