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UAN Year End Update Payroll Year End Review

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UAN Project Accountant

Agenda

- Overview of Temporary Mode
- Temporary Mode work year 2014
- Temporary Mode work year 2015
- Year End Checklist Payroll Items 4A, 4H, 4I



Agenda *continued*

- December and Year End Reports
- Beginning of Year Procedures
- Non-Pensionable Bonus / Leave Payout
- Question & Answer Session
- Version 2015.1 Highlights

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TEMPORARY MODE Purpose

- 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 Required

- ***Opening*** Temporary Mode ***is required*** in the year end process.
- ***Working*** in 2015 ***before closing*** 2014 is **OPTIONAL**.
 - You can choose to open Temporary Mode right before completing the year end process.



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TEMPORARY MODE Major Change

A Major Change from old software (*prior to 2013*)
Year End Payroll Temporary Mode :

NO ARTIFICIAL TEMPORARY APPROPRIATIONS

Be Prepared! Your governing board should adopt
Temporary Appropriations before December 31,
2014.



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Temporary Mode Enhancement

- Wage Adjustment and Wage Reallocation utilities are now available in Temporary Mode work year 2014, but are not available in work year 2015.
- After Temporary Mode is closed (*by closing fiscal year 2014*) wage utilities will be available in fiscal year 2015.



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TEMPORARY MODE Editing Employee Setup & WH

- What you change in 2014 will be reflected in 2015.
- What you change in 2015 will **NOT** change 2014.
- Provides access to the new year without adversely affecting the current year.



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TEMPORARY MODE Backdating Rules Apply

- You can never **backdate** printed warrants
- Electronic payments **may** be backdated to reflect the actual calendar date that online (or phone) transactions were made, in order to be cleared on the correct bank reconciliation.



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TEMPORARY MODE Forward Dating Rules Apply

- You can **forward** date any payments up to thirty days beyond the calendar date **within the work year**.
- The only dating restriction specific to Temporary Mode is that 2015 transactions cannot be dated beyond the Temporary Mode period – 60 days after 12/31/14



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TEMPORARY MODE

Select the Correct Work Year

Should I post items in 2014 or 2015?

- Your payday policy and the calendar date will determine the work year
- **DO NOT** force items into one fiscal year when they belong in the other!



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TEMPORARY MODE

Work Year 2014

Actual Calendar date is in 2014:

- **Can:** Post Wages that require 2014 payday.
- **Can:** Post 2014 Withholding payments.
- **Cannot:** Post wages for a 2015 payday
- **Don't:** Force the January payday wages into 2014.



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TEMPORARY MODE Work Year 2014

Actual Calendar date is in 2015:

- **Can:** Post electronic payments actually paid online (or phone) in December
- **Cannot:** Print warrants
- **Don't:** Post 2015 electronic withholding payments in 2014 when they were actually made in calendar year 2015



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TEMPORARY MODE Work Year 2015

Actual Calendar date is in 2014:

- **Can:** Update Withholding Rates and Employee set up, Post 2015 wages
- **Cannot:** Post with a 2014 date
- **Don't:** Post electronic withholding payments in 2015 that were made in calendar year 2014



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TEMPORARY MODE Work Year 2015

Actual Calendar date is in 2015:

- **Can:** Post Wages with 2015 post date
- **Can:** Post Withholding payments for 2014 or 2015 withholdings with a 2015 post date
- **Cannot:** Post items with 2014 post date
- **Don't:** Post 2014 electronic withholding payments in 2015 that were made in calendar year 2014



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WITHHOLDING LIABILITIES & REPORTING REMINDER

- OPERS and OP&FPF reporting and remittance months for wages are determined by ***pay period end dates***, while Federal, State and Local tax liabilities are instead determined by the ***paycheck post date***.



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WITHHOLDING LIABILITIES & REPORTING REMINDER

- For example: wages with December 2014 pay period end dates posted in January of work year 2015 will be included on the OPERS and/or OP&FPF reports for December, but also correctly recognized as 2015 Federal, State, and Local tax liabilities.



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2014 YEAR END PAYROLL

Once final 2014 wages are posted:

- Follow correct tax payment and reporting schedule for December and 4th Quarter withholdings.
- OPERS/OP&FPF Reports are only completed after the final December ending pay period is posted.



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YEAR END CHECKLIST 4A Batch Transactions

- Tab 4A Payroll items in batch for: Wages, Withholding Payments, EFT Batch, and/or Withholding Adjustments
- Batch items that should be dated 2015 should be deleted and entered in 2015.
- Batch items that reflect 2014 transactions should be posted.



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YEAR END CHECKLIST 4G Carryover Withholdings

- Review the list and verify the items are actually unpaid withholdings that **should** carryover to 2015.
 - If you are unsure about any items, review the Payroll Housekeeping section of Pre-Year End Closeout / Housekeeping booklet provide with your conference material for further guidance.



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YEAR END CHECKLIST

Step 4I Removable Employees

- **Only** mark the employees you want to be permanently removed.
- Be safe not sorry: You do not have to select any employees in this step.
 - You will still be able to remove employees in 2015 once you close 2014.



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SOME EMPLOYEES are not Removable

Items that will keep an employee from being removable:

- Outstanding paycheck
- An unpaid and/or overpayment of withholding that involves the employee
- Leave Balance



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YEAR END Payroll Reports

- No Required Payroll Year End Reports but you may want to Print/PDF some reports for quick reference.
- You must produce at Audit the Monthly, Quarterly and Annual tax and retirement reports and payments along with timecards and records of leave granted and used per policies.



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Before Starting 2014 W-2

- All 2014 dated paychecks are posted
- Complete 2014 December & 4th Qtr tax reports & payments (even if carried over)
- Complete final 2014 bank reconciliation
 - Up to that point you could still make changes to payroll 2014 items that would change the W-2 and require amendment to the tax reports.



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Before Starting 2014 W-2

- Compare the W-2 Report with totals from the monthly and quarterly tax reports you have filed year to date; verify you have reported/paid the same amount as reflected on W-2 report.
- If you can't reconcile the reports, you may need to hire a tax consultant!

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BEGINNING OF YEAR PROCEDURES

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When Should I Start?

- Temporary Mode - work year 2015
- After you close 2014 and are in 2015



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2015 Tax Tables

- IRS and State of Ohio tax tables applicable for 2015 wages are included in the version 2015.1 (*Year End Update*) installation disk.
- You can install version 2015.1 ***before or after*** posting the last payroll for 2014. Regardless of when the version is installed, the 2015 tax tables ***will not*** be applied to 2014 wages.



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Update Withholdings

- Changes to an Employee Supplemental Federal or Supplemental State
- Insurance withholding changes
- Local or School tax rate changes effective January 1, 2015
- New Local or School taxes effective January 1, 2015



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Employee Pay Increases

New Year employee increases should be updated for the effective date in the legislation.

- Edit the Employee and update their pay rate only when you are paying wages that include the date the raise is effective.



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Leave Balance Adjustments

- Many entities adjust leave balances at the beginning of the year.
- Again, the pay period end date is a determining factor in when to adjust.
- UAN does not recommend adjusting leave balances in work year 2015 until **all work year 2014 wages are posted.**



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Using The New Software Employee Enhancements

- Some UAN entities have not taken full advantage of the enhancements to Employee Maintenance included with the transition to new software in 2013.
- Changes to the 2015 budget structure may allow you to take advantage of the employer share object split setting, along with other great enhancements.



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Using The New Software Employee Enhancements

- Use the Employee Checklist for guidance.
 - Available online in Chapter 3 of the Payroll Exercise Handbook under “**Transition Courses Version 17.0 to 2013.1**”
- Enter the following in your web browser to access the Employee Checklist:
<https://uanlink.ohioauditor.gov/training/materials/accountingandpayroll.htm>



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Bonus or Payout of Leave

- Verify with OPERS/OP&FPF if the item is pensionable or non-pensionable
- Pensionable bonus: Add bonus earning
- Non-pensionable leave or bonus: Add Non-Pensionable Earnings
- Leave payout: Adjust leave balance by Non-Pensionable leave hours paid



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Questions?



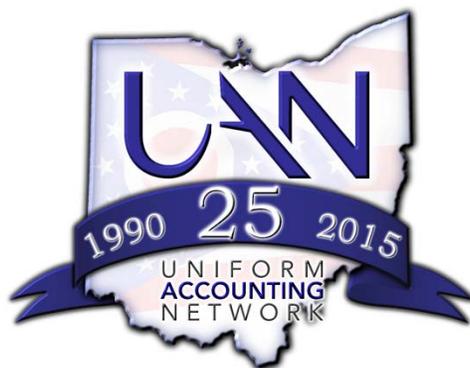
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Version 2015.1 Highlights



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Skip Calendar Editor

- You can now set up a calendar with pay periods dates to skip deductions, then apply the 'skip calendar' to an employee withholding for several employees at once.
- Steps to access: Payroll → Maintenance → Skip Calendars Editor.



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OPERS Non-Contributing Report

- The OPERS Non-Contributing Report can now be generated using UAN Payroll.
 - Steps to access: Payroll → Maintenance → External Forms → OPERS Non-Contributing
 - In General → Maintenance → Vendors/Payees, a checkbox for marking "Include On Report" and a field for "Title" have been added to the Add/Edit form for use with the OPERS Non-Contributing Report.



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Wage Earnings Report

- **Newly designed** – it calculates gross earnings by Earning, Appropriation Account or Employee and Department. This versatile report can be used for many internal monitoring purposes.
- Steps to access: Payroll → Reports & Statements → Wage Reports → Wage Earnings



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Healthcare Reimbursement Earnings

- The UAN software has been enhanced to incorporate the new 'Healthcare Reimbursement' payroll earning type and new object code '228'.
- The 2015.1 version documentation includes a memo with additional guidance.



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