

CAFR Compilation Schedule – Fiscal Year-Ended June 30, 2019

	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 FY18 financial reports.	06/30/2019
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.	07/13/2019
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.	08/07/2019
4	Agency representation letter, a Schedule of Deliverables (Prepared by Client List) and agreed to milestones for the audit (Audit Plan).	09/03/2019
5	Submission of CAFR Reporting Package electronically . This is a MANDATORY requirement. <ul style="list-style-type: none">• Final adjusted year-end trial balance by fund• Financial statements <u>and notes</u> - 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 had any prior period adjustments)	11/04/2019
6	Electronic submission to designated CAFR accountant or FCD.CAFR@state.nm.us of the draft financials turned into State Auditor's Office.	11/04/2019