## National Association of State Comptrollers

**Time to Complete the States’ ACFRs, Fiscal Years 2015, 2016, 2017, 2018 and 2019**

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National Association of State Comptrollers

Time to Complete the States’ ACFRs, Fiscal Years 2015, 2016, 2017, 2018 and 2019

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Average days to complete | 197 | 184 | 196 | 190 | 116 |

Total average days to complete | 207 | 202 | 192 | 193 | 190 |
National Association of State Comptrollers
Time to Complete the States’ ACFRs, Fiscal Years 2015, 2016, 2017, 2018 and 2019

Notes:

SA = State Auditor

a. The date refers to the date on the transmittal letter unless otherwise noted.
b. This figure is the number of days (more) or fewer taken to complete the ACFR this year than the previous year.
c. All states use June 30 for their fiscal year-end with the following exceptions:
   Alabama, Michigan, the District of Columbia and Guam use September 30.
   New York uses March 31.
   Texas uses August 31.
d. New York statute requires the issuance of the state’s ACFR within 120 days of fiscal year-end (July 29).
e. This is the date of the auditor’s report for New Mexico, New York and Guam.
f. Nebraska statute requires the issuance of the state’s ACFR at least twenty days before the commencement of each regular session of the Legislature.
g. Vermont statute requires the issuance of the state’s ACFR on or before December 31 of each year.
h. Virginia statute requires the issuance of the state’s ACFR on or before December 15 of each year.
i. Wisconsin implemented a new PeopleSoft-based ERP in FY 2016.

Analysis for FY 2018 and FY 2019:

Information about FYs 2018 and 2019 ACFRs is available for the states, the District of Columbia and Guam. Among these governments:

- 22 states took longer to complete the FY19 ACFR than the FY18 ACFR.
- 22 states completed the FY19 ACFR more quickly than the FY18 ACFR.
- 6 states plus the District of Columbia took the same amount of time to complete the ACFR in both years.
- For FY19, the range of completion times was 116 days (District of Columbia) and 119 days (New York) to 481 days (California).
- For FY18, the range of completion times was 116 days (New York and District of Columbia) to 418 days (Illinois).
- The range of difference in the amount of time to issue the ACFR from FY18 to FY19 was 120 fewer days (Illinois) to 141 additional days (California).
- Among the 22 states which completed their FY19 ACFRs more quickly than their FY18 ACFRs, the average was 21 days. The states showing the most improvement in addition to Illinois were Mississippi (113 days), Michigan (54 days), Arkansas (39 days) and New Jersey (30 days).
- Among the 22 states that took longer to complete the ACFR in FY19, the average was 20 days. In addition to California, other states requiring more than a month of additional time were Montana (55 days), Wyoming (40 days), Connecticut (37 days), and Colorado (34).
- 7 governments succeeded in completing their FY19 ACFRs in fewer than 5 months: District of Columbia (116 days), New York (119 days) South Carolina (137 days), Kansas and Washington (145 days), Utah (148 days) and Maine (150 days).
- 5 governments required 250 days or more to complete their FY19 ACFRs: California (481 days), Illinois (298 days), New Mexico (275 days), and Arizona and New Jersey (274 days).