

FY 2016 Joint AOS and OBM CAFR Preparation Timeline

updated 9/20/16

Target Completion Date	Responsible Party	Activity	Actual Completion Date	Date Variance Early/<Late>	Comments
4/22/2016	OBM	12/31 & 6/30 IAO information requests sent	4/22/2016	0	
5/25/2016	OBM	College/University information requests sent	5/25/2016	0	
6/7/2016	OBM	GAAP Reporting Packages sent to agencies	6/6/2016	1	
6/30/2016	OBM	Attachment A (SEFA) requests sent to Agencies	6/21/2016	9	
7/15/2016	AOS	Final 12/31 year end IAOs audits and information requests due to OBM	7/6/2016	9	draft FS from Air Quality
7/15/2016	OBM	Modified Cash Statements due to AOS	7/14/2016	1	
7/17/2016	DAS	Final fiscal year end data files available from OAKS	7/17/2016	0	
9/6/2016	OBM	Completed GAAP Reporting Packages due to OBM	9/6/2016	0	
9/8/2016	OBM	Agency Attachment A, SEFA, Subrecipient forms due to OBM	9/8/2016	0	1 submitted on 9/15/16
9/30/2016	OBM/AGO	First Attorney General Legal Representation Letter to AOS		0	
10/1/2016	AOS	Final 6/30 year end IAO audits and information requests due to OBM		0	
10/3/2016	OBM	Draft budgetary financial statements and trial balances submitted to AOS		0	
10/15/2016	AOS	Final Colleges/Universities audits and information requests due to OBM		0	
10/15/2016	OBM	Draft SEFA and notes submitted to AOS		0	
10/17/2016	OBM	Draft governmental financial statements and trial balances submitted to AOS		0	
10/31/2016	OBM	Draft proprietary financial statements and trial balances submitted to AOS		0	
11/21/2016	OBM	Final State GAAP financial statements (with rounding adjustments) and notes to FS submitted to AOS for audit, with trial balances		0	
11/21/2016	OBM	Draft MD&A submitted to AOS		0	
11/28/2016	OBM	Final Other "in relation to" CAFR sections, including MD&A, submitted to AOS		0	
12/7/2016	AOS	CAFR Management Representation Ltr provided to OBM for Governor's review/signature		0	
12/9/2016	OBM/AGO	Final Attorney General Legal Representation Letter to AOS		0	
12/9/2016	OBM	Final CAFR Transmittal Letter submitted to AOS		0	
12/9/2016	OBM	Final SEFA and notes submitted to AOS		0	
12/22/2016	AOS	Final CAFR Audit opinion issued		0	
12/30/2016	OBM	Final CAFR available on OBM Web site		0	
2/5/2017	AOS	Single Audit Management Representation Ltr provided to OBM for Governor's review/signature		0	
2/19/2017	AOS	Final Single Audit opinion issued		0	