

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)
TIMELINE
FISCAL YEAR ENDED JUNE 30, 2016**

Deadline:

July 29, 2016

Inter-agency receivables and payables must be entered into AASIS.

Agencies with their own HR systems (do not use AASIS for payroll) must calculate and record their accrued payroll. If instructions are needed, contact David Paes in the DFA-OA-CAFR Section. These agencies must submit supporting documentation for the accrued payroll balances to DFA-OA-CAFR Section, with their closing books.

Agencies with their own HR systems (do not use AASIS for leave balances) must calculate and record their compensated absences. If instructions are needed, contact David Paes in the DFA-OA-CAFR Section. These agencies must submit supporting documentation for the leave balances to DFA-OA-CAFR Section, with their closing books.

Accrued compensated absences entries must be posted by agencies.

Accrued payroll entries must be posted by agencies.

Agencies must have all interfund transfers balanced and corrected in AASIS.

August 1, 2016

User/Reporting agencies must provide Closing Status Report 1 and related forms to DFA-OA-CAFR Section.

August 2, 2016

DFA-OA-CAFR will send out proposed entries for pension liability with instructions on how to record.

August 4, 2016

DFA-OA-CAFR Section will email sick leave information to agencies that use AASIS for leave balances with instruction on how to record the sick leave accrual entries.

August 5, 2016

Unaudited Colleges and Universities must provide completed Closing Book A and supporting documentation to DFA-OA-CAFR Section.

Audited Colleges and Universities must provide completed Closing Book A and supporting documentation to DFA-OA-CAFR Section.

Service Bureau agencies must provide Questionnaire Part B and related forms to DFA-OA-CAFR Section.

User/Reporting agencies (including ADFA, ASLA and DWS) must provide Closing Status Report 2 and related forms to DFA-OA-CAFR Section.

Retirement Systems must provide completed Forms Inter-agency Receivables/Payables to DFA-OA-CAFR Section.

August 9, 2016

Agencies must record pension liability.

August 11, 2016

DFA-OA will provide DFA-OA-CAFR Section with the necessary information to propose inter-agency rebate journal entries to agencies.

ASHERS will provide Unaudited Retirement System Closing Book.

August 15, 2016

Accrued sick leave entries must be posted by agencies.

Agencies with their own HR systems (do not use AASIS for leave balances) must calculate and record their sick leave accruals. If instructions are needed, contact David Paes in the DFA-OA-CAFR Section. These agencies must submit documentation for the entries to DFA-OA-CAFR Section.

DFA-OA-CAFR will send transfer information to Colleges/Universities.

August 16, 2016

DFA-OA-CAFR Section will extract accounts payable information from AASIS for service bureau agencies. Please ensure that you put a "Y" at the beginning of the reference field on invoices appropriately. Failure to do so will result in unrecorded liabilities. See detailed guidance at: [Y-voucher instructions](#)

User/reporting agencies should extract accounts payable information from AASIS using the instructions provided by DFA-OA-CAFR Section. See detailed guidance at: [Y-voucher instructions](#)

August 17, 2016

DFA-OA-CAFR Section will email accounts payable information to service bureau agencies for approval.

August 18, 2016

DFA-OA-CAFR Section will send the proposed inter-agency rebate journal entries to the agencies.

DFA-OA will provide verified cash reconciliations to DFA-OA-CAFR Section.

August 19, 2016

Accounts payable entries must be posted by agencies.

August 22, 2016

DFA-OA-CAFR Section will send an email to agencies notifying them of the TMMP entries made on their behalf.

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- August 25, 2016** Service Bureau agencies must provide Questionnaire Part C and related forms to DFA-OA-CAFR Section.

DFA-OA-CAFR Section will email analytical review procedures to user and reporting agencies.
- August 29, 2016** User/Reporting agencies must provide Closing Status Report 3 and related forms to DFA-OA-CAFR Section.
- August 31, 2016** All agency personnel will be blocked from posting entries into fiscal year 2016 at the end of the day.
- September 1, 2016** EBD and Arkansas State Police (ASP) OPEB actuary report, RSI and footnote disclosure information is due to CAFR.
- September 2, 2016** Applicable agencies must provide cash and investment forms to DFA-OA-CAFR Section:
BA0395 Arkansas Development Finance Authority
Safe Drinking Water Revolving Loan Fund
Construction Assistance Revolving Loan Fund
BA0347 Arkansas Student Loan Authority
BA0810 Department of Workforce Services
- September 12, 2016** DFA-OA-CAFR Section will email OPEB entries to applicable agencies for approval.

BA0395 Arkansas Development Finance Authority must provide financial statements and applicable cash and investment forms for the following to DFA-OA-CAFR Section:
Community Technical College Revolving Loan Fund
Assisted Living Incentive Fund
Industrial Energy Technology Loan Program Revolving Loan Fund
Venture Capital Investment Trust
Employer Assisted Home Energy Assistance Loan Program
Arkansas Housing Trust
Energy Efficiency and Conservation Block Grant/Residential Loan Program
Any new programs

BA0395 Arkansas Development Finance Authority must provide a list of the College Tech Loans receivable balances including current and non-current portions.
- September 15, 2016** OPEB entries must be approved by applicable agencies.
- September 16, 2016** Unaudited Colleges and Universities provide the GAAP Closing Book B for Unaudited Colleges and Universities to DFA-OA-CAFR Section. (Unaudited Colleges and Universities are those that will not be audited by the Division of Legislative Audit by November 1, 2016).

Audited Colleges and Universities provide the GAAP Closing Book B for Audited Colleges and Universities to DFA-OA-CAFR Section. (Audited Colleges and Universities are those that will be audited by the Division of Legislative Audit by November 1, 2016).
- September 30, 2016** Applicable agencies provide risk management information to DFA-OA-CAFR Section:
BA0425 State Insurance Dept.
BA0960 State Police
BA0930 Arkansas Department of Environmental Quality
BA0360 Claims Commission
BA0610 Employee Benefit Division
BA0390 Worker's Compensation Commission
Arkansas State University Consolidated Systems
University of Arkansas Consolidated Systems
- October 7, 2016** BA0150 University of Arkansas Medical Science will provide audit report to DFA-OA-CAFR Section.
- October 19, 2016** Legislative Audit to furnish BA0130 Arkansas Tech University's audit to DFA-OA-CAFR Section for inclusion in the CAFR.
- October 24, 2016** All agencies provide Analytical Review to DFA-OA-CAFR Section. This form cannot be completed until all entries are posted by your agency and the Office of Accounting.
- October 28, 2016** Applicable agencies provide all discretely presented component unit audits or financial statements and notes from the following:
BA0395 Arkansas Development Finance Authority
BA0347 Arkansas Student Loan Authority
University of Arkansas Foundation, Inc.
University of Arkansas Fayetteville Campus Foundation, Inc.

Legislative Audit to furnish the following College and University audits to DFA-OA-CAFR Section for inclusion in the CAFR:
University of Arkansas Consolidated Systems
Arkansas State University Consolidated Systems

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- October 31, 2016** Audit reports from the following are due to DFA-OA-CAFR Section:
 BA0395 Arkansas Development Finance Authority:
 Safe Drinking Water Revolving Loan Fund
 Construction Assistance Revolving Loan Fund
- Legislative Audit to provide audit report for BA 0810 Department of Workforce Services.
- November 10, 2016** DFA-OA-CAFR Section will provide agencies with Agency Funds a walkforward of their agency funds for approval.
- November 11, 2016** Colleges and Universities OPEB actuary report, RSI and footnote disclosure information is due to DFA-OA-CAFR Section.
- Legislative Audit to provide the following Retirement Systems Audit Reports to DFA-OA-CAFR Section for inclusion in the CAFR:
 Arkansas Teacher Retirement System
 Arkansas Public Employees Retirement System (which will include APERS, ASPRS and AJRS)
- November 14, 2016** Approved Agency Fund walkforwards must be returned to DFA-OA-CAFR Section.
- November 21, 2016** Retirement Systems provide pension plan actuarial reports to DFA-OA-CAFR Section.
- PLEASE NOTE:** Certain items on the timeline do not apply to Colleges and Universities, Arkansas Development Finance Authority, Arkansas Student Loan Authority, Department of Workforce Services, Retirement Systems and the Lottery Commission because these state agencies submit either a Closing Book with financial statements or a GAAP-basis audit report and no information is gathered from AASIS.