

FY 2011 Joint AOS and OBM CAFR Preparation Timeline

updated 12/8/11

<u>Task Completion Date</u>	<u>Task Days From Prior Dependent Event</u>	<u>Elapsed Days</u>	<u>Responsibility</u>	<u>Activity</u>
12/31/2010				Calendar Year End
4/18/2011			OBM	12/31 IAO information requests sent
4/18/2011			OBM	6/30 IAO information requests sent
5/20/2011			OBM	College/University information requests sent
6/10/2011			OBM	Agency GRPs sent
6/30/2011			OBM	Attachment A (SEFA) requests sent to Agencies
6/30/2011	180		OBM	FY 2011 Fiscal Year End
6/30/2011	180		AOS	Final 12/31 year end Independently Audited Organizations (IAO) due to OBM
9/6/2011	66	66	OBM	Final Agency GRPs submitted to OBM
9/9/2011	69	69	OBM	6/30 year end IAO special year end reports posted on OBM website
9/9/2011	69	69	OBM	6/30 College/Universities special year end reports posted on OBM website
9/15/2011	75	75	OBM	Agency Attachment A, SEFA, Subrecipient forms due to OBM
9/30/2011	21	90	AOS	Final 6/30 year end IAO audits and information requests due to OBM
9/30/2011		90	OBM/AGO	First Attorney General Legal Representation Letter to AOS
10/14/2011	35	104	AOS	Final IAO Audit and information requests of the Auditor of State's Office Due
10/14/2011	35	104	AOS	Final Colleges/Universities audits and information requests due to OBM
10/14/2011	29	104	OBM	Draft SEFA and notes submitted to AOS
10/28/2011	43	118	OBM	Draft Governmental and Proprietary financial statements and trial balances*
11/30/2011	46	150	OBM	Final State GAAP financial statements (with rounding adjustments) and notes to fs submitted to AOS for audit, with trial balances
12/7/2011	53	157	OBM	Final Other "in relation to" CAFR sections, including MD&A, submitted to AOS
12/15/2011		165	AOS	Management Representation Ltr provided to OBM for Governor's review/signature
12/23/2011	69	173	OBM	Final SEFA and notes submitted to AOS
1/7/2012		187	OBM/AGO	Final Attorney General Legal Representation Letter to AOS
1/20/2012	43	200	AOS	Final CAFR Audit opinion issued
1/28/2012	8	208	OBM	Final CAFR available on OBM Web site
3/20/2012	60	260	AOS	Final Single Audit opinion issued

* Draft financial statements window 10/14-11/30