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Logging into eService > Hinkle System

Your entity's filing must be completed within the AOS **Hinkle Annual Financial Data Reporting System** (Hinkle System) via the entity-specific link available by logging into your entity's eServices account (see Figure 1).

The Initial and Reminder Hinkle System Notices will include a link to the eServices website. You also can access eServices through the AOS website or by bookmarking this link:

<https://eservices.ohioauditor.gov/Account/Login>

Important: If you have not accessed your eServices account since Nov. 16, 2020, you will need to register as a new user to access eServices.

Figure 1

HINKLE Annual Financial Data Reporting

Quick Guide For All Other Entity Types

Accessing the Hinkle System

Once you have logged in, look for “Hinkle System” in the left menu (see Figure 2).

The Hinkle System is an application that allows entities to file financial statement, debt, and demographic data to the Auditor of State (AOS) to satisfy the filing that

What to expect
To access the Hinkle System click the [Begin Filing] button below. (See under the Filing Link column.)
To view your entity's annual filing, click on the PDF icon next to the applicable filing.
After your submission is complete, you can view the documents you've loaded.

For additional guidance, refer to the [AOS Financial Reporting](#) page or read the [FAQ](#).
You can also reach out to AOS by filling out this [Inquiry Form](#) with further information.

* Not applicable to UAN clients unless they have opted out of UAN filing on the AOS website.

Only the "Billing Contact," "Hinkle System Reporting," and "Hinkle System Reporting + eServices" users may view an active Hinkle System filing link or share the link with financial statement preparers.

| View | Year End | Status | Filing Link* | Share Link* | Filing Type | Due Date | Filing |
|------|------------|-------------|--------------|-------------|-------------|-----------|-----------|
| | 12/31/2022 | Not Started | | | GAAP | 5/30/2023 | |
| | 12/31/2021 | Submitted | | | GAAP | 5/31/2022 | 5/31/2022 |

This allows you to share the filing link. This link is specific to your entity; share the link only with individuals authorized to complete your entity's filing (e.g., your financial statement compiler).

Figure 1

⚠ Note: Once a filing has been submitted, the filing link will be locked.

If you click on the link icon under the **Share Link column**, a window will pop up (see Figure 3) for you to enter the information of the person you wish to send the filing link to.

Share Hinkle Filing Link

Who would you like to share this with?

Their name:

Their email:

Figure 3

To access your filing links, click the **[Begin Filing]** button under the “Filing Link” column for the appropriate year-end. This will take you into the Hinkle System to file (Figure 2).

HINKLE Annual Financial Data Reporting

Quick Guide For All Other Entity Types

The first page you come to will have your information displayed at the top of the page with detailed instructions for you to read through before continuing (see Figure 4).

HINKLE Annual Financial Data Reporting

| | |
|--------------------|---------------------|
| Entity Name | Your Entity |
| County | Your City or County |
| Filing Year | December 31, 2025 |

Welcome to the Hinkle Annual Financial Data Reporting System (Hinkle System).

The Ohio Revised Code (ORC) §117.38 requires that local public offices file their annual financial reports with the Auditor of State's Office (AOS). Further, the Ohio Administrative Code (OAC) Ch. 117-2-03(B) requires that all counties, cities, and school districts – including educational service centers and community schools – prepare their financial reports pursuant to generally accepted accounting principles (GAAP). ORC §1724.05 requires community improvement corporations established under this Code section to report annually on a GAAP basis.

Entities filing on a GAAP basis have 150 days (except for community improvement corporations, which have 120 days) following fiscal year-end to submit their annual financial reports to the AOS. Other entities have 60 days following fiscal year-end to complete their submission.

Figure 4

After reading the instructions, click the [**Begin Filing**] button at the bottom of the page (see Figure 5).

NOTE: The information **CANNOT** be changed once this step has been completed.

Before you begin filing...

Important: Be sure to read the conditions below before you file.

Be sure that both of the following conditions are met:

- Only **one** user at a time is working within the Hinkle System on your filing.
- Only **one** window or tab of your Hinkle System filing is open at a time.

If these conditions are not met, you may encounter unexpected behavior.

Begin Filing

Figure 5

Step 1: Begin Filing

Select a Filing Type

After clicking the [**Begin Filing**] button, a warning window will appear (see Figure 6).

Be sure you are the **only user** working on your filing within the Hinkle System and that you have **only one tab or window** of your Hinkle System filing open before you proceed.

If both conditions are met, click [Continue] to proceed; otherwise, click [Cancel] to close.

Continue Cancel

Figure 6

After clicking **Continue**, the following page will appear (see Figure 7). From there, you will select the filing type of your entity's annual financial report.

Quick Guide For All Other Entity Types

The screenshot shows the 'Your Entity' section of the HINKLE Annual Financial Data Reporting interface. At the top, there is a progress bar with three steps: 1. Begin Filing (Select a Filing Type), 2. Upload Document (Upload Financial Statements with Notes), and 3. Acknowledge (Submit Filing to AOS). A red box with an arrow points to the 'Acknowledge' step, containing the text: 'The status bar will indicate your filing phase. You must complete all phases and submit to complete your filing requirement.'

Below the progress bar is the 'Select Filing Type' section. It contains a paragraph of text explaining the requirements for reporting under the Ohio Administrative Code (OAC) 117-2-03(B) and OAC 126:3-1-01(A)(2)(a). It also lists four filing types: GAAP, OCBOA Cash, OCBOA Modified Cash, and Regulatory Cash, each with a brief description. A red box with an arrow points to the 'Regulatory Cash' option, containing the text: 'IMPORTANT: When selecting your filing type, keep in mind that most small governments report using the Regulatory cash basis of accounting.'

At the bottom left, there is a blue 'Begin Filing' button. A red box with an arrow points to this button, containing the text: 'Click the [Begin Filing] button to get started.'

Figure 7

Please consider the following when selecting your filing type: OCBOA Cash and OCBOA Modified Cash basis of accounting are GAAP/GASB 34 look alike statements.

The Regulatory cash basis of accounting is also commonly described as the Auditor of State's (AOS) Accounting Basis (permitted by the financial reporting provisions of Ohio Revised Code §[117.38](#) and Ohio Administrative Code Section [117-2-03\(D\)](#)), which is an accounting basis other than accounting principles generally accepted in the United States). Most small governments report on the Regulatory cash basis of accounting.

Helpful Tip: Additional guidance regarding basis of accounting is provided in the **Frequently Asked Questions** pdf on the [Financial Reporting](#) page.

HINKLE Annual Financial Data Reporting

Quick Guide For All Other Entity Types

If you selected the correct filing type, click the [**Begin Filing**] button to proceed with your selection.

Reset Filing Type

Note: If you do not need to Reset your Filing Type, skip to **Step 2: Uploading your Document(s)**

If at some point you realize you need to change your filing type, simply reset it by going back to the first page and clicking the [**Reset Filing Type**] button (see Figure 8). This will clear all the information you have entered up to this point and allow you to restart.

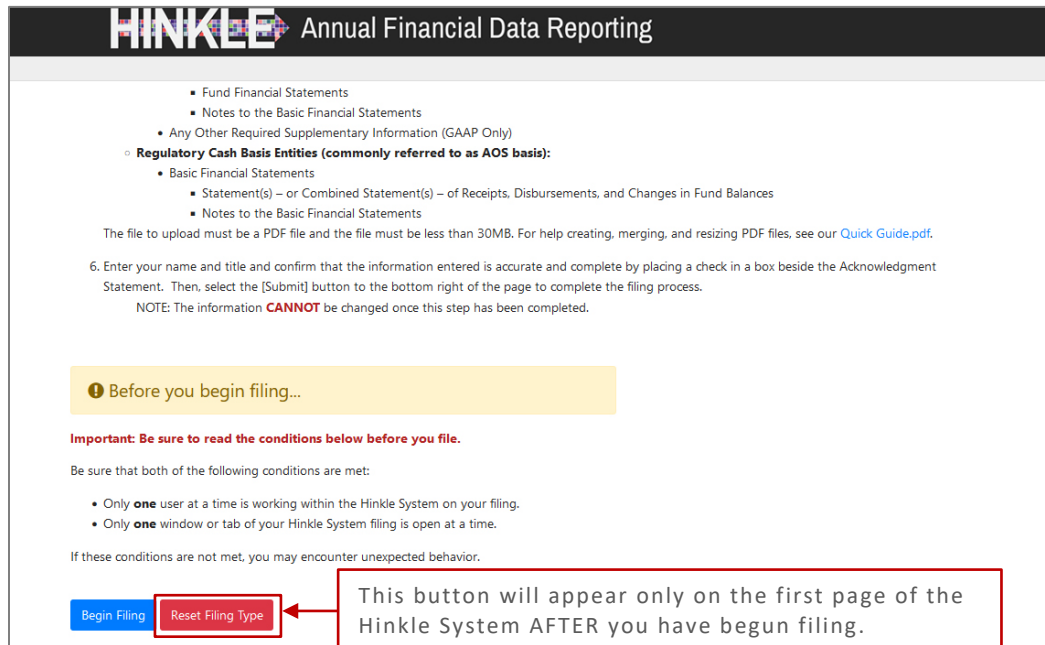


Figure 8

After you select the [**Reset Filing Type**] button, a warning screen will appear (see Figure 9).

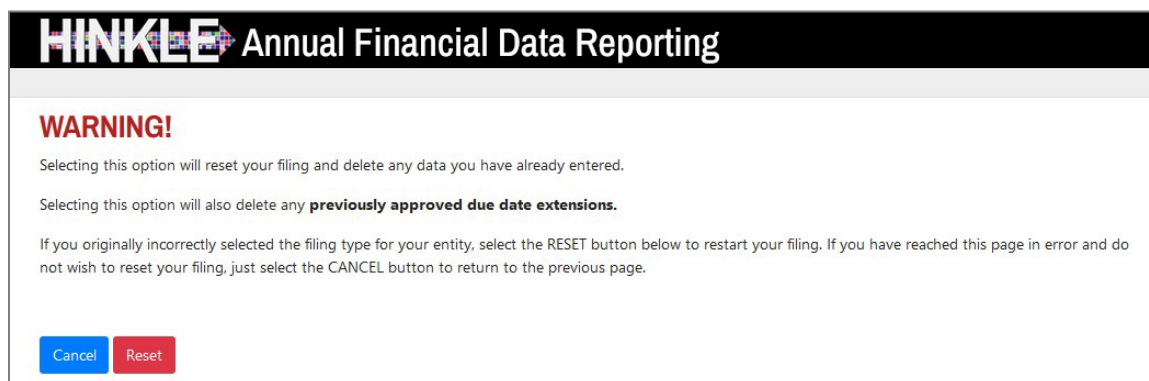


Figure 9

HINKLE Annual Financial Data Reporting

Quick Guide For All Other Entity Types

For entities **filing on the Regulatory basis of accounting only**, we offer the option to upload two separate PDF documents.

HINKLE Annual Financial Data Reporting

IMPORTANT

Since your entity has selected the regulatory cash basis, you have the option to upload your entity's financial statements in either one (1) or two (2) PDF files.

Note: We now offer the option to upload two (2) separate PDF documents for regulatory cash basis filings because the Auditor of State's financial statement shells and notes to the financial statements shells are maintained separately, and many entities have struggled to merge the completed financial and notes to the financial statements into one PDF document for submission.

- If you select the [Upload Only 1 PDF File] button, you **MUST** upload your entity's financial statements **AND** notes to the financial statements in **one** PDF document.
- If you select the [Upload 2 PDF Files] button, you will upload your entity's financial statements as the **first PDF file** and your entity's notes to the financial statements as the **second PDF file**. If you select this option, the application will merge the two PDF documents into one file for submission.

AFTER YOU HAVE UPLOADED YOUR PDF DOCUMENT(S), REMEMBER TO CLICK THE LINK TO VIEW THE FINAL DOCUMENT PRIOR TO SUBMISSION.

Upload Only 1 PDF File Upload 2 PDF Files

Figure 10

Click the [Upload Only 1 PDF File] button or [Upload 2 PDF Files] button – depending on whether you are uploading your notes separately or all in one file.

Step 2: Uploading your Document(s)

Upload Financial Statements with Notes

The status bar changes to Upload Document (see Figure 10).

HINKLE Annual Financial Data Reporting

Your Entity Your County | Filing Type Due Date: 5/31/2025 Request an Extension

✓ **Begin Filing**
Select a Filing Type

✓ **Upload Document**
Upload Financial Statements with Notes

3 **Acknowledge**
Submit Filing to AOS

From here you are in Step 3 of the process. The **Upload Document** phase is shown in the status bar.

Figure 10

If you selected to upload two files, you will have two upload fields (see Figure 11).

Upload the PDF with the Statement(s) or Combined Statement(s) of Receipts, Disbursements, and Changes in Fund Balances financial statements here:

Browse... No file selected.

Upload the PDF with the Notes to the Financial Statements here:

Browse... No file selected.

Upload Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

Upload Tips
To create, merge, or resize a PDF, see our [quick guide.pdf](#)

Figure 11

HINKLE Annual Financial Data Reporting

Quick Guide For All Other Entity Types

Notice that one file is for the **Financial Statements** and one file is for the **Notes** to the Financial Statements (see Figure 12).

The screenshot shows a web interface for uploading financial documents. At the top, it says "Notes to the Basic Financial Statements". There are two main upload sections. The first section is for "Receipts, Disbursements, and Changes in Fund Balances" and has a "Browse..." button with "No file selected." below it. The second section is for "Notes to the Financial Statements" and also has a "Browse..." button with "No file selected." below it. At the bottom, there is a green "Upload" button. A note below the button states: "Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission." On the right side, there is a box titled "Upload Tips" with the text: "To create, merge, or resize our [quick guide.pdf](#)".

Figure 12

Important Notes:

- The combined size of the two PDF files must be less than 30MB. The system will merge those two PDFs into one file.
 - If you're uploading a single file, that PDF file must be less than 30MB.
- Uploading a subsequent PDF file will **override** the previous file upload, and only the last uploaded file will be transmitted to the AOS.

Helpful Tip: If you need guidance on how to create a PDF or how to merge multiple PDF files, there's an in-depth guide on the [Financial Reporting](#) page that will walk you through converting, merging, and resizing your PDF files.

Navigate to the file(s) you need to upload (Figure 13).

The screenshot shows the "Browse..." button highlighted with a red box. A red arrow points from this button to a callout box. The callout box contains the text: "Clicking this button opens File Explorer on your computer allowing you to navigate to the file(s) you need to upload. Once you locate your file, select it (so it's highlighted), then click the [Open] button." Below the callout box, the "Upload" button is visible, along with a note: "Note: Your en... mission."

Figure 13

Once the correct file has been selected, press the green **[Upload]** button (Figure 14).

The screenshot shows the "Upload" button highlighted with a red box. A red arrow points from this button to a callout box. The callout box contains the text: "Clicking the [Upload] button will upload your document you are not submitting the document yet." Above the callout box, the "Browse..." button is visible with the text "Your_File.pdf" next to it. A note below the "Upload" button reads: "Note: Your en..."

Figure 14

Remember: If you upload two documents, the system will merge your document into one.

Confirm your Document

Once you've uploaded your document(s) you will receive the following message:

NEXT STEPS:

1. Your file has been uploaded but not yet submitted.
Be sure to **review your uploaded file** for accuracy. Ensure it contains both the Financial Statements and Notes to the Financial Statements. If you need to reupload, simply reload.
2. Once you have verified the file is correct, proceed to the final step to submit the Hinkle System filing by clicking **[Next >]** at the bottom of the page.

If for some reason your document needs to be corrected, simply re-upload the correct file. You will be prompted to overwrite with a new upload (see Figure 15). Only the last uploaded file will be transmitted to the AOS.

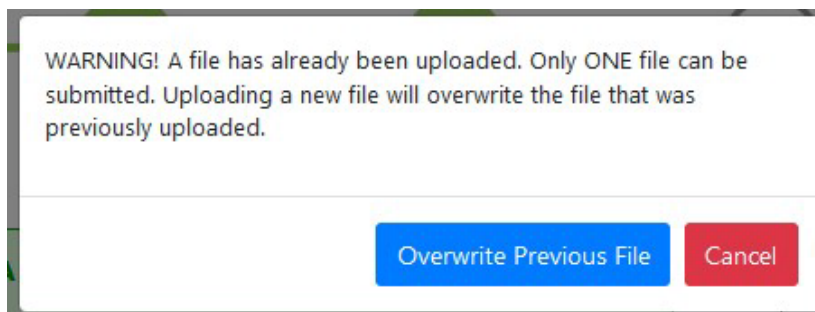


Figure 15

Next, review the file you just uploaded (see Figure 16).

✓
Begin Filing
Select a Filing Type

✓
Upload Document
Upload Financial Statements with Notes

3
Acknowledge
Submit Filing to AOS

NEXT STEPS:

1. Your file has been uploaded but not submitted. Be sure to **review your uploaded file** for accuracy. Ensure it contains both the financial statements and notes to the financial statements. If you need to make changes, simply reupload to overwrite the previous file.
2. Once you are done verifying the file is correct, proceed to the final step to submit the Hinkle System filing by clicking the **[Next >]** button at the bottom of the page.

Review the file you uploaded by clicking the link.

Full Financial Statement Upload

Upload a PDF of the annual financial reporting package. The components of the full reporting package vary by basis of accounting as follows:

- **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances

Upload Requirements

Before you upload a document, consider the following:

- File must be a PDF
- File must be less than 30MB

Upload Tips

To create, merge, or resize a PDF refer to our [quick guide.pdf](#)

Figure 16

HINKLE Annual Financial Data Reporting

Quick Guide For All Other Entity Types

Once you are confident that the correct file was uploaded. Close the tab [x] to return to the page as seen in Figure 16.

Then click [Next >] to move to the Acknowledgment page and complete your submission.

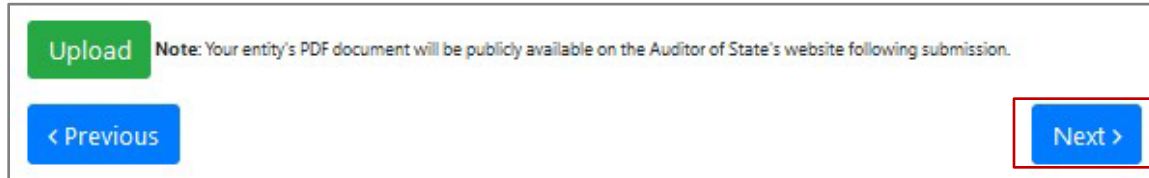


Figure 17

HINKLE Annual Financial Data Reporting

Quick Guide For All Other Entity Types

Step 3: Acknowledgment

Submit Filing to AOS

Enter the **name**, **title**, and **email** of the individual completing the submission process (see Figure 18).

HINKLE Annual Financial Data Reporting

Your Entity Your County Acknowledge

Begin Filing
Select a Filing Type

Upload Document
Upload Financial Statements with Notes

Acknowledge
Submit Filing to AOS

You are now on the third and final step of filing!

Name

Title

Email

I acknowledge the information I have entered into the Auditor of State of Ohio's Hinkle Annual Financial Data Reporting System (Hinkle System) is complete and accurate for the reporting year and the filing type (basis of accounting) selected.

I further acknowledge the financial statements and notes to the financial statements uploaded and submitted via the Hinkle System are the final, unaudited financial statements and notes to the financial statements to be audited.

NOTE: Your entity's Hinkle System filing will be publicly available on the Auditor of State's website following submission.

< Previous Submit

Figure 18

Select the checkbox to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected.

Important: The data entered into the Hinkle System **cannot** be modified once the Submit button has been clicked. So be sure to double-check the final data to be reported before submitting.

Once you click [Submit] you will receive one last message (see Figure 19):

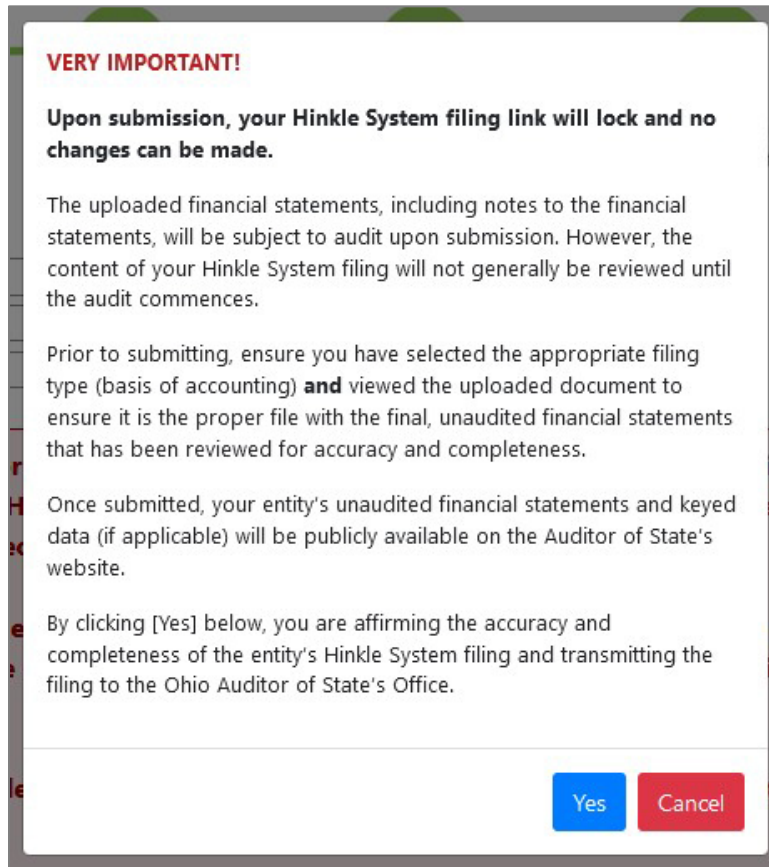


Figure 19

When you click [Yes] to submit, the button will change to [Please Wait...] (See Figure 20).

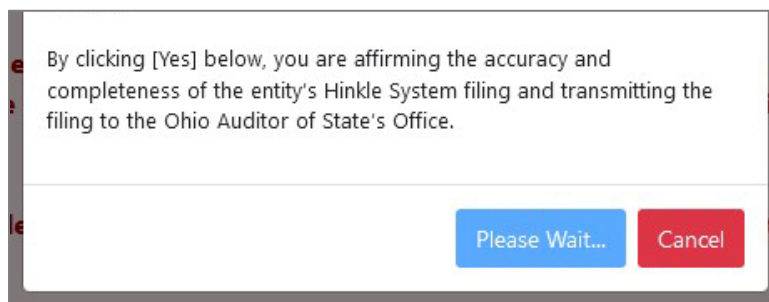


Figure 20

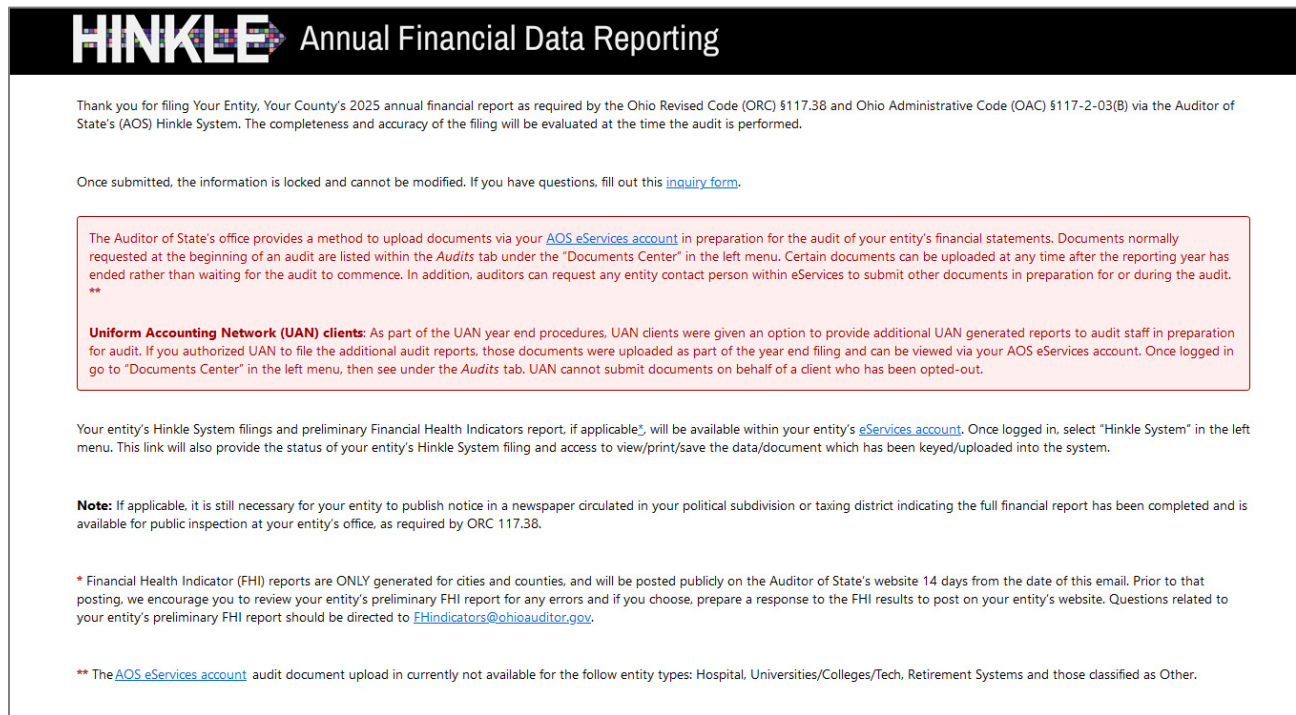
Important: Do not close the window or log off until the “Thank you for filing” message appears. The submission progress may take a few moments depending on how large your file upload is and how many other entities are using the system.

HINKLE Annual Financial Data Reporting

Quick Guide For All Other Entity Types

Types of Messages

The following message (see Figure 21) will appear if the reporting requirements were submitted timely to the Auditor of State, as specified in Ohio Revised Code §[117.38](#), and Ohio Administrative Code [117-2-03\(B\)](#).



The screenshot shows an email header with the HINKLE logo and the title "Annual Financial Data Reporting". The main body of the email contains the following text:

Thank you for filing Your Entity, Your County's 2025 annual financial report as required by the Ohio Revised Code (ORC) §117.38 and Ohio Administrative Code (OAC) §117-2-03(B) via the Auditor of State's (AOS) Hinkle System. The completeness and accuracy of the filing will be evaluated at the time the audit is performed.

Once submitted, the information is locked and cannot be modified. If you have questions, fill out this [inquiry form](#).

The Auditor of State's office provides a method to upload documents via your [AOS eServices account](#) in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the *Audits* tab under the "Documents Center" in the left menu. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. **

Uniform Accounting Network (UAN) clients: As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account. Once logged in go to "Documents Center" in the left menu, then see under the *Audits* tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Your entity's Hinkle System filings and preliminary Financial Health Indicators report, if applicable, will be available within your entity's [eServices account](#). Once logged in, select "Hinkle System" in the left menu. This link will also provide the status of your entity's Hinkle System filing and access to view/print/save the data/document which has been keyed/uploaded into the system.

Note: If applicable, it is still necessary for your entity to publish notice in a newspaper circulated in your political subdivision or taxing district indicating the full financial report has been completed and is available for public inspection at your entity's office, as required by ORC 117.38.

* Financial Health Indicator (FHI) reports are ONLY generated for cities and counties, and will be posted publicly on the Auditor of State's website 14 days from the date of this email. Prior to that posting, we encourage you to review your entity's preliminary FHI report for any errors and if you choose, prepare a response to the FHI results to post on your entity's website. Questions related to your entity's preliminary FHI report should be directed to FIndicators@ohioauditor.gov.

** The [AOS eServices account](#) audit document upload is currently not available for the following entity types: Hospital, Universities/Colleges/Tech, Retirement Systems and those classified as Other.

Figure 21

In addition to the message in Figure 21...

The Auditor of State's office provides a method to upload documents via your AOS eServices account in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the *Audits* tab under the "Documents Center" in the left menu. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. **

Uniform Accounting Network (UAN) clients: As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account. Once logged in go to "Documents Center" in the left menu, then see under the *Audits* tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Example 1

Depending on the following, you may receive various messages in red. For example:

HINKLE Annual Financial Data Reporting

Quick Guide For All Other Entity Types

If GAAP financial statements were **not** submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) regardless of the date submitted, the following paragraph will be included in the message in addition to information shown in Figure 21.

OAC §117-2-03(B) requires all counties, cities, and school districts, including educational service centers and community schools, and government insurance pools; ORC §1724.02 requires all community improvement corporations, economic development corporations, and county land reutilization corporations; ORC §1726.11 requires all development corporations and OAC §126:3-1-01(A)(2)(a) requires all universities and colleges – to prepare their financial statements pursuant to generally accepted accounting principles (GAAP)

Your entity did not file by the statutory or extended due date.

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

Example 2

Note: If an entity filing on a Cash or Modified Cash basis does not submit the annual financial report information to the AOS within 60 days of year-end and does not request an extension, the entity may be subject to a noncompliance citation in the management letter for filing late.

LINKLE Annual Financial Data Reporting

Quick Guide For All Other Entity Types

If GAAP financial statements were submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) but **not** in accordance with the timing requirements specified in Ohio Revised Code §117.38, including any approved extension, the following paragraphs will be included in the message in addition to the information shown above.

ORC §117.38 requires entities filing on a generally accepted accounting principles (GAAP) basis (other than universities/colleges, community improvement corporations, including economic development corporations and county land reutilization corporations) to submit their financial reports to the AOS within 150 days of their fiscal year-end.

ORC §1724.05 requires community improvement corporations, including economic development corporations and county land reutilization corporations, to submit their annual reports to the AOS within 120 days of their fiscal year-end.

OAC §126:3-1-01(2)(a) requires universities and colleges to submit their financial statements to the AOS no later than October thirty-first (31st) of each year.

All other entities with a statutory filing requirement under ORC §117.38 must submit their financial statements to the AOS within 60 days of their fiscal year-end.

The AOS may, in limited circumstances, approve an extension to the statutory due date.

Your entity did not file by the statutory or extended due date.

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

Example 3

In addition to the completed message (Examples 1, 2, or 3), an email will be sent to the email address entered on the acknowledgment page and to the primary contact on file with the Auditor of State's office (if different from the email entered on the acknowledgment page).

Reviewing your Filings

You can view your Hinkle System filings by logging back into your entity’s eServices account and going to the “Hinkle System” in the left menu. To view your submitted filings, click the PDF icon under the “View” column for the appropriate year end-date (see Figure 22).

The screenshot shows the Hinkle System interface. At the top, it displays the Ohio Auditor of State logo, a current balance of \$0.00, and a filing status of 'HINKLE FILING STATUS: Filing Required'. The main content area is titled 'Hinkle System' and contains instructions on how to use the system. Below the instructions is a table with the following columns: View, Year End, Status, Filing Link*, Share Link*, Filing Type, Due Date, and Filing Date. The table lists two filings: one for 12/31/2024 with a status of 'Not Started' and a 'Begin Filing' button, and another for 12/31/2022 with a status of 'Submitted'. A red box highlights a PDF icon in the 'View' column for the 12/31/2024 filing, with an arrow pointing to a callout box that says 'Click the document for the year-end filing to be viewed.'

Figure 22

When you click on the document icon, the Hinkle Annual Financial Data Viewer opens (see Figure 23). The Viewer provides filing details, including access to the keyed data, which can be exported to Excel, and to the uploaded PDF file.

The screenshot shows the Hinkle Annual Financial Data Viewer interface. At the top, it displays the Hinkle logo and the title 'Annual Financial Data Reporting'. Below the title is the 'Financial Data Viewer' section. The main content area is titled 'Filing details for Your Entity' and contains the following fields: Entity ID (05A77), Entity Type (Your Entity Type), Filing Type (Regulatory), Filing Period (May 31, 2025), Audit Opinion, and Is Noncompliant. There are also buttons for 'View All Details', 'Expand All Statements', and 'Export to Excel'. Below the buttons is a table with columns for 'Long Term Obligations At Year End' and 'Financial Funds - General'. A red box highlights the 'View All Details' link, with an arrow pointing to a callout box that says 'This link opens additional filing details, including the uploaded PDF File.' Another red box highlights the 'Expand All Statements' button, with an arrow pointing to a callout box that says 'Expand All Statements will show the data that's been entered into the Hinkle System.' A third red box highlights the 'Export to Excel' button, with an arrow pointing to a callout box that says 'Export to Excel lets you download an Excel file of the data entered into the Hinkle System.' A fourth red box highlights the 'Is Noncompliant' field, with an arrow pointing to a callout box that says 'If an audit is complete, this fields will indicate whether certain noncompliance was identified during the audit.' A fifth red box highlights the 'Audit Opinion' field, with an arrow pointing to a callout box that says 'If an audit is complete, this fields will display the opinion type of the audit.'

Figure 23

HINKLE Annual Financial Data Reporting

Quick Guide For All Other Entity Types

When you click on “View All Details,” the following window opens (see Figure 24).

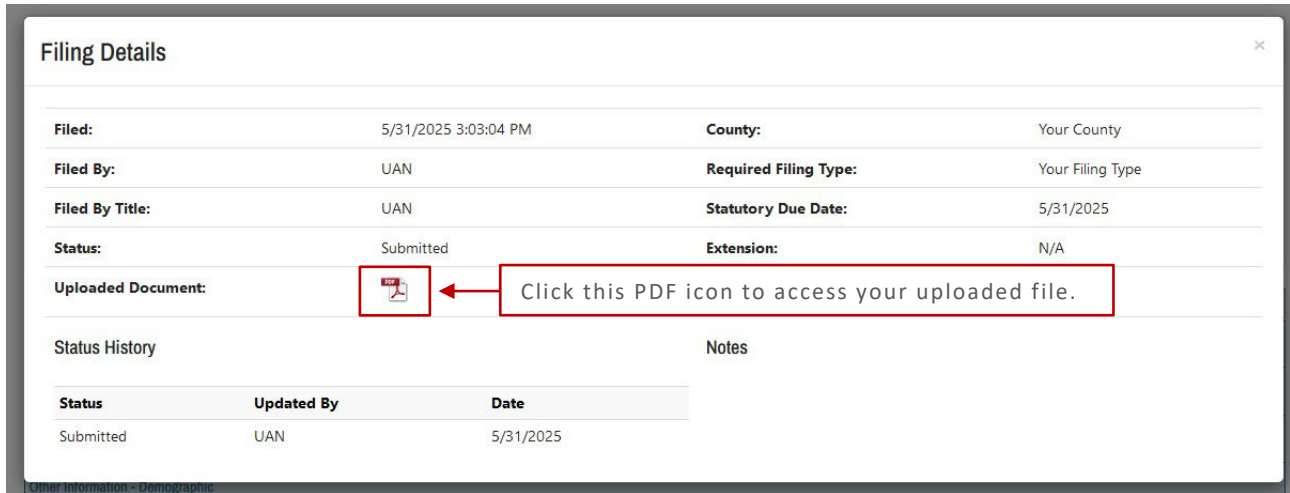


Figure 24

This window provides details of the filing history for this year-end. The document uploaded into the Hinkle System is available for viewing, printing, or saving from this screen. This screen also provides a history of access to the filing link for the selected period, extension requests, and any notes added by the Hinkle System Managers.

Note: The data keyed into the Hinkle System and the PDF file uploaded into the system will be publicly available on the Auditor of State’s website a day after submission. The keyed data appears as a part of the summarized data for each entity type reporting under the same basis of accounting. A link to the uploaded financial statements and notes is available as part of the Unaudited Annual Report Filing Status spreadsheet. This spreadsheet provides a summary of the Due Dates, Filed Dates, and links to the PDF filed for each entity type that is required to file annual Financial Statements and Notes with the Auditor of State. The [Summarized Annual Financial Reports](#) and the Unaudited Annual Report Filing Status are available on the AOS website.

eServices Document Center

The Auditor of State’s office provides a method to upload documents via your eServices account in preparation for the audit of your entity’s financial statements. Documents normally requested at the beginning of an audit are listed within the “Audits” tab in the Document Center (see Figure 25). Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can ask any entity contact person within eServices to submit other documents in preparation for or during the audit. [Login Now >>](#)

Uniform Accounting Network (UAN) clients: As part of the UAN year-end procedures, UAN clients are given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year-end filing and can be viewed via your AOS eServices account with the “Audits” tab under the Document Center tab.

UAN cannot submit documents on behalf of a client who has been opted-out.

The Document Center will have a list of Project Numbers related to your entity. If the year-end for the project has passed, a **[View Project Documents]** button will be available (Figure 25).

The screenshot shows the Hinkle Document Center interface. At the top, there is a navigation bar with the Ohio Auditor of State logo, a current balance of \$0.00, and a Hinkle Filing Status indicator. The main content area is titled 'Document Center' and has two tabs: 'Audits' (selected) and 'AOS Notifications/Other Filings'. Below the tabs, there is a section for 'Audit Documentation Submission' with instructions and a note. A table lists project numbers, periods, and years within audit. The second row is highlighted, and a 'View Project Documents' button is visible next to it. A red box highlights the 'View Project Documents' button, and a callout box explains its function.

| Project Number | Period | Year Within Audit | |
|------------------|---------------------|-------------------|--|
| 012345TQR6-FA789 | 1/1/2025-12/31/2025 | 2023 (1 / 1) | Financial period has not ended. |
| 012345TQR6-FA788 | 1/1/2024-12/31/2024 | 2022 (1 / 1) | View Project Documents |

This button gives you access to the list of documents request for each year.

Figure 25

Annual Financial Data Reporting

Quick Guide For All Other Entity Types

From there, the View Projects Documents will display the list of requested documents (see Figure 26). Log in to see a complete list of Document Types.

OHIO AUDITOR OF STATE
KEITH FABER

\$0.00
Current Balance

HINKLE FILING STATUS:
Up-to-date

Document Center

Documentation Requested for Audit

- Click the [Upload] button to upload each document requested. (See under Document Type.)
- Once you have uploaded a document, you will be able check that you uploaded the correct document. (See under the File Name.)
- If the correct document was NOT uploaded, just upload the document again to replace the previous.
 - Once you reload a new document it replaces the old.
- You can only upload one document per document type.
- IMPORTANT** – DO NOT transmit personal information to the Auditor of State. ?

Project Documents for 012345TQR6-FA89: Year 1 / 1 (2025)

| Document Type | File Name | Uploaded | Uploaded By |
|----------------------------|----------------|----------|---------------------------------------|
| Summary Fund Report | No file found. | | <input type="button" value="Upload"/> |
| Detail Fund Report | No file found. | | <input type="button" value="Upload"/> |
| Non-Payroll Check Register | No file found. | | <input type="button" value="Upload"/> |
| Payroll Check Register | No file found. | | <input type="button" value="Upload"/> |
| Detail Revenue Report | No file found. | | <input type="button" value="Upload"/> |

Figure 26

After clicking the [Upload] button, the following window will open (see Figure 27). Browse your files to navigate to the file to be uploaded. Once that file is selected, click [Open].

Upload File For Project: 012345TQR6-FA89

Summary Fund Report No file selected.

Once the file has been selected and opened, you will see your file name listed here.

Figure 27

Click [Submit] when you are ready to submit your file. Repeat for each document type requested.

Document Requests

The document center also includes a list of other documents to be gathered for an audit.

Additional documentation required at time of the audit

In addition to uploading the data requested above, gather the following documentation, if applicable, to provide to the auditors at the beginning of the audit (**you do not upload these documents**):

- Minutes for each board meeting during the audit period
- If not included in the uploaded cash reconciliations above, bank reconciling supporting documentation (bank statements, investment statements, outstanding check lists, etc.)
- Online-access bank statements for confirmation of accounts (**DO NOT provide passwords.**)
- Daily sweep account confirmations
- Current investment policies and bank depository agreements
- Duplicate receipts or “pay-in book”
- County Auditor tax settlement sheets
- Income tax remittance reports
- IRS W-2 tax forms issued in January of each year in the audit period
- IRS 1099 tax forms issued in January of each year in the audit period
- New bargaining unit/negotiated agreements and any updates to negotiated agreements that were in place during the prior audit period, if applicable
- IRS 941 tax forms, pension filings, and supporting documentation (deduction reports and payment support)
- List of retired or terminated employees and related pay-out calculations
- All original and amended certificates of estimated resources
- All appropriations resolutions and amendments, if applicable
- Bonded debt agreements and any other debt support for new debt issued or refunded
- Public official bonds covering the audit period
- Access to employee personnel manual and policies and/or copies of updated policies during the audit period
- Schedule of Expenditures of Federal Awards
- Summary Schedule of Prior Audit Findings and Questioned Costs, if applicable, including corrective action plan

Questions and Contact Information

If questions arise that are not addressed in this Quick Guide or in the **Frequently Asked Questions** document on the [Financial Reporting](#) page, contact the Auditor of State’s Office by filling out this [Audit Inquiry Form](#).