

NOTES TO THE FINANCIAL STATEMENTS (NOTES) SUBMISSION

On December 21, 2015, Auditor of State Bulletin 2015-007 was released. Within the bulletin, it states that local governments are required to include their Notes with their final year end filing.

The following is a link to AOS Bulletin 2015-007:

<http://www.ohioauditor.gov/publications/bulletins/2015/007.pdf>.

Audit has produced sample Notes that you can use for your entity. The below tables have links to the sample Notes. In addition, referencing your most recently completed audit will also aid you.

Entity Type	Filing Type	Link
Township	Regulatory	http://www.ohioauditor.gov/references/shells/regulatory/Small%20government%20township%20notes_Dec2015.docx
Township	OCBOA	http://www.ohioauditor.gov/references/shells/gasb/gaap/TownshipOCBOANotes.doc
Village	Regulatory	http://www.ohioauditor.gov/references/shells/regulatory/Small%20government%20village%20notes_Dec2015.docx
Village	OCBOA	http://www.ohioauditor.gov/references/shells/gasb/gaap/VillageOCBOANotes.doc
Library	Regulatory	http://www.ohioauditor.gov/references/shells/regulatory/Small%20government%20library%20notes_Nov2015.docx
Library	OCBOA	http://www.ohioauditor.gov/references/shells/gasb/gaap/LibraryOCBOANotes.doc

For Special Districts please select the appropriate link for your filing type, this will open a web page for the Financial Statements. In the middle of the page there are sample footnotes for different entity types with a link for Notes.

Entity Type	Filing Type	Link
Special District	Regulatory	http://www.ohioauditor.gov/references/shells/regulatory.html
Special District	OCBOA	Please refer to your most recently completed audit.

Local government’s Notes must be submitted as a PDF file, and the PDF file must be imported into the AFR – AOS backup file. The 2015 UAN Year End Procedures has detailed instructions on how to convert a document into a PDF file, and import the PDF file into the AFR – AOS backup. The following is a link to the 2015 UAN Year End Procedures:

<https://uanlink.ohioauditor.gov/software/Version2016-1/06.%202015%20Year%20End%20Procedures.pdf>

We have clarified page 57 of the Year End Procedures with the below changes.

Entities filing OCBOA

- Optional: MD&A – Management’s Discussion and Analysis
- Required: Notes – Notes to the Financial Statements
- Rarely required: RSI – Required Supplementary Information – it has been very uncommon for UAN clients to be required to submit RSI documents. UAN provides the import option for those rare instances or for entities that simply choose to file RSI.
- Other – UAN has included an ‘Other’ type for any miscellaneous supporting documents that you choose to submit or for any other documents that might be requested by audit.

Entities filing Regulatory

- Required: Notes – Notes to the Financial Statements
- Note disclosures are required to explain your government’s fund balance classification policies and procedures
- Other – UAN has included an ‘Other’ type for any miscellaneous supporting documents that you choose to submit or for any other documents that might be requested by audit.

Additional Resource: Please refer to AOS Bulletin 2015-007 (<http://www.ohioauditor.gov/publications/bulletins/2015/007.pdf>) for additional information on the submission of Notes. Local Government Services provides samples of MD&A and Notes on the AOS website. You can access these by typing the following address into your web browser: <https://ohioauditor.gov/references/shells.html>. If you are unsure of which notes are applicable for your entity or of the content of the notes to the financial statements, please contact Local Government Services at 1-800-345-2519.

If you have submitted your 2015 AFR AOS Backup without the Notes as a separate document, please make any necessary correction(s) and refile your 2015 AFR AOS Backup before the filing deadline. To resubmit your AFR AOS Backup with imported Notes please review the 2015 UAN Year End Update ‘AFR – Documents Import’ section (starting on page 57), and ‘Recreate AFR – AOS Backup File’ section (starting on page 111).

HINKLE ANNUAL FINANCIAL DATA REPORTING SYSTEM

After submitting your 2015 AFR - AOS backup to UAN, UAN will transmit your financial information to the Hinkle System (former known as AFDRS). A set of commonly asked questions regarding the Hinkle System and their resolution can be found at the following link <https://ohioauditor.gov/financialreporting/default.html>.

CONFIRM THE STATUS OF YOUR SUBMISSION

Whether submitted by electronic file or disc, please confirm the status of your 2015 AFR/Audit submission the UAN Link website. Please allow **5** business days for postal submissions or **3** business days for internet submissions for UAN to receive and process the file. To access the 2015 Filing Status listing, please select the following link:

<https://uanlink.ohioauditor.gov/resources/YearEnd/Default.aspx>

The page should list the Filing Status for all entities. If it lists a different year, click on the 2015. Enter your four digit UAN entity ID number in the Entity ID field and then click [Search] to highlight your entity's status.