

## FY 2014 Joint OBM and AOS CAFR Preparation Timeline

updated 6-18-14

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	7/15/2014	0	
7/18/2014	DAS	Final fiscal year end data files available from OAKS	7/18/2014	0	
9/3/2014	OBM	Completed GAAP Reporting Packages due to OBM	9/3/2014	0	
9/8/2014	OBM	Agency Attachment A, SEFA, Subrecipient forms due to OBM	9/8/2014	0	
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	10/1/2014	0	
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	10/15/2014	0	
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	10/17/2014	0	
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	12/5/2014	0	
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	12/9/2014	0	
12/9/2014	OBM	Final SEFA and notes submitted to AOS	12/9/2014	0	
12/22/2014	AOS	Final CAFR Audit opinion issued	12/22/2014	0	
12/30/2014	OBM	Final CAFR available on OBM Web site	12/30/2014	0	
2/6/2015	AOS	Single Audit Management Representation Ltr provided to OBM for Governor's review/signature	2/6/2015	0	
2/20/2015	AOS	Final Single Audit opinion issued	2/20/2015	0	