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Ohio Auditor of State  
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# Annual Financial Data Reporting System (AFDRS)

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Uniform Accounting Network (UAN) Training

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# Objectives

## Annual Financial Data Reporting System (AFDRS)

- Definition
- Uses of Information Gathered
- Implementation/Development of AFDRS
- How to Report via AFDRS
- Available Resources
- Frequently Asked Questions



# What is the Annual Financial Data Reporting System (AFDRS)?

The AFDRS is an Internet based application that allows certain financial statement, debt, and demographic data to be entered and transmitted to the Auditor of State (AOS) to satisfy the annual filing requirements prescribed by the Ohio Revised Code 117.38 (ORC) and the Ohio Administrative Code (OAC).



At this time, the AFDRS does not require a complete set of financial statements to be provided; however, it will be required in the future.



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# Uses of Information Gathered by the AFDRS

The AFDRS will be able to be used by the AOS to meet the following needs:

## Annual Financial Report Filing Purposes:

Record the filing of the annual financial reports and identify the need to assess penalties for late or improper filings



## Legislative Reporting Purposes:

Extract the data necessary to be provided to the Governor and General Assembly as required by ORC 117.38(D)



## Audit Purposes:

Provide more immediate access to entity financial data for the auditors  
(Not Immediately Available; Future Development)



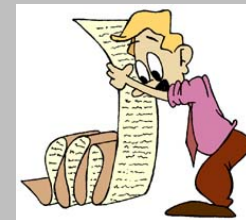
## Comparison Purposes:

Provide online access to each entity's financial data to allow comparisons of year-to-year data and data from like-entities  
(Not Immediately Available; Future Development)



## Financial Health Indicator\* (FHI) Purposes:

Generate data for the FHI (multiple years of data will be required)



\* FHI indicator information can be obtained at <https://ohioauditor.gov/indicators/default.html>.



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# Implementation/ Development of the AFDRS

Filing with AFDRS is being implemented in four phases:



Phase 1 = cities and counties (filing of December 31, 2013 information)



Phase 2 = school districts, educational service centers and community schools (filing of June 30, 2014 information)



Phase 3 = villages, townships and libraries (filing of December 31, 2014 information)



Phase 4 = all other entity types (Phased in based on fiscal year end). Will only require PDF upload of financial statements and notes



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# UAN Reporting in AFDRS

Historically, UAN has filed on behalf of clients to meet the ORC filing requirement from the client's uploaded file or mailed CD.

This **WILL** continue to be an option;

HOWEVER,

If your entity intends to file GAAP financial statements (not GAAP look-alike), you will be able to opt out of UAN filing on your behalf and file via AFDRS yourself; or

If your entity wishes to review/modify the data prior to submission, UAN will populate the information in AFDRS and you will have the ability to review the information and submit it through AFDRS yourself.

**More specific information will be discussed by UAN.**



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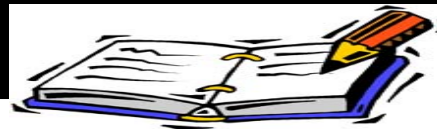
# How to Access AFDRS

AFDRS must be accessed through an **entity-specific** URL link delivered to each entity via email.



Each client will receive a link even if UAN will be requested to file on the entity's behalf. (Should not be shared unless necessary)

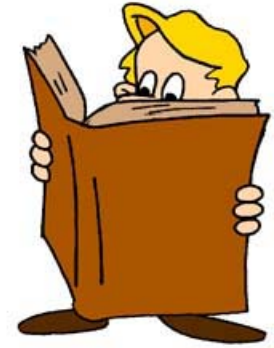
Prior to the distribution of the entity-specific URL link, the AOS has attempted to obtain confirmation from each entity to ensure the proper contact name and email address for the fiscal officer/treasurer, who will serve as the primary contact, is on file with the AOS.



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# Available Resources



Established information concerning the AFDRS on the AOS website

➔ <https://ohioauditor.gov/financialreporting/default.html>

Top of the screen under Local Government/Annual Financial Reporting

➔ Frequently Asked Questions

➔ Annual Financial Data Reporting System Quick Guides

➔ Provides email address where questions may be sent  
AFDRS@ohioauditor.gov



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# Available Resources

If you scroll down the annual financial reporting page, the following appears from which you can access the Quick Guide(s) and FAQs concerning the AFDRS:

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AUDITS LOCAL GOVERNMENT OPEN GOVERNMENT INITIATIVES RESOURCES Quick Links

LOCAL GOVERNMENT Reference Materials Indicators Fiscal Distress Trainings & Conferences UAN Financial Reporting skinnyOhio

## Annual Financial Data Reporting System

All **counties and cities** are required to utilize the Annual Financial Data Reporting System for their December 31, 2013 year-end filings.

All other entity types will be required to file via the System for **future periods**. Each entity will be notified directly via email with instructions prior to the required filing period. Current filings for all entities other than counties and cities should be made via the traditional methods described under General Guidelines above.

The AOS is changing the manner in which annual financial reports are submitted to the Auditor of State's office, as required by ORC Section 117.38. For filing the year-ended December 31, 2013 financial information with the AOS, all counties and cities are required to utilize the System. The use of the System by other entity types will be phased in by the AOS.

This System is an Internet based application that allows certain financial statement, debt, and demographic data to be entered and transmitted to the AOS to satisfy the filing requirements prescribed by the ORC and the OAC. The System will increase uniformity in financial reporting and allow for expanded use of the financial data that is submitted. The System will eventually provide

### Helpful Resources

- Quick Guide to the Annual Financial Data Reporting System
- FAQs for the Annual Financial Data Reporting System
- Contact Us with Questions



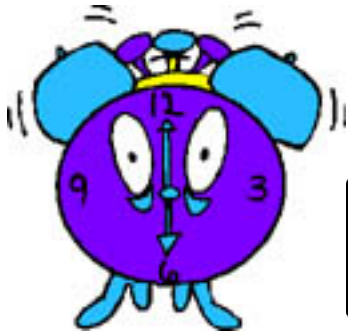
# FAQs



**Q:** If the original email containing the link to the AFDRS for my entity was deleted or is otherwise no longer available, what is the appropriate manner to restore access?

**A:** The entity's *fiscal officer* should send an email to the AOS at [AFDRS@ohioauditor.gov](mailto:AFDRS@ohioauditor.gov) requesting the link be resent. The name of the entity will need to be included in this request.





## FAQs (*cont.*)

**Q:** Am I able to obtain an extension for filing the annual financial report?

**A:** Yes. Entities filing on a GAAP basis have 150 days, except for community improvement corporations who have 120 days, following fiscal year-end to submit their annual financial reports to the AOS, while other entities have 60 days following fiscal year-end to complete their submission. The AOS is aware the initial implementation of the AFDRS will affect client schedules and could impact the ability to meet the filing deadlines prescribed by ORC 117.38; therefore, extensions of the due dates will be available, **if requested prior to the due date.**

AOS Technical Bulletin 2008-001 addresses the need for extensions and the specific requirements of a request. It states the AOS recognizes that occasionally circumstances may arise that justify granting an extension of the annual report filing deadline. Generally, the AOS will consider granting an extension when the circumstances listed in the Bulletin exist or have occurred; however, **the initial year each entity is required to file via the AFDRS is also an acceptable reason for requesting an extension.**

**Note:** No matter the basis of accounting, entities should request extensions, if necessary, to avoid a noncompliance citation in the management letter for not filing timely in accordance with ORC 117.38.



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## FAQs (*cont.*)

**Q:** Where do I send a request for extension for filing my entity's annual financial report?

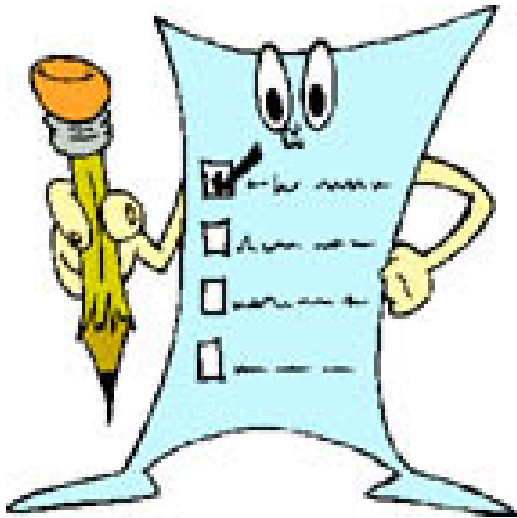
**A:** The request for extension should comply with the requirements specified in AOS Technical Bulletin 2008-001 by stating the reason for the request and estimated completion date and including the signatures of the Chief Fiscal Officer and a representative of the entity's governing board. The request for extension should be submitted to Local Government Services (LGS) at:

**LGSAnnualFinancialReports@ohioauditor.gov** no later than the deadline for filing the annual financial report.



# FAQs (cont.)

Q: What information is needed to complete the filing requirements for AFDRS?



A: The information may vary with each entity type. The following slide is a list of items needed to file for villages, townships and libraries:

# FAQs (cont.)

## Villages

- Annual Financial Statements and Related Footnotes
- Population for the Reporting Year
- Total Annual Final Appropriations for All Funds for the Reporting Year\*
- Average Number of Utility Customers for the Reporting Year (if applicable)
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year
- Unrestricted General Fund Carryover Cash Balance at Year End\*

## Townships

- Annual Financial Statements and Related Footnotes
- Total Annual Final Appropriations for All Funds for the Reporting Year\*
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year
- Unrestricted General Fund Carryover Cash Balance at Year End\*

## Libraries

- Annual Financial Statements and Related Footnotes
- Estimated Number of Patrons
- Yearly Circulation
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year
- Unrestricted Carryover Cash Balance at Year End\*

\* UAN will automatically calculate for clients submitting to AFDRS



## FAQs *(cont.)*

**Q: If UAN is requested to file on my entity's behalf, how will this information be obtained?**

A: UAN will extract the majority of the data from the client-submitted file. The year-end checklist has been modified to request demographic and debt information in addition to including options for UAN to submit the AFDRS filing on behalf of the entity.

More specific information will be discussed by UAN.



## FAQs (*cont.*)



**Q:** Do I have the ability to save the data I have entered and complete the submission at a later time?

**A:** Yes. The AFDRS is designed to save all progress upon the advancement to the next screen. However, if the submission process will not be completed in one session, the Internet browser should be closed between sessions.





# FAQs (cont.)



**Q:** I am the fiscal officer of a governmental entity but have either assigned staff or contracted to have the financial information entered into the AFDRS. Whose name and title should be entered into the acknowledgement page when submitting the annual financial information?

**A:** The individual who inputted the annual financial information in the AFDRS should enter his/her name and title into the acknowledgement page to ensure that the proper individual is contacted should questions arise. If UAN files on behalf of the entity, this section will indicate it was filed by UAN.





## FAQs (cont.)

**Q:** Can I modify my entity's submission once it is submitted?

**A:** No. Each entity has the ability to save and modify data for its submission up to the point that it is submitted; however, once submitted, the information cannot be modified. If, under certain limited circumstances, a modification may be necessary, the fiscal officer must contact the AOS via the email account established for questions (AFDRS@ohioauditor.gov).

**Note:** Entities should consider the need for extension requests prior to established due dates. If an entity refiles their data with UAN and has chosen for UAN to submit to AFDRS, the annual financial report, **including the filing date**, will be modified. This may result in penalties outlined in ORC 117.38 and/or a noncompliance citation in the management letter for late filing.





## FAQs (*cont.*)

**Q:** After reviewing the FAQs, I still have questions. To whom should questions concerning the AFDRS and/or the new filing method required by the AOS be addressed?

**A:** If, after reviewing the Quick Guide and FAQs, you encounter difficulties or have further questions concerning the AFDRS or during the submission process, please contact the AOS at [AFDRS@ohioauditor.gov](mailto:AFDRS@ohioauditor.gov).



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# Summary

## Important Things to Take Away from Today



- All entities will be required to utilize the AFDRS once fully implemented
- All villages, townships and libraries are required to file for the year ending December 31, 2014. UAN may file on the entity's behalf, if requested.
- AFDRS will serve many purposes in the future
- Extensions for filing via the AFDRS will be granted for first time users, if requested
- Do not file in the AFDRS unless the financial statements are complete since refiling an entity's annual financial report will only be accepted under certain limited circumstances
- Be aware of due dates and request extensions, if necessary, to avoid penalties and audit report comments

## Resources to Keep in Mind

- Ohio Auditor of State Web Site
- Quick Guides Established for the AFDRS
- FAQs Established for the AFDRS
- Contact: [AFDRS@ohioauditor.gov](mailto:AFDRS@ohioauditor.gov)



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# Questions???



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