

FY 2018 Joint AOS and OBM CAFR Preparation Timeline

As of March 11, 2019

Target Completion Date	Responsible Party	Activity	Actual Completion Date	Date Variance Early/<Late>	Comments
4/27/2018	OBM	12/31 & 6/30 IAO information requests sent	4/25/2018	2	
5/25/2018	OBM	College/University information requests sent	5/24/2018	1	
6/8/2018	OBM	GAAP Reporting Packages sent to agencies	6/5/2018	3	
6/29/2018	OBM	Attachment A (SEFA) requests sent to Agencies	6/15/2018	14	
7/13/2018	AOS	Final 12/31 year end IAOs audits and information requests due to OBM	7/12/2018	1	
7/13/2018	OBM	Modified Cash Statements due to AOS	7/9/2018	4	
7/16/2018	DAS	Final fiscal year end data files available from OAKS	7/16/2018	0	
9/7/2018	OBM	Completed GAAP Reporting Packages due to OBM	9/6/2018	1	
9/10/2018	OBM	Agency Attachment A, SEFA, Subrecipient forms due to OBM	9/4/2018	6	
9/17/2018	OBM	Auditable TOS, JFS, TAX, DSA, and DOT (Schedule H-1 Only) GRP Schedules Submitted to AOS	9/10/2018	7	
9/28/2018	OBM/AGO	First Attorney General Legal Representation Letter to AOS	9/28/2018	0	
9/28/2018	OBM	Auditable DOT RSI Schedules, SFC GRP, and JFS Schedule F-1 Submitted to AOS	9/24/2018	4	
10/1/2018	AOS	Final 6/30 year end IAO audits and information requests due to OBM	10/1/2018	0	
10/15/2018	OBM	Final Colleges/Universities audits and information requests due to OBM	10/15/2018	0	CS & SSU 2 weeks late
10/15/2018	OBM	Planning draft SEFA and notes submitted to AOS	10/15/2018	0	
10/15/2018	OBM	Planning draft Schedule of Prior Audit Findings and Questioned Costs submitted to AOS (GAGAS Comments)	10/15/2018	0	N/A
10/16/2018	OBM	Draft governmental financial statements and trial balances submitted to AOS	10/16/2018	0	
10/29/2018	OBM	Draft proprietary financial statements and trial balances submitted to AOS	10/26/2018	3	
11/21/2018	OBM	Final State GAAP financial statements (rounding adjustments) and notes to FS submitted to AOS for audit, with trial balances	11/21/2018	0	
11/21/2018	OBM	Draft MD&A submitted to AOS	11/21/2018	0	
11/22/2018	OBM	Final SEFA and notes submitted to AOS	11/21/2018	1	
11/22/2018	OBM	Final Schedule of Prior Audit Findings and Questioned Costs submitted to AOS (GAGAS Comments)	11/21/2018	1	N/A
11/22/2018	OBM	Planning draft Schedule of Prior Audit Findings and Questioned Costs submitted to AOS (Federal Comments)	11/21/2018	1	
11/28/2018	OBM	Final Other "in relation to" CAFR sections, including MD&A, submitted to AOS	11/28/2018	0	
12/7/2018	AOS	CAFR Management Representation Ltr provided to OBM for Governor's review/signature	12/7/2018	0	
12/11/2018	OBM	Final CAFR Transmittal Letter submitted to AOS	12/11/2018	0	
12/14/2018	OBM/AGO	Final Attorney General Legal Representation Letter to AOS	12/14/2018	0	
12/17/2018	AOS	AOS to provide proposed SEFA Adjustments	12/17/2018	0	AOS updated 1/14/19
12/21/2018	OBM	Signed CAFR Management Representation Letter provided to AOS	12/21/2018	0	
12/21/2018	AOS	CAFR Audit opinion issued	12/21/2018	0	
12/31/2018	OBM	Final CAFR available on OBM Web site	12/27/2018	4	
1/4/2019	OBM	Final adjusted SEFA for the Single Audit Report	1/16/2019	12	Done 1/4-held for AOS updates
1/4/2019	AOS	Single Audit Management Representation Ltr provided to OBM for Governor's review/signature (Kasich)	12/26/2018	9	
1/14/2019	OBM	Signed Single Audit Management Representation Ltr provided to AOS (Kasich - dated last day of term)	1/11/2019	3	
2/4/2019	AOS	Completion of all state agency exit conferences	2/6/2019	2	
2/8/2019	AOS	Single Audit Management Representation Ltr provided to OBM for Governor's review/signature (new administration)	2/8/2019	0	
2/8/2019	AOS	Proposed changes to the Schedule of Prior Audit Findings and Questioned Costs	2/8/2019	0	
2/13/2019	OBM	Final Schedule of Prior Audit Findings and Questioned Costs submitted to AOS (Federal Comments with Adjustments)	2/13/2019	0	Updated 2/19/19
2/13/2019	OBM	Final CAP submitted to AOS	2/13/2019	0	Updated 2/19/19
2/20/2019	OBM	Signed Single Audit Management Representation Ltr provided to AOS (new administration)	2/25/2019	5	
2/20/2019	AOS	Single Audit opinion issued	2/25/2019	5	AOS Released 3/7/19