

## FY 2010 Joint AOS and OBM CAFR Preparation Timeline

as of 9/9/2010

<u>Actual Completion</u>	<u>Task Days From Prior Dependent Event</u>	<u>Elapsed Days</u>	<u>Responsibility</u>	<u>Activity</u>
12/31/2009				Calendar Year End
4/15/2010			OBM	12/31 IAO information requests sent
4/15/2010			OBM	6/30 IAO information requests sent
6/25/2010			OBM	College/University information requests sent
6/25/2010			OBM	Agency GRPs sent
6/30/2010	180		OBM	FY 2010 Fiscal Year End
6/30/2010	180		AOS	Final 12/31 year end Independently Audited Organizations (IAO) due to OBM
7/23/2010	23	23	OBM	Attachment A data (SEFA) sent to Agencies
9/3/2010	63	63	OBM	Final Agency GRPs submitted to OBM
9/10/2010	70	70	OBM	6/30 year end IAO special year end reports posted on OBM website
9/10/2010	70	70	OBM	6/30 College/Universities special year end reports posted on OBM website
9/15/2010	75	75	OBM	Agency Attachment A, SEFA, Subrecipient forms due to OBM
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10/1/2010	21	91	AOS	Final 6/30 year end IAO audits and information requests due to OBM
10/15/2010		105	OBM/AGO	First Attorney General Legal Representation Letter to AOS **
10/15/2010	35	105	AOS	Final IAO Audit and information requests of the Auditor of State's Office Due
10/15/2010	35	105	AOS	Final Colleges/Universities audits and information requests due to OBM
10/15/2010	30	105	OBM	Draft SEFA and notes submitted to AOS
10/29/2010	44	119	OBM	Draft Governmental and Proprietary financial statements and trial balances

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11/30/2010	45	150	OBM	Final State GAAP financial statements (with rounding adjustments) and notes to fs submitted to AOS for audit, with trial balances
12/7/2010	52	157	OBM	Final Other "in relation to" CAFR sections, including MD&A, submitted to AOS
12/15/2010		165	AOS	Management Representation Ltr provided to OBM for Governor's review/signature
12/23/2010	68	173	OBM	Final SEFA and notes submitted to AOS
1/7/2011		187	OBM/AGO	Final Attorney General Legal Representation Letter to AOS
<b>1/21/2011</b>	44	201	<b>AOS</b>	<b>Final CAFR Audit opinion issued (1)</b>
1/28/2011	7	208	OBM	Final CAFR available on OBM Web site
<b>3/22/2011</b>	60	262	<b>AOS</b>	<b>Final Single Audit opinion issued</b>

(1) Assumes no interruption of process after January 10, 2011 swearing in of respective Elected Officials.