

Ohio Auditor of State

**UAN for Experienced  
Fiscal Officers**

Presented by:  
Trina Martin and Suzanne Coulter

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2019.1 Patch

Tax Table Update  
User Notes 1/4/19  
**EVERYONE INSTALL**  
**NOT ONLY TAX TABLES**



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3<sup>rd</sup> Backup Issue

3<sup>rd</sup> backup electronic failure  
User Notes 1/4/19  
Follow Instructions to file



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## Documents Backup Instructions



 **Version Documentation**

 **2019.1**

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## Documents Backup Instructions

-  01. Contents of Version 2019.1 Mailing.pdf
-  02. Version 2019.1 Overview.pdf
-  03. 2018 Year End Best Practices.pdf
-  04. 2018 Year End Procedures.pdf
-  05. Auditor of State of Ohio Bulletin 2011-004 GASB 54 Reporting.pdf
-  06. GASB 54 Fund Purposes.pdf
-  07. 2019 UAN Support Holiday Schedule.pdf
-  08. Documents Folder Backup.pdf ←
-  09. Windows Defender SmartScreen Settings.pdf

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## New Housekeeping Videos



FOR MY MISTRESS

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## New Housekeeping Videos

[Uanlink.ohioauditor.gov](http://Uanlink.ohioauditor.gov)

SOFTWARE ▾ HARDWARE ▾ TRAINING ▾ RESOURCES ▾ SUPPORT

Accounting  
Payroll

**Scroll down to Housekeeping section**

7

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## New Accounting Housekeeping Videos

Receipts

- Void a Current Year Receipt
- Void a Prior Year Receipt
- Adjust a Receipt Posted for the Wrong Amount
- Produce a Receipt Refund Warrant
  - Void a Receipt Refund Warrant
- Correct a Receipt Posted to the Wrong Revenue Account(s)
- Manage a Customer NSF Check

8

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## New Accounting Housekeeping Videos

Payments

- Reissue a Lost or Damaged Current Year Warrant
- Void a Current Year Warrant or Electronic Payment
- Void a Prior Year Warrant or Electronic Payment
- Payment Cleared the Bank for a Different Amount
- Adjust a Current Year Payment by a Refund
- Correct a Payment Posted to the Wrong Appropriation Account(s)

9

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## New Accounting Housekeeping Videos

Purchase Order

- Close Purchase Orders
- Adjust Purchase Orders

Audit Adjustments

- Audit Adjustments

Interfund Advance

- Repayment of an Interfund Advance

10

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## New Payroll Housekeeping Videos

- What is the Difference Between the Post Date and Pay Period of a Wage
- Apply OPERS Credits for Rounding Variances
- Correct the Pay Period on Batch or Posted Wages
- Manage Outstanding Wage or Withholding Payments (current and prior year)
- Evaluate Unpaid Withholdings
- Proper Use of the Unpaid Withholding Clear Utility
- Managing Withholding Overpayment Credits

11

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## Corrections During 2019


**Void a Wage Immediately**

**Adjust or Reallocate Incorrect Receipts or Payments**

**Post Pass Through Projects**

**If someone tells you to wait until the end of the year to do something – Don't Listen!**

**Do Not Procrastinate**



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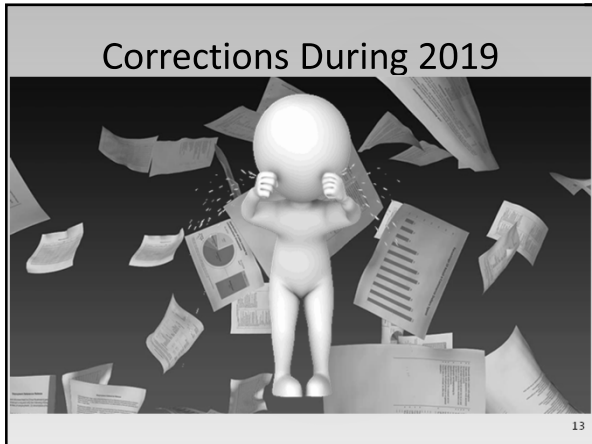
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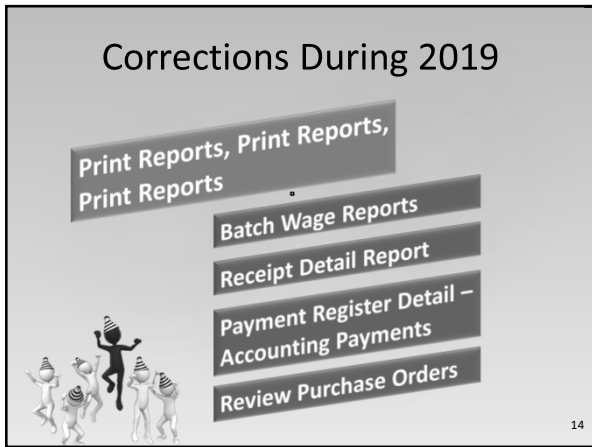
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## Batch Wage Reports

Batch Wage Earnings and Credits  
Year 2019  
UAN v2019.1

EmployeeName	Employee ID	Position	Pay Period	Start	End	Earning / Credit	Hourly OT and Paid Leave	All Other Earnings (except Salary)	Rate	Amount	Calculated Credit	Account Code
ALLEN, SHAWNE	ALLEN	SERVICE-FT	01/01/2019 - 01/10/2019	Hourly Wages-1	16.00			\$25.30	\$404.90		1000-120-190-0000	
		SERVICE-FT	01/01/2019 - 01/10/2019	Hourly Wages-1	8.00			\$25.30	\$202.40		1000-410-190-0000	
		SERVICE-FT	01/01/2019 - 01/10/2019	Hourly Wages-1	24.00			\$25.30	\$607.20		1000-610-190-0000	
		SERVICE-FT	01/01/2019 - 01/10/2019	Hourly Wages-1	24.00			\$25.30	\$607.20		2145-330-190-0000	
		SERVICE-FT	01/01/2019 - 01/10/2019	Hourly Wages-1	8.00			\$25.30	\$202.40		2195-110-190-0000	
		SERVICE-FT	01/01/2019 - 01/10/2019	Call-Out Pay	5.00			\$37.65	\$188.25		2145-330-190-0000	
		SERVICE-FT	01/01/2019 - 01/10/2019	Sick Insurance	1.00			\$1.67	\$1.67			
		SERVICE-FT	01/01/2019 - 01/10/2019	Overtime Wages-1	2.00			\$37.65	\$75.30		2145-330-190-0000	
		PaidLeave	01/01/2019 - 01/10/2019	Comp Time Paid	0.00			\$25.30	\$0.00		2145-330-190-0000	
		PaidLeave	01/01/2019 - 01/10/2019	Holiday Leave Paid	0.00			\$25.30	\$0.00		2145-330-190-0000	
		PaidLeave	01/01/2019 - 01/10/2019	Sick Leave Paid	0.00			\$25.30	\$0.00		2145-330-190-0000	
		PaidLeave	01/01/2019 - 01/10/2019	Vacation Leave Paid	0.00			\$25.30	\$0.00		2145-330-190-0000	
				OPERS-Govt Fringe Benefit				\$8.15	\$8.15	\$8.15	1000-120-210-0000	
				OPERS-Govt Fringe Benefit				\$4.05	\$4.05	\$4.05	1000-410-210-0000	
				OPERS-Govt Fringe Benefit				\$12.14	\$12.14	\$12.14	1000-610-210-0000	
				OPERS-Govt Fringe Benefit				\$7.45	\$7.45	\$7.45	2145-330-210-0000	
				OPERS-Govt Fringe Benefit				\$4.05	\$4.05	\$4.05	2195-110-210-0000	
				Wage Total	\$7.00	1.00			\$2,337.37			
				Report Total	\$7.00	1.00			\$2,337.37			

16


## Batch Wage Reports

Batch Wage Withholdings Summary  
Year 2019  
UAN v2019.1

EmployeeName	Employee ID	Position	Withholding Name	Calculated Amount	Employee Amount	Employer Amount
ALLEN, SHAWNE	ALLEN	SERVICE-FT	Ohio Income Tax	\$53.43	\$53.43	
			Federal Income Tax	\$211.78	\$211.78	
			Medicare	\$32.30	\$32.30	
			Medicare Employer Share	\$32.30		\$32.30
			OPERS-Govt Employer Share	\$320.55		\$320.55
			OPERS-Govt Fringe Benefits	\$45.79	\$45.79	
			OPERS-Govt Salary Reduction	\$183.17	\$183.17	
			PATASKALS-RITA	\$22.28	\$22.28	
			Health Insurance	\$63.82	\$63.82	
			OHIO DEFERRED COMP	\$50.00	\$50.00	
			CME-Union Dues	\$25.00	\$25.00	
			Ohio Insurance Services	\$16.58	\$16.58	
			<b>Totals:</b>	<b>\$1,057.00</b>	<b>\$704.15</b>	<b>\$352.85</b>

17


## Batch Wage Reports

Batch Employee Leave  
Year 2019

Name	Department	Wage #	Leave Type	Employee Leave				Ending Balance	
				ID	Description	Beginning Balance	Entered		Used
ALLEN, SHAWNE	ServiceDepartment	3	Comp Time	5	Comp Time	120.00		Used	120.00
		3	Holiday Leave	9	Holiday Leave	0.00		Debit	0.00
		3	Sick Leave	6	Sick Leave	371.50	5.00	Used	376.50
		3	Vacation Leave	7	Vacation Leave	127.54	3.33	Used	130.87

18


## Batch Wage Reports

Hours Recorded

Withholdings

Leave Paid, Earned, Used



19

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## Receipt Detail Report

Receipt Dates Selected

Amounts Recorded

Revenue Accounts Used

Receipt Type



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## Receipt Detail Report

UAN v2019.1

Receipt Detail  
January 2019

Receipt Number: 2-2019	Status: Outstanding
Batch Number: 2-198	Receipt Date: 01/14/2019
Source: Mary Ellen Gooding	Deposit Date: 01/15/2019
Type: Standard	Post Date: 01/15/2019
Deposit Ticket:	Transaction Date: 01/14/2019
	Original Net Amount: \$263.97

Purpose: Opening Grave Fees

Post Date	Transaction Date	Type	Charge Type	Fund Number	Account Code	Description	Amount	Status
01/15/2019	01/14/2019	STD		2041-004-0000		Site of Cemetery Lots	\$263.97	O
							\$263.97	
							Total Revenue: \$263.97	
							Total Charges: \$0.00	
							Total Net Receipts: \$263.97	

21

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## Payment Register Detail Report

Payment Post & Transaction Dates

Payment Descriptions & Amounts

Appropriation Accounts Used



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## Payment Register Detail Report

Payment Register Detail LIAR v2019.1

January 2019

Payment Advice #: 91923	Status: Outstanding
Vendor / Payee: OHIO TWP. ASSOCIATION, RISK MANAGEMENT	Post Date: 01/24/2019
Type: Accounting Warrant	Transaction Date: 01/24/2019
Purpose:	Original Amount: \$24,489.30

Quantity	Units	Description	Unit Price	Extended Price	Invoice #
1.00		Liability and Property Insurance	\$24,489.30	\$24,489.30	

Distribution

Post Date	Transaction Date	Type	Charge Type	Account Code	Description	Amount	Status
01/24/2019	01/24/2019	AV	PO 4-2018	1000-110-381-0000	Property Insurance Premiums	\$1,562.34	0
01/24/2019	01/24/2019	AV	PO 4-2018	1000-110-382-0000	Liability Insurance Premiums	\$3,654.18	0
01/24/2019	01/24/2019	AV	PO 4-2018	2021-330-381-0000	Property Insurance Premiums	\$4,587.16	0
01/24/2019	01/24/2019	AV	PO 4-2018	2021-330-382-0000	Liability Insurance Premiums	\$2,587.41	0
01/24/2019	01/24/2019	AV	PO 4-2018	2191-220-381-0000	Property Insurance Premiums	\$8,524.19	0
01/24/2019	01/24/2019	AV	PO 4-2018	2191-220-382-0000	Liability Insurance Premiums	\$3,574.22	0
						\$24,489.30	
Total Payments:						\$24,489.30	

23

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**Reallocate Receipt**

Source: Mary Ellen Gooding	Date: 01/14/2019	Receipt Type: Standard
Purpose: Opening Grave Fees	Deposit: 01/15/2019	Number: 2-2019
	Post: 01/15/2019	Original Total: \$263.87
	Cleared:	Adjusted: \$ 0.00
		Current Total: \$263.87

Adjustments: <u>Refund/Interest</u>	Date: 01/15/2019	Adjustments: -\$263.87
Purpose: Incorrect Revenue Code		Revised Total: \$ 0.00

Receipt Distribution: <<< 1 Adjustments to existing lines must be entered. >>> Activity on the existing lines 1 >>>

Account Code	Account Name	Current Amount	Adjustment	Revised Amount
2041-804-0000	Sale of Cemetery Lots	\$263.87	-\$263.87	\$ 0.00
2041-302-0000	Fees	\$ 0.00	263.87	\$ 0.00

Modified: 1/24/2019 at 4:10 PM by Susanne Cudler  
Created: 1/24/2019 at 4:22 PM by Susanne Cudler

Post Close

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Adjust Receipt

Source: Celine Dion  
Purpose: Rental of the Township Hall

Receipt Date: 01/14/2019  
Deposit Date: 01/15/2019  
Post Date: 01/15/2019  
Cleared: [ ]

Receipt Type: Standard  
Number: 1-2019  
Original Total: \$250.00  
Adjusted: \$0.00  
Current Total: \$250.00

Adjustments: Refund Warrant

Purpose: Refund of deposit on Township Hall

Date: 01/24/2019  
Adjustments: +\$150.00  
Revised Total: \$100.00

Print a refund warrant (Refund Warrant tab)  
Reverse a refund warrant.

Receipt Distribution: <<< Adjustments to existing lines must be entered directly on the existing lines ! >>>

Account Code	Account Name	Current Amount	Adjustment	Revised Amount
1000-802-0000	Rentals and Leases	\$250.00	-\$150.00	\$100.00

Modified: 1/24/2019 at 4:10 PM by Suzanne Couler  
Created: 1/24/2019 at 4:21 PM by Suzanne Couler

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Adjust Receipt

Source: Celine Dion  
Purpose: Rental of the Township Hall

Receipt Date: 01/14/2019  
Deposit Date: 01/15/2019  
Post Date: 01/15/2019  
Cleared: [ ]

Receipt Type: Standard  
Number: 1-2019  
Original Total: \$250.00  
Adjusted: \$0.00  
Current Total: \$250.00

Adjustments: Refund Warrant

Payer: Celine Dion  
Address: 655 Fabulous Avenue  
This Township [OR] 48219

Modified: 1/24/2019 at 4:10 PM by Suzanne Couler  
Created: 1/24/2019 at 4:21 PM by Suzanne Couler

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Reallocate Payment

Vendor: OGD TWP ASSOCIATION, RISK MANAGEMENT  
Address: Service Center  
315 E. Kalamazoo Mall  
Kalamazoo MI 49007

Date: 01/24/2019  
Post: [ ]

Payment Type: Payment  
Number: 91033  
Original Total: \$24,489.30  
Adjusted: \$0.00  
Current Total: \$24,489.30

Adjustments: Additional

Purpose: Incorrect amounts charged

Date: 01/25/2019  
Adjustments: \$0.00  
Revised Total: \$24,489.30

Distribution: <<< Adjustments to existing lines must be entered directly on the existing lines ! >>>

Type	PO / BC #	Account Code	Account Name	Current Amount	Adjustment	Revised Amount
PO	4-2018	1000-110-381-0000	Property Insurance Premiums	\$1,562.14	\$6,962.05	\$8,524.19
PO	4-2018	1000-110-382-0000	Liability Insurance Premiums	\$3,654.18	\$0.00	\$3,654.18
PO	4-2018	2021-330-381-0000	Property Insurance Premiums	\$4,587.16	\$0.00	\$4,587.16
PO	4-2018	2021-330-382-0000	Liability Insurance Premiums	\$2,587.41	\$0.00	\$2,587.41
PO	4-2018	2191-220-381-0000	Property Insurance Premiums	\$8,524.19	-\$6,962.05	\$1,562.14
PO	4-2018	2191-220-382-0000	Liability Insurance Premiums	\$3,574.22	\$0.00	\$3,574.22

Modified: 1/24/2019 at 4:21 PM by Suzanne Couler  
Created: 1/24/2019 at 4:21 PM by Suzanne Couler

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### Windows File Explorer

This PC then Main (C)  
UAN items: C:\\_UAN\_Efiles Folder  
Downloads: Downloads folder  
Save documents in Documents folder



28

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### Audit Adjustments



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### Audit Adjustments Should Net to 0



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Audit Adjustments Should Net to 0

Fund	Amount
1000 General Fund	-\$3,234
2031 Road & Bridge	\$3,234
2041 Cemetery	-\$8,653
1000 General Fund	\$8,653
<b>Total</b>	<b>\$0</b>

31

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Audit Adjustments Should Net to 0

Fund	Amount
1000 General Fund	-\$3,234
2031 Road & Bridge	\$3,234
9752 Cemetery Bequest	\$1,642
<b>Total</b>	<b>\$1,642</b>



32

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Audit Adjustments

Fund	Amount
1000 General Fund	-\$3,234
2031 Road & Bridge	\$3,234
2041 Cemetery	-\$8,653
1000 General Fund	\$8,653
<b>Total</b>	<b>\$0</b>

33

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## Audit Adjustments

Compliance Alert
✕

**Fund Balance Adjustment**

Posting this item would cause the following compliance violations.  
If an [Override] button appears below, the item may be posted anyway.

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**Violations:** Insufficient amount available for appropriation in fund. 2041

The total appropriations of a fund may not exceed its Unencumbered January 1st Cash Balance plus estimated resources. Refer to Ohio Revised Code [ORC 5705.39]

Refer to the Resources Available for Appropriation report in:  
Accounting > Reports & Statements > Budgetary Reports

34

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## Audit Adjustments

**Comparison of Budget and Appropriated** UAN 1/2019.1

System Year 2019

Fund	Name	Fund Balance 12/31	Reserve for Encumbrance 12/31	Reserve for Non-Spendable Balance 12/31	Reserve Balance (716.134.01) \$ 5795.152 12/31	Advances Not Repeal	Estimated Revenue	New Reserve Balance (716.134.01) \$ 5795.152	Total Estimated Resources	Final Appropriation	Variance
2041	Travel	\$134,000.00	\$627.60	\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00	\$434,200.33	\$433,500.00	\$700.33
		\$134,000.00	\$627.60	\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00	\$434,200.33	\$433,500.00	\$700.33

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## Audit Adjustments

Post & Provide Proof

Request Amended Certificate

Correct Current Year Items

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### Capital Projects Grants/Loans

- Memo entries
- Not through bank account
- NOT UAN Memo Receipt



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### Capital Projects Grants/Loans

- Source directly pays vendor
- Requires budget!!!!!!
- Requires transactions



38

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### UAN F/R/A Foundation

- Contact Local Gov. Services!
- Fund type
- Revenue Account(s)
- Appropriation Account(s)



39

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### Fund

Accounting	Payroll	Budget	Inventory	General
Transactions	Utilities	Reports & Statements	Maintenance	

- Appropriation Accounts ←
- Appropriation Budgets
- Checking Accounts
- Cost Centers
- Funds ←
- Investments
- Positive Pay Setup
- Reserve Balance Accounts
- Revenue Accounts ←
- Revenue Budgets

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### Budget!

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### Budget!

Accounting	Payroll	Budget	Inventory	General
Transactions	Utilities	Reports & Statements	Maintenance	

- Appropriation Accounts
- Appropriation Budgets ← ②
- Checking Accounts
- Cost Centers
- Funds
- Investments
- Positive Pay Setup
- Reserve Balance Accounts
- Revenue Accounts
- Revenue Budgets ← ①

42

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### More Complications

- Transfer In – Local Match
- Transfer Out budgets!!!
- Advance In – Cash to start project
- Advances are NOT budgeted**
- Beware of Change Orders



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UANLink.ohioauditor.gov  
Training – Transition  
Phase 2 UAN Prerequisite Accounting  
Video & Manual 103 Chapters 2 & 3

**Chapter 2: Budget & Cash Management..**  
Interfund transfers.....  
Interfund Advances.....

**Chapter 3: Debt & Projects Overview.....**  
New Debt & Understanding the Debt Ceiling.....  
New Capital Projects.....  
Conclusion.....

44

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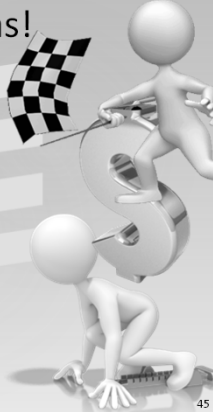
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### Transactions!

- Open PO to contractors (vendors)
- Pay Requests submitted . . . . .
- Payment were sent to vendors
- Time to post transactions!**



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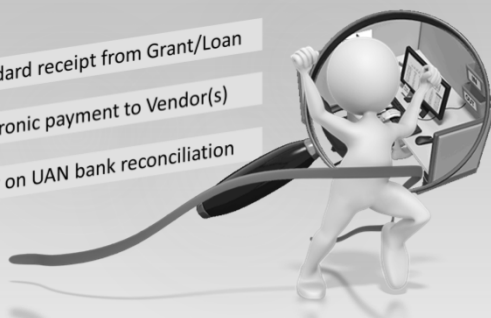
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### Single Payment

- Standard receipt from Grant/Loan
- Electronic payment to Vendor(s)
- Clear on UAN bank reconciliation



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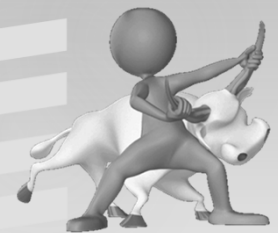
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### Posting Multiple Payment Projects

- 6-9 Month Project
- Engineer and 1 Contractor
- Multiple pay requests
- Multiple revenue sources



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### Post by Pay Requests

Pay Request #	
Engineer	15,000.00
Contractor	\$60,000.00
<b>Total PR #1</b>	<b>\$75,000.00</b>



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Payer	% of PR #1	Amount
Grant	25%	18,750.00
Loan	65%	48,750.00
PR #1 Receipt		67,500.00

Payee	90% Grant/Loan
Engineer	13,500.00
Contractor	54,000.00
PR #1 Electronic Payments	67,500.00

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### Local Match Accounting Warrant

Payee	90% Grant/Loan	10% Local Match	Total Billed
Engineer	13,500.00	1,500.00	15,000.00
Contractor	54,000.00	6,000.00	60,000.00
<b>TOTAL PR #1</b>	<b>67,500.00</b>	<b>7,500.00</b>	<b>75,000.00</b>

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### Bank reconciliation

Clear Grant/Loan items




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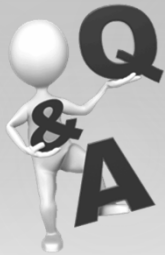
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**Questions**



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**Fiscal Integrity Act  
Self-Reporting Portal**

**Access the portal:**  
<https://www.ohioauditor.gov/fiscalintegrity/default.html>  
*or*  
<https://ohioauditor.gov> (look under local government)

**Questions or assistance**  
 email: [fiscalintegrityact@ohioauditor.gov](mailto:fiscalintegrityact@ohioauditor.gov)

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88 East Broad Street, 5<sup>th</sup> Floor  
 Columbus, Ohio 43215

Phone: (800) 833-8261  
 Email: [UAN\\_Support@OhioAuditor.gov](mailto:UAN_Support@OhioAuditor.gov)  
 Website: <https://uanlink.ohioauditor.gov/>

54

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OHIO AUDITOR OF STATE  
**KEITH FABER**



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