

**National Association of State Comptrollers**  
 Completion Time for States' ACFRs  
 Fiscal Years 2017 through 2021

State / Auditor (FY21)	FY17		FY18			FY19			FY20			FY21		
	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)	11/20/18	416	03/29/19	180	236	03/31/20	183	(3)	02/26/21	149	34	03/31/22	182	(33)
Alaska (SA)	02/09/18	224	02/19/19	234	(10)	02/26/20	241	(7)	02/26/21	241	0	03/04/22	247	(6)
Arizona (SA)	03/15/18	258	03/08/19	251	7	03/30/20	274	(23)	08/04/21	400	(126)	10/31/22	488	(88)
Arkansas (SA)	12/22/17	175	01/31/19	215	(40)	12/23/19	176	39	01/15/21	199	(23)	01/21/22	205	(6)
California (SA)	03/21/18	264	06/05/19	340	(76)	10/23/20	481	(141)	02/02/22	582	(101)	03/23/23	631	(49)
Colorado (SA)	02/06/18	221	12/18/18	171	50	01/21/20	205	(34)	03/05/21	248	(43)	01/31/22	215	33
Connecticut (SA)	12/29/17	182	01/15/19	199	(17)	02/21/20	236	(37)	02/19/21	234	2	02/24/22	239	(5)
Delaware (CLA)	12/22/17 <sup>e</sup>	175	12/13/18	166	9	12/13/19	166	0	12/24/20	177	(11)	01/27/22	211	(34)
Florida (SA)	02/12/18	227	02/08/19	223	4	02/21/20	236	(13)	02/26/21	241	(5)	03/29/22	272	(31)
Georgia (SA)	12/28/17	181	01/18/19	202	(21)	12/30/19	183	19	03/19/21	262	(79)	01/24/22	208	54
Hawaii (Accuity)	12/28/17	181	12/14/18	167	14	12/19/19	172	(5)	12/30/20	183	(11)	12/30/21	183	0
Idaho (SA)	12/20/17	173	12/19/18	172	1	12/20/19	173	(1)	12/23/20	176	(3)	12/22/21	175	1
Illinois (SA)	03/15/18	258	08/22/19	418	(160)	04/23/20	298	120	08/12/21	408	(110)	06/21/22	356	52
Indiana (SA)	12/19/17	172	12/19/18	172	0	12/18/19	171	1	01/06/21	190	(19)	01/06/22	190	0
Iowa (SA)	12/14/17	167	12/14/18	167	0	12/17/19	170	(3)	09/27/21	454	(284)	08/05/22	401	53
Kansas (CLA)	11/17/17	140	11/20/18	143	(3)	11/22/19	145	(2)	12/15/20	168	(23)	11/15/21	138	30
Kentucky (SA)	12/13/17	166	12/12/18	165	1	12/12/19	165	0	12/17/20	170	(5)	12/09/21	162	8
Louisiana (SA)	12/29/17	182	12/28/18	181	1	12/30/19	183	(2)	12/31/20	184	(1)	12/31/21	184	0
Maine (SA)	12/15/17	168	12/06/18	159	9	11/27/19	150	9	12/11/20	164	(14)	12/10/21	163	1
Maryland (CLA)	12/15/17	168	12/14/18	167	1	12/16/19	169	(2)	01/22/21	206	(37)	03/21/22	264	(58)
Massachusetts (CLA)	01/10/18	194	01/18/19	202	(8)	02/10/19	225	(23)	03/25/21	268	(43)	04/28/22	302	(34)
Michigan <sup>c</sup> (SA)	01/05/18	97	04/30/19 <sup>d</sup>	212	(115)	03/06/20	158	54	03/19/21	170	(12)	03/18/22	169	1
Minnesota (SA)	12/15/17	168	12/14/18	167	1	12/13/19	166	1	12/15/20	168	(2)	12/17/21	170	(2)
Mississippi (SA)	02/16/18	231	04/12/19	286	(55)	12/20/19	173	113	03/24/21	267	(94)	04/09/22	283	(16)
Missouri (SA)	01/25/18	209	01/24/19	208	1	01/09/20	193	15	02/25/21	240	(47)	01/21/22	205	35
Montana (SA)	01/26/18	210	12/21/18	174	36	02/14/20	229	(55)	01/22/21	206	23	03/04/22	247	(41)
Nebraska (SA)	12/14/17	167	01/04/19	188	(21)	12/19/19	172	16	12/17/20	170	2	04/28/22	302	(132)
Nevada (EideBailly)	03/15/18	258	01/07/19	191	67	01/31/20	215	(24)	05/21/21	325	(110)	06/23/22	358	(33)
New Hampshire (KPMG)	12/22/17	175	12/27/18	180	(5)	12/20/19	173	7	12/22/20	175	(2)	12/22/21	175	0
New Jersey (SA)	03/29/18	272	04/30/19	304	(32)	03/30/20	274	30	04/01/21	275	(1)	05/25/22	329	(54)
New Mexico <sup>e</sup> (CLA)	05/31/18	335	04/23/19	297	38	03/31/20	275	22	04/29/21	303	(28)	04/15/22	289	14

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New York <sup>c,d,e</sup> (KPMG)	07/26/17	117	07/25/18	116	1	07/28/19	119	(3)	07/28/20	119	0	07/29/21	120	(1)
North Carolina (SA)	12/01/17	154	12/05/18	158	(4)	12/05/19	158	0	12/04/20	157	1	12/08/21	161	(4)
North Dakota (SA)	12/08/17	161	12/10/18	163	(2)	12/11/19	164	(1)	12/10/20	163	1	12/16/21	169	(6)
Ohio (SA)	12/22/17	175	12/21/18	174	1	12/20/19	173	1	12/28/20	181	(8)	12/22/21	175	6
Oklahoma (SA)	12/21/17	174	12/22/18	175	(1)	12/29/19	182	(7)	01/29/21	213	(31)	01/25/22	209	4
Oregon (SA)	12/20/17	173	12/20/18	173	0	12/20/19	173	0	02/12/21	227	(54)	01/25/22	209	18
Pennsylvania (SA &CLA)	12/13/17	166	12/13/18	166	0	12/12/19	165	1	12/14/20	167	(2)	12/10/21	163	4
Rhode Island (SA)	12/29/17	182	12/28/18	181	1	12/31/19	184	(3)	02/19/21	234	(50)	01/28/22	212	22
South Carolina (SA&CLA)	11/17/17	140	11/15/18	138	2	11/14/19	137	1	11/13/20	136	1	11/12/21	135	1
South Dakota (SA)	12/29/17	182	12/28/18	181	1	12/20/19	173	8	12/31/20	184	(11)	12/22/21	175	9
Tennessee (SA)	12/21/17	174	12/21/18	174	0	12/19/19	172	2	12/16/20	169	3	12/27/21	180	(11)
Texas <sup>c</sup> (SA)	02/28/18	181	02/28/19	181	0	02/28/20	181	0	02/26/21	179	2	02/28/22	181	(2)
Utah (SA)	12/01/17	154	12/05/18	158	(4)	11/25/19	148	10	12/18/20	171	(23)	12/21/21	174	(3)
Vermont <sup>g</sup> (CLA)	12/21/17	174	12/21/18	174	0	12/19/19	172	2	12/29/20	182	(10)	12/23/21	176	6
Virginia <sup>h</sup> (SA)	12/15/17	168	12/14/18	167	1	12/13/19	166	1	12/15/20	168	(2)	12/15/21	168	0
Washington (SA)	11/02/17	125	11/21/18	144	(19)	11/22/19	145	(1)	12/17/20	170	(25)	12/21/21	174	(4)
West Virginia (EY)	12/31/17	184	12/21/18	174	10	12/20/19	173	1	12/18/20	171	2	12/17/21	170	1
Wisconsin (SA)	02/13/18	228	12/20/18	173	55	12/20/19	173	0	12/21/20	174	(1)	12/21/21	174	0
Wyoming (McGee Heame&Paiz)	12/18/17	171	12/14/18	167	4	01/23/20	207	(40)	02/26/21	241	(34)	05/31/21	335	(94)
Average days to complete		192		193			192			220			228	

State / Auditor (FY21)	FY17		FY18			FY19			FY20			FY21		
	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>
DC <sup>c</sup> (McConnell & Jones)	01/25/18	117	01/24/19	116	1	01/24/20	116	0	01/28/21	120	(4)	01/24/22	116	4
Guam <sup>c</sup> (Deloitte)	07/01/18	274	06/20/19 <sup>e</sup>	263	11	09/03/20	338	(75)	06/30/21	273	65	08/09/22	313	(40)
Average days to complete		196		190			227			197			215	
<b>Total average days to complete</b>		<b>192</b>		<b>193</b>			<b>193</b>			<b>219</b>			<b>228</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. Michigan implemented a new ERP system in FY 2018.

**Analysis for FY 2020 and FY 2021:**

Information about FYs 2020 and 2021 ACFRs is available for the states, the District of Columbia and Guam. Among these governments:

- 24 states plus Guam took longer to complete the FY21 ACFR than the FY20 ACFR.
- 20 states plus the District of Columbia completed the FY21 ACFR more quickly than the FY20 ACFR.
- 6 states took the same amount of time to complete the ACFR in both years.
- For FY21, the range of completion times was 116 days (District of Columbia) and 120 days (New York) to 631 days (California).
- For FY20, the range of completion times was 119 days (New York) and 120 days (District of Columbia) to 582 days (California).
- The range of difference in the amount of time to issue the ACFR from FY20 to FY21 was 54 fewer days (Georgia) to 132 additional days (Nebraska).
- Among the 20 states which completed their FY21 ACFRs more quickly than their FY20 ACFRs, the average was 18 days (not including D.C.). The states showing the most improvement in addition to Georgia was Iowa (53 days) and Illinois (52 days).
- Among the 24 states that took longer to complete the ACFR in FY21, the average was 31 days (not including Guam). In addition to Nebraska, other states requiring more than a month of additional time were Wyoming (94 days), Arizona (88 days), Maryland (58 days), New Jersey (54 days), California (49 days), Montana (41 days), Delaware and Massachusetts (34 days) and Nevada (33 days).
- 4 governments succeeded in completing their FY21 ACFRs in fewer than 5 months: District of Columbia (116 days), New York (120 days), South Carolina (135 days) and Kansas (138 days).
- 13 governments required 250 days or more to complete their FY20 ACFRs: California (631 days), Arizona (488 days), Iowa (401 days), Nevada (358 days), Illinois (356 days), Wyoming (335 days), New Jersey (329 days), Massachusetts and Nebraska (302 days), New Mexico (289 days), Mississippi (283 days), Florida (272 days) and Maryland (264 days).