

## FY 2013 Joint AOS and OBM CAFR Preparation Timeline

updated 9-11-13

Target Completion Date	Responsible Party	Activity	Actual Completion Date	Date Variance Early/<Late>	Comments
6/7/2013	OBM	12/31 & 6/30 IAO & College/University information requests sent	6/13/2013	(6)	
6/14/2013	OBM	GAAP Reporting Packages sent to agencies	6/11/2013	3	
6/28/2013	OBM	Attachment A (SEFA) requests sent to Agencies	6/20/2013	8	
7/15/2013	AOS	Final 12/31 year end IAOs audits and information requests due to OBM	7/8/2013	7	No audit opinion issued for Air Quality as of 9-11-13; have received draft financial statements.
7/19/2013	DAS	Final fiscal year end data files available from OAKS	7/18/2013	1	
9/4/2013	OBM	Completed GAAP Reporting Packages due to OBM	9/4/2013	0	
9/13/2013	OBM	Agency Attachment A, SEFA, Subrecipient forms due to OBM	9/11/2013	2	
9/30/2013	OBM/AGO	First Attorney General Legal Representation Letter to AOS	9/30/2013	0	
10/1/2013	AOS	Final 6/30 year end IAO audits and information requests due to OBM	10/1/2013	0	
10/11/2013	OBM	Draft governmental financial statements (including budgetary) and trial balances submitted to AOS	10/11/2013	0	
10/15/2013	AOS	Final Colleges/Universities audits and information requests due to OBM	10/15/2013	0	
10/15/2013	OBM	Draft SEFA and notes submitted to AOS	10/15/2013	0	
10/25/2013	OBM	Draft governmental financial statements and trial balances submitted to AOS	10/25/2013	0	
10/31/2013	OBM	Draft proprietary financial statements and trial balances submitted to AOS	10/31/2013	0	
11/22/2013	OBM	Final State GAAP financial statements (with rounding adjustments) and notes to FS submitted to AOS for audit, with trial balances	11/22/2013	0	
11/22/2013	OBM	Draft MD&A submitted to AOS	11/22/2013	0	
11/29/2013	OBM	Final Other "in relation to" CAFR sections, including MD&A, submitted to AOS	11/29/2013	0	
12/6/2013	AOS	CAFR Management Representation Ltr provided to OBM for Governor's review/signature	12/6/2013	0	
12/6/2013	OBM/AGO	Final Attorney General Legal Representation Letter to AOS	12/6/2013	0	
12/9/2013	OBM	Final CAFR Transmittal Letter submitted to AOS	12/9/2013	0	
12/9/2013	OBM	Final SEFA and notes submitted to AOS	12/9/2013	0	
12/16/2013	AOS	Final CAFR Audit opinion issued	12/16/2013	0	
12/30/2013	OBM	Final CAFR available on OBM Web site	12/30/2013	0	
1/31/2014	AOS	Single Audit Management Representation Ltr provided to OBM for Governor's review/signature	1/31/2014	0	
2/14/2014	AOS	Final Single Audit opinion issued	2/14/2014	0	