National Association of State Comptrollers
Completion Time for States' ACFRs
Fiscal Years 2021 through 2025

State / Auditor (FY25)	FY21		FY22			FY23			FY24			FY25		
	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)	03/31/22	182	03/31/23	182	0	03/28/24	180	2	03/27/25	178	2	03/27/26	178	0
Alaska (SA)	03/04/22	247	03/17/23	260	(13)	03/14/24[e]	258	2	05/13/25	317	(59)	02/18/26	233	84
Arizona (SA)	10/31/22	488	10/18/23	475	13	11/07/24	496	(21)	04/23/26	662	(166)			662
Arkansas (SA)	01/21/22	205	01/25/23	209	(4)	01/22/24	206	3	01/30/25	214	(8)	02/02/26	217	(3)
California (SA)	03/23/23	631	03/08/24[e]	617	14	12/13/24	532	85	09/12/25	439	93	05/12/26	316	123
Colorado (SA)	01/31/22	215	12/20/22	173	42	02/02/24	217	(44)	01/29/25	213	4	12/18/25	171	42
Connecticut (SA)	02/24/22	239	02/24/23	239	0	03/27/24	271	(32)	03/27/25	270	1	02/27/26	242	28
Delaware (CLA)	01/27/22	211	01/27/23	211	0	03/20/24	264	(53)	12/23/24	176	88	12/23/25	176	0
Florida (SA)	03/29/22	272	03/27/23	270	2	02/28/24	243	27	02/28/25	243	0	02/24/26	239	4
Georgia (SA)	01/24/22	208	03/01/23	244	(36)	01/31/24	215	29	04/23/25	297	(82)	02/11/26	226	71
Hawaii (Accuity)	12/30/21	183	12/30/22	183	0	01/29/24	213	(30)	01/30/25	214	(1)	01/30/26	214	0
Idaho (SA)	12/22/21	175	12/23/22	176	(1)	12/20/23	173	3	07/25/25	390	(217)	05/21/26	325	65
Illinois (Sikich)	06/21/22	356	08/15/23	411	(55)	08/07/25	769	(358)	02/04/26	584	185	06/09/26	344	240
Indiana (SA)	01/06/22	190	12/30/22	183	7	01/18/24	202	(19)	12/31/24	184	18	12/23/25	176	8
Iowa (SA)	08/05/22	401	08/18/23	414	(13)	12/22/23	175	239	12/20/24	173	2	12/18/25	171	2
Kansas (CLA)	11/15/21	138	11/30/22	153	(15)	11/30/23	153	0	11/27/24	150	3	11/26/25	149	1
Kentucky (SA)	12/09/21	162	01/25/23	209	(47)	02/27/24	242	(33)	01/24/25	208	34	02/27/26	242	(34)
Louisiana (SA)	12/31/21	184	12/31/22	184	0	12/31/23	184	0	12/31/24	184	0	12/30/25	183	1
Maine (SA)	12/10/21	163	12/14/22	167	(4)	12/13/23	166	1	12/17/24	170	(4)	12/12/25	165	5
Maryland (SB & Co)	03/21/22	264	01/31/23	215	49	03/13/24	257	(42)	02/28/25	243	14	01/28/26	212	31
Massachusetts (CLA)	04/28/22	302	05/31/23	335	(33)	05/28/24	333	2	04/29/25	303	30	04/23/26	297	6
Michigan[c] (SA)	03/18/22	169	03/29/23	180	(11)	02/15/24	138	42	04/25/25	207	(69)	04/03/26	185	22
Minnesota (SA)	12/17/21	170	12/16/22	169	1	12/15/23	168	1	12/13/24	166	2	12/18/25	171	(5)
Mississippi (SA)	04/09/22	283	04/21/23	295	(12)	10/11/24	469	(174)	03/20/26	642	(173)			642
Missouri (SA)	01/21/22	205	03/24/23	267	(62)	03/18/24	262	5	04/02/25	276	(14)	02/20/26	235	41
Montana (SA)	03/04/22	247	03/22/23	265	(18)	05/03/24	308	(43)	04/29/25	303	5	03/05/26	248	55
Nebraska[f] (SA)	04/28/22	302	01/30/23	214	88	12/13/23	166	48	12/18/24	171	(5)	12/17/25	170	1
Nevada (EideBailly)	06/23/22	358	01/10/24	559	(201)	08/15/25	777	(218)	06/26/26	726	51			726
New Hampshire (KPMG)	12/22/21	175	12/26/22	179	(4)	12/21/23	174	5	03/20/25	263	(89)	12/23/25	176	87
New Jersey (SA)	05/25/22	329	04/10/23	284	45	03/27/24	271	13	03/28/25	271	0	03/27/26	270	1
New Mexico[e] (CLA)	04/15/22	289	06/30/23	365	(76)	04/29/24	304	61	03/20/25	263	41	03/06/26	249	14

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New York[c, d, e] (KPMG)	07/29/21	120	07/27/22	118	2	07/27/23	118	0	07/25/24	116	2	07/25/25	116	0
North Carolina (SA)	12/08/21	161	12/05/22	158	3	12/06/23	159	(1)	12/19/24	172	(13)	12/08/25	161	11
North Dakota (SA)	12/16/21	169	01/13/23	197	(28)	12/14/23	167	30	12/13/24	166	1	12/11/25	164	2
Ohio (SA)	12/22/21	175	12/21/22	174	1	12/20/23	173	1	12/18/24	171	2	12/17/25	170	1
Oklahoma (SA)	01/25/22	209	08/30/23	426	(217)	09/04/24	432	(6)	12/29/25	547	(115)			547
Oregon (SA)	01/25/22	209	02/27/23	242	(33)	01/19/24	203	39	12/23/24	176	27	01/30/26	214	(38)
Pennsylvania (SA &CLA)	12/10/21	163	12/09/22	162	1	12/13/23	166	(4)	12/20/24	173	(7)	12/18/25	171	2
Rhode Island (SA)	01/28/22	212	01/31/23	215	(3)	02/28/24	243	(28)	03/21/25	264	(21)	06/24/26	359	(95)
South Carolina (SA & M&J)	11/12/21	135	11/29/22	152	(17)	12/20/23	173	(21)	02/26/25	241	(68)	01/28/25	212	29
South Dakota (SA)	12/22/21	175	12/30/22	183	(8)	12/29/23	182	1	12/31/24	184	(2)	12/31/25	184	0
Tennessee (SA)	12/27/21	180	12/21/22	174	6	12/21/23	174	0	12/17/24	170	4	12/30/25	183	(13)
Texas[c] (SA)	02/28/22	181	02/28/23	181	0	02/28/24	181	0	02/28/25	181	0	02/28/26	181	0
Utah (SA)	12/21/21	174	12/14/22	167	7	12/22/23	175	(8)	12/16/24	169	6	12/22/25	175	(6)
Vermont[g] (CLA)	12/23/21	176	12/22/22	175	1	01/26/24	210	(35)	12/23/24	176	34	12/23/25	176	0
Virginia[h] (SA)	12/15/21	168	12/15/22	168	0	12/15/23	168	0	12/13/24	166	2	12/15/25	168	(2)
Washington (SA)	12/21/21	174	12/20/22	173	1	12/07/23	160	13	12/23/24	176	(16)	12/10/25	163	13
West Virginia (CLA)	12/17/21	170	12/16/22	169	1	12/15/23	168	1	12/13/24	166	2	12/19/25	172	(6)
Wisconsin (SA)	12/21/21	174	12/21/22	174	0	12/20/23	173	1	12/20/24	173	0	12/18/25	171	2
Wyoming (McGee Hearne&Paiz)	05/31/21	335	01/31/23	215	120	02/09/24	224	(9)	01/17/25	201	23	12/22/25	175	26
Average days to complete		228		238			249			258			206	

	FY21		FY22			FY23			FY24			FY25		
State / Auditor (FY25)	Date[a]	Days	Date[a]	Days	Diff[b]	Date[a]	Days	Diff[b]	Date[a]	Days	Diff[b]	Date[a]	Days	Diff[b]
DC[c] (CLA)	01/24/22	116	01/24/23	116	0	01/24/24	116	0	01/24/25	116	0	01/23/26	115	1
Guam[c] (Deloitte)	08/09/22	313			313			0			0			
Average days to complete		215		116			116			116			115	
Total average days to complete		**228**		**236**			**246**			**255**			**204**	
Median days to complete		**187**		**184**			**202**			**201**			**181**	

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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 Alaska (2023), California (2022), New Mexico and New York.
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.