

FY 2014 Joint AOS and OBM CAFR Preparation Timeline

updated 3-19-15

Target Completion Date	Responsible Party	Activity	Actual Completion Date	Date Variance Early/<Late>	Comments
6/9/2014	OBM	12/31 & 6/30 IAO & College/University information requests sent	6/9/2014	0	
6/13/2014	OBM	GAAP Reporting Packages sent to agencies	6/11/2014	2	
6/30/2014	OBM	Attachment A (SEFA) requests sent to Agencies	6/9/2014	21	
7/15/2014	AOS	Final 12/31 year end IAOs audits and information requests due to OBM	7/7/2014	8	
7/18/2014	DAS	Final fiscal year end data files available from OAKS	7/29/2014	-11	ORIGIN field enhancement deployment caused delay
9/3/2014	OBM	Completed GAAP Reporting Packages due to OBM	9/8/2014	-5	
9/8/2014	OBM	Agency Attachment A, SEFA, Subrecipient forms due to OBM	9/9/2014	-1	
9/30/2014	OBM/AGO	First Attorney General Legal Representation Letter to AOS	9/30/2014	0	
10/1/2014	AOS	Final 6/30 year end IAO audits and information requests due to OBM	10/10/2014	-9	drafts by 10/10/14; finals received by 12/9/14
10/3/2014	OBM	Draft budgetary financial statements and trial balances submitted to AOS	10/3/2014	0	
10/15/2014	AOS	Final Colleges/Universities audits and information requests due to OBM	10/31/2014	-15	material only by 10/31/14; 1 still in draft form by 12/22/14
10/15/2014	OBM	Draft SEFA and notes submitted to AOS	10/15/2014	0	
10/17/2014	OBM	Draft governmental financial statements and trial balances submitted to AOS	10/22/2014	-5	
10/31/2014	OBM	Draft proprietary financial statements and trial balances submitted to AOS	10/31/2014	0	
11/21/2014	OBM	Final State GAAP financial statements (with rounding adjustments) and notes to FS submitted to AOS for audit, with trial balances	11/21/2014	0	
11/21/2014	OBM	Draft MD&A submitted to AOS	11/21/2014	0	
11/28/2014	OBM	Final Other "in relation to" CAFR sections, including MD&A, submitted to AOS	11/28/2014	0	
12/5/2014	AOS	CAFR Management Representation Ltr provided to OBM for Governor's review/signature	12/12/2014	-7	
12/9/2014	OBM/AGO	Final Attorney General Legal Representation Letter to AOS	12/9/2014	0	
12/9/2014	OBM	Final CAFR Transmittal Letter submitted to AOS	12/11/2014	-2	
12/9/2014	OBM	Final SEFA and notes submitted to AOS	12/15/2014	-6	
12/22/2014	AOS	Final CAFR Audit opinion issued	12/22/2014	0	
12/30/2014	OBM	Final CAFR available on OBM Web site	12/23/2014	7	
2/6/2015	AOS	Single Audit Management Representation Ltr provided to OBM for Governor's review/signature	2/3/2015	3	
2/20/2015	AOS	Final Single Audit opinion issued	2/20/2015	0	