

What to do if Inheriting a Mess?

Overview of Speakers' AOS Sections

Local Government Services (LGS) - The Auditor of State's Office offers comprehensive assistance to government entities throughout Ohio. LGS serves as a consulting and fiscal advisory group to all government agencies, school systems, and political subdivisions.

Special Investigations Unit (SIU) - The mission of the SIU is to promote transparency and accountability in the use of public funds, expose fraud and corruption, and assist law enforcement and prosecutors in the pursuit of justice.

LGS and SIU Services

WE CAN HELP!

Services We Offer

Annual Reports (GAAP and Cash Basis Financial Statements)

Financial Forecast/Planning

Reconstructions/Reconciliations

Up to 4 Hours of Free Assistance

Policies and Procedures/Internal Control Processes

Merger/Dissolution Assistance

Web GAAP

Uniform Accounting Network (UAN)

Fiscal Distress Assistance

Training Opportunities

 [SIU Home](#)

 [Report Fraud](#)

 [Fraud Red Flags](#)

 [Cybersecurity](#)

Goal of Presentation

For LGS:

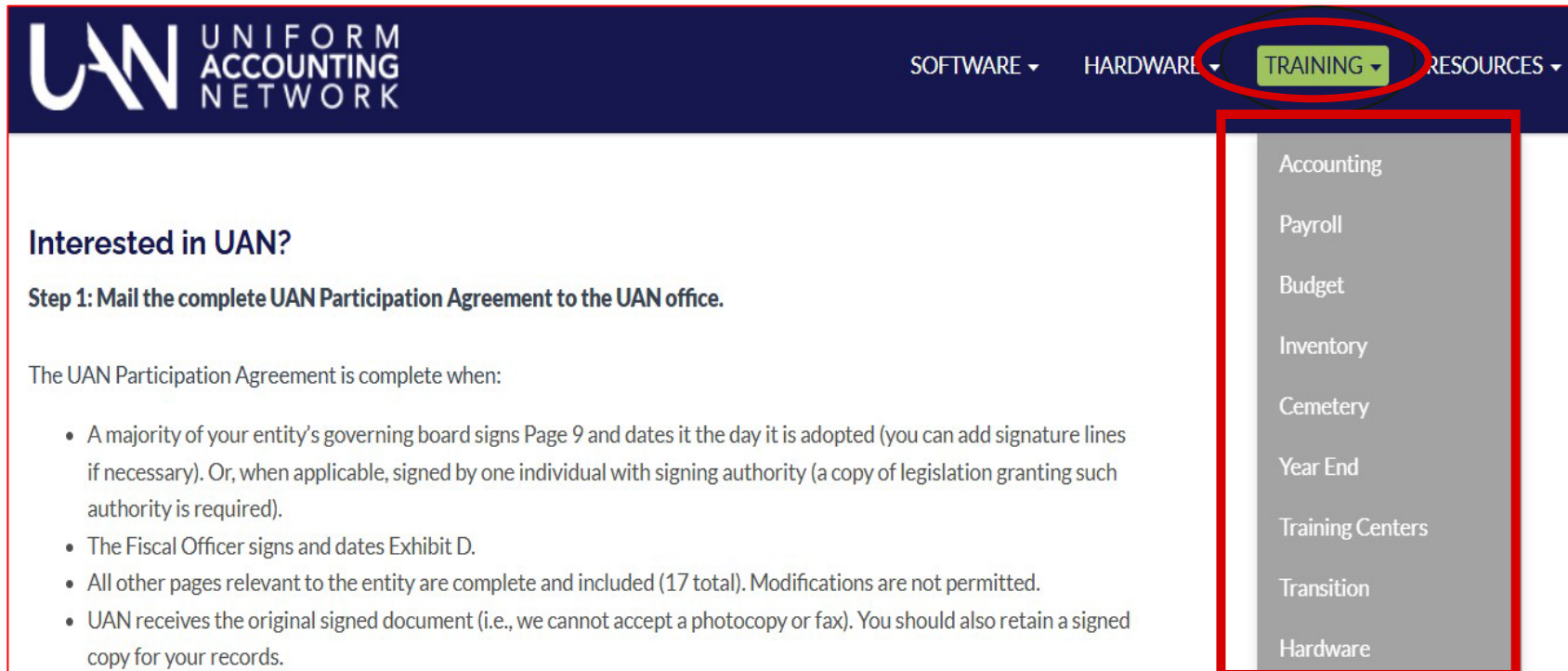
- 1) Discuss available resources that pertain to fiscal officer growth
- 2) Identify options available to fiscal officers for outreach from other professionals to build a Network
- 3) Look to identify specific accounting areas to examine and review
- 4) Get Organized and Informed

For SIU:

- 1) SIU conviction and FFR statistics
- 2) Fraud red flags
- 3) Fraud reporting & training
- 4) How to report fraud
- 5) Case studies

Resources Available for Fiscal Officer Growth

- AOS maintains various training videos on the UAN website located here:
 - <https://uanlink.ohioauditor.gov/NewClients.html>
 - "Training" dropdown menu at top



The screenshot shows the UAN (Uniform Accounting Network) website header. The logo is on the left, and navigation links for SOFTWARE, HARDWARE, TRAINING, and RESOURCES are on the right. The TRAINING link is highlighted with a red circle. A dropdown menu is open below it, listing various topics: Accounting, Payroll, Budget, Inventory, Cemetery, Year End, Training Centers, Transition, and Hardware. The dropdown menu is also highlighted with a red rectangle.

UAN UNIFORM ACCOUNTING NETWORK

SOFTWARE ▾ HARDWARE ▾ **TRAINING ▾** RESOURCES ▾

Interested in UAN?

Step 1: Mail the complete UAN Participation Agreement to the UAN office.

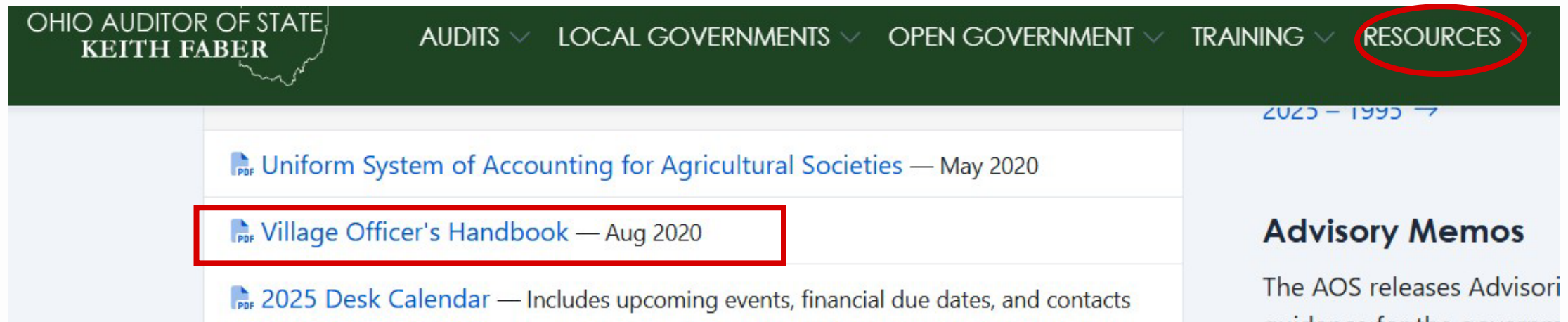
The UAN Participation Agreement is complete when:

- A majority of your entity's governing board signs Page 9 and dates it the day it is adopted (you can add signature lines if necessary). Or, when applicable, signed by one individual with signing authority (a copy of legislation granting such authority is required).
- The Fiscal Officer signs and dates Exhibit D.
- All other pages relevant to the entity are complete and included (17 total). Modifications are not permitted.
- UAN receives the original signed document (i.e., we cannot accept a photocopy or fax). You should also retain a signed copy for your records.

Accounting
Payroll
Budget
Inventory
Cemetery
Year End
Training Centers
Transition
Hardware

Resources for Growth (Continued)

- Use the **Village Officer Handbook** to help answer common questions along with providing the latest information available at your fingertips.
- 358 pages containing seven chapters covering various topics to include Home Rule, Officers and Employees, Administration and Finance, Fiscal Caution, Watch and Emergency, the Uniform System of Accounting, Accounting Procedures and Ohio Budgetary Law
- Can be found on the AOS website located here: <https://ohioauditor.gov/publications.html>



The screenshot shows the Ohio Auditor of State website. The top navigation bar is dark green with white text. On the left, it says "OHIO AUDITOR OF STATE KEITH FABER" with a small map of Ohio. To the right are menu items: "AUDITS", "LOCAL GOVERNMENTS", "OPEN GOVERNMENT", "TRAINING", and "RESOURCES". The "RESOURCES" item is circled in red. Below the navigation bar, there is a list of resources. The "Village Officer's Handbook — Aug 2020" is highlighted with a red rectangular box. Other resources include "Uniform System of Accounting for Agricultural Societies — May 2020" and "2025 Desk Calendar — Includes upcoming events, financial due dates, and contacts". On the right side of the page, there is a section titled "Advisory Memos" with the text "The AOS releases Advisory guidance for the governm".

Resources for Growth (Continued)

- Review the electronic version of the **AOS Desk Calendar**.
- All 12 months are included in the pdf version. On each month, a complete listing of all financial due dates and sheriffs due dates are compiled.
- Can be found on the AOS website located here:
<https://ohioauditor.gov/publications.html>

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Resources for Growth (Continued)

2025 Event Materials

- [2024 Revisions to the Uniform Guidance.pdf](#)
- [Arbitrage Today and Investing Bond Proceeds.pdf](#)
- [Audit Prep How To Make Your Audit Go Seamlessly.pdf](#)
- [Best Practices of Investment Governance Policies, Procedures, and Advisory Boards.pdf](#)
- [Budgeting for a Large Entity & A Capital for Handouts.pdf](#)
- [BWC Local Government Officials Conference.pdf](#)
- [Cash Basis Forecasting.pdf](#)
- [Cohesive Teams.pdf](#)
- [Common Audit Comments.pdf](#)
- [Cybersecurity.pdf](#)
- [Environmental Education Grant Writing Agenda.pdf](#)
- [Environmental Education Grant Writing Community and Litter Grant Program Factsheet.pdf](#)
- [Environmental Education Grant Writing.pdf](#)
- [Essential Roles and Responsibilities for a Successful Debt Issuance.pdf](#)
- [Fiscal Distress.pdf](#)
- [Functions of County Prosecutor at Local Level.pdf](#)
- [Fund Accounting Handout.pdf](#)
- [Fund Accounting.pdf](#)
- [How To Financially Manage Water Sewer Funds.pdf](#)
- [How To Prepare For A Single Audit.pdf](#)
- [Interfund Activity.pdf](#)
- [Internal Controls.pdf](#)
- [Legislative Updates.pdf](#)
- [Library Fund Accounting.pdf](#)
- [New Fiscal Officer Training.pdf](#)
- [Ohio Budgetary Law Handout.pdf](#)
- [Ohio Budgetary Law.pdf](#)

- Attend the **Local Government Officials Conference** - This annual conference is intended for local fiscal officers, mayors, clerks, trustees, fire district officials, and other local government officials. The conferences are open to townships, villages, cities, counties, fire districts, and other special districts.
- 2 Days in either late March or early April
- Menu style class offerings allow you to cater your experience based on your interests

Resources for Growth (Continued)

- Auditor of State Technical Bulletins
 - www.ohioauditor.gov/publications/bulletins
- Ohio Compliance Supplement Manuals
 - www.ohioauditor.gov/publications
- Frequently Asked Questions
 - www.ohioauditor.gov/references/faqs

Frequently Asked Questions

| GASB FAQ |
|--|
| GASB 68 — May 2024 (pdf) |
| GASB 75 — May 2024 (pdf) |
| GASB 77 — May 2017 (pdf) |
| GASB 84 — Dec 2020 (pdf) GASB 84 Analysis Chart (pdf) |
| GASB 87 — Sep 2022 (pdf) |
| GASB 96 — Nov 2024 (pdf) |
| GASB 100 — Aug 2023 (pdf) |
| GASB 101 — Mar 2025 (pdf) |
| Miscellaneous — Aug 2024 (pdf) |
| NEW! GASB 102 — Aug 2025 (pdf) |

Library FAQ

[Library Chart of Accounts FAQs and Program Code Definitions — Library FAQ \(pdf\)](#)

Other Accounting FAQ

[OneOhio FAQ — Nov 2023 \(pdf\)](#)

[Miscellaneous Accounting FAQ — Nov 2023 \(pdf\)](#)

[School OHSAA Tournament Money — Dec 2023 \(pdf\)](#)

Schools — USAS Manual FAQ

[Uniform School Accounting System Manual FAQ — Aug 2025 \(pdf\)](#)

Need the user manual?

You'll find it in the manuals section of our [Publications page](#) →

Develop a Professional Network



Professional Networking

- Your County Auditor's Office
 - Make friends!
 - Discuss their time frames and what they need/want
 - Seek advice
 - Ask for examples to follow of submitted documents
 - Make sure you are on record as the "Fiscal Officer"
 - Learn to navigate the County Auditor's website
 - Ask who are the "All-Star" fiscal officers in the County to use as a resource



Professional Networking (continued)

- Your **Peers**
 - Deal with a shared experience
 - A source of professional support
 - A sounding board for ideas
- **Professional Organizations**
 - Ohio Government Finance Officers Association
 - Ohio Municipal League

Professional Networking (continued)

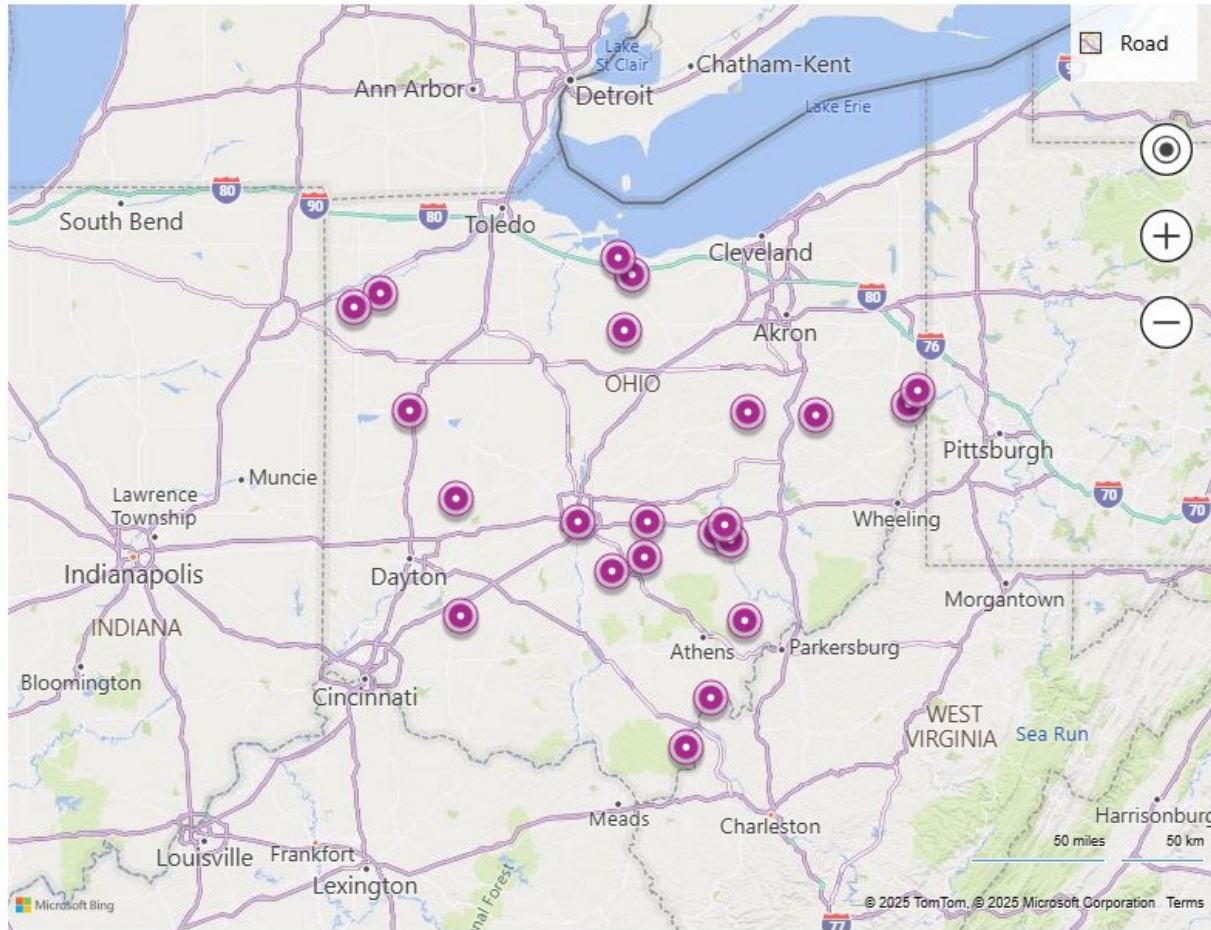
- Get assistance from a Visiting Clerk
 - Network with State-wide, experienced fiscal officers who have officially registered with AOS to be available for travel and to assist peer fiscal officers with questions and issues that are being experienced.
 - This information can be located here:
<https://uanlink.ohioauditor.gov/resources/VisitingClerk/default.html>

The screenshot shows the Ohio Auditor of State website. At the top left, it says "OHIO AUDITOR OF STATE KEITH FABER". To the right are buttons for "PROFILE LOGIN" and "UAN Assist". Below this is a dark blue navigation bar with the "UAN UNIFORM ACCOUNTING NETWORK" logo on the left. The navigation menu includes "SOFTWARE", "HARDWARE", "TRAINING", "RESOURCES", and "SUPPORT". The "RESOURCES" menu is open, showing a list of items: "Positive Pay", "User Directory", "Year End Reporting", "Ohio Checkbook", "County Auditor Templates", and "Visiting Clerk". The "Visiting Clerk" item is circled in red. Below the navigation bar, the address "65 E State St, 14th floor Columbus, OH 43215" is listed. A section titled "Step 2: Submit UAN Conversion Worksheets to UAN_Support@ohioauditor.gov" provides instructions on how to use the worksheets.

Visting Clerk

Visiting Clerks Listing

Visiting Clerks Map



| | Entity | County | Contact Number | Email |
|---------------------------|---|------------|------------------------------------|--------------------------------|
| Richard Ford | Mad River Township | Champaign | 937-215-7660 | richford@woh.rr.com |
| Sandy Arrasmith | Wilmington Public Library | Clinton | 937-205-5718 | sandyarrasmith@hotmail.com |
| Deborah Dawson | St. Clair Township | Columbiana | 330-382-1004 x 100 or 330-853-8033 | ddawson@stclairtwp.com |
| Hoi Wah Yu | Village of Wellsville | Columbiana | 330-303-3092 | fiscalclerk@wellsvilleohio.us |
| Diane Schaefer | Contract | Erie | 419-370-1001 | diane.schaefer@gmail.com |
| Melissa Tremblay | Amanda Township | Fairfield | 740-808-3147 | nmTremblay@frontier.com |
| James Snyder | Pleasant | Fairfield | 740-653-4464 | Pleasant.CFO@hotmail.com |
| Tony Pranger | Contract | Franklin | 614-561-6094 | apranger8815@gmail.com |
| Wanda K. Waugh | Clay Township | Gallia | 740-256-1243 or 740-208-0031 | wandawaugh1243@yahoo.com |
| Paula Cicconetti, CPA | Contract | Holmes | 330-465-9949 | pcicconetti1@gmail.com |
| Joanne Clapp | Village of Milan | Erie | 330-607-3922 | fiscal@milanohio.gov |
| Deborah Morgan | Village of Hebron | Licking | 740-258-2637 | dmorganvc@gmail.com |
| Susan Baker | Village of Middleport | Meigs | 740-508-1845 | clerk@village.middleport.oh.us |
| Jenny Eyink | Auglaize County Public District Library | Mercer | 419-852-1161 | jeyink@auglaizelibraries.org |
| Melanie Smith | Village of Philo Muskingum | Muskingum | 740-607-7133 | smith1376@roadrunner.com |
| Max Brill | Contract | Muskingum | 740-872-4163 | mebrill64@gmail.com |
| Chris Kerby | Village of South Zanesville | Muskingum | 740-454-2112 or cell 740-819-9959 | eckerby@yahoo.com |
| Sue Becher | Auglaize Township | Paulding | 419-393-2628 | auglaizetwp@gmail.com |
| Michelle Stahl, CPA, CGMA | Contract | Paulding | 419-605-2827 | mstahlvc@gmail.com |
| DiAnn Jamerson | Village of Plymouth | Richland | 567-224-0192 | dmnj19@outlook.com |
| Mary Ellen Gooding | Contract | Tuscarawas | 330-204-2523 | maryellengooding@gmail.com |
| Tracy Kennedy | Wesley Township | Washington | 740-440-0814 | kennedytracy84@gmail.com |

You can bookmark [Visiting Clerk Listing.pdf](#) for the most up-to-date information in this table.

Last Updated 10/23/2024

Accounting Issues for New Fiscal Officers



First Week

- Start by *gathering all known bills and bank statements*
 - Figure out what bills have been paid and what are outstanding
 - Contact the following to ensure all accounts are current and nothing is delinquent:
 - OPERS
 - OP&F
 - IRS & State of Ohio Income Taxes
 - Insurance Policies
 - On the receipts side, are there any monies that have not been deposited or posted to the system (cash or direct deposit)?

Find the last month reconciled and review for completeness. Does everything appear to make sense, and can reconciling items be validated?

When was it posted to the system?

What makes up any “Other Adjusting Factors”? Does any of those items need researched?

Continue to Confirm (continued)

- *Contact your Banking Institutions*

- Is the Bank aware of any issues in the past dealings with the Village that have caused issues ?
- What fees are the Banks charging and is there anything that can be done to eliminate those?
- Any services the Banks offer that the Village, historically, has not taken advantage of or participated with?
- If the Village does not utilize Direct Deposit for payroll, does the bank offer this and what is the process to begin?

1/24/2023 9:03:04 AM
UAN v2022.3

VILLAGE OF _____ COUNTY _____

Outstanding Payments
Reconciled Date 12/31/2020
Posted 1/30/2021 8:29:44 PM

| Account | Type | Payment # | Post Date | Vendor / Payee | Amount |
|---------|---------|-----------|------------|----------------|-------------|
| PRIMARY | Warrant | 34423 | 12/10/2020 | | \$248.75 |
| PRIMARY | Warrant | 34426 | 12/24/2020 | | \$79.51 |
| PRIMARY | Warrant | 34431 | 12/24/2020 | | \$242.79 |
| PRIMARY | Warrant | 34435 | 12/30/2020 | | \$1,283.25 |
| PRIMARY | Warrant | 34436 | 12/30/2020 | | \$157.99 |
| PRIMARY | Warrant | 34437 | 12/30/2020 | | \$3,200.19 |
| PRIMARY | Warrant | 34438 | 12/30/2020 | | \$4,144.98 |
| PRIMARY | Warrant | 34439 | 12/30/2020 | | \$42.20 |
| PRIMARY | Warrant | 34440 | 12/30/2020 | | \$738.64 |
| PRIMARY | Warrant | 34441 | 12/30/2020 | | \$283.00 |
| PRIMARY | Warrant | 34442 | 12/30/2020 | | \$130.83 |
| PRIMARY | Warrant | 34443 | 12/30/2020 | | \$130.55 |
| PRIMARY | Warrant | 34444 | 12/30/2020 | | \$822.58 |
| PRIMARY | Warrant | 34445 | 12/30/2020 | | \$130.83 |
| PRIMARY | Warrant | 34446 | 12/30/2020 | | \$152.59 |
| PRIMARY | Warrant | 34447 | 12/30/2020 | | \$453.32 |
| PRIMARY | Warrant | 34448 | 12/30/2020 | | \$341.41 |
| PRIMARY | Warrant | 34449 | 12/30/2020 | | \$682.70 |
| PRIMARY | Warrant | 34450 | 12/30/2020 | | \$131.32 |
| PRIMARY | Warrant | 34451 | 12/30/2020 | | \$130.55 |
| PRIMARY | Warrant | 34452 | 12/30/2020 | | \$285.35 |
| PRIMARY | Warrant | 34453 | 12/30/2020 | | \$1,154.34 |
| PRIMARY | Warrant | 34454 | 12/30/2020 | | \$30.00 |
| PRIMARY | Warrant | 34455 | 12/30/2020 | | \$30.00 |
| PRIMARY | Warrant | 34456 | 12/30/2020 | | \$30.00 |
| PRIMARY | Warrant | 34457 | 12/30/2020 | | \$30.00 |
| PRIMARY | Warrant | 34458 | 12/30/2020 | | \$389.97 |
| | | | | | \$87,338.49 |

* Asterisked items were outstanding as of this bank reconciliation but have been subsequently voided.

Additional Ideas



Get Organized



- If the job seems overwhelming, taking time to organize is an important first step
 - ❑ Start with the physical paper items:
 - Are meeting minutes in chronological order, signed and bound? If electronic, is the file accurately put together?
 - Gather all bills/invoices and organize
 - ❑ Electronic files:
 - Desktop Storage
 - Cold Storage
 - Cloud Storage

Final Thoughts

- If you are truly inheriting a mess, it is understandable to feel overwhelmed.
- Keys to reiterate:
 - Ask for help
 - Prioritize problems and issues
 - Make sure books are reconciled
 - Make sure employees are getting paid
 - Make sure pension systems, IRS and insurances are current.
 - Work the problems in an effective organized manner

Due to the nature of this portion of the presentation's content, handouts were not available.