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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

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 [X]

Who would you like to share this with?

Their name:

Their email:

Share

Close

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 Villages

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).

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.

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.

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: Data Entry**

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.

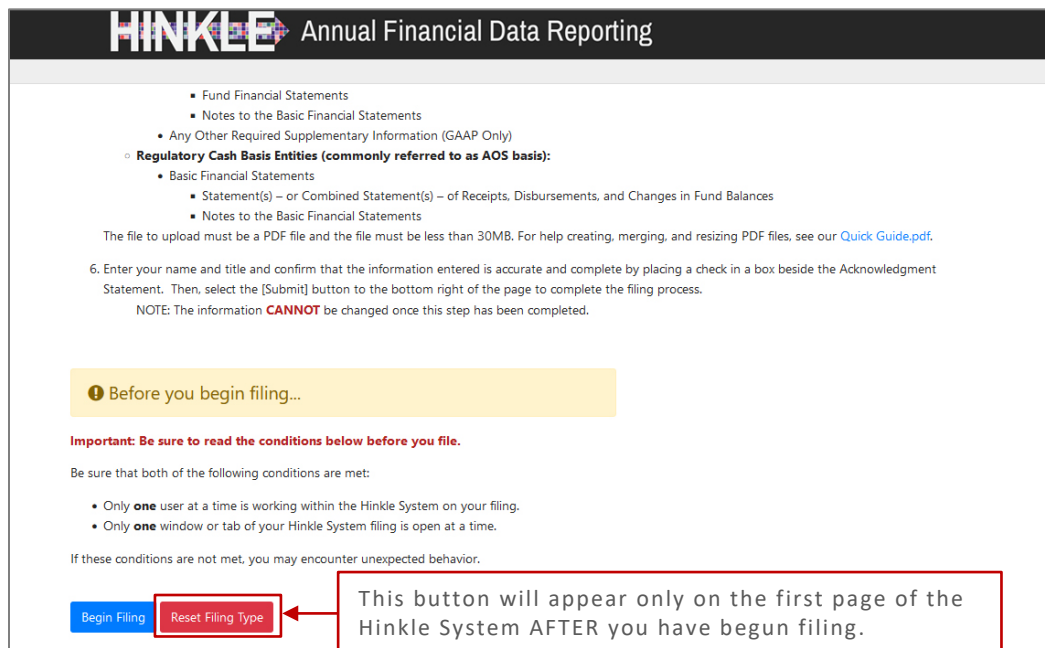


Figure 8

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

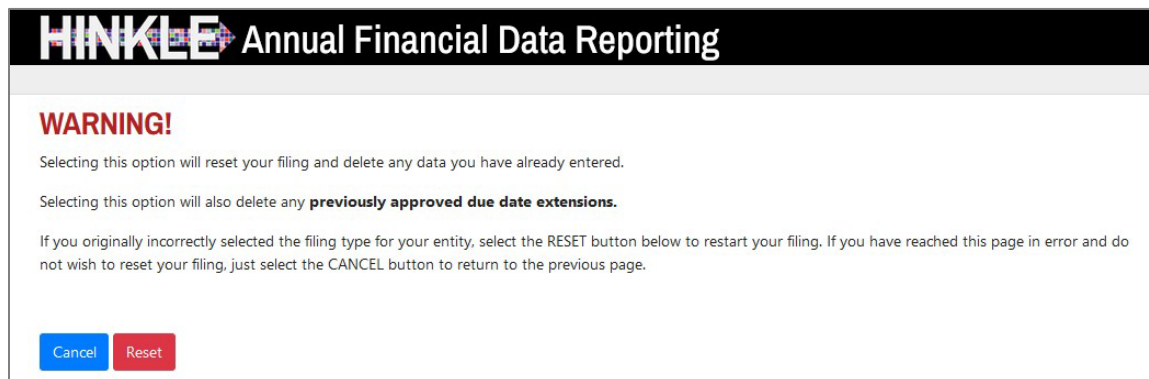


Figure 9

Quick Guide for Villages

Step 2: Data Entry

Enter Financial Data

Note: The following pages depict the **Regulatory cash basis filing type**. The **Cash**, and **Modified Cash**, and **GAAP** basis statements differ, but the general process described throughout this Guide is applicable.

This introduces key elements you'll find throughout the **Data Entry** process (see Figure 10).

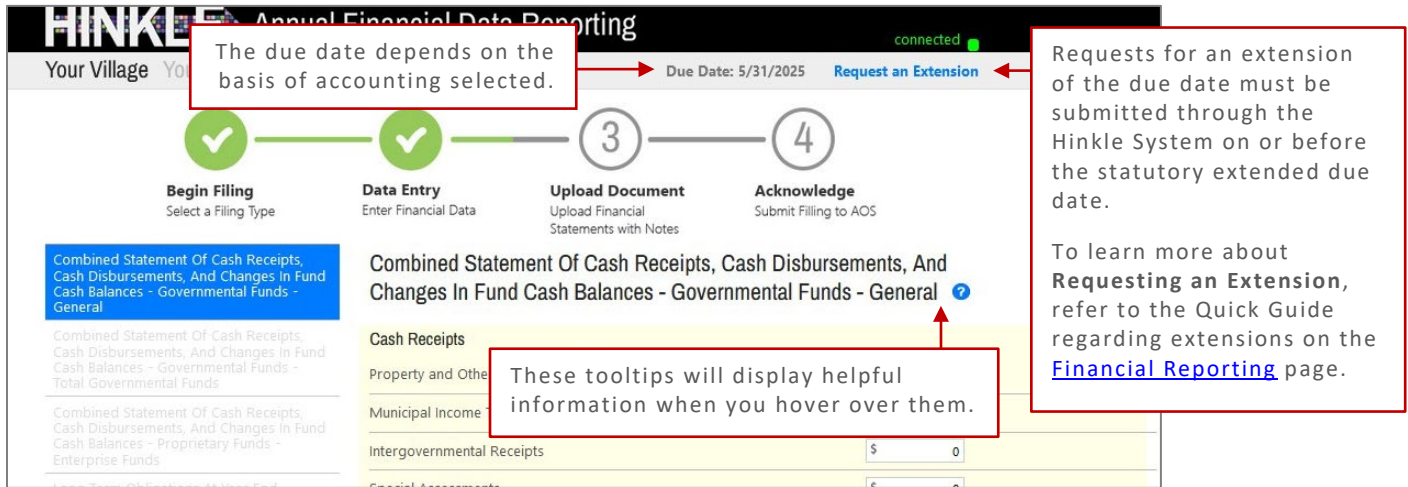


Figure 10

Note: The **?** symbols identified above are located throughout the application to help with each financial statement, certain account line items, and other requirements.

Helpful Tip: If questions arise that are not addressed within this Quick Guide, refer to the FAQs on the [Financial Reporting](#) page. If your questions still are not addressed, you can fill out the inquiry form available on the page.

Save Progress and Continue

You can save your progress at any time and continue where you left off without starting from the beginning, whether it's within a few hours or a week or two later.

To save your progress, click the **[Save Changes]** button at the bottom of the page (see Figure 11).



Figure 11

Start of Data Entry

In the first section (Figure 12) you will enter the amounts from the General Fund only from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances.

HINKLE Annual Financial Data Reporting connected ■

Your Village Your County | Regulatory Due Date: 5/31/2025 [Request an Extension](#)

1 **2** **3** **4**

Begin Filing
Select a Filing Type

Data Entry
Enter Financial Data

Upload Document
Upload Financial Statements with Notes

Acknowledge
Submit Filing to AOS

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds ?

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Proprietary Funds - Enterprise Funds

Long Term Obligations At Year End

Other Information - Demographic

Cash Receipts

Property and Other Local Taxes ?	\$ 0
Municipal Income Tax	\$ 0
Intergovernmental Receipts	\$ 0
Special Assessments	\$ 0
Charges for Services	\$ 0
Fines, Licenses and Permits	\$ 0
Earnings on Investments	\$ 0
Royalties	\$ 0
Payments in Lieu of Taxes	\$ 0
Miscellaneous	\$ 0
Other Receipts	\$ 0

Figure 12

When you are finished filling out the information on this page, click **[Next >]** to continue (Figure 13).

Special and Extraordinary Items

Special Item	\$ 0
Extraordinary Item	\$ 0
Total Special and Extraordinary Items	\$ 0

Net Change in Fund Cash Balances

Net Change in Fund Cash Balances	\$ 0
----------------------------------	------

Fund Cash Balances, Beginning of Year

Fund Cash Balances, Beginning of Year	\$ 0
---------------------------------------	------

Fund Cash Balances, End of Year

Fund Cash Balances, End of Year	\$ 0
---------------------------------	------

Save Changes **Next >**

Figure 13

Quick Guide for Villages

Once you move to the next page you will notice that the navigation between the last statement and the current one is now active (see Figure 14). You may also access the prior financial statement/requirement by clicking the [**< Previous**] button whenever the button is present (Figure 11).

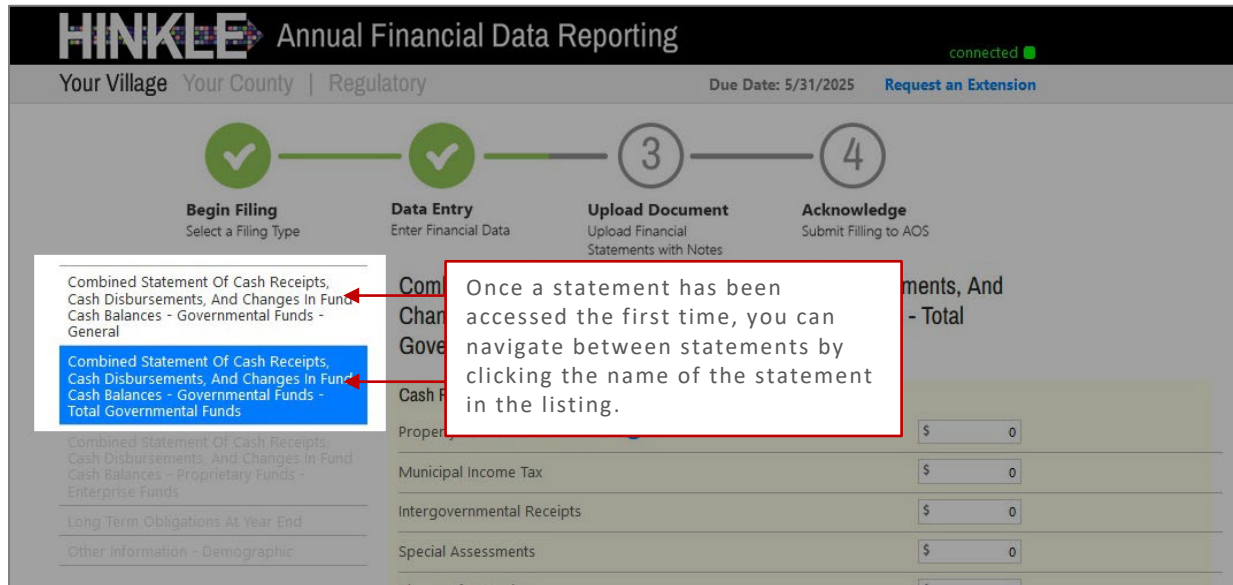


Figure 14

From here you will enter the amounts from the Total (Memorandum only). The total will include all Governmental Funds only (General, Special Revenue, Debt Service, Capital Project, and Permanent funds).

Note that Special Revenue, Debt Service, Capital Project, and Permanent funds **are not** entered separately in The Hinkle System.

Also note that Enterprise, Internal Service, Agency, Investment Trust, Private Purpose Trust, or Custodial Funds that might be reported by a Village reported on your financial statement but **will not** be entered in The Hinkle System.

Now go through each section, entering the data needed. Save changes as you go through the menu (see Figure 15).

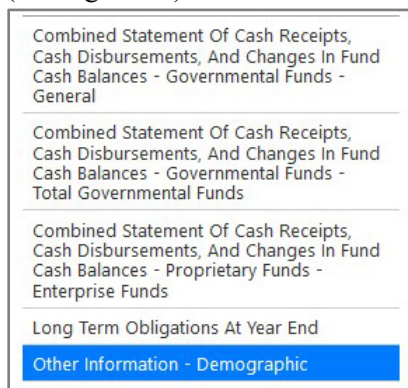


Figure 15

HINKLE Annual Financial Data Reporting

Quick Guide for Villages

End of Data Entry (Other Information – Demographic)

Once you are on the **last section** regarding **demographic** information (see Figure 16), you are asked to provide perspective related to entity size.

The screenshot shows the HINKLE Annual Financial Data Reporting interface. At the top, it says "Your Village Your County | Regulatory" and "Due Date: 5/31/2025 Request an Extension". The progress bar shows four steps: 1. Begin Filing (Select a Filing Type), 2. Data Entry (Enter Financial Data), 3. Upload Document (Upload Financial Statements with Notes), and 4. Acknowledge (Submit Filing to AOS). The current step is "Other Information - Demographic".

On the left, there are four sections of financial statements:

- Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General
- Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds
- Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Proprietary Funds - Enterprise Funds
- Long Term Obligations At Year End

The "Other Information - Demographic" section contains the following input fields:

Population	<input type="text"/>
Total Annual Final Appropriations for All Funds for The Reporting Year [?]	\$ <input type="text" value="0"/>
Average Number of Utility Customers	<input type="text" value="0"/>
Full Tax Rate Per \$1,000 of Assessed Valuation:	
Inside Millage	\$ <input type="text" value="0.00"/>
Outside (Voted) Millage	\$ <input type="text" value="0.00"/>
Total Tax Rate	\$ <input type="text" value="0"/>
Total Assessed Property Tax Valuation	\$ <input type="text" value="0"/>
Unrestricted General Fund Carryover Cash Balance At Year-End	\$ <input type="text" value="0"/>

At the bottom, there are three buttons: "< Previous", "Save Changes", and "Next >".

Figure 16

Once all your information has been entered and you've saved changes, click the [Next >] button to continue to the third step of the process.

Reminder Tip: If you have individual demographic questions, consult the FAQs on the [Financial Reporting](#) page or fill out Hinkle System Filing Questions form.

HINKLE Annual Financial Data Reporting

Quick Guide for Villages

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 17

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 3: Uploading your Document(s)

Upload Financial Statements with Notes

The status bar changes to Upload Document (see Figure 18).

HINKLE Annual Financial Data Reporting connected

Your Village Your County | Regulatory Due Date: 5/31/2025 [Request an Extension](#)

Begin Filing **Data Entry** **Upload Document** **Ackr**

Select a Filing Type Enter Financial Data Upload Financial Statements with Notes Subm

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

Figure 18

If you selected to upload two files, you will have two upload fields (see Figure 19).

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

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

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 document, see our [quick guide.pdf](#)

Figure 19

Notice that one file is for the **Financial Statements** and one file is for the **Notes** to the Financial Statements (see Figure 20).

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 "Statement(s) or Combined Statement(s) of Receipts, Disbursements, and Changes in Fund Balances". It has a "Browse..." button and a text box that says "No file selected." Below this is an "Upload" button.
- The second section is for "Notes to the Financial Statements". It also has a "Browse..." button and a text box that says "No file selected." Below this is an "Upload" button.

At the bottom, there is a note: "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 20

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 21).

The screenshot shows the "Browse..." button highlighted with a red box. A red arrow points from the callout box to the button. The callout box contains the following 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.

Figure 21

Once the correct file has been selected, press the green **[Upload]** button (Figure 22).

The screenshot shows the "Upload" button highlighted with a red box. A red arrow points from the callout box to the button. The callout box contains the following text:

Clicking the **[Upload]** button will upload your document you are not submitting the document yet.

Figure 22

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 23). Only the last uploaded file will be transmitted to the AOS.

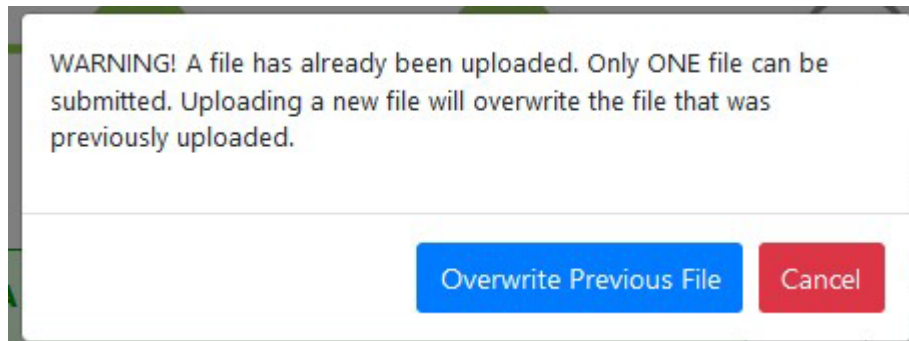


Figure 23

Next, review the file you just uploaded (see Figure 24).

Begin Filing
Select a Filing Type

Data Entry
Enter Financial Data

Upload Document
Upload Financial Statements with Notes

4 Acknowledge
Submit Filing to AOS

NEXT STEPS:

1. Your financial statement 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.
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.

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](#)

Full Financial Statement Upload

Upload basis of **Review the file you uploaded** by clicking the link.

- **Basic Financial Statements**
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements
- **Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis**
 - Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash-Optional; however, include if prepared)
 - **Basic Financial Statements**
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - Any Other Required Supplementary Information
- **Nongovernmental Nonprofit Entities filing GAAP, Cash or Modified Cash Basis:**
 - **Basic Financial Statements**
 - Statement of Financial Position
 - Statement of Activities (also known as Statement of Changes in Net Assets)
 - Statement of Functional Expenses – required for voluntary health and welfare organization, optional for all other nonprofit organizations
 - Statement of Cash Flows (GAAP only)
 - Notes to the Financial Statements
 - Any Other Required Supplementary Information

Browse... No file selected.

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

< Previous **Next >**

Figure 24

Once you are confident that the correct file was uploaded. Close the tab [x] to return to the page as seen in Figure 24.

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

Step 4: Acknowledgment

Submit Filing to AOS

Enter the **name**, **title**, and **email** of the individual completing the submission process (see Figure 25).

Figure 25

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 26):

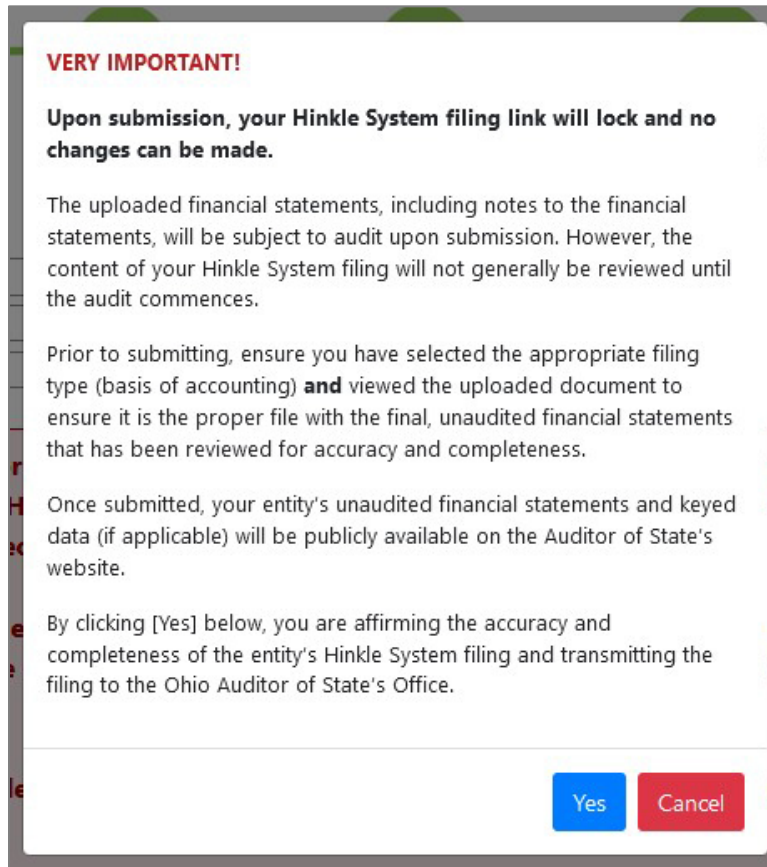


Figure 26

When you click **[Yes]** to submit, the button will change to **[Please Wait...]** (See Figure 27).

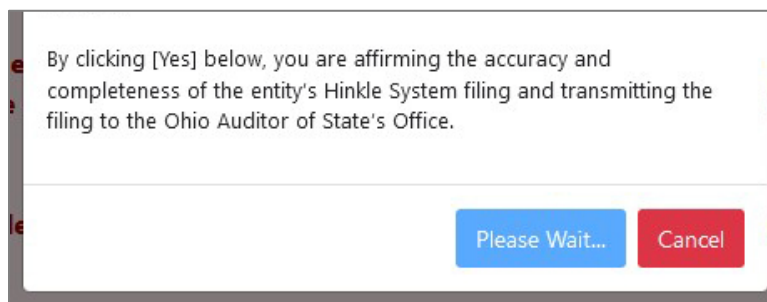


Figure 27

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.

Types of Messages

The following message (see Figure 28) 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\(B\)](#).

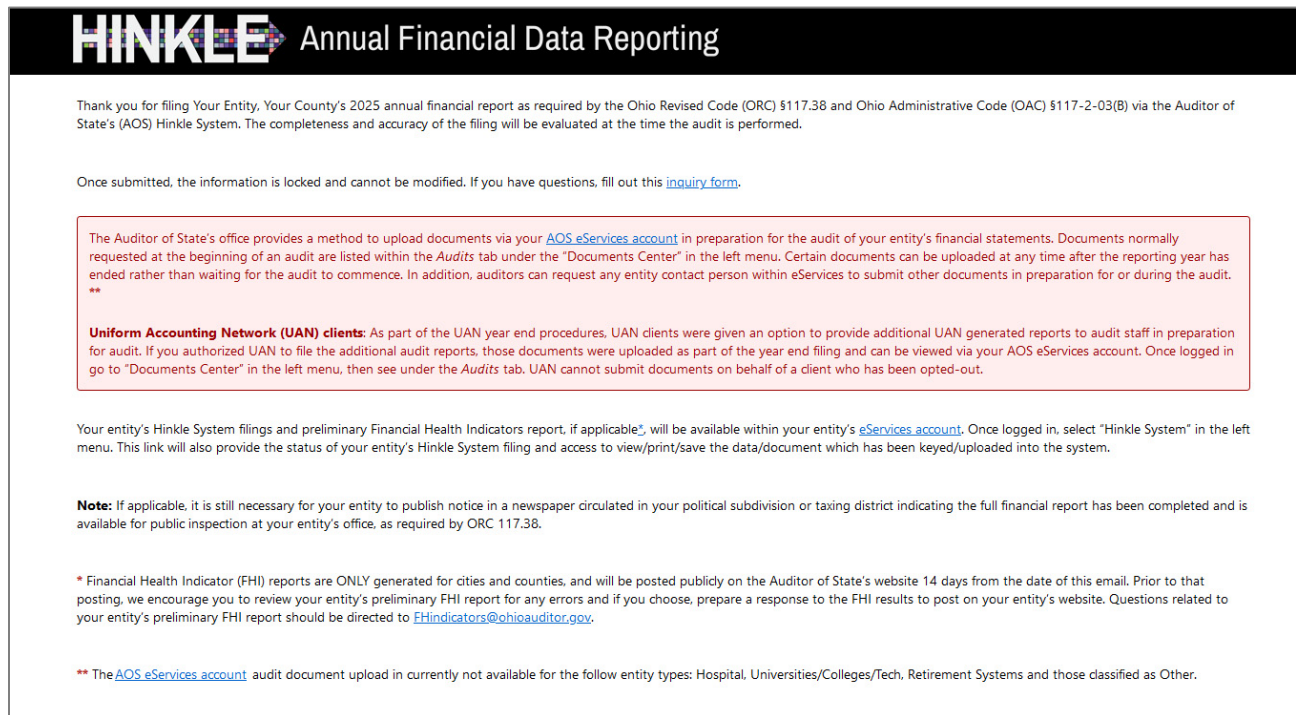


Figure 28

In addition to the message in Figure 28...

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:

Quick Guide for Villages

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.

If the 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 in Figure 28 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 2

In addition to the completed message (Examples 1 or 2), 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 29).

The screenshot shows the Hinkle System dashboard. At the top, it displays the Ohio Auditor of State logo, a current balance of \$0.00, and a 'HINKLE FILING STATUS: Filing Required' indicator. The left sidebar contains navigation options like Home, Statements, Make a Payment, Account Activity, Audit History/StaRS, IPA Contracts, Hinkle System (selected), My Profile, Document Center, and Contact Us. The main content area is titled 'Hinkle System' and includes 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 contains two rows: one for 12/31/2024 with a 'Not Started' status and a 'Begin Filing' button, and another for 12/31/2022 with a 'Submitted' status. A red callout box points to a PDF icon in the 'View' column of the 12/31/2024 row, with the text: 'Click the document for the year-end filing to be viewed.'

Figure 29

When you click on the document icon, the Hinkle Annual Financial Data Viewer opens (see Figure 30). 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 'Financial Data Viewer' interface. At the top, it displays the HINKLE logo and the title 'Annual Financial Data Reporting'. Below the title, it says 'Financial Data Viewer'. The main content area is titled 'Filing details for Your Village' and contains the following fields: Entity ID (00000), Entity Type (Village), Filing Type (Your Filing Type), Filing Period (May 31, 2025), Audit Opinion, and Is Noncompliant. There are four callout boxes: 1) 'If an audit is complete, this fields will display the opinion type of the audit.' pointing to the 'Audit Opinion' field. 2) 'This link opens additional filing details, including the uploaded PDF File.' pointing to a 'View All Details' link. 3) 'Expand All Statements | Export to Excel' pointing to two buttons. 4) 'If an audit is complete, this fields will indicate whether certain noncompliance was identified during the audit.' pointing to the 'Is Noncompliant' field. Below the main content area, there are several tabs for different financial categories: 'Receipts, Cash', 'Financial Funds - General', 'Financial Funds - Total Governmental Funds', and 'Long Term Obligations At Year End'.

Figure 30

When you click on “View All Details,” the following window opens (see Figure 31).

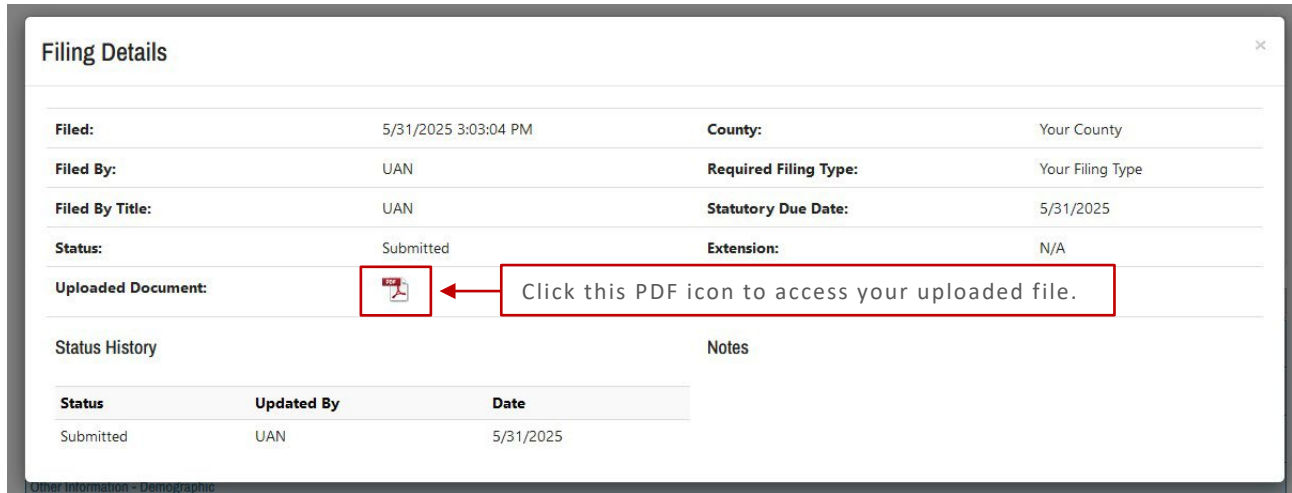


Figure 31

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 all Villages 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 32). 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 32).

OHIO AUDITOR OF STATE
KEITH FABER

\$0.00
Current Balance

HINKLE FILING STATUS:
Up-to-date

Document Center

Audits AOS Notifications/Other Filings

Audit

Audit Documentation Submission
In preparation for your next audit, entities should upload certain documents for each filing year. To view the list of requested documents and upload for the filing year, click the [View Project Documents] button below.

Note: if your entity is scheduled to receive a biennial (two-year) audit, documents should be uploaded for each year before or at the time of each of your annual Hinkle System filings. The documents uploaded may be in Word, Excel or PDF format.

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 32

From there, the View Projects Documents will display the list of requested documents (see Figure 33). Log in to see a complete list of Document Types.

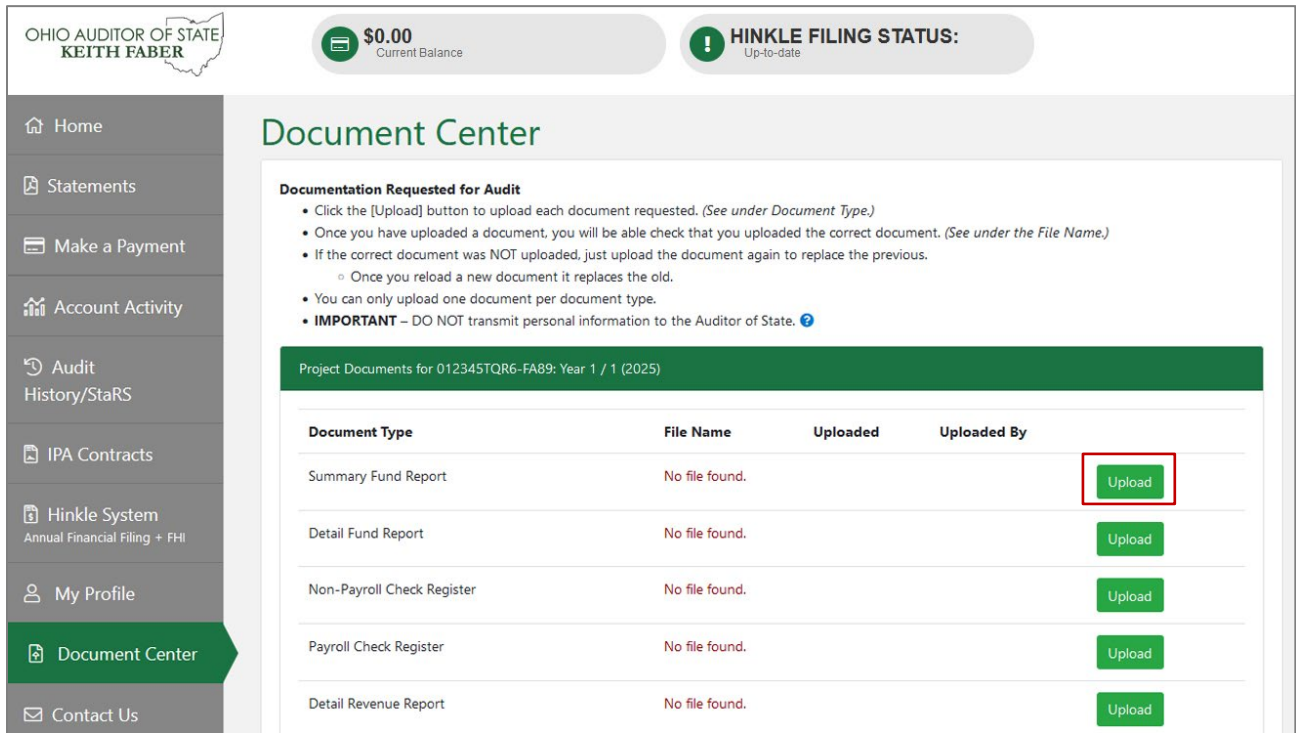


Figure 33

After clicking the [Upload] button, the following window will open (see Figure 34). Browse your files to navigate to the file to be uploaded. Once that file is selected, click [Open].

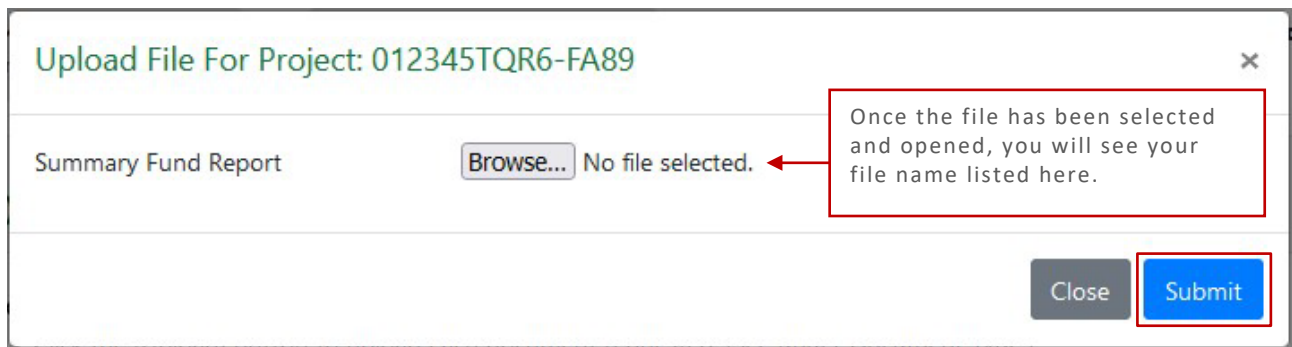


Figure 34

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](#).