

From: [IPACorrespondence](#)
To: [IPACorrespondence](#)
Subject: Guidance Regarding Filing Dates for 2016 financial statements via the Hinkle System
Date: [REDACTED]

March 28, 2017

As you are aware, footnote 56 in Section 1-17 of the Ohio Compliance Supplement states:

For 2016 year end engagements, including biennial periods 2015-2016 or 2016-2017, if the public office or other entity required to file originally submitted timely but must refile in order for the AOS/IPA firm to audit the financial statements submitted via the Hinkle System, noncompliance with filing deadlines should be communicated verbally rather than including a citation in the management letter. However, GAAP mandated public offices should be cited if the final financial statements filed via the Hinkle System are not GAAP basis.

For subsequent periods, auditor judgment may be required to determine if a non-compliance citation should be issued.

We are receiving several requests from clients to re-open their Hinkle System filing links in order to file final financial statements with notes, many because the auditors have contacted them to let them know their filing was deficient. Since the December 31st clients are by far our largest group and the group that included most of the smaller clients, this email is intended to provide some guidance to assist auditors in complying with footnote 56, as well as access other Hinkle System information:

1. Although we refer to the audit period 2015-2016, remember that we are only auditing the filed financial statements beginning with filed periods ended in 2016 and beyond, so the client does not need to re-file their 2015 annual filing. They only need to re-file the 2016 filing if does not contain the final, unaudited financial statements, including footnotes, for us to audit.
2. Because clients previously filed financial statements that were incomplete, draft or on a basis of accounting other than which they intended to have audited, we wanted to ensure clients have an understanding of the changes to the filing requirements before we start citing them for late filings due to these changes. However, if their initial filing for any year is late, they should still be cited for a late filing in the management letter. It's only when they filed on time initially, but need to re-file in order for us to audit the financial statements filed that we would not cite them in the management letter and only provide a verbal comment. This will only apply to periods ended in 2016 (and 2017 if the entity has a 2016-2017 audit period). In subsequent years, they should be cited if they need to re-file in order for us to audit what is filed via the Hinkle System and the filing is late.
3. Due to all these re-filings for 2016 (and some 2017) financial statements, for any Hinkle System filing which reflects a late 2016 (or 2017, if applicable) filing, the auditors need to review the entity's Hinkle System filing history to determine if the initial filing was on-time, as follows:
 - A. **For non-UAN entities or UAN entities which have opted out of UAN filing on their behalf, you can view the filing history via the Hinkle System Financial Data Viewer.**

Pages 11 and 12 of the [Guide to the IPA Portal](#) provide instructions to access the Hinkle System Financial Data Viewer.

When the page opens, click the "View All Details" link:



When you open the View All Details link, you will be able to access the uploaded file, see the "Status History" to be able to determine the original file date, and view any "notes" posted regarding the filing history.

Financial Data Viewer

Filing Details

Filed: 2/21/2017 4:08:14 PM County: Mercer

Filed By: Glenn Miller Required Filing Type: Clerk

Filed By Title: Clerk Due Date: 3/1/2017 12:00:00 AM

Status: Submitted Extension:

Uploaded Document:  

Status History

Status	Updated By	Date
In Progress	User	2/9/2017
Submitted	User	2/9/2017
In Progress	dflinn	2/14/2017
Submitted	User	2/21/2017

Notes

backed out submission - only notes originally uploaded - dlf 2-14-17 

B. For UAN entities for which UAN files on their behalf:

You will still be able to access all the information and screens reflected above; however, because when UAN files on behalf of a client they access the Hinkle System differently than other filing entities, the filing status history will NOT currently reflect previous filing dates (hopefully we will be able to add this in the future). So, to meet the requirements of footnote 56 in Section 1-17 of the *Ohio Compliance Supplement* for UAN clients for which the Hinkle System Data Screen indicates the entity filed late for 2016 (for audit periods 2015-2016 or 2016) or for 2016 and/or 2017 (for audit periods 2016-2017), you will need to access the UAN filing records to determine when the initial filing occurred.

To access the UAN filing records, click [here](#).

The 4-digit entity ID number for UAN is different from the 5-digit GP customer number. The UAN Number can be found on the Customer Detail screen (Refer to Figure 20 in the [Guide to the IPA Portal](#).)

The UAN filing records will reflect the "Latest File Date," which will match the Hinkle System filing date if UAN filed on behalf of the client, and will also reflect the "Original File Date" to determine if the entity filed on time originally.

NOTE: Please remember if a UAN client needs to re-submit their Hinkle System filing, they need to import the notes, re-create the AFR and re-submit their AFR to UAN, so UAN can re-file on their behalf. Please do not direct them to the Hinkle System email to request that we re-open their filing link. Please direct them to the [Financial Statement Filing Inquiry Form](#) (in fact, for any question now, please refer them here rather than the Hinkle System email account). Indicating they are a UAN client that has **not** opted out of UAN filing on their behalf and selecting question #8 will provide the necessary guidance for refiling their financial statements via UAN.

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