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UAN Year End Update Accounting Year End Review

Presented by: Bob Walter,
UAN Project Accountant

Agenda

- Year End Procedures Overview & Demonstrations
- Temporary Mode Review
- Frequently Asked Questions
- Question & Answer Session



Year End Procedures Overview

Demonstrations of Accounting Year End
Procedures using the Year End
Procedures booklet.

Please hold questions until the end of the
presentation.

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Temporary Mode

- UAN includes Temporary Mode for **both** the Accounting and Payroll.
 - Note: You must manually initiate the opening of Temporary Mode, but it will close automatically when you close the fiscal year 2014.

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Temporary Mode

- **BEFORE YOU OPEN TEMPORARY MODE** *please carefully review pages 40-45 of the Pre-Year End Closeout / Housekeeping booklet.*
 - The following PowerPoint slides are only a very limited summary of the information covered on those pages.



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Important Definitions

- **Fiscal year** - The fund accounting budgetary year.
- **Calendar year** - The year of the actual live date / computer date.
- **Work year** - The year you have selected to work in (while in Temporary Mode).



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Temporary Mode

- Temporary Mode allows you to work in both fiscal years 2014 and 2015 **before** closing fiscal year 2014, which provides many potential advantages.



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Temporary Mode

- **Opening** Temporary Mode is a **required** step in the year end process.
- **Working** in 2015 **before closing** 2014 is **OPTIONAL**.



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Temporary Mode

Important:

- You **CANNOT** “undo” Temporary Mode after it has been opened.



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Opening Temporary Mode

- Steps To Access: General → Maintenance → Year End → Open Temporary Mode
- The software will open a Year End Renaming form. On this form withholdings that are not specifically pre-set by UAN can be renamed for 2015.



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Opening Temporary Mode

- You ***cannot*** revise withholding names at any other time during the year – only at this point in the process of opening Temporary Mode.
- See the Year End Procedures booklet for more detailed information on this step.



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Temporary Mode Login

- Once you are in Temporary Mode, the UAN Login Screen will look like this:



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Temporary Mode Login

- You will select the Work Year. The default will be 2014.

User Login

Work Year: 2014 2015

User Name:

Password:

OK Cancel

Version 2015.1 Date: 12/ /2014 Backup: 28 Days Left

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Working In Temporary Mode

When the software opens it will display a notification like the one below, including the working year you selected at Login:



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Temporary Mode Advantages

- Temporary Mode in the old UAN software (prior to 2013) was only available for payroll, and only for 30 days of the new year.
- In the new software, Temporary Mode is available for 60 days after December 31 2014 and includes both the accounting and payroll modules.

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Temporary Mode Advantages

- ***While the calendar year is still 2014,*** not only can you continue with your typical day-to-day work for December 2014, you may ***also*** log into work year 2015 where you can enter:
 - Revenue budgets for fiscal year 2015
 - Temporary appropriations for fiscal year 2015

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Temporary Mode Advantages

(List continued from previous slide)

- Purchase Orders that apply to the fiscal year 2015 appropriations
- Payroll maintenance changes (*employee setup or withholding rates*) that do not apply until January 2015



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Temporary Mode Advantages

- ***While the calendar year is 2015***, you will be able to perform your typical day-to-day work for 2015, ***and*** also log into work year 2014 where you can enter:
 - Final 2014 interest receipts from checking accounts or investments
 - Any electronic payments made before the end of calendar year 2014



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Temporary Mode Advantages

(List continued from previous slide)

- Most utility adjustments or other corrections that should apply to fiscal year 2014
- The December 31, 2014 bank reconciliation *(after receiving your final bank statement)*



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Temporary Mode & Appropriations

- ***Be prepared!***

Your governing board should adopt 2015 temporary appropriations by December 31, 2014 in order to authorize encumbrances and expenditures on and after January 1, 2015.



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Temporary Mode & Appropriations

- You **MUST** enter 2015 appropriations before you will be able to post any 2015 payments (*wages, withholding, or accounting payments*).



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Temporary Mode & Appropriations

- While the old UAN software (prior to 2013) provided ***artificial*** temporary appropriations for posting new year wages and withholdings during Temporary Payroll Mode, this is **NOT** the case in the new software.



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Temporary Mode & Appropriations

- Therefore your governing board must adopt temporary appropriations if you will need to post a 2015 payroll prior to the adoption of permanent appropriations.



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Temporary Mode & Appropriations

- Temporary appropriations should include all expenses you may incur throughout the **first** quarter of the year.
- In Temporary Mode you may enter temporary appropriations for fiscal year 2015 prior to closing fiscal year 2014.



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Temporary Mode & Appropriations

- **Warning!** Do **NOT** enter permanent appropriations for fiscal year 2015 prematurely, i.e. prior to reconciling and closing fiscal year 2014 (*since you would not yet be able to accurately certify your fund balances and carry-over encumbrances*).



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Temporary Mode & Appropriations

- **Warning!** (*Continued*)
If you **do** enter permanent appropriations prematurely, and subsequently post new payments in fiscal year 2014, you could potentially reduce the resources available for fiscal year 2015 below what you had appropriated. ***This is a violation of the Ohio Revised Code.***



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Temporary Mode & Payroll

- Discussed in the Payroll session.
Please save payroll related questions for this afternoon's Payroll session.



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Temporary Mode & Post Dates

- Temporary Mode is available for 60 days after 12/31/2014.
 - The only dating restriction ***specific to Temporary Mode*** is that 2015 transactions cannot be dated beyond the Temporary Mode period (i.e. 60 days after 12/31/2014). In other words, in order to post transactions dated 3/1/2015 or later, you must first close fiscal year 2014.



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Temporary Mode & Post Dates

- The rules that have governed post dates throughout 2014 still apply during Temporary Mode.
 - Just as before, you can **forward** date any payments up to thirty days beyond the calendar date **within the work year**.
 - Also, just as before, you can never **backdate** printed warrants in the UAN software.



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Temporary Mode & Post Dates

- **Warning!** All online or phone payments that you make in calendar year 2015 must be posted in work year 2015; do not improperly backdate such 2015 payments into fiscal year 2014.

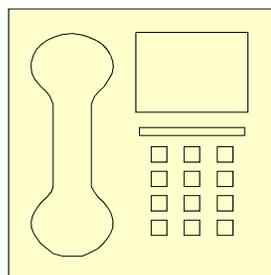


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Frequently Asked Questions ...



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When Do I Complete & Post the December 31, 2014 Bank Reconciliation?

- After **ALL** fiscal year 2014 transactions and utility adjustments have been posted.

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When Do I Print The Annual Financial Reports?

- After **ALL** fiscal year 2014 transactions, utility adjustments, and the 12/31/2014 bank reconciliation have been posted.



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When Do I Print December 31, 2014 Year-To-Date Reports?

- After **ALL** fiscal year 2014 transactions, utility adjustments, and the 12/31/2014 bank reconciliation have been posted.



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When Do I Print 1099 Forms?

- After **ALL** fiscal year 2014 transactions, utility adjustments, and the 12/31/2014 bank reconciliation have been posted.



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Got the idea?

- You can print them all ***before or after*** closing fiscal year 2014; just ***make sure the preconditions are completed first.***
 - i.e. Although UAN recommends printing the AFRs, Year-To-Date reports, and 1099 forms ***before*** closing the fiscal year 2014 so that afterwards you can focus on the new year's activities, printing before closing the year is not required.



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Where Can I Find Instructions For Printing Year End Reports?

- Accounting year end report instructions are located in Appendix 1 of the Year End Procedures booklet. These include:
 - Annual Financial Report (AFR) Statements
 - December 31, 2014 Year-To-Date reports
 - 1099-Misc & 1096 Forms
 - AFR Requiring Manual Input
 - AFR Documents Import



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Can I Create A Year End Balance Certificate In UAN?

- Yes! A year end balance certificate to submit to the county auditor can be added using the UAN Budget module:
 - Go to Budget → Transactions → Year End Balance Certificates
- Instructions are located Appendix 4 of the Year End Procedures.



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When should I Add / Print the Year End Balance Certificate?

- After **ALL** fiscal year 2014 transactions, utility adjustments, and the 12/31/2014 bank reconciliation have been posted.
 - It can be added and printed while logged into UAN either by selecting Work Year 2015 when Temporary Mode is open OR in 2015 after the fiscal year 2014 is closed.



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How Can I Correct Vendors With Mis-spelled or Revised Names?

- The vendor name can be edited under General → Maintenance → Vendors / Payees **ONLY IF** purchase orders or payments **have NOT been posted using that vendor.**
- Why? To prevent potential fraud, the AOS Audit Division does not permit edits to a vendor name after any purchase order or payment has been posted for the vendor.



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How Can I Correct Vendors With Mis-spelled Or Revised Names?

- ***If purchases orders or payments have been posted for the vendor then:***
 - If possible, do not carry over any purchase orders into 2015 that use the incorrect vendor name.
 - Deactivate the vendor with the incorrect name and add a new vendor with the correct name under General → Maintenance → Vendors/Payees.
 - If needed, add a new purchase order using the vendor with the corrected name.



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How Can I Correct Vendors With Mis-spelled Or Revised Names?

- The vendor name and or the non-employee compensation fields can be overridden as needed on the 1099-Misc.
 - See Appendix 1 of the Year End Procedures booklet for instructions on adding/editing vendors for the 1099-Misc form.



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When Should I Enter My 2015 Permanent Appropriations?

- After the revenue budget has been entered and your governing board has approved the Permanent Appropriations.
 - Please carefully review the warning in the Pre-Year End Closeout / Housekeeping document on page 42 if you will be working in 2015 while in Temporary Mode.



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Is It Possible To Void 2014 Payments While Temporary Mode Is Open?

- Yes – using the ***Payment Utility in the Work Year 2014***.
- At the UAN login screen choose the default Work Year: 2014.
- Go to Accounting → Utilities → Payment Utility. For step-by-step instructions, click the link “How to void a payment” below the FAQs menu.



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Is It Possible To Void Payments From 2013 (Or Older) In Temporary Mode?

- Yes – using the ***Fund Balance Adjustment Utility in the Work Year 2014.***
- At the UAN login screen choose the default Work Year: 2014.
- Go to Accounting → Utilities → Fund Balance Adjustment Utility. For step-by-step instructions, click the link “How to Post A Fund Balance Adjustment” below the FAQs menu.



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Is It Possible To Void Payments From 2014 (Or Older) After 2014 Is Closed?

- Yes. If you have closed the fiscal year 2014, use the ***Fund Balance Adjustment Utility*** if you need to void payments from prior years.
- Go to Accounting → Utilities → Fund Balance Adjustment Utility. For step-by-step instructions, click the link “How to Post A Fund Balance Adjustment” below the FAQs menu.



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What Is Department Segregation In UAN?

- A new set of options that separate many types of information by assigned department. It can be activated under General → Maintenance → Entity Setup.
- The Departments Editor is used to add or replace department assignments when 'department segregation' is activated.
 - Steps to Access: General → Maintenance → Departments Editor



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Should I Activate Department Segregation In UAN?

- Departmental Segregation is **NOT** applicable for **MOST** UAN entities because most UAN Users are assigned to a Role belonging to the Fiscal Office (*giving them automatic access to all departments*).
- While it can be very useful for some larger entities, it is highly recommended that you contact UAN Support before activating Department Segregation.



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Questions?



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