

State of Ohio Preliminary Financial Reporting Forecast

December 1, 2009

Interconnected Processes	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct
<u>2004 Actual / Optimal Timeline</u>															
Independent Audits	Other Auditors														
GAAP Up Preparation	Office of Budget & Management														
Auditor's Opinion	Auditor of State														
<u>2008 Actual Timeline</u>															
Independent Audits	Other Auditors														
GAAP Up Preparation	Office of Budget & Management														
Auditor's Opinion												Auditor of State			
<u>2009 Planned Timeline</u>															
Independent Audits	Other Auditors														
GAAP Up Preparation	Office of Budget & Management														
Auditor's Opinion							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.