

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

State / Auditor (FY20)	FY16		FY17			FY18			FY19			FY20		
	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)	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)	02/02/22	582	(101)
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 ^e	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 ^c (SA)	01/31/17	123	01/05/18	97	26	04/30/19 ⁱ	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 ^e (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 ^{c, d, e} (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 ^c (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 ^g (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 ^h (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 ⁱ	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			220	

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DC ^c (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 ^c (Deloitte)	06/08/17	251	07/01/18	274	(23)	06/20/19 ^e	263	11	09/30/02	338	(75)	06/30/21	273	65
Average days to complete		184		196			190			227			197	
Total average days to complete		202		192			193			193			219	

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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 2019 and FY 2020:

Information about FYs 2019 and 2020 ACFRs is available for the states, the District of Columbia and Guam. Among these governments:

- 38 states plus the District of Columbia took longer to complete the FY20 ACFR than the FY19 ACFR.
- 10 states plus Guam completed the FY20 ACFR more quickly than the FY19 ACFR.
- 2 states took the same amount of time to complete the ACFR in both years.
- For FY20, the range of completion times was 119 days (New York) and 120 days (District of Columbia) to 582 days (California).
- For FY19, the range of completion times was 116 days (District of Columbia) and 119 days (New York) to 481 days (California).
- The range of difference in the amount of time to issue the ACFR from FY19 to FY20 was 34 fewer days (Alabama) to 284 additional days (Iowa).
- Among the 10 states which completed their FY20 ACFRs more quickly than their FY19 ACFRs, the average was 7 days (not including Guam). The state showing the most improvement in addition to Alabama was Montana (23 days).
- Among the 38 states that took longer to complete the ACFR in FY20, the average was 39 days. In addition to Iowa, other states requiring more than a month of additional time were Arizona (126 days), Illinois and Nevada (110 days), California (101 days), Mississippi (94 days), Georgia (79 days), Oregon (54 days), Rhode Island (50 days), Missouri (47 days), Colorado and Massachusetts (43 days), Maryland (37 days) and Wyoming (34 days).
- 4 governments succeeded in completing their FY20 ACFRs in fewer than 5 months: New York (119 days), District of Columbia (120 days), South Carolina (136 days) and Alabama (149 days).
- 11 governments required 250 days or more to complete their FY20 ACFRs: California (582 days), Iowa (454 days), Illinois (408 days), Arizona (400 days), Nevada (325 days), New Mexico (303 days), New Jersey (275 days), District of Columbia (273 days), Massachusetts (268 days), Mississippi (267 days) and Georgia (262 days).