

**State of Ohio Preliminary Financial Reporting Forecast**  
**September 14, 2010**

Interconnected Processes	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct
<b><u>2004 Actual / Optimal Timeline</u></b>															
Independent Audits	Other Auditors														
SAS 70 Report	Auditor of State														
GAAP Up Preparation	Office of Budget & Management														
State Financial Statement Opinion		Auditor of State (at OBM only)													
State Single Audit Report	Auditor of State														
<b><u>2008 Actual Timeline</u></b>															
Independent Audits	Other Auditors														
SAS 70 Report	Auditor of State														
GAAP Up Preparation	Office of Budget & Management														
State Financial Statement Opinion												Auditor of State (at OBM only)			
State Single Audit Report		Auditor of State													
<b><u>2009 Actual Timeline</u></b>															
Independent Audits	Other Auditors														
SAS 70 Report	Auditor of State														
GAAP Up Preparation	Office of Budget & Management														
State Financial Statement Opinion							Auditor of State (OBM only)								
State Single Audit Report		Auditor of State													
<b><u>2010 Planned Timeline</u></b>															
Independent Audits	Other Auditors														
SAS 70 Report	Auditor of State														
GAAP Up Preparation	Office of Budget & Management														
State Financial Statement Opinion			Auditor of State (OBM only)												
State Single Audit Report		Auditor of State													

NOTE: The fiscal years 2005 and 2006 timelines were delayed because of the Bureau of Workers' Compensation audit; fiscal year 2007 was delayed by OAKS initial "go live" on July 1, 2008.

Independent Audits include 22 state colleges/universities, BWC, Auditor of State, Tuition Trust Authority, Ohio Building Authority, Lottery Commission, and others.