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## UAN Update

Presented by:  
Trina Martin &  
Tony Pranger



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## Agenda

- Log into eServices account to verify 2016 and 2017 filings
- Upcoming Training
- Updates
- Review of 941 Federal Quarterly Report
- School and Local tax reports
- Investment Management



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## Agenda

- Audit Adjustments
- Clear all adjustments
- Grants & Loans
- Payroll Withholding Tips
- OPERS/OP&FPF employer credits



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## Duplicate PO

- Raise your hand if you used the Duplicate PO function!

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## Verify 2017 AFR Filing Status

- Log into your Auditor of State e-services account
- Handout provided (last page) with instructions
- Verify your 2017 AFR with notes is filed on the Hinkle System
  - You may want to verify 2016 **with notes** is also filed
- Failure to file with notes may cost you late penalties and delays in your audit




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## Upcoming Training

- UAN Budget software webinar
  - How to use the UAN Budget module to prepare the 2019 tax budget
  - Video currently on our website under Training - Budget is still relevant if you want to start early




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## Upcoming Training

- Accounting and Payroll *Refresher hands-on classes*
  - Designed for struggling UAN users – **limited class size**
  - Slow paced - basic UAN software use - no bells or whistles




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## Upcoming Training

- Accounting & Payroll *Refresher Webinars*
  - Designed for all UAN users – **unlimited online attendees**
  - Faster paced, basic plus utilities reports software extras




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## Upcoming Training

- **How to Manage Your Current Operating Budget Webinar**
  - UAN Accounting software based
  - Understand the connection between the Amended Certificate and the board-adopted appropriations
  - How to manage both components in the UAN software and verify the software balances with the component paperwork




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## Tax Table Update

- If you haven't already done so, download the 2018 tax table patch immediately!
- You should be using the new tax rates on your wages!
- **Reduces federal tax withholdings!!!**




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## 2018.2

- Always install updates *immediately*
- Will be mailed late March-early April
- Desktops install using the CD/DVD drive
- Laptops install using the external CD/DVD drive
- All users must enter the UANInstaller password




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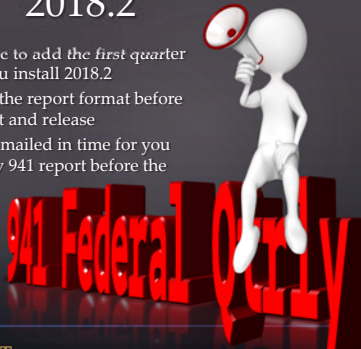

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## 2018.2

- You will not be able to add the *first quarter* 941 report until you install 2018.2
- IRS has to finalize the report format before we can update, test and release
- 2018.2 disc will be mailed in time for you to file the quarterly 941 report before the deadline

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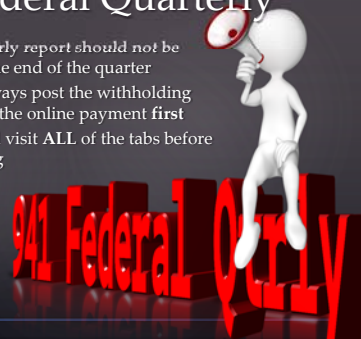
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## 941 Federal Quarterly

- 941 Federal Quarterly report should not be added until after the end of the quarter
- Online payers - always post the withholding voucher and make the online payment first
- Add the report and visit ALL of the tabs before saving and printing





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## 941 Report Tabs

- The taxes tab includes all paychecks dated in the quarter
  - Do NOT change these amounts to reflect pay periods

Federal withholdings by wage post date.  
**Pay period dates are irrelevant.**

- Number of employees should NOT be edited to the full number of your employees – the software knows how to count

Line	Description
1	Number of employees who received wages, tips, or other compensation for the pay period including: Mar 12 (Q1) Jun 12 (Q2) Sep 12 (Q3) or Dec 12 (Q4)



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## 941 Report Tabs


Pay period dates are irrelevant

Payee	Payment ID	Post Date	Post In	Type	Total
<input type="checkbox"/> US Treasury	101-2017	04/04/2017	Payroll	Electronic	\$2,363.94
<input type="checkbox"/> US Treasury	81-2017	03/09/2017	Payroll	Electronic	\$2,337.48
<input type="checkbox"/> US Treasury	35-2017	02/09/2017	Payroll	Electronic	\$2,401.06
<input type="checkbox"/> US Treasury	6-2017	01/05/2017	Payroll	Electronic	\$3,373.73

**Payments tab**

- If you made all your tax payments online make sure the vouchers are posted before adding the report so all payments appear in the list
- If you are sending a check with the report **UNCHECK** the payment on the payments tab
  - This tab should reflect what you have already paid electronically – not what you intend to send with the report

Deposits Calculated	Deposits Overdue	Penal Overpayments
\$1,132.49	\$1,132.48	\$ 0.00



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# 941 Federal Quarterly

Line	Description	Overdue
13	Total deposits, including prior quarter overpayments	\$7,132.48
14	Balance due. If line 12 is more than line 13, enter the difference and see instructions	
15	Overpayment. If line 13 is more than line 12, enter the difference	

- Balance tab shows the total deposits selected on the payments tab and will automatically calculate the **balance due or overpayment**
- This is an example of the balance tab of an electronic payer

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# 941 Federal Quarterly

Line	Description	Overdue
13	Total deposits, including prior quarter overpayments	\$ 00
14	Balance due. If line 12 is more than line 13, enter the difference and see instructions	\$7,132.48
15	Overpayment. If line 13 is more than line 12, enter the difference	

- This is an example of the balance tab when the check is sent with the report.
- The withholding payment sent with the 941 report should be the balance due.

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# 941 Federal Quarterly

Line 16 - Check One				
Month	Calculated	Overdue		
Month 1	\$2,401.06	\$2,401.06		
Month 2	\$2,337.48	\$2,337.48		
Month 3	\$2,393.94	\$2,393.94		
Total liability for quarter. Total must equal line 10		\$7,132.48		

- Liability tab needs a payment schedule selected
- If you are a semi-weekly depositor you must also prepare the 941B
- Use the UAN 941B report (Tax Reports Federal - 941B) to complete the IRS form 941B to send with your quarterly report

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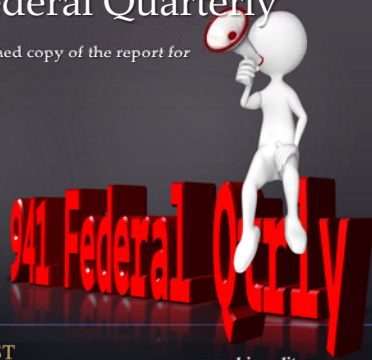
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# 941 Federal Quarterly

- Always keep a signed copy of the report for your file!



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# Quarterly ODJFS

ADD ODJFS Stage Detail Report

Year: 2018

Emp	Last	First	MI	Staff	SSN	Quantity Wages*	Available Wages	Time	Weeks	Month	Month	Month	Month
<input type="checkbox"/>	Buller	Robert			122-53-1111	\$35.00	\$35.00	Full	12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Cressard	Bobby	D		222-85-4444	\$6,000.00	\$6,000.00	Full	12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Covey	Carl			222-66-8878	\$4,000.00	\$4,000.00	Full	12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Dow	Bobby			222-44-9999	\$5,000.00	\$5,000.00	Full	12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Friendly	Steve			222-45-4789	\$7,475.00	\$7,475.00	Full	12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Hanner	Mary			122-55-7723	\$35.00	\$35.00	Full	12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Hess	Mary	J		222-44-4444	\$6,700.00	\$6,700.00	Full	12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Hess	Mary	J		122-52-8828	\$12,240.00	\$9,000.00	Full	12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Lands	Harold			122-66-4476	\$35.00	\$35.00	Full	12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Park	Art			222-22-2323	\$368.50	\$368.50	Part	6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Nonworking  
 Contributing  
 No wages for wage this quarter

Corrected Wages: Month 1: 11, Month 2: 11, Month 3: 11, Quarter: 11  
 Total Wages: 257,919.43  
 Available Wages: 244,939.21

\*ODJFS Employees set up as Full Time default for all Months and all 3 Months.  
 Employees set up as Part Time default for 3 Months and none of the 3 Months.  
 Payroll > Maintenance > Employees



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# School & Local Tax Reports



- UAN has a local and school tax report
- Especially useful when you have multiple tax districts with the same payee

- Each school district and local tax must have its own withholding
  - Multiple withholdings can share the same payee!
- These tax reports help you break the payment down by the different withholdings.



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# Investment Management

- Set up accurately! (Training – Transition - Accounting Prerequisite video 102 Chapter 3)
  - Pooled (no fund ownership) or non-pooled (1 fund owns)
  - Choose the correct setting Reinvest or Post to Primary
- Before posting the bank reconciliation each month verify Investment balances are accurate
  - Investment Activity
  - Investment Detail



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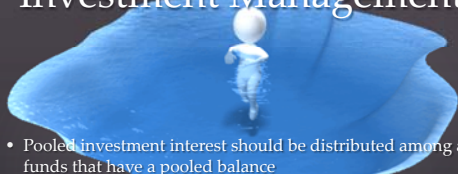
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# Investment Management



- Pooled investment interest should be distributed among all funds that have a pooled balance
  - UAN Interest receipts have a selection to distribute among pooled funds
- Non-pooled investment interest either posts to the fund that owns the investment or to the general fund
- Post interest as it is earned using the received date from the bank statement as the post date



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# Investment Management

- Investment Transfers
  - When transfers happen at the bank, process the investment transfer in UAN using the date of the bank transfer
  - DO NOT POST A RECEIPT
    - > This is not new money
    - > This money is already reflected in your fund balance
    - > Investment transfer will not change your fund balance
    - > It just moves money from one bank account to another



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# Investment Management

- Closing Investments
  - In UAN post the final interest first
  - Verify investment balance is accurate
- Accounting – Maintenance – Investments
  - Select investment
  - Click **Close Item**
  - Select close type
    - ◊ Transfer to Primary
    - ◊ Rollover



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# Audit Adjustments

- Prior year errors require current year adjustments
- Fund balance adjustment utility
- Positive adjustments have no adverse affects on the fund
  - The beginning of year cash balance is increased providing more resources available.
- Negative adjustments **require a sufficient variance** (resources not appropriated) **in order to avoid a current year compliance violation.**
  - Review Budgetary report – Comparison of Budget and Appropriated to determine if reduced appropriations are required
  - The beginning of year cash balance is decreased providing less resources available



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# Audit Adjustments

- Request a new amended certificate for the changes in beginning fund balances
- Nothing else to post in UAN – it should match the new amended certificate
- Check the Budgetary report – Resources Available for Appropriation
  - This report should match the total resources available on the Amended Certificate



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## Am I still making the same mistake?



- Check for the same mistake on receipts or payments in the current year?
  - changes to the current year operating budget may be required, then
  - reallocate current year receipts or payments to the correct account



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## Clear Adjustments

- When you post an adjustment it **MUST** be cleared on the Primary adjustments tab of the bank reconciliation
  - You receive a system message that they must be cleared when you add or edit the bank reconciliation
  - If you don't clear the adjustments they appear on your bank reconciliation report as outstanding adjustments
  - All outstanding adjustments are force-cleared on the 12/31 bank reconciliation!!!



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## Clear Adjustments

IF YOU WERE REQUIRED TO POST THE ADJUSTMENT  
YOU HAVE TO CLEAR THE ADJUSTMENT



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## Grants & Loans

- UANlink.ohioauditor.gov
- Training – Transition
- Phase 3 Prerequisite Training
- Book & Video 103 Chapter 3




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## Grants & Loans

- Pass through *grants & loans must be included in your budget components:*
  - Amended Certificate and Appropriations
- Also must be posted as financial transactions
  - Receipt, purchase order & payment

**Contact Local Government Services for the correct fund type, revenue accounts, and appropriation accounts**




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## Grants & Loans

- Requires an *Amended Certificate for the grant or loan revenue*
  - May need to add a new fund and revenue code
  - Must add a Supplemental Revenue Budget
- Board must adopt appropriations for spending the grant or loan
  - May need to add a new appropriation account
  - Add Supplemental Appropriations
  - Add PO when contracts are awarded




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## Grants & Loans

- As grant or loan is distributed post the transactions through UAN as receipts and electronic payments
  - Standard receipt for portion of grant/loan money used
  - Electronic Payments to vendor(s)
- Clear these items on the monthly bank reconciliation
- **DO NOT WAIT UNTIL YEAR END TO POST ITEMS!**



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## Payroll Withholdings

- Withholding Summary Unpaid
  - Always review with the proper setting:
  - State Retirement: Pay period End Date
  - All other withholdings: Original Post Date
- **Do NOT post your tax vouchers until it is time to make the online payment!!!**
  - Voucher – Report – Online payment - print confirmation
- **Do NOT post your state retirement voucher until you make the online payment**
  - Report – Online payment - print confirmation – add voucher, enter any rounding difference – then post the voucher when it matches the online payment!



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## OPERS/OP&FPF Credits

- Do you have a state retirement credit?



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## OPERS/OP&FPF Credit



Is it from fractions of cents rounding difference that you did not adjust when paying by warrant in the past?

- o Now you can adjust the withholding payment up to \$1.00
- o PLEASE apply up to \$1.00 of credit (consider any current rounding difference first) to your next payment
- o Then adjust the UAN withholding payment **BEFORE POSTING!!**
  - Warrant payments must have credit taken entered on remittance form



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## OPERS/OP&FPF Credit



Is it from earnings that were reported and paid that were later determined to be not pensionable?

- o You need to know if restricted fund(s) incurred the credit. Follow up with OPERS/OP&FPF to find out how to identify the employee and the month of the report associated with the wage
- o Research in your records for the wage information
  - what account code paid the employer share at the time it was reported?



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## OPERS/OP&FPF Credit



- o If you apply a large employer credit, UAN support can assist you with clearing the payroll withholding from payroll and sending it to accounting where it can be adjusted to match your online payment



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## OPERS/OP&FPF Credit



Be careful not to apply a credit that belongs to a restricted fund, to other funds!  
If the original paying fund no longer pays wages that produce an employer amount due, contact Local Government Services to see how the credit can be applied to other funds, then take the credit and follow instructions to reimburse the original paying fund (appropriation account & revenue account required)



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## Questions



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## Fiscal Integrity Act

*Self-reporting portal*

access to portal:

<http://www.ohioauditor.gov/fiscalintegrity/default.html>

or

[www.ohioauditor.gov](http://www.ohioauditor.gov) (look under local government)

**Questions or assistance**

email: [fiscalintegrityact@ohioauditor.gov](mailto:fiscalintegrityact@ohioauditor.gov)

Janice D'Alessandro: (614) 466-2813

Katie Warga: (614) 995-5954



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**UNIFORM ACCOUNTING NETWORK**

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Fax: (877) 727-0088  
Email: UAN\_support@ohioauditor.gov



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