

ANNUAL REPORT Compilation Schedule – Fiscal Year-Ended June 30, 2024

	Item Description	Due Date
1	Agency verification of all audit entries from prior year are posted, and the re-closing of the prior fiscal year reconciles to the FY23 financial reports.	06/30/2024
2	Agency verification of account balances reported in SHARE trial balances, including fiduciary funds. Verification should occur at the lowest level of detail. This should include correcting amounts reported in Agency Funds, which should not have revenue/expenditure balances.	07/31/2024
3	Agency year-end adjusting journal entries (pre-close): <ul style="list-style-type: none"> - Year-end accruals (receivables, payables, due to/from) - Reversal of prior year accruals (py accrued payroll) - Any other adjusting journal entry. 	08/08/2024
4	Agency representation letter, a Schedule of Deliverables (Prepared by Client List) and agreed to milestones for the audit (Audit Plan). If audit due date is after November 1 st , the Agency Representation Letter is due 60 days prior to the due date.	09/01/2024
5	Submission of ANNUAL REPORT Reporting Package <u>electronically</u> . This is MANDATORY requirement. <ul style="list-style-type: none"> • Final adjusted year-end trial balance by fund • Financial statements and notes- draft • Audit entries in SHARE in period 998 (ACTUALS and FULLACCRUE) • Proposed audit entries from IPA for both fund financials and government-wide. • Prior Period Adjustment Reconciliation Form (Only if agency has any prior period adjustments) If the audit due date is after November 1 st , the agency is required to turn in the ANNUAL REPORT Reporting Package the day after their due date. (If the day after falls on a holiday, the next working day.)	11/02/2024
6	Electronic submission to designated ACFR accountant of the draft financials turned into State Auditor’s Office.	11/02/2024

If audit due date is after November 1st, the agency is required to turn in the draft financials the day after their due date.