

FY 2015 Joint AOS and OBM CAFR Preparation Timeline

updated 12-10-15

Target Completion Date	Responsible Party	Activity	Actual Completion Date	Date Variance Early/<Late>	Comments
6/9/2015	OBM	12/31 & 6/30 IAO & College/University information requests sent	7/28/2015	<49>	New format delay
6/12/2015	OBM	GAAP Reporting Packages sent to agencies	6/12/2015	0	
6/30/2015	OBM	Attachment A (SEFA) requests sent to Agencies	6/2/2015	28	
7/15/2015	AOS	Final 12/31 year end IAOs audits and information requests due to OBM	7/21/2015	<6>	
7/17/2015	DAS	Final fiscal year end data files available from OAKS	7/24/2015	<7>	
9/3/2015	OBM	Completed GAAP Reporting Packages due to OBM	9/5/2015	<2>	
9/8/2015	OBM	Agency Attachment A, SEFA, Subrecipient forms due to OBM	9/10/2015	<2>	
9/30/2015	OBM/AGO	First Attorney General Legal Representation Letter to AOS	9/30/2015	0	
10/1/2015	AOS	Final 6/30 year end IAO audits and information requests due to OBM	10/20/2015	<19>	One audit delayed
10/2/2015	OBM	Draft budgetary financial statements and trial balances submitted to AOS	10/2/2015	0	
10/15/2015	AOS	Final Colleges/Universities audits and information requests due to OBM	10/15/2015	0	
10/15/2015	OBM	Draft SEFA and notes submitted to AOS	10/15/2015	0	
10/16/2015	OBM	Draft governmental financial statements and trial balances submitted to AOS	10/16/2015	0	
10/30/2015	OBM	Draft proprietary financial statements and trial balances submitted to AOS	10/30/2015	0	
11/21/2015	OBM	Final State GAAP financial statements (with rounding adjustments) and notes to FS submitted to AOS for audit, with trial balances	11/21/2015	0	
11/21/2015	OBM	Draft MD&A submitted to AOS	11/21/2015	0	
11/28/2015	OBM	Final Other "in relation to" CAFR sections, including MD&A, submitted to AOS	11/25/2015	3	
12/7/2015	AOS	CAFR Management Representation Ltr provided to OBM for Governor's review/signature	12/2/2015	5	
12/9/2015	OBM/AGO	Final Attorney General Legal Representation Letter to AOS	12/9/2015	0	
12/9/2015	OBM	Final CAFR Transmittal Letter submitted to AOS	12/9/2015	0	
12/9/2015	OBM	Final SEFA and notes submitted to AOS	12/7/2015	2	
12/22/2015	AOS	Final CAFR Audit opinion issued	12/22/2015	0	
12/30/2015	OBM	Final CAFR available on OBM Web site	12/30/2015	0	
2/5/2016	AOS	Single Audit Management Representation Ltr provided to OBM for Governor's review/signature	2/5/2016	0	
2/19/2016	AOS	Final Single Audit opinion issued	2/19/2016	0	