

OHIO AUDITOR OF STATE KEITH FABER



TO: Newly Elected Clerks and Fiscal Officers using UAN
FROM: UAN Support
DATE: February 1, 2024
SUBJECT: Uniform Accounting Network Transition

The Uniform Accounting Network (UAN) is providing this document as an overview to help you transition to your elected position. This document is a general guide and may not contain every situation for your entity. **Some items on this list may not apply and other less common items may not have been included here.**

Review the following sections: Important Information and Internet Security. If the current fiscal officer is going to assist you with the transition, work with them to transfer control of the items listed at the appropriate time. If you are not receiving any assistance from the current fiscal officer, you must address the items in each section once you take office.

IMPORTANT NOTE: The current fiscal officer is not obligated to assist you with the transition process. However, it would be a benefit to the prior fiscal officer if a transition occurred and their name was removed from accounts appropriately.

CONTACT UNIFORM ACCOUNTING NETWORK (UAN)

Please provide a letter, on entity letterhead, signed by the Township Trustees or Village Mayor to provide the Uniform Accounting Network your complete information as follows: Name, date you took (or will take) office, mailing address, shipping address, telephone numbers, and email address. If you require assistance to access the UAN application, please also include a sentence in the letter requesting UAN Support contact the new fiscal officer to provide assistance accessing UAN, and, if used, the Cemetery software.

Accurate contact information of the new fiscal officer is important to keep your UAN software up to date and to receive important email communications throughout the year. Further, if the UAN profile is not updated with the new fiscal officer, we cannot provide software assistance until we receive this documentation.

65 E State St. Columbus, OH 43215
Telephone: (800)833-8261 Fax: (877)727-0088
Email: UAN_Support@ohioauditor.gov

Choose one of the two methods below to send the signed letter to UAN support:

- Scan the signed letter, attach it to an email, and send it to:
UAN_Support@ohioauditor.gov
- Fax the signed letter to UAN support: (877) 727-0088.

IMPORTANT INFORMATION

If you are completing this section on your own, you will need to find answers to, review or locate this information when you start your term and the entity records have been turned over to you. You may be able to use the following resources to locate this information: entity files, department heads, trustees, vendor/payee reports and payment reports.

CONTACT INFORMATION:

LEGAL COUNSELOR

Account Number:

Name:

Address:

Phone Number:

E-mail:

Contact Name:

BONDING AGENCY

Policy Number:

Name:

Address:

Phone Number:

E-mail:

Contact Name:

BANKING INSTITUTION

Account Number:

Name:

Address:

Phone Number:

E-mail:

Contact Name:

INVESTMENT INSTITUTION

Account Number:

Name:

Address:

Phone Number:

E-mail:

Contact Name:

INSURANCE AGENCY: PROPERTY, VEHICLES...ETC.

Policy Number:

Name:

Address:

Phone Number:

E-mail:

Contact Name:

INSURANCE AGENCY: HEALTH, DENTAL, LIFE AND SHORT-TERM DISABILITY

Policy Number:

Name:

Address:

Phone Number:

E-mail:

Contact Name:

ACCOUNTING QUESTIONS

1. Are there any outstanding invoices?
2. Are there any checks that need deposited?
3. Location of important entity documents e.g. minutes, insurance policies, offsite backups, and most current backup, etc.
4. When is your next scheduled board/council meeting? What is the process and format of taking the minutes? Are the minutes of the last meeting ready for approval at the next meeting, or do you need to prepare the minutes? Review a copy of the latest minutes. Is there any unfinished business from your last board/council meeting? Which reports/documents do you need to take to each meeting, e.g. reports from the UAN application?
5. Has the previous year end been completed and filed with the Auditor of State? This can be verified on the Ohio Auditor of State's eServices.
6. When is your next audit?

7. Where do you purchase supplies, e.g. toner for your UAN printer, reordering checks/warrants, etc.?
8. Where are the current year records filed (e.g. minutes, receipts, purchase orders, payment records, invoices, insurance policies, etc.)?
9. Where are the prior year records (e.g. minutes, tax withholding and retirement reports, etc.) of the entity stored (electronic and/or paper)?
10. Was last month's bank/cash reconciliation balanced to the penny? There should be **no** miscellaneous, unexplained, other adjusting factor figures used to balance your records. Print and review the Bank Reconciliation Report.
11. Obtain a copy of your current/latest Amended Certificate of Estimated Resources.
12. Familiarize yourself with your entity's funds, appropriation and revenue account codes. Print and review the Fund Status, Appropriation Status, and Revenue Status reports.
13. How are charges and receipts distributed for common invoices/bills and receipts? Print and review Payment Register Detail and the Receipt Detail.
14. Positive Pay is a fraud detection tool offered by many banks that matches key information in checking account transactions presented for payment to determine whether the bank should complete the transaction. For a detailed overview and 'how to' steps, open the UAN application and go to Accounting → Maintenance → Positive Pay Setup and then click the links below the FAQs menu located in the lower-left corner.

PAYROLL QUESTIONS

1. When does the next pay period end?
2. Who gets paid weekly, bi-weekly, monthly, quarterly and/or annually?
3. How is payroll approved? You'll need a firm understanding of the process, e.g., who approves the timecards, when are warrants (checks) signed, etc.
4. Is your entity using electronic fund transfers (EFT), i.e., instead of issuing a warrant (check) the money is deposited directly into the employees' bank accounts? If yes, what is the process of submitting EFTs to the bank, e.g., how many days before payday does the bank need the EFT file?
5. Are there any unpaid withholdings (e.g., federal taxes, retirement contributions, insurance premiums, etc.) that need to be paid?
6. What are the scheduled payment date requirements for Federal and State, School, Local and other and withholdings for your entity (e.g., bi-weekly, monthly, quarterly)?
7. Are there any 'special' withholdings e.g., child support and garnishments. If yes, review the court order so your entity complies with the court's ruling.
8. Are there unreported wage/withholding reports (e.g., ODJFS, Federal 941, OPERS, etc.) from the prior month or quarter that you must prepare and file before the deadline?
9. Union contracts for future reference.

HUMAN RESOURCES (HR) QUESTIONS

1. Where are the employee's files kept, e.g., federal tax forms W-4s?
2. Where are important dates such as employee hire date, next raise and leave accumulation information kept?
3. What forms must a new hire fill out and what do you do with them?
4. Are there any written documents describing employee procedures (e.g., employee handbook)?

ACCOUNT NUMBERS

1. UAN Entity Identification Number, e.g., 1999 (four-digit number)
2. Auditor of State (AOS) Account Number, e.g., 99Z99 (two numbers, one letter, two numbers)
3. Federal Tax Identification Number
4. State Tax Identification Number
5. Ohio Public Employees Retirement System (OPERS) Employer Identification Number
6. Ohio Police & Fire Pension Fund (OP&FPF) Account Number

INTERNET SECURITY

With the increase in business being conducted in an electronic format, it is very important that the transition from one fiscal officer to another go as smoothly as possible.

Withholding agencies and vendors that use an electronic format, either by email or website access, need to have the website username, passwords, and the name and email address updated to the new fiscal officer; the prior fiscal officer should be removed.

If you are working with the current fiscal officer you will want to jointly identify, contact, and update all website access and email contact information.

If you are not working with the current fiscal officer, when you start your term, review the payments and receipts to identify all vendors (accounting or payroll) that you may do online business with and contact them to get the fiscal officer information changed and setup new usernames and passwords.

If the previous fiscal officer used their personal mailing address for the entity instead of a Township or Village mailing address, you must provide **all vendors** with your name and contact information, requesting the previous fiscal officer be removed, so future invoices will be mailed to you.

COMMON WEBSITES USED BY FISCAL OFFICERS

The following is a listing of common organizations used by many entities to conduct business electronically. **Verify that you have the current User Name/Identification Number AND Password**

1. Entity's official email address

2. UANLink (UAN's web page) Profile Login: <https://uanlink.ohioauditor.gov/profiles>
3. Ohio Auditor of State's eServices: <https://eservices.ohioauditor.gov/>
4. Electronic Federal Tax Payment System (EFTPS)
5. Ohio Business Gateway (OBG)
6. Ohio Public Employees Retirement System (OPERS) Employer Login (ECS)
7. Ohio Police & Fire Pension Fund (OP&FPF)
8. Ohio Department of Job and Family Services (ODJFS)
9. Bank institution's website access e.g. information to review accounts and/or process electronic funds transfers (EFT)
10. Investment institution's website access e.g. Star Ohio
11. Insurance agency e.g. property, vehicles. etc.
12. Insurance agency e.g. health, dental, life, short-term disability, etc.
13. Miscellaneous vendors e.g. office supplies

Reminder: It is critical to secure your account information in a safe location at all times.

TAKING POSSESSION OF THE UAN SYSTEM

If you are working with the current fiscal officer, request that they setup a username for you to login to the UAN Accounting & Payroll and UAN Cemetery (if applicable) and then deactivate their user name.

If the current fiscal officer did not create a user name for you, UAN Support requires a written request to assist you with access to UAN. This request can be included in your initial letter to UAN described in the Contact UAN section above. If you already sent your update letter without the request for access to the software, you can either email us from the email address provided in your contact information letter, or Fax a signed letter on entity letterhead, requesting assistance with access to UAN, and if used, UAN Cemetery. Upon receipt of the written request, we will contact you to walk you through the password and user setup.

VERIFY ACCESS TO UAN AND CREATE A UAN BACKUP

1. Login to the UAN Application. Enter the user name and **uan** as the password. The password will expire upon the first login.
2. Login to the UAN Cemetery Application. Enter the user name and **uan** as the password. The password will expire upon the first login.
3. Complete a UAN Backup by selecting General → Maintenance → Backups, click UAN Backup.
4. If moving the UAN hardware, notify your insurance company of the change of address.

FIRST DAY IN OFFICE

1. Edit the clerk/fiscal officer's name within the application, i.e. so the correct clerk/fiscal officer's name appears on purchase orders. To edit the clerk/fiscal officer's name select General → Maintenance → Entity Setup → Entity Information.
2. Edit your Entity Contact Information if there has been a change of address within the application or if there has been a change of address. To edit the Entity Contact Information General → Maintenance → Entity Setup → Entity Information.
3. If your entity uses the UAN Payroll Application, set up the new clerk/fiscal officer in the application. The 'How To Add An Employee' section of the UAN Payroll Manual details the process.
4. Complete a UAN Backup under General → Maintenance → <<Backups, UAN Backup. **Reminders:** *Keep a current copy of your UAN Backup in a secure off-site location.* Backups should be done on a regular basis, rotating the backup media in case of damage e.g. Monday's backup is on flash drive #1, Tuesday's backup is on flash drive #2, etc.
5. It is important to change all online usernames and passwords for security purposes if you have not already.
6. Notify vendors of the change in fiscal officer and of any changes in the mailing address or email address for invoices. Also, notify the following vendors/agencies:
 - A. Contact your County Auditor so they can update their records.
 - B. Contact your bonding agency so they can update their records.
 - C. Contact your banking institution so they can update their records.
 - D. Contact your investment institutions so they can update their records.
 - E. Contact your insurance agencies so they can update their records.

UAN SUPPORT CONTACT INFORMATION

- Phone: 1-800-833-8261
- Fax: 1-877-727-0088
- Email: UAN_Support@OhioAuditor.gov
- Website (UANLink): <https://uanlink.ohioauditor.gov/>