

**National Association of State Comptrollers**  
 Completion Time for States' ACFRs  
 Fiscal Years 2016 through 2020

State / Auditor (FY20)	FY16		FY17			FY18			FY19			FY20		
	Date <sup>a</sup>	Days	Date <sup>a</sup>	Days	Diff <sup>b</sup>	Date <sup>a</sup>	Days	Diff <sup>b</sup>	Date <sup>a</sup>	Days	Diff <sup>b</sup>	Date <sup>a</sup>	Days	Diff <sup>b</sup>
Alabama <sup>c</sup> (SA)	02/28/18	516	11/20/18	416	100	03/29/19	180	236	03/31/20	183	(3)	02/26/21	149	34
Alaska (SA)	05/26/17	330	02/09/18	224	106	02/19/19	234	(10)	02/26/20	241	(7)	02/26/21	241	0
Arizona (SA)	06/06/17	341	03/15/18	258	83	03/08/19	251	7	03/30/20	274	(23)	08/04/21	400	(126)
Arkansas (SA)	12/22/16	175	12/22/17	175	0	01/31/19	215	(40)	12/23/19	176	39	01/15/21	199	(23)
California (SA)	03/22/17	265	03/21/18	264	1	06/05/19	340	(76)	10/23/20	481	(141)			481
Colorado (SA)	02/27/17	242	02/06/18	221	21	12/18/18	171	50	01/21/20	205	(34)	03/05/21	248	(43)
Connecticut (SA)	12/30/16	183	12/29/17	182	1	01/15/19	199	(17)	02/21/20	236	(37)	02/19/21	234	2
Delaware (CLA)	12/22/16	175	12/22/17 <sup>e</sup>	175	0	12/13/18	166	9	12/13/19	166	0	12/24/20	177	(11)
Florida (SA)	02/10/17	225	02/12/18	227	(2)	02/08/19	223	4	02/21/20	236	(13)	02/26/21	241	(5)
Georgia (SA)	12/30/16	183	12/28/17	181	2	01/18/19	202	(21)	12/30/19	183	19	03/19/21	262	(79)
Hawaii (Accuity)	12/30/16	183	12/28/17	181	2	12/14/18	167	14	12/19/19	172	(5)	12/30/20	183	(11)
Idaho (SA)	12/23/16	176	12/20/17	173	3	12/19/18	172	1	12/20/19	173	(1)	12/23/20	176	(3)
Illinois (SA)	02/28/17	243	03/15/18	258	(15)	08/22/19	418	(160)	04/23/20	298	120	08/12/21	408	(110)
Indiana (SA)	12/21/16	174	12/19/17	172	2	12/19/18	172	0	12/18/19	171	1	01/06/21	190	(19)
Iowa (SA)	12/14/16	167	12/14/17	167	0	12/14/18	167	0	12/17/19	170	(3)	09/27/21	454	(284)
Kansas (CLA)	12/07/16	160	11/17/17	140	20	11/20/18	143	(3)	11/22/19	145	(2)	12/15/20	168	(23)
Kentucky (SA)	12/14/16	167	12/13/17	166	1	12/12/18	165	1	12/12/19	165	0	12/17/20	170	(5)
Louisiana (SA)	12/30/16	183	12/29/17	182	1	12/28/18	181	1	12/30/19	183	(2)	12/31/20	184	(1)
Maine (SA)	12/22/16	175	12/15/17	168	7	12/06/18	159	9	11/27/19	150	9	12/11/20	164	(14)
Maryland (CLA)	12/07/16	160	12/15/17	168	(8)	12/14/18	167	1	12/16/19	169	(2)	01/22/21	206	(37)
Massachusetts (KPMG)	01/06/17	190	01/10/18	194	(4)	01/18/19	202	(8)	02/10/19	225	(23)	03/25/21	268	(43)
Michigan <sup>c</sup> (SA)	01/31/17	123	01/05/18	97	26	04/30/19 <sup>l</sup>	212	(115)	03/06/20	158	54	03/19/21	170	(12)
Minnesota (SA)	12/16/16	169	12/15/17	168	1	12/14/18	167	1	12/13/19	166	1	12/15/20	168	(2)
Mississippi (SA)	04/21/17	295	02/16/18	231	64	04/12/19	286	(55)	12/20/19	173	113	03/24/21	267	(94)
Missouri (SA)	12/30/16	183	01/25/18	209	(26)	01/24/19	208	1	01/09/20	193	15	02/25/21	240	(47)
Montana (SA)	01/30/17	214	01/26/18	210	4	12/21/18	174	36	02/14/20	229	(55)	01/22/21	206	23
Nebraska (SA)	12/15/16	168	12/14/17	167	1	01/04/19	188	(21)	12/19/19	172	16	12/17/20	170	2
Nevada (EideBailly)	12/21/16	174	03/15/18	258	(84)	01/07/19	191	67	01/31/20	215	(24)	05/21/21	325	(110)
New Hampshire (KPMG)	01/31/17	215	12/22/17	175	40	12/27/18	180	(5)	12/20/19	173	7	12/22/20	175	(2)
New Jersey (SA)	03/15/17	258	03/29/18	272	(14)	04/30/19	304	(32)	03/30/20	274	30	04/01/21	275	(1)
New Mexico <sup>e</sup> (CLA)	06/07/01	342	05/31/18	335	7	04/23/19	297	38	03/31/20	275	22	04/29/21	303	(28)

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New York <sup>c,d,e</sup> (KPMG)	07/28/16	119	07/26/17	117	2	07/25/18	116	1	07/28/19	119	(3)	07/28/20	119	0
North Carolina (SA)	12/02/16	155	12/01/17	154	1	12/05/18	158	(4)	12/05/19	158	0	12/04/20	157	1
North Dakota (SA)	12/15/16	168	12/08/17	161	7	12/10/18	163	(2)	12/11/19	164	(1)	12/10/20	163	1
Ohio (SA)	12/22/16	175	12/22/17	175	0	12/21/18	174	1	12/20/19	173	1	12/28/20	181	(8)
Oklahoma (SA)	12/21/16	174	12/21/17	174	0	12/22/18	175	(1)	12/29/19	182	(7)	01/29/21	213	(31)
Oregon (SA)	12/23/16	176	12/20/17	173	3	12/20/18	173	0	12/20/19	173	0	02/12/21	227	(54)
Pennsylvania (SA & CLA)	12/15/16	168	12/13/17	166	2	12/13/18	166	0	12/12/19	165	1	12/14/20	167	(2)
Rhode Island (SA)	12/23/16	176	12/29/17	182	(6)	12/28/18	181	1	12/31/19	184	(3)	02/19/21	234	(50)
South Carolina (SA&CLA)	12/12/16	165	11/17/17	140	25	11/15/18	138	2	11/14/19	137	1	11/13/20	136	1
South Dakota (SA)	12/30/16	183	12/29/17	182	1	12/28/18	181	1	12/20/19	173	8	12/31/20	184	(11)
Tennessee (SA)	12/21/16	174	12/21/17	174	0	12/21/18	174	0	12/19/19	172	2	12/16/20	169	3
Texas <sup>c</sup> (SA)	02/28/17	181	02/28/18	181	0	02/28/19	181	0	02/28/20	181	0	02/26/21	179	2
Utah (SA)	11/08/16	131	12/01/17	154	(23)	12/05/18	158	(4)	11/25/19	148	10	12/18/20	171	(23)
Vermont <sup>g</sup> (CLA)	12/27/16	180	12/21/17	174	6	12/21/18	174	0	12/19/19	172	2	12/29/20	182	(10)
Virginia <sup>h</sup> (SA)	12/15/16	168	12/15/17	168	0	12/14/18	167	1	12/13/19	166	1	12/15/20	168	(2)
Washington (SA)	11/01/16	124	11/02/17	125	(1)	11/21/18	144	(19)	11/22/19	145	(1)	12/17/20	170	(25)
West Virginia (EY)	04/30/17	304	12/31/17	184	120	12/21/18	174	10	12/20/19	173	1	12/18/20	171	2
Wisconsin (SA)	03/30/17 <sup>i</sup>	273	02/13/18	228	45	12/20/18	173	55	12/20/19	173	0	12/21/20	174	(1)
Wyoming (McGee Heame&Paiz)	12/16/16	169	12/18/17	171	(2)	12/14/18	167	4	01/23/20	207	(40)	02/26/21	241	(34)
Average days to complete		202		192			193			192			213	

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DC <sup>c</sup> (McConnell & Jones)	01/25/17	117	01/25/18	117	0	01/24/19	116	1	01/24/20	116	0	01/28/21	120	(4)
Guam <sup>c</sup> (Deloitte)	06/08/17	251	07/01/18	274	(23)	06/20/19 <sup>e</sup>	263	11	09/30/02	338	(75)	06/30/21	273	65
Average days to complete		184		196			190			227			197	
<b>Total average days to complete</b>		<b>202</b>		<b>192</b>			<b>193</b>			<b>193</b>			<b>212</b>	

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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.