

National Association of State Comptrollers

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

State / Auditor (FY19)	FY15		FY16			FY17			FY18			FY19		
	Date ^a	Days	Date ^a	Days	Diff ^b	Date ^a	Days	Diff ^b	Date ^a	Days	Diff ^b	Date ^a	Days	Diff ^b
Alabama ^c (SA)	04/17/17	565	02/28/18	516	49	11/20/18	416	100	03/29/19	180	236	03/31/20	183	(3)
Alaska (SA)	02/01/16	216	05/26/17	330	(114)	02/09/18	224	106	02/19/19	234	(10)	02/26/20	241	(7)
Arizona (SA)	06/06/16	342	06/06/17	341	1	03/15/18	258	83	03/08/19	251	7	03/30/20	274	(23)
Arkansas (SA)	12/31/15	184	12/22/16	175	9	12/22/17	175	0	01/31/19	215	(40)	12/23/19	176	39
California (SA)	03/18/16	262	03/22/17	265	(3)	03/21/18	264	1	06/05/19	340	(76)	10/23/20	481	(141)
Colorado (SA)	04/26/16	301	02/27/17	242	59	02/06/18	221	21	12/18/18	171	50	01/21/20	205	(34)
Connecticut (SA)	01/29/16	213	12/30/16	183	30	12/29/17	182	1	01/15/19	199	(17)	02/21/20	236	(37)
Delaware (CLA)	12/28/15	181	12/22/16	175	6	12/22/17 ^e	175	0	12/13/18	166	9	12/13/19	166	0
Florida (SA)	02/26/16	241	02/10/17	225	16	02/12/18	227	(2)	02/08/19	223	4	02/21/20	236	(13)
Georgia (SA)	01/08/16	192	12/30/16	183	9	12/28/17	181	2	01/18/19	202	(21)	12/30/19	183	19
Hawaii (Accuity)	12/30/15	183	12/30/16	183	0	12/28/17	181	2	12/14/18	167	14	12/19/19	172	(5)
Idaho (SA)	12/31/15	184	12/23/16	176	8	12/20/17	173	3	12/19/18	172	1	12/20/19	173	(1)
Illinois (SA)	03/22/16	266	02/28/17	243	23	03/15/18	258	(15)	08/22/19	418	(160)	04/23/20	298	120
Indiana (SA)	12/23/15	176	12/21/16	174	2	12/19/17	172	2	12/19/18	172	0	12/18/19	171	1
Iowa (SA)	12/14/15	167	12/14/16	167	0	12/14/17	167	0	12/14/18	167	0	12/17/19	170	(3)
Kansas (CLA)	12/10/15	163	12/07/16	160	3	11/17/17	140	20	11/20/18	143	(3)	11/22/19	145	(2)
Kentucky (SA)	12/11/15	164	12/14/16	167	(3)	12/13/17	166	1	12/12/18	165	1	12/12/19	165	0
Louisiana (SA)	12/22/15	175	12/30/16	183	(8)	12/29/17	182	1	12/28/18	181	1	12/30/19	183	(2)
Maine (SA)	12/31/15	184	12/22/16	175	9	12/15/17	168	7	12/06/18	159	9	11/27/19	150	9
Maryland (SB & Co.)	12/15/15	168	12/07/16	160	8	12/15/17	168	(8)	12/14/18	167	1	12/16/19	169	(2)
Massachusetts (KPMG)	05/18/16	323	01/06/17	190	133	01/10/18	194	(4)	01/18/19	202	(8)	02/10/19	225	(23)
Michigan ^c (SA)	12/31/15	92	01/31/17	123	(31)	01/05/18	97	26	04/30/19 ^j	212	(115)	03/06/20	158	54
Minnesota (SA)	12/11/15	164	12/16/16	169	(5)	12/15/17	168	1	12/14/18	167	1	12/13/19	166	1
Mississippi (SA)	04/22/16	297	04/21/17	295	2	02/16/18	231	64	04/12/19	286	(55)	12/20/19	173	113
Missouri (SA)	01/14/16	198	12/30/16	183	15	01/25/18	209	(26)	01/24/19	208	1	01/09/20	193	15
Montana (SA)	02/29/16	244	01/30/17	214	30	01/26/18	210	4	12/21/18	174	36	02/14/20	229	(55)
Nebraska ^f (SA)	12/17/15	170	12/15/16	168	2	12/14/17	167	1	01/04/19	188	(21)	12/19/19	172	16
Nevada (EideBailly)	12/21/15	174	12/21/16	174	0	03/15/18	258	(84)	01/07/19	191	67	01/31/20	215	(24)
New Hampshire (KPMG)	01/15/16	199	01/31/17	215	(16)	12/22/17	175	40	12/27/18	180	(5)	12/20/19	173	7
New Jersey (SA)	03/10/16	254	03/15/17	258	(4)	03/29/18	272	(14)	04/30/19	304	(32)	03/30/20	274	30
New Mexico (CLA)	07/11/16	377	06/07/17 ^e	342	35	05/31/18 ^e	335	7	04/23/19 ^e	297	38	03/31/20 ^e	275	22

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New York ^{c,d,e} (KPMG)	07/24/15	115	07/28/16	119	(4)	07/26/17	117	2	07/25/18	116	1	07/28/19	119	(3)
North Carolina (SA)	12/03/15	156	12/02/16	155	1	12/01/17	154	1	12/05/18	158	(4)	12/05/19	158	0
North Dakota (SA)	12/16/15	169	12/15/16	168	1	12/08/17	161	7	12/10/18	163	(2)	12/11/19	164	(1)
Ohio (SA)	12/22/15	175	12/22/16	175	0	12/22/17	175	0	12/21/18	174	1	12/20/19	173	1
Oklahoma (SA)	12/23/15	176	12/21/16	174	2	12/21/17	174	0	12/22/18	175	(1)	12/29/19	182	(7)
Oregon (SA)	01/07/16	191	12/23/16	176	15	12/20/17	173	3	12/20/18	173	0	12/20/19	173	0
Pennsylvania (SA & CLA)	01/29/16	213	12/15/16	168	45	12/13/17	166	2	12/13/18	166	0	12/12/19	165	1
Rhode Island (SA)	12/17/15	170	12/23/16	176	(6)	12/29/17	182	(6)	12/28/18	181	1	12/31/19	184	(3)
South Carolina (SA&CLA)	11/25/15	148	12/12/16	165	(17)	11/17/17	140	25	11/15/18	138	2	11/14/19	137	1
South Dakota (SA)	01/22/16	206	12/30/16	183	23	12/29/17	182	1	12/28/18	181	1	12/20/19	173	8
Tennessee (SA)	12/29/15	182	12/21/16	174	8	12/21/17	174	0	12/21/18	174	0	12/19/19	172	2
Texas ^c (SA)	02/29/16	182	02/28/17	181	1	02/28/18	181	0	02/28/19	181	0	02/28/20	181	0
Utah (SA)	11/04/15	127	11/08/16	131	(4)	12/01/17	154	(23)	12/05/18	158	(4)	11/25/19	148	10
Vermont ^g (CLA)	12/29/15	182	12/27/16	180	2	12/21/17	174	6	12/21/18	174	0	12/19/19	172	2
Virginia ^h (SA)	12/15/15	168	12/15/16	168	0	12/15/17	168	0	12/14/18	167	1	12/13/19	166	1
Washington (SA)	10/30/15	122	11/01/16	124	(2)	11/02/17	125	(1)	11/21/18	144	(19)	11/22/19	145	(1)
West Virginia (EY)	05/09/16	314	04/30/17	304	10	12/31/17	184	120	12/21/18	174	10	12/20/19	173	1
Wisconsin (SA)	12/17/15	170	03/30/17 ⁱ	273	(103)	02/13/18	228	45	12/20/18	173	55	12/20/19	173	0
Wyoming (McGee Hearne&Paiz)	12/18/15	171	12/16/16	169	2	12/18/17	171	(2)	12/14/18	167	4	01/23/20	207	(40)
States average days to complete	207		202			192			193			192		

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	Date ^a	Days	Date ^a	Days	Diff ^b	Date ^a	Days	Diff ^b	Date ^a	Days	Diff ^b	Date ^a	Days	Diff ^b
District of Columbia ^c (SB&Co)	01/27/16	119	01/25/17	117	2	01/25/18	117	0	01/24/19	116	1	01/24/20	116	0
Guam ^c (Deloitte)	07/01/16	275	06/08/17	251	24	07/01/18	274	(23)	06/20/19 ^e	263	11			263
Average days to complete	197		184			196			190			116		
Total average days to complete	207		202			192			193			190		

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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.
- j. Michigan implemented a new ERP system in FY 2018.

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).