

Submission of Year End Reports Policy

Effective Date:

7/1/2008

References:

General Statute 143B-426.40H

Policy:

This policy applies to reporting units included in the State's Comprehensive Annual Financial Report (CAFR), except it does not apply to:

- Foundations and similarly affiliated organizations of state component units
- State licensing boards (these entities are not included in the CAFR)

The Year End package consists of:

- Letter of Certification
- CAFR worksheets
- CAFR package narratives
- Single Audit Reporting Package

Additional Year End reports are:

- Foundation conversion template
- Formal Notes

Due Dates:

- The Year End package must be submitted to the Office of the State Controller by August 31 (or last working day of August, if earlier).
- The Foundation conversion template is due on September 15.
- The Formal Notes are due on September 30 (or last working day of September, if earlier).

The Office of the State Controller will notify the Director of the Budget if an entity does not comply with this policy.