

## UAN Update - Payroll

Presented by:  
Bob Walter  
John Morgan

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## Agenda

1. Announcements
2. Welcome New Fiscal Officers!  
Essential Tools To Get Started
3. Appropriation Status & Payroll
4. Support Call Sampling

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## UAN Re-write Work In Progress!



- NOT ready this year
- In a few years
- Programing, testing, and developing new training materials
- Rest assured, web-based UAN is on it way in a few years!

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## 2025 Replacement Computer & Printer

Scheduled for the 1<sup>st</sup> Quarter 2025.  
Expect instructions in December this year.

2024 is a good time to clean up duplicate  
or unnecessary files on your current PC

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## Newly Elected or Newer Fiscal Officers

Congratulations!

It's Your Time To Shine!



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## Basic Training Start or Refresh Your Knowledge



About the Uniform Accounting Network

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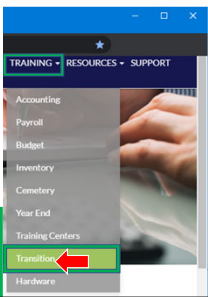
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## Phase 2 UAN Prerequisite Videos

- UAN Prerequisite Accounting 101 Chapter 1
- UAN Prerequisite Accounting 101 Chapter 2
- UAN Prerequisite Accounting 101 Chapter 3
  - UAN Prerequisite Accounting 101 Manual
- UAN Prerequisite Accounting 102 Chapter 1
- UAN Prerequisite Accounting 102 Chapter 2
- UAN Prerequisite Accounting 102 Chapter 3
- UAN Prerequisite Accounting 102 Chapter 4
  - UAN Prerequisite Accounting 102 Manual
- UAN Prerequisite Accounting 103 Chapter 1
- UAN Prerequisite Accounting 103 Chapter 2
- UAN Prerequisite Accounting 103 Chapter 3
  - UAN Prerequisite Accounting 103 Manual
- UAN Prerequisite Payroll 101 Level 1
- UAN Prerequisite Payroll 101 Level 2
- UAN Prerequisite Payroll 101 Level 3
- UAN Prerequisite Payroll 101 Level 4
- UAN Prerequisite Payroll 101 Level 5




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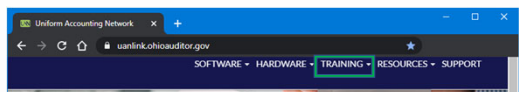
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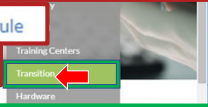
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## Phase 3 UAN Introduction Videos



**Phase 3 - UAN Introduction Training:** These sessions are designed for either the new Fiscal Officer or the experienced Fiscal Officer that is new to UAN. They provide the knowledge and skills to become proficient with everyday duties in the UAN application.

- New Fiscal Officer UAN Accounting Module
- New Fiscal Officer UAN Payroll Module




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## Newly Elected Webinar April 4<sup>th</sup>

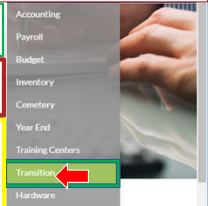
- Designed to **re-enforce** concepts that you will need very early on.
- Before attending, you are expected to complete Transition Phases 1-3.
- If you are an experienced fiscal officer that is well acquainted with fund accounting and are just new to UAN, then phase 2 is optional.

**Phase 1 - Orientation:** This session for all Fiscal Officers that are new to UAN and is an introduction to everything UAN! We'll discuss training, UAN Support, fees, invoices, your UAN hardware, password resets, virus protection, software updates, updating your UAN contact information, the UAN Wiki and much, much more. Please note that this session does not discuss the UAN application.

**Phase 2 - UAN Prerequisite Training:** These sessions are designed for inexperienced Fiscal Officers. The sessions are designed to acquaint new Fiscal Officers with fund accounting and payroll concepts necessary to begin utilizing the UAN application. **If you have no previous experience with fund accounting and/or payroll, be sure to review the UAN prerequisite training materials before any UAN application training.**

**Phase 3 - UAN Introduction Training:** These sessions are designed for either the new Fiscal Officer or the experienced Fiscal Officer that is new to UAN. They provide the knowledge and skills to become proficient with everyday duties in the UAN application.

- New Fiscal Officer UAN Accounting Module
  - Introduction Accounting Training Manual.pdf
- New Fiscal Officer UAN Payroll Module.pdf
  - Introduction Payroll Training Manual.pdf




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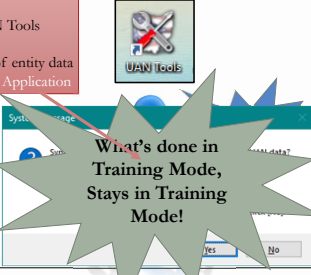
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### UAN Training Mode

1. Quit UAN Application
2. At the Window's Desktop, open UAN Tools
3. UAN Training
  - Synchronize = Yes, for the latest copy of entity data
  - Username & Password – Same as UAN Application



What's done in Training Mode, Stays in Training Mode!

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### UAN Support - Call or Email



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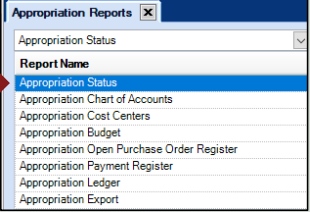
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### Appropriations Status & Payroll

Accounting – Reports & Statements –  
**Appropriation Reports**



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## Simplified Appropriation Status – For Payroll

### Wage Payments

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-110-100-0000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-111-0000	Salaries - Trustees	\$40,000.00	\$470.85	\$14,348.60	\$25,681.55
1000-110-121-0000	Salary - Training Fiscal Officer	\$30,000.00	\$243.90	\$19,063.00	\$10,936.90
1000-110-122-0000	Salaries - Training Fiscal Officers Staff	\$10,000.00	\$0.00	\$0.00	\$10,000.00
1000-110-211-0000	Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$3,688.60	\$7,311.40
1000-110-210-0000	Social Security	\$2,700.00	\$0.00	\$438.01	\$2,261.99
1000-110-219-0000	Medicare	\$1,700.00	\$0.00	\$484.44	\$1,215.56
1000-110-221-0000	Health/Insurance	\$33,000.00	\$2,841.39	\$29,058.29	\$1,200.32
1000-110-223-0000	Dental Insurance	\$990.00	\$73.20	\$605.20	\$111.60
1000-110-230-0000	Workers Compensation	\$10,000.00	\$0.00	\$6,262.18	\$3,737.82
1000-110-311-0000	Accounting and Legal Fees	\$10,000.00	\$2,000.00	\$1,629.00	\$7,371.00
1000-110-312-0000	Auditing Services	\$10,000.00	\$1,873.00	\$4,027.00	\$4,100.00
1000-110-313-0000	Uniform Accounting Network Fees	\$3,000.00	\$0.00	\$2,700.00	\$300.00
1000-110-314-0000	Tax Collection Fees	\$2,100.00	\$0.00	\$1,699.94	\$400.06
1000-110-318-0000	Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00

WAGES USE  
DIRECT CHARGE  
ACCOUNTS

Payroll Does NOT Require  
Purchase Orders

Posting Wages:  
➤ An Unencumbered Balance is  
required to cover the gross wages.

## Simplified Appropriation Status – For Payroll

### Wage Payments

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-110-100-0000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-111-0000	Salaries - Trustees	\$40,000.00	\$470.85	\$14,348.60	\$25,681.55
1000-110-121-0000	Salary - Training Fiscal Officer	\$30,000.00	\$243.90	\$19,063.00	\$10,936.90
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1000-110-318-0000	Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00

WAGES USE  
DIRECT CHARGE  
ACCOUNTS

Payroll Does NOT Require  
Purchase Orders

Posting Wages:  
➤ The net pay will be encumbered and  
then expensed immediately.

## Simplified Appropriation Status – For Payroll

### Withholding Payments – Employee Share

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-110-100-0000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-111-0000	Salaries - Trustees	\$40,000.00	\$470.85	\$14,348.60	\$25,681.55
1000-110-121-0000	Salary - Training Fiscal Officer	\$30,000.00	\$243.90	\$19,063.00	\$10,936.90
1000-110-122-0000	Salaries - Training Fiscal Officers Staff	\$10,000.00	\$0.00	\$0.00	\$10,000.00
1000-110-211-0000	Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$3,688.60	\$7,311.40
1000-110-210-0000	Social Security	\$2,700.00	\$0.00	\$438.01	\$2,261.99
1000-110-219-0000	Medicare	\$1,700.00	\$0.00	\$484.44	\$1,215.56
1000-110-221-0000	Health/Insurance	\$33,000.00	\$2,841.39	\$29,058.29	\$1,200.32
1000-110-223-0000	Dental Insurance	\$990.00	\$73.20	\$605.20	\$111.60
1000-110-230-0000	Workers Compensation	\$10,000.00	\$0.00	\$6,262.18	\$3,737.82

When posting wages:  
➤ The employees' withholdings are encumbered – like when opening a purchase order i.e., the direct charge accounts are encumbered by the amount deducted for withholdings.

## Simplified Appropriation Status – For Payroll

### Withholding Payments – Employee Share

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-110-100-0000	D Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-111-0000	D Salaries - Trustees	\$40,000.00	\$470.85	\$14,348.60	\$25,651.35
1000-110-121-0000	D Salary - Township Fiscal Officer	\$20,000.00	\$243.50	\$19,063.00	\$10,936.50
1000-110-122-0000	D Salaries - Township Fiscal Officers Staff	\$10,000.00	\$0.00	\$0.00	\$10,000.00
1000-110-211-0000	D Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$3,685.60	\$7,314.40
1000-110-210-0000	D Social Security	\$2,700.00	\$0.00	\$435.01	\$2,264.99
1000-110-219-0000	D Medicare	\$1,700.00	\$0.00	\$484.44	\$1,215.56
1000-110-213-0000	D Medicare	\$33,000.00	\$2,641.39	\$29,058.29	\$1,300.32
1000-110-223-0000	Dental Insurance	\$990.00	\$0.00	\$653.20	\$336.80
1000-110-230-0000	D Workers Compensation	\$10,000.00	\$0.00	\$5,963.18	\$4,036.82

#### When posting wages:

➤ The employees' withholdings are encumbered – like when opening a purchase order i.e., the direct charge accounts are encumbered by the amount deducted for withholdings.

#### LATER:

➤ When paying a withholding payment, the encumbered amount is reduced, and expenses increased – like when posting a payment using a purchase order.

## Simplified Appropriation Status – For Payroll

### Withholding Payments – ENTITY Share

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-110-100-0000	D Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-111-0000	D Salaries - Trustees	\$40,000.00	\$470.85	\$14,348.60	\$25,651.35
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1000-110-230-0000	D Workers Compensation	\$10,000.00	\$0.00	\$5,963.18	\$4,036.82

#### When posting wages:

➤ Employer Share accounts for Medicare, Social Security, OPERS, and OP&FPF are **NOT** encumbered.

#### LATER:

➤ When paying the withholding payment, there must be enough in the Unencumbered Balance of the Employer Share accounts so that the appropriations can be both encumbered and then expensed at the time the withholding payment posts.

## Simplified Appropriation Status – For Payroll

### Withholding Payments – ENTITY Share

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-110-100-0000	D Salaries	\$0.00	\$0.00	\$0.00	\$0.00
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#### When posting wages:

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#### LATER:

➤ When paying the withholding payment, there must be enough in the Unencumbered Balance of the Employer Share accounts so that the appropriations can be both encumbered and then expensed at the time the withholding payment posts.

## Questions



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## Support Call Recent Samples



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## FRAUD ALERT

- UAN continues to see cases of EFT Fraud
- What is EFT Fraud?
  - The fiscal officer receives an email appearing to be from the employee to update their direct deposit account information
  - The listed account DOES NOT belong to the real employee.
  - When the next payroll is run, the employee does not receive their pay since it goes to the scammer's account.
- Ways to Prevent This
  - Require signed forms to be turned in to update bank account information.
  - Contact the employee directly to confirm if the email received was legitimate.



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## NEW FRAUD ALERT

- UAN has gotten its first report of a suspicious public records request.
- A surprising amount of information available to the public via public records request.
- This information does not directly enable fraud. It does give information to make the scams more believable.
- Routing numbers are easily searchable. Confirm the bank name directly with the employee.
- Another reason to be extra cautious with EFT, vendor, and other information changes.



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## MICROSOFT DEFEDER WARNING

LAMBDA GAMMA OMEGA VIRUS DETECTED



**Do not turn off your computer!!**

1. Your passwords, credit card information, and computer data will be exposed if you continue.
2. Call Microsoft support at 1-800-XXX-XXXX to have a trained specialist remove the virus immediately.

For the sake of everyone's eardrums, I left out the horrendous alert sound and voice that accompany these screens.

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## FRAUD ALERT

- Scams are becoming more and more common.
- How does hacking happen?
  - A vast majority of cases are user initiated.
  - A popup box "requiring" a number to be called.
  - Clicking a questionable email/website link.
- These are usually meant to be intentionally intimidating and annoying.
- Call UAN Support immediately.
- Both EFT Fraud and Hacking are crimes and must be reported.



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## Removing Old Funds



- Immediately after closing the 2023 year is the perfect time to remove funds and UAN provides steps for clean up in the Year End Procedures.
- But if you wait until year end, issues in Payroll could stop you from removing funds in 2024.

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## Links in Payroll **Stop** Removal



- ❖ Appropriations linked to any Payroll items won't be on the 'Removable' list
  - ❖ Assigned to an Earning, Leave, OT or Withholding
  - ❖ Even if the Employee or item is **Inactive**
- ❖ **Break the link!**
  - ❖ Change the item Appropriation or remove the item (if not needed)

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## Break The Link!



- ❖ To find which employees & items have the Appropriation attached, print the **Employee Information Export** Excel file.
  - ❖ Payroll – Reports & Statements – Employee Reports.
  - ❖ 2 sheets will list the Appropriations:

<b>Earning Accounts</b>	Withholding Accounts
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- ❖ If appropriation was used on a payroll payment it is not removable until the next year – even if the payment is void.

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## IT-4 & W-4 Additional % Per Wage?

- Employee/Trustee wants an **additional percentage** withheld for Federal or Ohio taxes. Where is that entered in UAN?
- You **cannot and should not!**
- IRS and the Ohio do not permit it on their forms
- So, its not an option in UAN
- You are not the employee's personal accountant!




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**Ohio Department of Taxation** Employee's Withholding Exemption Certificate

Ohio IT-4 Form

Exemptions:  Exempt  Exempt

Additional \$:  per wage

Federal W-4 Form

W-4 Version:  2019 or Prior  2020 or Later

W-4 Rate:  Single or Filing Sep. (S/MFS)  Married Filing Jointly (MFJ)  Head of Household (HOH)

Adjustments:

Description	Amount	Other income you report on page 1 of other income here
Dependents \$	\$6,000.00	4(a) \$
Other Income	\$12,500.00	4(b) \$
Deductions	\$2,585.00	4(c) \$
Additional per wage	\$75.00	

Step 4 (optional): Other adjustments

W-4 Form

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## OPERS Reporting & Payments Order & Timing is Different Than Taxes!



Wait to prepare the OPERS Contributions Report ...

Wait until you post all wages with the **Pay Period End Date** for the reporting month

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**UAN/OPERS Rounding Explained**

It's not a bug, it's just math!

- UAN calculates with each individual wage
- OPERS calculates by the month total

EXAMPLE	Semi-Monthly Calculation	UAN adds 2 Semi-Monthly	OPERS Calculates Monthly
Gross Salary	\$1,000.25	\$2,000.50	\$2,000.50
Employer Share Rate	14%		14%
Employer Share \$	\$140.04	\$280.08	\$280.07

*\$0.01 Difference*

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**Solution Demo Available Online (8 Minutes)**

Uniform Accounting Network

uanlink.ohioauditor.gov

SOFTWARE • HARDWARE • TRAINING • RESOURCES

Accounting

Payroll

Budget

Inventory

Cemetery

Year End

Training Centers

Transition

Hardware

Housekeeping

- What is the Difference Between the Post Date and Pay Period of a Wage
- Apply OPERS Credits for Rounding Variances
- Correct the Pay Period on Batch or Pooled Wages
- Manage Outstanding Wages or Withholding Payments (current and prior year)
- Evaluate Unpaid W/holdings
- Proper Use of the Unpaid Withholding Clear Utility
- Managing Withholding Development Credits

Payroll Electronic Funds Transfer (EFT)

- Payroll EFT Handbook
- File A/E/E/T Utility

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**Bonus Pay or Leave Payouts**

DANGER  
Watch your step!

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## Bonus Pay or Leave Payouts

- Up to 5-6 Steps for either
- 2 Important questions to answer ahead of time:
  1. Call OPERS or OP&FPF to confirm whether it is pensionable.
  2. Confirm whether Federal & Ohio taxes apply using the flat %  
(22% Fed, 3.5% Ohio)
- UAN Support cannot answer either of these questions!



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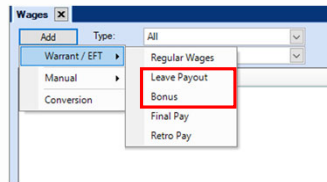
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## Bonus Pay or Leave Payouts



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**Add Wages**

Wage Type: Warrant / EFT | Leave Payout | **Pending Year: 2024** | Employees missing in the grid below? Click here

Departments: Administration, Fire & EMS, Maintenance

Department	Frequency	Type	Start Date	End Date
Maintenance	Bi-Weekly	Bi-Weekly	01/06/2024	01/19/2024

Employee Earnings

Employee ID	Employee Name	Position	Department	Earning Description	Account Code
Friendly S	Friendly, Steve	Maintenance	Maintenance	Vacation Payout Non-Pens	301.300-190-0000

**If Non-Pensionable, then you must use an Earning Type: 'Non-Retirement Item' (range 9000-9299)**

Apply supplemental-pay tax rates: Fed 22.0 % Ohio 3.5 %

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## Bonus Pay or Leave Payouts



Read FAQ  
 #4 Leave Payouts  
 #5 Bonus Payouts

Click the FAQs, FAQs  
 To Open  
 Earnings & Leave FAQs  
 in the Payroll Manual

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## Questions



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## Self Report Today's Training Fiscal Integrity



The Fiscal Integrity Act (FIA), enacted March 23, 2015, raises the bar of accountability for fiscal officers across the state. The law helps deter accounting errors and fraud with increased training requirements and a new removal process for fiscal officers.

Training Portal Demo  
 Register to view the Fiscal Integrity Act Training Portal Demo  
 Available On Demand only 20 minutes  
[Register Now](#)

Training Portal Login  
 Sign in the ACS training portal to view your Fiscal Integrity Act Contributing Education hours.  
[Login Now](#)

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