

National Association of State Comptrollers

Time to Complete the States' CAFRs, Fiscal Years 2009, 2010, 2011, 2012 and 2013

State	FY09		FY10			FY11			FY12			FY13		
	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	03/31/10	182	03/31/11	182	0	03/30/12	182	0	03/29/13	180	2	03/31/14	182	(2)
Alaska	12/15/09	168	12/15/10	168	0	12/15/11	168	0	12/14/12	167	1	12/13/13	166	1
Arizona	05/07/10	311	03/04/11	247	64	02/10/12	225	22	01/14/13	198	27	12/30/13	183	15
Arkansas	12/23/09	176	12/22/10	175	1	12/22/11	175	0	12/20/12	173	2	12/23/13	176	(3)
California	03/10/10	253	03/18/11	261	(8)	03/23/12	267	(6)	03/26/13	269	(2)	04/21/14	295	(26)
Colorado	12/18/09	171	12/17/10	170	1	12/16/11	169	1	12/14/12	167	2	12/13/13	166	1
Connecticut	02/28/10	243	01/28/11	212	31	02/28/12	243	(31)	02/28/13	243	0	02/28/14	243	0
Delaware	12/30/09	183	12/29/10	182	1	02/06/12	221	(39)	01/18/13	202	19	02/06/14	221	(19)
Florida	02/25/10	240	02/28/11	243	(3)	01/25/12	209	34	02/06/13	221	(12)	02/21/14	236	(15)
Georgia	12/31/09	184	01/07/11	191	(7)	12/30/11	183	8	12/28/12	181	2	12/31/13	184	(3)
Hawaii	10/20/10	477	10/12/11	469	8	02/16/12	231	238	01/23/13	207	24	01/27/14	211	(4)
Idaho	12/16/09	169	12/03/10	156	13	12/23/11	176	(20)	12/20/12	173	3	12/23/13	176	(3)
Illinois	06/30/10	365	06/30/11	365	0	06/01/12	337	28	05/31/13	335	2	02/28/14	243	92
Indiana	12/30/09	183	02/25/11	240	(57)	12/29/11	182	58	12/21/12	174	8	12/30/13	183	(9)
Iowa	12/18/09	171	12/15/10	168	3	12/15/11	168	0	12/14/12	167	1	12/13/13	166	1
Kansas	12/31/09	184	12/31/10	184	0	12/15/11	168	16	03/11/13	254	(86)	12/20/13	173	81
Kentucky	12/21/09	174	12/17/10	170	4	12/16/11	169	1	12/14/12	167	2	12/13/13	166	1
Louisiana	12/31/09	184	12/30/10	183	1	12/28/11	181	2	12/27/12	180	1	12/20/13	173	7
Maine	12/23/09	176	12/21/10	174	2	12/29/11	182	(8)	12/21/12	174	8	12/23/13	176	(2)
Maryland	12/11/09	164	12/10/10	163	1	12/15/11	168	(5)	12/12/12	165	3	12/13/13	166	(1)
Massachusetts	12/23/09	176	01/18/11	202	(26)	01/03/12	187	15	12/19/12	172	15	12/20/13	173	(1)
Michigan ^c	02/27/10	150	02/18/11	141	9	03/09/12	161	(20)	02/28/13	151	10	12/21/13	82	69
Minnesota	12/11/09	164	12/20/10	173	(9)	12/20/11	173	0	03/20/13	263	(90)	12/18/13	171	92
Mississippi	12/18/09	171	01/25/11	209	(38)	12/19/11	172	37	12/20/12	173	(1)	12/19/13	172	1
Missouri	12/31/09	184	01/25/11	209	(25)	01/25/12	209	0	01/24/13	208	1	01/10/14	194	14
Montana	12/22/09	175	01/06/11	190	(15)	03/29/12	273	(83)	02/08/13	223	50	01/29/14	213	10
Nebraska	12/29/09	182	12/29/10	182	0	12/29/11	182	0	01/16/13	200	(18)	12/31/13	184	16
Nevada	01/27/10	211	12/20/10	173	38	01/31/12	215	(42)	12/17/12	170	45	12/17/13	170	0
New Hampshire	01/22/10	206	12/29/10	182	24	02/29/12	244	(62)	12/31/12	184	60	12/23/13	176	8
New Jersey	03/05/10	248	12/01/10	154	94	01/05/12	189	(35)	01/09/13	193	(4)	03/12/14	255	(62)
New Mexico	03/19/10	262	03/15/11	258	4	06/20/12	356	(98)	08/30/13	426	(70)	06/29/14	364	62

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New York ^{c, d, e}	07/24/09	115	07/23/10	114	1	07/25/11	116	(2)	07/23/12	114	2	07/25/13	116	(2)
North Carolina	12/08/09	161	12/08/10	161	0	12/08/11	161	0	12/03/12	156	5	11/25/13	148	8
North Dakota	12/17/09	170	12/15/10	168	2	12/20/11	173	(5)	12/14/12	167	6	12/17/13	170	(3)
Ohio	04/30/10	304	01/21/11	205	99	01/20/12	204	1	03/21/13	264	(60)	12/20/13	173	91
Oklahoma	12/31/09	184	12/30/10	183	1	12/30/11	183	0	01/30/13	214	(31)	12/31/13	184	30
Oregon	12/30/09	183	12/22/10	175	8	01/18/12	202	(27)	12/19/12	172	30	01/28/14	212	(40)
Pennsylvania	01/22/10	206	12/22/10	175	31	12/12/11	165	10	12/19/12	172	(7)	12/13/13	166	6
Rhode Island	04/06/10	280	12/30/10	183	97	12/22/11	175	8	12/20/12	173	2	12/19/13	172	1
South Carolina	12/04/09	157	12/17/10	170	(13)	12/08/11	161	9	06/07/13	342	(181)	02/14/13	229	113
South Dakota ^e	03/31/10	274	05/20/11	324	(50)	06/20/12	356	(32)	03/28/13	271	85	03/14/14	257	14
Tennessee	08/06/10	402	03/29/11	272	130	12/29/11	182	90	12/21/12	174	8	12/13/13	166	8
Texas ^c	02/26/10	179	02/28/11	181	(2)	02/23/12	176	5	02/22/13	175	1	02/21/14	174	1
Utah	11/23/09	146	11/18/10	141	5	10/28/11	120	21	10/19/12	111	9	10/23/13	115	(4)
Vermont ^f	12/17/09	170	12/20/10	173	(3)	12/23/11	176	(3)	12/27/12	180	(4)	12/18/13	171	9
Virginia	12/14/09	167	12/14/10	167	0	12/15/11	168	(1)	12/14/12	167	1	12/13/13	166	1
Washington	12/23/09	176	11/30/10	153	23	11/22/11	145	8	11/15/12	138	7	11/08/13	131	7
West Virginia	02/26/10	241	02/28/11	243	(2)	02/13/12	228	15	01/31/13	215	13	02/13/14	228	(13)
Wisconsin	12/11/09	164	12/10/10	163	1	12/21/11	174	(11)	12/13/12	166	8	12/11/13	164	2
Wyoming	01/26/10	210	12/30/10	183	27	12/27/11	180	3	12/21/12	174	6	12/20/13	173	1
States average days to complete		208		198			196			198			187	

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District of Columbia ^c	01/28/10	120	01/27/11	119	1	01/25/12	117	2	01/28/13	120	(3)	01/30/14	122	(2)
Puerto Rico ^e	10/30/09	122	11/30/10	153	(31)	12/15/11	168	(15)	04/08/13	282	(114)	06/30/14 ^f	365	(83)
Average days to complete		121		136			143			201			244	
Total Average days to complete		204		196			194			198			189	

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Notes:

- 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 CAFR this year than the previous year.
- c. All states use June 30 for their fiscal year-end with the following exceptions:
Alabama, Michigan and the District of Columbia use September 30.
New York uses March 31.
Texas uses August 31.
- d. New York statute requires the issuance of the state's CAFR within 120 days of fiscal year-end (July 29).
- e. This is the date of the auditor's report for New York, South Dakota and Puerto Rico.
- f. Vermont statute requires the issuance of the state's CAFR on or before December 31 of each year.

Analysis for FY 12 and FY 13:

Information about FY 12 and 13 CAFRs is available for the states, the District of Columbia and Puerto Rico. Among these governments,

- 20 took longer to complete the FY 13 CAFR than the FY 12 CAFR.
- 30 completed the FY 13 CAFR more quickly than the FY 12 CAFR.
- 2 state took the same amount of time to complete the CAFR in both years.
- For FY 13, the range of completion times was 82 days (Michigan) to 365 days (Puerto Rico).
- For FY12, the range of completion times was 111 days (Utah) to 426 days (New Mexico).
- The range of difference in the amount of time to issue from FY 12 to FY 13 was 113 fewer days (South Carolina) to 83 additional days (Puerto Rico).
- 18 governments issued their FY 13 CAFRs within 2 days of the time of issuance of their FY 12 CAFRs. Of these 18 governments, 10 issued their FY 13 CAFRs 1 or 2 days sooner in FY 13 than in FY 12, 2 issued in exactly the same amount of time both years, and 6 took 1 or 2 days longer to issue in FY 13 than in FY 12.
- Among the 30 governments which completed their FY 13 CAFRs more quickly than their FY 12 CAFRs, the average was 25 days. The states showing the most improvement in addition to South Carolina were Illinois (92 days), Minnesota (92 days), Ohio (91 days), Kansas (81 days), Michigan (69 days), New Mexico (62 days) and Oklahoma (30 days).
- Among the 20 states that took longer to complete the CAFR in FY 13, the average was 15 days. In addition to Puerto Rico, other states requiring more than a month of additional time for their FY 13 CAFRs were New Jersey (62 days) and Oregon (40 days).
- 6 governments succeeded in completing their FY 13 CAFRs in fewer than 5 months: Michigan (82 days), Utah (115 days), New York (116 days), the District of Columbia (122 days), Washington (131 days), and North Carolina (148 days).
- 5 states required 250 days or more to complete their FY 12 CAFRs: Puerto Rico (365 days), New Mexico (364 days), California (295 days), South Dakota (257 days) and New Jersey (255 days).