

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 1:**  
**What best describes your state's financial reporting system?**

Alabama	<p>d. Other - The State's financial reporting system consists of:</p> <ol style="list-style-type: none"> <li>1) The State central accounting system</li> <li>2) A small data warehouse built specifically for CAFR preparation purposes. The warehouse contains all transactions from #1.</li> <li>3) Off the shelf software which has been programmed to generate from the warehouse all of the GAAP financial statements on demand at any time.</li> </ol> <p>The system does not generate statewide SEFA as we do not accumulate grant data in the central accounting system. The system is not available to agencies for reporting. Agencies contribute data in the form of journal entries into the central accounting system, therefore all numbers in the CAFR are supported by transactions processed through the regular accounting system, subject to most normal controls. There is little conversion or reconciliation to be done as the central accounting system accumulates data on multiple accounting bases for reporting (cash, budget, constitutional, modified accrual, accrual).</p>
Arizona	<p>b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.</p>
California	<p>a. Agencies generally have their own financial reporting systems and at year end, the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.</p>
Colorado	<p>c. There is one centralized financial reporting system used by all or most State agencies, and the automated system <del>generates</del> <u>provides</u> GAAP compliant financial information <u>from which the CAFR is prepared.</u></p>
Florida	<p>c. There is one centralized financial reporting system used by all or most State agencies, and the automated system generates GAAP compliant financial information.</p>
Georgia	<p>b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.</p>
Idaho	<p>b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.</p>
Illinois	<p>a. Agencies generally have their own financial reporting systems and at year end, the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.</p>
Iowa	<p>b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.</p>
Kansas	<p>b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.</p>
Maine	<p>b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.</p>
Maryland	<p>b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.</p>

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Michigan	c. There is one centralized financial reporting system used by all or most State agencies, and the automated system generates GAAP compliant financial information.
Mississippi	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.
Missouri	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.
Montana	c. There is one centralized financial reporting system used by all or most State agencies, and the automated system generates GAAP compliant financial information.
Nebraska	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.
Nevada	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.
New Hampshire	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.
New Jersey	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.
New Mexico	c. There is one centralized financial reporting system used by all or most State agencies, and the automated system generates GAAP compliant financial information.
New York	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.
North Carolina	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.
Ohio	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.
Oregon	c. There is one centralized financial reporting system used by all or most State agencies, and the automated system generates GAAP compliant financial information.
Rhode Island	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.
South Dakota	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes. d. Other – We load year-end balances and accrual entries into a database for proofing while compiling the CAFR. The SEFA is compiled and combined using Excel spreadsheets.
Tennessee	c. There is one centralized financial reporting system used by all or most State agencies, and the automated system generates GAAP compliant financial information.

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Texas	a. Agencies generally have their own financial reporting systems and at year end, the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.
Vermont	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.
Virginia	d. Other - The Commonwealth of Virginia currently has a centralized general ledger system that utilizes the budgetary basis of accounting. Information from this budgetary system is used as the starting point for governmental funds reported in the CAFR. Agencies and institutions provide additional information pursuant to annual financial reporting directives to facilitate the completion of the CAFR in accordance with generally accepted accounting principles and the SEFA.
Washington	c. There is one centralized financial reporting system used by all or most State agencies, and the automated system generates GAAP compliant financial information.
West Virginia	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.
Wisconsin	b. There is one centralized financial reporting system used by all or most State agencies but at year end the preparer of the CAFR and statewide SEFA does a conversion or reconciliation process for GAAP reporting purposes.

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**Question 2:**  
**Does your state have a centralized automated financial reporting system (see definition below)? (If no, skip to question 20)**

**Definition:** A computerized financial reporting system that is under the control of a central authority and consolidates all business operations into a uniform and enterprise wide system environment.

Alabama	Yes
Arizona	No
California	No
Colorado	Yes
Florida	Yes
Georgia	Yes
Idaho	No
Illinois	No
Iowa	Yes
Kansas	Yes
Maine	Yes
Maryland	Yes
Michigan	Yes
Mississippi	Yes
Missouri	No
Montana	Yes
Nebraska	Yes
Nevada	Yes
New Hampshire	Yes
New Jersey	Yes
New Mexico	Yes
New York	Yes
North Carolina	Yes
Ohio	Yes
Oregon	Yes
Rhode Island	Yes
South Dakota	Yes
Tennessee	Yes
Texas	No
Vermont	Yes
Virginia	Yes
Washington	Yes
West Virginia	No
Wisconsin	Yes

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	<b>Question 3: Was your system:</b> <ul style="list-style-type: none"> <li>▪ Vendor developed</li> <li>▪ Purchased off the shelf</li> <li>▪ Other, please describe</li> </ul>	<b>Question 4: When was this system implemented?</b>	<b>Question 5: When was this system last upgraded?</b>	<b>Question 6: Is the system GAAP compliant?</b>
Alabama	Other - Internally developed using commonly available software.	1996	2002	Yes
Arizona	--	--	--	--
California	--	--	--	--
Colorado	Other - Originally vendor developed, but frequently modified to comply w/GAAP or legal requirements. Those modifications have not been kept in alignment with core processing upgrades available from the vendor but not purchased after the mid 1990s.	1991	Around 1997	Yes
Florida	Other - Developed in house.	1983	Mods are continually in process as needed	Yes
Georgia	Purchased off the shelf	Jan-Jun 2010 for use in FY2010 CAFR	N/A	Yes
Idaho	--	--	--	--
Illinois	--	--	--	--
Iowa	Other - Purchased off of the shelf, with some customizations done both by the vendor and State of Iowa staff.	2004	2008	Yes
Kansas	Purchased off the shelf	07-01-2010	N/A	Yes
Maine	Purchased off the shelf	2008	Currently being upgraded	No
Maryland	Vendor developed	July 1, 1997	July 1, 1997	No
Michigan	Vendor developed	1994	2001 - Modifications to comply with GASB 34	Yes
Mississippi	Other - Purchased from Vendor, but has had major modifications.	July 1, 1989	Constantly modified to meet needs	No
Missouri	--	--	--	--
Montana	Purchased off the shelf	1999	2007	Yes
Nebraska	Other - Purchased JD Edwards Enterprise One (now owned by Oracle) and significantly modified to work for the State	January 2003	March 2010	No
Nevada	Other - Purchased system from vendor, but then highly customized by vendor and state staff working	2000	No upgrade from vendor. System now modified internally by	No

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	together.		Controller's Office, on an as needed basis.	
New Hampshire	Purchased off the shelf	7/1/2009	Not upgraded	No – could be GAAP but only maintained budgetary basis
New Jersey	Purchased off the shelf but modified	1993	No application upgrades. Any system modifications were performed by in-house IT staff.	Yes
New Mexico	Purchased off the shelf	7/1/2006	2/2008 - significant number of patches installed, equivalent to an upgrade	Yes
New York	Other - The Central Accounting System (CAS), which is a cash basis system, was developed in-house with the assistance of consultants. To prepare the State's financial statements on a GAAP basis, an Oracle General Ledger is utilized. The Oracle General Ledger was purchased off the shelf and was implemented with the assistance of consultants. The information that is entered in the CAS by the State agencies is exported into the Oracle General Ledger nightly. In addition to the Central Accounting System data, manual accrual journal entries are posted to convert the data to GAAP basis.	The CAS was implemented in 1982. The Oracle General Ledger was implemented in 1998.	The Oracle General Ledger was upgraded in 2006 and we are currently upgrading the system (which should be completed by the end of September). The CAS has not been upgraded.	Yes – The Oracle General Ledger is GAAP compliant but the CAS is not GAAP compliant.
North Carolina	Purchased off the shelf	1995	Last major upgrade was 1997, anticipate a major upgrade in the 2010-2011 year.	Yes
Ohio	Vendor developed	The system was phased in with six different modules over several months, the first module	The system is still new and has not had a significant upgrade at this time. Minor updates are constantly being implemented by	No

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		being December of 2006 and the final module beginning July of 2008.	the vendor based on individual department needs.	
Oregon	Other - The system was developed many years ago for the state of California (KPMG) and then migrated to other states. Oregon modified the system during implementation and we continue to make system modifications to date.	1995-1997	The system is continuously upgraded and maintained as business requirements change over time.	Yes
Rhode Island	Other - Oracle Suite of software modules including Purchasing, Payables, Fixed Assets, General Ledger.	7/1/2006	We are on version 11.5.10.2 Plan to upgrade in CY 2011	Yes
South Dakota	Vendor developed	1988	2010	No
Tennessee	Purchased off the shelf	It is still in the implementation phase	n/a	Yes
Texas	--	--	--	--
Vermont	Purchased off the shelf	July 1, 2001	March 2007	Yes
Virginia	Other - Combination of both. Some agencies also operate agency-based financial management systems.	The centralized system (CARS) was implemented in the late 1970's. The individual agency systems have various dates.	The last full upgrade was 1986-87. However, there have been significant customizations. Again, for the individual agencies, there are various dates.	No
Washington	Vendor developed	1984		Yes
West Virginia	--	--	--	--
Wisconsin	Other - Off the shelf system with some significant modifications.	July 1993	2006?	No

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	<b>Question 7: Has your centralized automated financial reporting system been implemented or been in the process of being implemented within the last 5 years? (If no, skip to question 21)</b>	<b>Question 8: Please describe your system and the financial reporting components that it includes.</b>
Alabama	No	--
Arizona	--	--
California	--	--
Colorado	No	--
Florida	No	--
Georgia	Yes	Hyperion Financial Management (including Hyperion Financial Data Quality Management)
Idaho	--	--
Illinois	--	--
Iowa	No	--
Kansas	Yes	On July 1, 2010, the State of Kansas went live with the Statewide Management, Accounting and Reporting System (SMART). SMART is Peoplesoft Financials 9.0. Functionality includes General Ledger, Purchasing, Accounts Receivable, Accounts Payable, Asset Management, Projects/Grants. Time and Labor functionality was added to the PeopleSoft Human Capital Management (HCM) 8.9 application used by the state for benefits, payroll and human resources. The State also implemented an Oracle Business Intelligence application for data warehousing.
Maine	Yes	Our accounting system is CGI's Advantage and it provides all the basic trial balances that are used for financial reporting. The system also has a fixed assets module that is used for tracking assets.
Maryland	No	--
Michigan	No	--
Mississippi	No	--
Missouri	--	--
Montana	No	--
Nebraska	No	--
Nevada	No	--
New Hampshire	Yes	Lawson Financials - Oracle DB, GL, AR, AP, Cash Book Activities, Grants, HR, Property. (Grants, HR and Property not fully functional or not yet implemented)
New Jersey	No	--

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	<p style="text-align: center;"><b>Question 7:</b>  <b>Has your centralized automated financial reporting system been implemented or been in the process of being implemented within the last 5 years? (If no, skip to question 21)</b></p>	<p style="text-align: center;"><b>Question 8:</b>  <b>Please describe your system and the financial reporting components that it includes.</b></p>
New Mexico	Yes	<p>The State of New Mexico chose an enterprise resource planning system (ERP). The State's ERP system is referred to as SHARE (Statewide Human Resources, Accounting, and Management Reporting System). The system consists of two of the PeopleSoft ERP Suites (Financial and Supply Chain Management [FSCM] release 8.8, and the Human Capital Management [HCM] release 8.9). Numerous modules within each of the suites have been implemented throughout the State, including general ledger, payroll, HR, benefits administration, payables, purchasing, time &amp; labor, and more.</p> <p>Please refer to the State website dedicated to the implementation project of the ERP system that contains documentation on the project. Please visit <a href="http://www.shareinfo.state.nm.us/">http://www.shareinfo.state.nm.us/</a>.</p>
New York	No. The current CAS was implemented in 1982. We are currently in the process of implementing a new centralized accounting system utilizing the Peoplesoft application. The application is targeted to go live on April 1, 2011.	--
North Carolina	No	--
Ohio	Yes	<p>The Ohio Administrative Knowledge System (OAKS) is an ERP system that supports administrative functions, such as finance and human resources, across the entire State of Ohio. All State agencies are required to utilize OAKS and all transactions are handled on a cash basis. For reporting purposes, the financial reporting team will utilize the cash basis numbers at year end as a starting point, and upload manual journal entries to convert the yearend financial information to GAAP basis. The system then has the ability to create GAAP financial reports after the conversion process is complete.</p>
Oregon	No	--
Rhode Island	Yes	<p>The Oracle general ledger module has a number of query features that allow the user to drill down to source documents. In addition the product has many standard reports that can be run. Finally, the State has used the products</p>

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		financial statement generator capacity to create a number of custom reports.
South Dakota	No	--
Tennessee	Yes	We purchased the human capital management modules of PeopleSoft as well as the Financials, Supply Chain Management modules (FSCM). FSCM includes asset management, accounts payable, accounts receivable, budget control, billing, cost allocation, cash management, contracts, cashiering, fleet management, general ledger, grants, inventory, plant management, projects, catalog management, procurement, requisitions, strategic sourcing and travel.
Texas	--	--
Vermont	No	--
Virginia	No	--
Washington	No	--
West Virginia	--	--
Wisconsin	No	--

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	<b>Question 9: Was a vendor(s) used?</b>	<b>Question 10: Please list the vendors used and the services provided:</b>	
		<b>Vendor:</b>	<b>Services provided:</b>
Responses are only from the 8 states that implemented a new system within the last 5 years.			
Georgia	Yes	Cherry Road / Top Down	Consulting
Kansas	Yes	Accenture	Integration Services
Maine	Yes	CGI	Software and implementation services
New Hampshire	Yes	Ciber	Implementation/Customization
New Mexico	Yes	Maximus, Inc Oracle IBM PeopleSoft (Oracle) ACRO CITRIX	Implementation Services Implementation Services Hardware and Software Software Programming technical staff Software
Ohio	Yes	Accenture, LLP  Deloitte Consulting	Implement the system, integration and assist with statewide business transformation Conduct a business needs analysis
Rhode Island	Yes	Oracle Corporation	Assist in implementation of software, data conversion, and training.
Tennessee	Yes	Maximus Oracle PeopleSoft	Integrator Software

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<b>Question 11:</b>								
<b>Please estimate the cost of implementation/conversion:</b>								
	<b>Cost of design/ planning:</b>	<b>Hardware:</b>	<b>Software licenses:</b>	<b>Implementa- tion:</b>	<b>Conver- sion:</b>	<b>Training:</b>	<b>Other costs:</b>	<b>Total:</b>
Responses are only from the 8 states that implemented a new system within the last 5 years.								
Georgia	\$25,000	\$0 (redeployed existing servers)	\$160,000	\$200,000	\$50,000	\$25,000	\$25,000	\$485,000
Kansas		\$4,800,000		\$34,300,000 total contractual services (includes other listed line items)			State payroll \$5,400,000	\$44,500,000
Maine	\$1,500,000	\$1,000,000	\$1,500,000	\$15,000,000	\$500,000	\$500,000	debt service interest \$1,100,000	\$21,100,000
New Hampshire	Breakdown not known							\$22,000,000
New Mexico	\$1,500,000	\$1,400,000	\$2,265,000	\$20,350,000	**	\$645,000	Misc. (wages, rent, supplies, development environment lease, etc.) \$7,660,000	\$33,820,000
	** No conversion costs, only State pooled cash balances and fund balances were converted. Beginning balances came from the individual agencies' 2006 audited financial statements. These were journalized and dated 6/30/2006. Fiscal year 2006 was closed and rolled forward.							
Ohio	The cost to implement OAKS is approximately \$158 million. Included in these costs are project management consultant staff, the OAKS Program Management Office (PMO), ERP hardware and software, and ERP integrator services.							\$158,000,000
Rhode Island								\$7,200,000
Tennessee			\$15,000,000	\$73,800,000				\$88,800,000

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	<b>Question 12: What funding source was used to implement your system:</b>	<b>Question 13: How long was the implementation/ conversion process?</b>
Responses are only from the 8 states that implemented a new system within the last 5 years.		
Georgia	Other Funds	4 months
Kansas	Development Fees and Appropriation	21 month implementation
Maine	The project was funding mostly through a COP with payback by the General Fund	2 years
New Hampshire	General Funds	Approximately 2 years prior to go live
New Mexico	Severance tax bonds Agency contributions of State & Federal funds	Initiative launched = 7/1/03 Project launched = 4/1/05 Go live = 7/1/06 Maintenance & Support = Ongoing
Ohio	Implementation of the OAKS project was funded by a variety of sources, including the general revenue fund, federal funds through Statewide Cost Allocation Plan (SWCAP) assessments and Certificates of Participation (COPs). After implementation, the main source of funds used to support OAKS come from charges to state agencies for their use of the system.	Approximately 18 months
Rhode Island	Primarily general revenue	Principal phases completed in one year.
Tennessee	We had recurring appropriations of \$13,000,000 for several years and then used commercial paper for the balance.	We implemented Payroll on 10/01/08. We began implementing state agencies to FSCM on 01/01/09 and continued in waves through 10/01/09. We still have a couple of funds that need to be implemented.

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	<b>Question 14:</b> <b>Please describe the implementation/conversion process and any problems encountered:</b>	<b>Question 15:</b> <b>Was the implementation done in phases (e.g. by agency, by module, etc.)? If yes, please describe how it was phased in:</b>
Responses are only from the 8 states that implemented a new system within the last 5 years.		
Georgia	Had design session, built application and mapping tables, converted 1 year of history and trained CAFR/Audit staff. Did not roll out to all agencies.	No
Kansas	Primary Phases: Analyze, Design, Build/Develop, Test, Train, Deploy	No
Maine	--	No
New Hampshire	1. Attention of agencies; obstruction by resistant bureaucrats; agency non-adoption. 2. Reporting still not complete - too much ad hoc reporting.	Yes 1. Financial 2. HR 7/1/11 3. Property - TBD
New Mexico	State employees and contractors wrote legacy file unloads to the formats specified by the implementation partner. Those files were uploaded into the PeopleSoft system. We converted only HCM history. Our "go-live" was at the beginning of the fiscal year and the beginning of a pay period. All open PO's were manually added to the live system. No financial history was converted to the new PeopleSoft financials. Beginning cash balances were all that we loaded on the financials system and that was done manually.	No. The State was advised by the implementation partner to implement via a "Big Bang" methodology. In hindsight, the State probably should have done a phased rollout of some nature and minimized the business disruption.
Ohio	The implementation process is described below, no major problems were encountered aside from the typical learning curve associated with new software. <ul style="list-style-type: none"> <li>▪ FIN Release 6 - July 2008, Asset Management, Budget and Planning</li> <li>▪ FIN Release 6 - June 23, 2008, Payroll Modeling</li> <li>▪ HCM Release 4.1 – May 18, 2008, Time and Labor</li> <li>▪ HCM Release 4 - February 4, 2008, eBenefits</li> <li>▪ FIN Release 5 - January 14, 2008, Billing</li> <li>▪ HCM Release 4 - December 2007, Year-End Processing</li> <li>▪ FIN Release 3 - July 1, 2007, Purchasing, General Ledger, Accounts Receivable, Accounts Payable, eProcurement, EPM for FIN modules, Expense, and the CAS Data</li> </ul>	Yes. Implementation was completed by module, see answer to #14 for details.

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	<b>Question 14:</b> <b>Please describe the implementation/conversion process and any problems encountered:</b>	<b>Question 15:</b> <b>Was the implementation done in phases (e.g. by agency, by module, etc.)? If yes, please describe how it was phased in:</b>
	Warehouse <ul style="list-style-type: none"> <li>▪ HCM Release 2 - March 27, 2007, Benefits Administration, COBRA, eBenefits (open enrollment only), EPM for Benefits Administration and COBRA</li> <li>▪ HCM Release 1 - December 18, 2006, Core HR, Payroll, Base Benefits, Time and Labor, ePay, Enterprise Performance Management (EPM) for HCM modules, Data Warehouse</li> </ul>	
Rhode Island	A team of state staff, vendor personnel and consultants staffed the implementation effort. The project was completed (substantially) in one year. Challenges included conversion of data, establishment of security rules, and training of the hundreds of State staff who use the system	Yes. General ledger, purchasing, and accounts payable done initially. Fixed asset module installed one year later.
Tennessee	We underestimated the change management needed for agencies to successfully convert their business processes from using a highly customized system to an off-the-shelf software. As a result, implementation was difficult.	Yes. See above.

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<b>Question 16:</b>					
<b>Please estimate the cost of ongoing maintenance and support:</b>					
	<b>Software maintenance:</b>	<b>Application management:</b>	<b>Enhancements:</b>	<b>Other costs:</b>	<b>Total:</b>
Responses are only from the 8 states that implemented a new system within the last 5 years.					
Georgia	\$40,000 in recurring user fees				\$40,000
Kansas	Still being evaluated				
Maine	\$650,000	\$3,700,000	\$1,500,000		\$5,850,000
New Hampshire	--				
New Mexico	\$420,000	\$3,000,000	\$4,000,000	\$100,000	\$7,520,000
Ohio	Unknown by the financial reporting team				
Rhode Island	\$900,000	\$750,000			\$1,650,000
Tennessee	\$1,500,000	\$15,500,000			\$17,000,000

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<b>Question 17:</b>				
<b>Has the new system realized a cost savings to your state?</b>				
	<b>Yes/No</b>	<b>Please describe any cost savings:</b>	<b>How do you document your cost savings?</b>	<b>What factors are considered?</b>
Responses are only from the 8 states that implemented a new system within the last 5 years.				
Georgia	Yes	Yes in terms of time, costs, and quality but these have not been calculated yet. FY2010 is first CAFR with this.	--	--
Kansas	Yes	Savings are expected (hardware, software, and FTE) as agencies decommission systems and the state maximizes the efficiency of the system.	State will need to ask agencies and also evaluate centralized costs/savings.	Hardware, Software, FTE.
Maine	No	--	--	--
New Hampshire	No	Not at this point	--	--
New Mexico	Yes	Elimination of redundant systems. - Over 50% of the State agencies all had their own hardware and software to provide their financial collection and reporting along with the State having 2 payroll systems running prior to the use of an integrated ERP system.	Expenditure tracking, budget analysis and reductions	--
Ohio	Unknown by the financial reporting team			
Rhode Island	Yes	Not quantified at this time		
Tennessee	No	Since we are still implementing we have not seen cost savings nor time savings yet. Some processes are moving more quickly because we implemented workflow and employee self-service. But, overall, we have not reached steady-state yet.	--	We are looking at the infrastructure improvements that we've made now to enable future managers to leverage technology around new business practices.

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	<b>Question 18: Has the new system improved timeliness of financial reporting?</b>	<b>Question 19: Has the new system led to more accurate financial reporting?</b>
Responses are only from the 8 states that implemented a new system within the last 5 years.		
Georgia	Yes. Hard to quantify since it is our first year, but we have experienced reduced time in loading, reviewing and reporting on data	Yes
Kansas	Yes. The Production System and Data Warehouse are being used to develop several hundred reports, with more expected over time.	Yes
Maine	No	No
New Hampshire	No. Nothing yet more timely	--
New Mexico	Yes. Financial Control Division of the Department of Finance and Administration is responsible to maintain a central system of state accounts: to devise, formulate, approve, and control the accounting methods and procedures employed by state agencies; to ensure all financial transactions comply with state laws, rules, regulations by pre-auditing and approving all financial transactions, monitoring accounting practices; and to ensure compliance with the budgetary basis of accounting used by the state as directed in Chapter 6-5, NMSA 1978 ( <a href="http://search.nmcompcomm.us/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0">http://search.nmcompcomm.us/nmsu/lpext.dll?f=templates&amp;fn=main-h.htm&amp;2.0</a> ). Under this authority, SHARE is the original book of record and the source for the financial information presented in the State's CAFR. Prior to FY 2007, each agency's audited financial statements were compiled to prepare the CAFR. The deadline for completion of the agency's audit is December 15; which, prevented the CAFR from a timely completion. Since SHARE, the CAFR is prepared from information from SHARE and agency audit adjustments are posted to the CAFR trial balance. The CAFR is now completed within 7 months of the fiscal year end.	Yes
Ohio	Yes. Due to implementation and training of employees on the new system, timeliness was not improved for FY08 and FY09. Timeliness is expected to improve beginning FY10 and in future years now that employees are familiar with the system.	Yes
Rhode Island	Yes. (No for CAFR) Monthly management reports are available on a more timely basis and can be exported to Excel for analysis. Other reports are available real time as needed.	Yes
Tennessee	No	No

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 20:**

**If your state does not have a centralized automated financial reporting system, please briefly describe the systems and processes used for financial reporting:**

Alabama	--
Arizona	Cash basis system. Reports designed primarily for budget and appropriation reporting purposes. Reports from the system are used as a starting point in preparation for the AFR, CAFR and SEFA.
California	The majority of California departments use the California State Accounting and Reporting System (CALSTARS). CALSTARS was originally developed in 1980/81 to provide departments with an automated organization and program cost accounting system to accurately and systematically account for all revenue, expenditures, receipts, disbursements, and property of the state. CALSTARS is also used by departments for year-end financial reporting. The individual CALSTARS systems are independent of each other and are not consolidated into a central database. The State Controller's Office (SCO) has its own legacy systems where the State's official "book of record" is maintained. All departmental receipt and disbursement transactions are duplicated in the SCO's system during the year. At year-end, the cash basis appropriation, receipt, and general ledger balances are downloaded into a second legacy system maintained by the SCO for budgetary/legal basis reporting. Accrual and adjusting entries are added to the downloaded cash-basis information to produce the annual budgetary/legal basis financial report. The budgetary/legal basis general ledger balances are then downloaded to a third legacy system maintained by the SCO for GAAP basis reporting. The GAAP reporting system has complex conversion and adjustment processes to convert the budgetary/legal basis information to the GAAP basis. Additional manual accruals, adjustments, and reclassification entries are added to the download budgetary/legal basis information to produce the GAAP basis financial statements included in the CAFR. The financial statements and all text and table data for the CAFR are then manually input to desktop publishing software.
Colorado	--
Florida	Most agencies use the departmental portion of the state's accounting system to record transactions during the year. At year-end, the departmental records are closed into one master file. The master file is further adjusted as necessary via post-closing adjustments. The final adjusted master file is the source data file used to produce the financial statements using Microsoft Access and Excel. Information for the notes to the financial statements are generally gathered through forms that are either in Access, Excel, or on paper.
Georgia	--
Idaho	<u>STARS</u> : Cash-basis statewide accounting system that agencies use to record transactions. STARS has some cash and budgetary controls. Not a GAAP compliant system. <u>GRS Database</u> : Area of mainframe where STARS plus accrual data are stored. <u>Online Closing Package</u> : Part of Lotus Notes for agencies to submit accrual and reporting information. <u>CAFR.net</u> : Web based application for journal entries and compiling statements
Illinois	--
Iowa	--
Kansas	--
Maine	--
Maryland	--
Michigan	--
Mississippi	--

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 20:**

**If your state does not have a centralized automated financial reporting system, please briefly describe the systems and processes used for financial reporting:**

Missouri	Data is pulled from Accounting system on a modified cash basis using multiple reports that are combined together through spreadsheets. Data requests are sent to State agencies from which GAAP entries are made outside of the Accounting system.
Montana	--
Nebraska	--
Nevada	--
New Hampshire	Journal entries for AP & AR; full spreadsheet approach to CAFR
New Jersey	--
New Mexico	--
New York	--
North Carolina	--
Ohio	--
Oregon	--
Rhode Island	General ledger module has financial statement generator capabilities. Output from this process is downloaded to Excel and the actual financial statements are generated via Excel (entity- wide).
South Dakota	--
Tennessee	--
Texas	We have a centralized accounting system that all agencies must use to generate payments from funds in the state treasury. Some agencies also use the central system as their internal accounting system. Most large agencies have their own internal accounting systems. All agencies must enter the data for their Annual Financial Reports (AFRs) into the central system at year end. The data is used in preparation of the statewide financial statements. Additional stand-alone systems are used in the compilation of the statewide financial statements. Much of the data for the notes to the financial systems is gathered using web-based systems where state agencies enter their information directly. A web-based system is used for agencies to enter their SEFA data.
Vermont	--
Virginia	The Commonwealth of Virginia currently has a centralized general ledger system that utilizes the budgetary basis of accounting. Information from this budgetary system is used as the starting point for governmental funds reported in the CAFR. Agencies and institutions provide additional information pursuant to annual financial reporting directives to facilitate the completion of the CAFR in accordance with generally accepted accounting principles and the SEFA.
Washington	--
West Virginia	Current Accounting System provides cash revenues and expenditures. Journal entries are made to convert balances to accrual basis. CAFR 2000 software used to generate actual report.
Wisconsin	--

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 21a:**

**Please briefly describe (or attach relevant documentation) your state's process and timelines for preparing and submitting information for the preparation of:  
 Comprehensive Annual Financial Report (CAFR):**

Alabama	<p>Agencies submit journal entries through the State central accounting system during a "Thirteenth Accounting Period" to record accruals and other GAAP only entries. Financial Reporting staff also initiate some entries centrally and make some adjustments. Data from the central accounting system feeds a simple data warehouse used for CAFR research and reporting. A Microsoft Access report is used to generate from the warehouse all balance sheets, operating statements, and cash flow statements. These statements are available in final publishing ready format for staff review every day. It takes about ten minutes to generate a complete set of statements. A simple journal entry adjusts all the statements appropriately and we waste almost no time on formatting the statements.</p> <p>Timeline: We use the full 6 months allowed by GFOA. Agencies are supposed to submit entries during the 2-3 month period after the end of the fiscal year. The reality is we get many entries in month 4 and 5. We have about 40 agencies and component units that operate outside the central accounting system so we must obtain their audited financial statements for entry. Many of these statements are received from late in month 4 to the middle of month 6. Our auditors do most of their work during the last 8 weeks, so we always have adjustments during the last week or two before the 6 month deadline. Notes and MD&amp;A are prepared in Word and the PDFs from Word and Access are merged in the end.</p>
Arizona	<ol style="list-style-type: none"> <li>1) Download accounting system cash basis information for our non-financial statement agencies.</li> <li>2) Review and prepare modified and accrual based adjustments to the non-financial statement information based on year-end GAAP requested closing package submissions by these agencies or processes accounted for by the General Accounting Office.</li> <li>3) Record the financial information from agencies that prepare audited financial statements.</li> <li>4) All financial information above is journalized and recorded into Fundware, our stand alone financial management system, that is used to generate the financial statements for the CAFR.</li> <li>5) A timeline with milestone dates has been attached. <b>(This document is available upon request)</b></li> </ol>
California	<p>Year-end accruals and financial reports are prepared on a "budgetary/legal" basis by each department and sent to the SCO for consolidation into a statewide report. The SCO then converts the consolidated budgetary/legal basis financial information to a GAAP basis. The SCO then obtains additional GAAP basis information from departments to generate the necessary accrual, reclassification, and elimination entries to produces GAAP basis financial statements and to provide the reconciliations and disclosures for the CAFR. The SCO provides instructions to the department, including timelines, for both budgetary/legal and GAAP basis reporting. Unfortunately, several of our component units and the state universities do not submit their information by the prescribed deadlines. These delays and the complexity and time involved in converting information to the GAAP basis result in an early to mid-March CAFR release date. The SCO's reporting instructions can be found on our website at <a href="http://www.sco.ca.gov/Files-ARD/BudLeg/2010_blbrinstr.pdf">http://www.sco.ca.gov/Files-ARD/BudLeg/2010_blbrinstr.pdf</a> and <a href="http://www.sco.ca.gov/Files-ARD/BudLeg/gaapinstr.pdf">http://www.sco.ca.gov/Files-ARD/BudLeg/gaapinstr.pdf</a></p>
Colorado	<ol style="list-style-type: none"> <li>1) Colorado has a June 30 FY end; we allow a cash close process through about July 15, and an accrued close process through Aug 4th - the statutorily required cutoff of expenditures.</li> <li>2) A trial balance is downloaded from the legacy mainframe system that includes summary accrual information for all state agencies &amp; Institutions of Higher Education (IHEs) by Aug 9th.</li> <li>3) Financial statement presentation entries are recorded in a database along with error corrections identified by state agencies and IHEs. By Sept 10.</li> <li>4) Agencies &amp; IHEs provide disclosure information through spreadsheets &amp; text documents, by</li> </ol>

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 21a:**

**Please briefly describe (or attach relevant documentation) your state’s process and timelines for preparing and submitting information for the preparation of:  
 Comprehensive Annual Financial Report (CAFR):**

	<p>Aug 15.</p> <p>5) Automated programs run against the financial statement database daily from Aug 9 thru Sept 10 that load through macros in Excel which present print quality fin stmts. All Excel worksheets are linked to Word documents when the fin stmts &amp; notes are integrated. Amounts in the notes are also linked to the Excel spreadsheets.</p> <p>6) StmtS are reviewed from Sept 10 to issuance date on Sept 20.</p> <p>7) StmtS &amp; notes are revised for audit adjustments between Sept 20 and Dec 10, when the final stmts are issued for opinion on Dec 20th.</p> <p>8) CAFR involves a central staff of about 4 individuals including the section manager; however, some of the staff have other responsibilities.</p> <p>9) Accounting system records contain all entries needed to convert modified accrual to full accrual.</p>
Florida	See #20 for general process. Agencies close their information into the master file in early to mid August. The preparation process goes from around August until January or February of the following year. Florida law requires that draft financial statements be submitted to the Auditor General by December 31 and that the CAFR be published by February 28 of each year.
Georgia	See attachment. (This document is available upon request)
Idaho	Attached (This document is available upon request)
Illinois	The IOC sends GAAP packages to all agencies and component units to convert their financial information to a GAAP basis. Information from these packages are loaded into our 400 System which is used to prepare the CAFR. In addition, various programs are used to gather information for footnote information (i.e. MunEase for bonded debt, EZ13 for leases, etc.)
Iowa	The state pulls financial information from the financial reporting system, GAAP packages are sent out in June and due the first part of September, information from the GAAP packages is scheduled in excel spreadsheets , journal entries are made from the information submitted in the GAAP packages to the financial information pulled from the system. Outside audit reports that are included in the CAFR are due October 1st. The financial statements are prepared in excel spreadsheets; as well as footnote information; and basically typed for printing. Our goal for printing is the first full week of December, but more realistically the third week of December.
Kansas	SMART does not have all of the financial information required for the CAFR. After closing the fiscal year, letters are sent to various entities requesting information from them to include in the CAFR. The deadline to submit this information is anywhere from July 31st to October 1st. The Financial Integrity Team then makes manual adjustments so these items are reflected in the CAFR statements and footnotes. The target completion date for the CAFR is December 31st.
Maine	The State of Maine processes transactions in our accounting system (Advantage) using the statutory basis of accounting, often referred to as the “budgetary basis.” For its Comprehensive Annual Financial Report (CAFR), the State reports on the basis of generally accepted accounting principles (GAAP) as defined by the Governmental Accounting Standards Board. In order to convert Advantage data from the budgetary to the GAAP basis, the Financial Reporting Team obtains supplementary information from other State Departments, Bureaus, and Divisions. Title 5 MRSA §1547, subsection 4 requires agencies to provide financial information to the Office of the State Controller by September 1 following the close of the fiscal year. After the year-end close, the State’s trial balance (from Advantage) is imported into our CAFR Reporting software (CAFR Unlimited). Within this database, we prepare journal entries to convert our budgetary financial information into a GAAP compliant CAFR. This process is completed by mid-

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**Question 21a:**

**Please briefly describe (or attach relevant documentation) your state's process and timelines for preparing and submitting information for the preparation of:  
 Comprehensive Annual Financial Report (CAFR):**

	December. Our CAFR auditors obtain daily extracts from our CAFR Unlimited database so that they are able to audit the information as it is prepared.
Maryland	See Detailed GAAP Work Plan, attached (This document is available upon request)
Michigan	See separate closing schedule. (This document is available upon request)
Mississippi	See attached Sub-Section 27.10.20. (This document is available upon request)
Missouri	Process is above. CAFR completion dates: FY04 12/08/04 FY05 01/20/06 FY06 01/31/07 FY07 02/28/08 FY08 01/09/09 FY09 12/31/09
Montana	We begin the CAFR process after FYE close, usually in the third or fourth week of July. The CAFR is generally completed during the month of December. In the past we loaded information from the accounting system into a mainframe package and used this to build our Lotus financial statements. This year we are converting to a product delivered within our accounting system, nVision, which we will use to generate the financial statements directly from the accounting system into Excel.
Nebraska	Fiscal Year ends June 30. July 1 - Nov 30 - prepare accruals and GAAP financial statements. Dec 1 - Dec 15 - receive CU financial statements and prepare GW financial statements. Dec 31 - submit to GFOA
Nevada	The State holds the fiscal year open for 60 days after June 30 for agencies to process transactions. However, the Legislature gives the Dept. of Administration discretion to post transactions through the third Friday in September, so final closing does not occur until the end of September. After final closing, the Controller's Office begins preparation of funds for CAFR. Several agencies have separate audits of their funds, but for most of these the Controller's Office still assists in preparing the fund work papers for outside auditors. The remaining fund statements are all prepared internally by the Controller's Office. There are two discrete component units which prepare their own statements. The financial statement preparation and audit typically is completed by mid December, and the CAFR finalized for submission to GFOA by December 31.
New Hampshire	CAFR extracts still under design; user test in conjunction with 2010 Y/E reporting
New Jersey	<ul style="list-style-type: none"> <li>▪ Accounting system closes to agency use on 7/31.</li> <li>▪ Year end adjustments, accruals, etc. entered by Financial Reporting Staff based on information received from agencies.</li> <li>▪ Files passed to financial statement system.</li> <li>▪ Component unit information submitted through use of a template.</li> <li>▪ GASB 34 entries made within financial statement system and produces CAFR.</li> </ul> FY2009 CAFR issued March 2010. FY2010 CAFR target issue date Dec. 2010.

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**Question 21a:**

**Please briefly describe (or attach relevant documentation) your state's process and timelines for preparing and submitting information for the preparation of:  
 Comprehensive Annual Financial Report (CAFR):**

New Mexico	Each year, the State issues closing instructions around April ( <a href="http://www.dfafcd.state.nm.us/html/indexfyi.html">http://www.dfafcd.state.nm.us/html/indexfyi.html</a> ). The closing instructions provide policies and procedures for year end accruals, adjustments, and the closing of the general ledger. The State closes its fiscal year 60 days after 6/30. In addition, the closing instructions includes the CAFR Priority List, which lists all items an agency is required to submit to the CAFR Unit for completion of the State's CAFR. The preparation of the CAFR begins when the fiscal year starts on 7/1. The CAFR Unit is responsible for reviewing all adjustments to fund balance, questionable journal entries, and reviewing all interagency transactions each month. Once the fiscal year is closed, trial balances are prepared from information obtained from SHARE. Any known audit adjustments are posted to the CAFR trial balances. Footnote information is compiled from CAFR Priority List submissions and reconciled to the trial balances. Each year, the CAFR fund balance is reconciled to the agencies' financial statements to roll forward fund balance once all audits have been submitted to the Office of the State Auditor.
New York	<p>The Basic Financial Statements and Other Supplementary Information is statutorily required to be submitted to the Legislature within 120 days of the March 31st fiscal year end, which is July 29th. The State has always met this deadline. The complete CAFR, which also includes the statistical section and the introductory information, is completed and printed in August and is issued in the beginning of September.</p> <p>To prepare the CAFR, the State utilizes the Oracle General Ledger System which contains all information collected through the CAS and all accrual manual entries that are posted to the Oracle General Ledger System. The manual entries are prepared from information that is gathered from the State agencies. An Internet Agency Financial Reporting Package application was developed in-house to electronically collect the required information for GAAP reporting. In addition to the Internet application, State agencies submit additional documentation required to record major accruals, i.e., tax accruals, capital assets, Medicaid. The attached document (<a href="#">this document is available upon request</a>) lists the different types of information provided by State agencies for the accrual journal entries.</p>
North Carolina	See attachment 1. ( <a href="#">This document is available upon request</a> )
Ohio	See Attached Task Plan from Financial Reporting Department ( <a href="#">This document is available upon request</a> )
Oregon	STATE CONTROLLER'S DIVISION - Statewide Accounting and Reporting Services: Eight analysts are each assigned 11 to 12 state agencies. The analysts monitor the agencies' year-end financial activity to ensure revenue/expenditure accruals are properly recorded; capital assets are adjusted; interagency transactions are in balance. Fiscal year June 30, 2XXX officially closes on the 3rd Friday of August. Disclosure packages in support of the CAFR footnotes are due the 4th Friday of August. See attached FY 2010 Schedule of CAFR Deliverables due to the constitutional auditors for review. ( <a href="#">This document is available upon request</a> ) Estimated audit field work completion date for FY 2010 is December 17, 2010. Goal is to publish the CAFR within a week of this date. (NOTE: Financial data is downloaded from the central accounting system into Financial Edge, a compilation software product that employs F9, an MS Excel-based application for preparing the actual statements.)
Rhode Island	Preliminary close occurs 30 days after year end. Tentative financial statements provided to Legislature, governor and public 60 days after year end. Final draft of CAFR financial statements submitted to auditors by Sept. 30.
South Dakota	<a href="http://www.state.sd.us/Bfm/Cafr/Procedures_CAFR.pdf">http://www.state.sd.us/Bfm/Cafr/Procedures_CAFR.pdf</a>

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**COMPLETE RESPONSES FROM OTHER STATES**

**Question 21a:**  
**Please briefly describe (or attach relevant documentation) your state's process and timelines for preparing and submitting information for the preparation of:**  
**Comprehensive Annual Financial Report (CAFR):**

Tennessee	I've attached our closing schedule. <b>(This document is available upon request)</b>
Texas	<p>Our fiscal year end is August 31. We receive CAFR information from agencies and universities between October and November. We compile the CAFR in 100 days and finish by the last day of February.</p> <p>The state of Texas has a history of each agency preparing stand-alone financial statements. We call these statements the Agency Annual Financial Report (AFR). Various unique procedures were developed through the years to make up for the fact that there is no GAAP for agency level reporting. Each agency shows a balance of unused appropriation authority as an asset on their AFR. This balance is eliminated in the CAFR preparation.</p> <p>We are gradually moving toward a more automated closing package approach and have developed several web applications to collect some of the more complex CAFR information. These web applications capture information needed for the investment note, capital assets note and bond schedules. Other disclosure information is gathered from review of the notes submitted as part of the agency AFR.</p> <p>Financial data is entered into our statewide accounting system. The data is then uploaded to a second internally generated reporting system. We make adjustments to the data and run financial statements out of the second system. After the CAFR is complete, we reconcile the second system to our statewide accounting system before closing the general ledger for the fiscal year.</p>
Vermont	See attached <b>(This document is available upon request)</b>
Virginia	Virginia's fiscal year ends June 30, and the centralized general ledger generally closes the third week of July. Agencies submit the information required by the directives from mid-July through mid-October. The CAFR is completed and published by December 15 annually.
Washington	<p>CAFR financial statements are produced directly from Accounting System data. Our CAFR cutoff dates are in 3 Phases:</p> <ul style="list-style-type: none"> <li>▪ Phase 1 July 31st Agency accruals,</li> <li>▪ Phase 2 September 10th Agency adjustments,</li> <li>▪ Phase 3 October 8th Auditor adjustments.</li> </ul> <p>Fiscal Year-end cut off reporting procedures are published in the State Administrative and Accounting Manual (SAAM) at: <a href="http://www.ofm.wa.gov/policy/90.htm">http://www.ofm.wa.gov/policy/90.htm</a>.</p> <p>Agencies separately submit some disclosure information which must reconcile to Accounting system Data. By law we must publish the CAFR by December 31st. However, this year we expect to publish by November 30th.</p>
West Virginia	Unaudited agencies submit their forms by 8/15. Separately audited agencies submit financial statements by 10/15.
Wisconsin	<p>A pdf of the GAAP manual can be found at the following link:  <a href="ftp://doafpt04.doa.state.wi.us/doadocs/gaap_manual.pdf">ftp://doafpt04.doa.state.wi.us/doadocs/gaap_manual.pdf</a></p> <p>The state agencies are provided beginning trail balance information and asked to record various standard journal entries. Agencies are given deadlines for returning completed information. Central staff review information as it is returned and consolidate results using a PC based database and spreadsheets. The report is prepared and audited by about Dec 15, almost six months after the year end.</p>

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**COMPLETE RESPONSES FROM OTHER STATES**

**Question 21b:**

**Please briefly describe (or attach relevant documentation) your state’s process and timelines for preparing and submitting information for the preparation of: Schedule of Expenditures of Federal Awards (SEFA) for the statewide single audit:**

Alabama	Prepared separately by our State Department of Examiners of Public Accounts. As far as we know it is a manually assembled Microsoft Office document.
Arizona	<ol style="list-style-type: none"> <li>1) Begin with a download from the statewide system on a cash basis.</li> <li>2) Adjust for information submitted by the various state agencies as part of the year end closing package.</li> <li>3) For those agencies with external audits, the audited, accrual information is pulled in, substituting the cash basis information.</li> <li>4) Pull in the information from those agencies that do not process their grant information through the statewide system (DES and Universities).</li> <li>5) Many manual changes made as a part of the formatting and reporting requirements from the Feds and from the Arizona State Auditor.</li> </ol>
California	The Department of Finance (DOF) receives a schedule of receipts by federal catalog number from the SCO in July. DOF also collects supplemental data, including non-cash awards and loans directly from departments during July and August. The data is compiled and the SEFA is prepared and sent to the State Auditor in August. The State Auditor will review and may make adjustments to the SEFA prior to releasing the Single Audit in March of the following year.
Colorado	<ol style="list-style-type: none"> <li>1) SEFA is prepared by a single individual who is also working on the CAFR at the same time.</li> <li>2) SEFA is prepared from an exhibit submitted by state agencies and IHEs due on Sept 1.</li> <li>3) Reference files for CFDA numbers and titles are maintained throughout the year.</li> <li>4) State version of SEFA is due to Legislature on Nov 1.</li> <li>5) Single Audit version of SEFA is provided to State Auditor in late November.</li> <li>6) Data collection form is submitted as soon as Auditor finishes.</li> </ol>
Florida	Agencies submit SEFA information via an Excel form. The Excel forms are imported into Access. Once applicable adjustments are made, the SEFA report is generated from Access. The Excel forms are generally due in mid September. OMB Circular A-133 requires the data collection form and reporting package (financial statements, SEFA, summary schedule of prior audit findings, Auditor's report, and corrective action plan) be submitted to the Federal clearinghouse within the earlier of 30 days after receipt of the Auditor's report, or nine months after the end of the audit period. We generally complete the SEFA in December and submit it to the auditors. The auditors generally complete the audit at the same time as they complete the audit for the CAFR.
Georgia	<p>SEFA is submitted by each agency to portal provided by Department of Audits - HERE IS WHAT WE CURRENTLY DO REGARDING THE SCHEDULE OF FEDERAL EXPENDITURES (SEFA)</p> <p>I. Compile SEFA data reported by entities by doing the following:</p> <ol style="list-style-type: none"> <li>1. Mid January obtain a download of the Federal Expenditures submissions data from Audits IT for preparing the SEFA, SEFA Notes, and Schedule of Cluster Programs.</li> <li>2. Review data for obvious errors. The type of errors found in the download data are listed below. <ol style="list-style-type: none"> <li>a) Consistency between CFDA number and Program Description. (See <a href="http://www.cfda.gov">www.cfda.gov</a> for listing of CFDA numbers and Program Descriptions.)</li> <li>b) Entities not included in the SRE. SEFA data should originate only from organizations that are included in the current year list of State Reporting Entities (SRE) (see "Entities 20XX for SWSA.xls"). Remove organizations that reported</li> </ol> </li> </ol>

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**COMPLETE RESPONSES FROM OTHER STATES**

**Question 21b:**

**Please briefly describe (or attach relevant documentation) your state’s process and timelines for preparing and submitting information for the preparation of: Schedule of Expenditures of Federal Awards (SEFA) for the statewide single audit:**

	<p>Federal Expenditures to SAO but are not part of the SRE. This problem should no longer exist because we remove all non SRE.</p> <p>c) Sourcing issues. “Sourcing” column should indicate:</p> <ul style="list-style-type: none"> <li>▪ “Inside” if federal funds/expenditures are from an SRE;</li> <li>▪ “Outside” if not from an SRE;</li> <li>▪ “Direct” if from a Federal agency.</li> </ul> <p>Errors should be tracked on separate page for audit trail and removed or corrected on the spreadsheet as appropriate.</p> <p>3. Data should be sorted by CFDA number and filtered by Direct Sourcing and Outside Sourcing with separate columns for “Monetary” and “Non Monetary” expenditures to correspond with the SEFA format. All Inside Sourcing should be deleted.</p> <p>4. Data should also be filtered to identify research programs as indicated by “Y” in the “Research” column of the data. The research programs are identified by “(R)” on the SEFA.</p> <p>5. Once data is corrected, sorted, and filtered appropriately, the SEFA template can be updated with current year data.</p> <p>II. Provide Auditees’ Instructions for SEFA</p> <ol style="list-style-type: none"> <li>1. Describes submission requirements</li> <li>2. Provides due date: August 13th</li> <li>3. Provides Instructions about login procedures, information about reporting requirements, upload instructions, subrecipient reporting instructions, etc.</li> <li>4. Follow up with agencies to provide guidance on what and how to report federal expenditures in portal.</li> </ol> <p>III. Upload report (SF-FAC file) to Federal Audit Clearinghouse and prepare Auditee’s Section of the Single Audit Report</p>
Idaho	Attached ( <b>This document is available upon request</b> )
Illinois	During the process of completing the GAAP packages, agencies complete SCO-563, 563B, 563C, 567, and 568 forms which detail Federal activity. These forms are forwarded to the OAG to accumulate into the SEFA.
Iowa	The SEFA is compiled from information provided by the various state agencies. The goal is to have the Single Audit Report printed and released by March 31.
Kansas	A letter requesting SEFA information was sent to all state agencies on August 6, 2010. Agencies are to complete an Excel spreadsheet which is then uploaded to Access to consolidate the data into one document. The deadline for the agencies to submit their SEFA spreadsheet is September 24th. The letter, instructions and form can be found at: <a href="http://www.da.ks.gov/ar/">http://www.da.ks.gov/ar/</a> It is anticipated that for FY 2011 the SEFA data will be obtained from the Grants Module and supplemented with other information as needed.
Maine	After the year-end close, the Office of the State Controller sends out a Controller’s Bulletin to all State agencies reminding them that Title 5 MRSA§1547 states that all financial information necessary for the State’s financial report must be submitted to the Office of the State Controller no later than September 1st following the close of the fiscal year. Also, Title 5 requires that OSC must submit all financial reports and accompanying papers to the Department of Audit by November 1st. All agencies receiving federal assistance must fill out the exhibit and related spreadsheets provided in the Controller’s Bulletin.

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**COMPLETE RESPONSES FROM OTHER STATES**

**Question 21b:**

**Please briefly describe (or attach relevant documentation) your state's process and timelines for preparing and submitting information for the preparation of: Schedule of Expenditures of Federal Awards (SEFA) for the statewide single audit:**

Maryland	See Single Audit Timetable and Procedure Sch of Expenditures of Fed Awards (SEFA) <b>(This document is available upon request)</b>
Michigan	A statewide SEFA is not prepared. Michigan does individual agency single audits. Therefore, each agency prepares its own SEFA.
Mississippi	The Federal Grant Activity Schedule is prepared by state agencies and is submitted to DFA as part of the GAAP packet. The information is input into a database which is given to the Office of the State Auditor who prepares the report after making any adjustments as a result of audits conducted.
Missouri	The preparation of the SEFA is primarily the responsibility of every state agency that has federal grants included in the Statewide Single Audit. The State Auditor's Office (SAO) generally sends out notifications to agencies to start preparing their SEFAs, as well as SEFA templates, in July-early August. The SAO generally asks that the agencies submit them to SAO within just a few weeks, but a number of larger agencies take significantly more time than that. The data on the SEFAs are critical for planning of the Statewide Single Audit, however the ultimate deadline is that they must be prepared and audited prior to issuance of the CAFR, as they are a component of that audit. When received and audited, the individual agency SEFAs are combined for presentation purposes in the Single Audit report by the State Auditor's Office.
Montana	The SEFA financial schedules are generated from the Statewide Accounting system by staff in the Governor's Office of Budget and Program Planning (OBPP) and presented, along with the basic financial statements from the CAFR in a separate "Legislative Audit Blue Cover Report"
Nebraska	July 1 - Aug 15 - Have agencies verify information in financial system. Aug 15 - Sept 15 - Prepare schedule and submit to Auditors
Nevada	The State's fiscal year ends on June 30th of each year. Reminders are sent in late July and again in late August to State agencies to submit reports, designed by and available from the Controller's Office, for each Federal award. The reports are due by the second Friday in September. Data from the reports is input manually for retrieval in the SEFA format. The first draft SEFA is due to the independent auditors by the second week in October. By the end of December, reports will be added or revised as audited data is available. The final report is submitted to the auditors on or by December 31st.
New Hampshire	Still functioning on web - DB application. Dropped into word doc. Attached word doc findings
New Jersey	<ul style="list-style-type: none"> <li>▪ The central accounting system produces SEFA report in July for agency review.</li> <li>▪ Review required to be completed by August 31.</li> </ul>
New Mexico	N/A
New York	The attached documentation <b>(this document is available upon request)</b> describes the process used for preparing the SEFA. A draft is submitted to the auditors by the end of August or beginning of September each year. The deadline for submission to the Federal Government is December 31st and the State has always met this deadline.
North Carolina	See attachment 2. <b>(This document is available upon request)</b>
Ohio	See Attached Task Plan from Financial Reporting Department <b>(This document is available upon request)</b>
Oregon	STATE CONTROLLER'S DIVISION - Statewide Accounting and Reporting Services: The same eight analysts also monitor state agencies' SEFA reporting. See attached schedule of 2010 Federal Audit Timeline. <b>(This document is available upon request)</b> (NOTE: Grant expenditure

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 21b:**

**Please briefly describe (or attach relevant documentation) your state's process and timelines for preparing and submitting information for the preparation of: Schedule of Expenditures of Federal Awards (SEFA) for the statewide single audit:**

	data is extracted from the central accounting system and imported into an MS Access database for report preparation.)
Rhode Island	SEFA is prepared using Oracle financial statement generator and downloaded to Excel. This occurs by 12/15/XX.
South Dakota	<a href="http://www.state.sd.us/BFM/CAFR/Procedures_SEFA_abbreviated.pdf">http://www.state.sd.us/BFM/CAFR/Procedures_SEFA_abbreviated.pdf</a>
Tennessee	I've attached our draft instructions. <b>(This document is available upon request)</b>
Texas	We collect SEFA data through a web-based system. Each agency and state university logs into the system and enters their individual SEFA records at the CFDA level of detail. The required Notes to the SEFA are also incorporated into the web application. Our SEFA deadline to agencies is November 1. We then compile and perform several edit procedures to produce the final statewide consolidated SEFA. The complete report is published in February. The data is then uploaded to the federal clearinghouse.
Vermont	See attached <b>(This document is available upon request)</b>
Virginia	Agencies submit the required information during August. The Department of Accounts provides a draft SEFA to the Auditor of Public Accounts in mid-November with a final SEFA submitted in early January (in case there are changes required after the supervisory review is complete).
Washington	The Accounting System collects Federal Revenue data by Federal Agency and Expenditure data by Federal Appropriation Type. Agencies submit more detailed reconciled CFDA data via an electronic disclosure process. Federal assistance reporting procedures are published in the SAAM at <a href="http://www.ofm.wa.gov/policy/95.htm">http://www.ofm.wa.gov/policy/95.htm</a> .
West Virginia	Should be submitted by 8/30
Wisconsin	The SEFA is prepared by the State's Legislative Audit Bureau which collects data from agencies by email and consolidates the results

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 22:**

**What are the advantages of your current process?**

Alabama	Cheap. Reliable. Not subject to the availability of an independent data processing organization should we need a programming change at the last minute. Uses existing accounting system procedures and controls. All CAFR numbers easily traceable and auditable through standard accounting system transactions. No manual adjustments to published statements results in no internal inconsistency in statements. Easy to adjust statements as late as the last day.
Arizona	CAFR: 1) CAFR issued with an unqualified opinion 2) CAFR has received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting the last five years.
California	CAFR: Honestly, there doesn't seem to be any advantages. SEFA: The State Controller can provide an automated schedule of federal receipts.
Colorado	1) Processes are efficient, stable, and reliable. 2) Controls are well integrated. 3) Mainframe source for CAFR is very secure & predictable. 4) High level of automation allows us to post an audit adjustment very near the end of the audit cycle with confidence that the entry will be reflected throughout the CAFR. 5) Preparers take a lot of pride in a very efficient and effective process built in house.
Florida	These processes utilize Microsoft programs which are fairly universal and simplify training efforts for new employees.
Georgia	We are able to see consolidated data in one system (helps with reconciling information such as Cash and State Revenue, etc.). Hyperion has a mapping tool so the data from the agencies using the common ledger system are all mapped consistently. The reporting tool is integrated with Excel so we were able to take many of our existing files and just update them with Hyperion links.
Idaho	<ul style="list-style-type: none"> <li>▪ Our systems are paid for.</li> <li>▪ Centralized reporting cuts down on the amount of specialized knowledge and training required at each agency.</li> <li>▪ We have control over accrual and journal entries.</li> </ul>
Illinois	All activity and reporting is coordinated through the IOC.
Iowa	Know the process, it is flexible
Kansas	SMART improves the efficiency of Kansas' financial practices; increases the quality and timeliness of information provided to decision makers; increases the transparency, quality and timeliness of financial information to the public; provides "real-time" view of the financial management situation of the State; and reduces redundancies in financial management system used by the State.
Maine	The adjustments necessary to convert our budgetary financial information into GAAP compliant financial statements are well documented. With the use of CAFR Unlimited, it is easy to trace information from our State's accounting system into our State's CAFR. Our auditors are able to conduct the audit as we are preparing the CAFR. This enables the State to submit an audited CAFR by December 31st.
Maryland	Statewide control over financial reporting in accordance with State Law and the State's Budgetary Funds
Michigan	It facilitates the preparation of the CAFR in an efficient, timely manner.
Mississippi	We are able to produce the required reports.

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 22:**

**What are the advantages of your current process?**

Missouri	CAFR - GAAP entries are reviewed by staff with expertise in GASB reporting SEFA - The advantage of having each agency prepare their own portion and having the SAO combine them is that the agency personnel are more likely to know whether a grant has been left off their report than a separate entity doing the SEFA for the entire state government and having the SAO combine them allows the SAO to also perform various analysis as they are received.
Montana	Our new process will allow us to prepare our Excel financial statements directly from the system and allow us to maintain the related structure directly on the accounting system. Future financial statement preparation should be more efficient.
Nebraska	Most information is in the financial system. Reports have been developed to assist with the process.
Nevada	CAFR: For the most part, agencies do not have accountants versed in financial reporting, so it is an advantage to prepare the financial statements in the Controller's Office where there are professional accountants and CPAs. This way we know the statements prepared in the Controller's Office are in compliance with GAAP. It is also an advantage for our auditors to be able to perform most of the audit work in a central location. SEFA: The current process does not have automated data collection protocols and has no advantages from that standpoint.
New Hampshire	When extracts for CAFR done, process will be better controlled, easier - available for interim application
New Jersey	Centralized accounting system is the "official" books. It provides for consistent data elements and chart of accounts. Daily data extracts are made to a data warehouse for ad hoc reporting.
New Mexico	The 2008 CAFR was the first CAFR in state history to be issued within 7 months of fiscal year end. Prior to the 2008 CAFR, the completion of the CAFR averaged 18 months.
New York	The Oracle General Ledger System is utilized for the GAAP basis financial statements. This application is user-friendly and gives users the flexibility to develop and run reports as needed. The advantage of this system is that it is downstream from the CAS so that all journal entries that are processed do not impact the CAS data.
North Carolina	Staff can maintain with limited technical resources and changes are reflected immediately without having to update the accounting system.
Ohio	By consolidating all agencies into one ERP system, compiling information has become more centralized and allowed us to obtain State-wide information much quicker than before.
Oregon	SEFA process is mostly automated.
Rhode Island	Integrated software which includes purchasing, payables and fixed assets. Software generates financial statements but they must be enhanced via Excel before finalization.
South Dakota	--
Tennessee	Since we are reporting from 2 systems now, there are no advantages.
Texas	The feeling that agencies will care more about their financial data if they produce an AFR.
Vermont	All GAAP adjustments for the governmental funds are reviewed and made centrally by individuals that know GASB requirements
Virginia	The annual directives have numerous validation tools built in to help ensure the accuracy of the information provided.
Washington	High data integrity in an extremely reliable system that we own. Being that the system is table driven, it has been able to accommodate the many GASB reporting changes that have come our way. In addition, agencies can interface entries through use of our

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 22:**  
**What are the advantages of your current process?**

	Toolbox or via batch interface.
West Virginia	--
Wisconsin	The process is straight forward and simpler for training agency staff.

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 23:**  
**What are the disadvantages of your current process?**

Alabama	Suffers from all of the limitations of our accounting system. Depends heavily on one person who built it and maintains it. Complex data warehouse research queries would be faster if we converted to SQL.
Arizona	CAFR: 1) Time consuming with manual effort and unable to meet the following time requirements: Continuing disclosure filings Single Audit Reporting package Timeliness period for GFOA certificate program 2) Requires additional staff resources from both the preparer and the auditor. SEFA: Very time consuming, manual effort
California	CAFR: Lack of statewide system; duplicate input of transactions in multiple systems; manual processes, including external spreadsheets and databases to accumulate and manipulate financial information not within the current legacy systems; inability to drill down GAAP basis amounts to department level detail; and many more. SEFA: Lack of a statewide system. Manual processing is necessary to produce the SEFA.
Colorado	1) We are losing expertise at the Legacy mainframe system level, i.e. COBOL programmers. 2) System is complex and it can take years to transfer the seed knowledge to new staff. 3) One person has to "know it all" in order to keep the system functioning. This makes it difficult to dispense some tasks. 4) The process pushes Microsoft tools to their limits and we have experienced file corruption that can't be explained. We have developed work arounds for this problem.
Florida	There is not one comprehensive system that houses all the information needed. Therefore, efforts have to be spent on gathering information from different sources for compilation.
Georgia	Many users are not on common G/L (such as Component Units) and we have not set up mapping tables in the mapping tool so we have Excel templates for them to fill out to convert to our common language which we then load automatically into Hyperion.
Idaho	<ul style="list-style-type: none"> <li>▪ Takes time.</li> <li>▪ Difficulty of obtaining independently audited financial statements from some agencies in a timely manner.</li> </ul>
Illinois	Agencies are not accountable to the IOC directly. In many instances the IOC needs to work with GOMB in order for deadlines to be met by the agencies.
Iowa	Very manual and time consuming process. Mistakes are easily made.
Kansas	--
Maine	The CAFR Unlimited database does not have adequate controls to prevent, restrict or track changes to how accounts roll up into the CAFR or to the actual GAAP adjustment. Also, the database is quirky and the report function is difficult to use. We tend to have to do minor changes to the various financial reports (visual changes, not changes to the actual report totals) manually in excel.
Maryland	Manual conversion to GAAP reporting
Michigan	Interim, mid-year financial reporting is difficult and, in some cases, impossible.
Mississippi	The process is very labor intensive.
Missouri	CAFR - Data from State agencies is not always received in a timely manner. SEFA - The disadvantage of decentralized preparation by the auditee is that the data is not as

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 23:**

**What are the disadvantages of your current process?**

	timely as it could be and negatively affects the timing of the Single Audit, etc.
Montana	Although we have a central system, we have a decentralized accounting structure. Only the accounting policy, CAFR preparation, help desk, and central accounting system upgrades and maintenance are centralized. Actual agency accounting is decentralized.
Nebraska	Manual process for determining and gathering accruals. Excel and Word documents manually updated for final reports.
Nevada	<p>CAFR: The advantage mentioned in #22 is also a disadvantage, as the CAFR work cannot be spread out among agencies, and must be completed by nine accountants in the Controller's Office within a relatively short time frame. Another disadvantage to our process is that we do not have control over the timing of component unit audited financial statements, even though we request them by a specified date. Many times these statements come in at the last minute, or even past our deadline, forcing us to request an extension from GFOA. The statements prepared internally by the Controller's Office have always been prepared timely, but if a component unit doesn't get theirs done timely, then the State CAFR is by default late. It would be nearly impossible to shorten the time frame for preparing the CAFR to less than six months after year end due to the component unit audited financial statements.</p> <p>SEFA: The current process is unwieldy and has too much allowance for human error. As funds are available for a conversion of the process, the data will be captured once in our integrated financial system and labeled for use using XBRL naming protocol. This means that many uses of the single data base would be accommodated, most particularly for the needs of Single Audit reporting.</p>
New Hampshire	--
New Jersey	The current system requires a batch interface for the payroll function. Due to the age of the payroll system, there is the lack of cost allocation of salary data.
New Mexico	The process is labor intensive. The State does not have any consequences for not complying with deadlines. There is extensive data manipulation in preparing the trial balances, too many opportunities for errors. The agency audits are due to the Office of the State Auditor no later than December 15, the CAFR is due to the GFOA by December 31, which hinders the CAFR Unit's ability to complete the CAFR by December 31. The CAFR is not audited on a statewide basis (Legislature would need to change State Statutes and Administrative Code).
New York	Since the CAS is a cash basis accounting system, a separate Internet application was developed to collect accrual information for the GAAP basis financial statements. To prepare the financial statements for fiscal year ended March 31, 2010, over \$200 billion in entries were posted to convert the data from a cash basis to an accrual basis of accounting.
North Carolina	Manual processes
Ohio	Notes to the Financial Statements are still done manually due to the depth and variety of information, while it would be nice to eventually utilize the system to create these, it will most likely never be cost effective to do so.
Oregon	The entire process is very sensitive to any unexpected problems encountered by the constitutional auditors. When issues arise that take a long time to resolve, it can mean delays in publishing the CAFR.
Rhode Island	See above - financial statements (entity wide) must go thru another process via Excel before they are final.
South Dakota	There's a lot of manual effort involved.
Tennessee	See answer to #22.

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 23:**  
**What are the disadvantages of your current process?**

Texas	There is a lack of uniformity of data submitted via the hard copy notes. Agency sub-level reporting requires more time and another layer of reconciliation and elimination.
Vermont	It is a manual process that relies on the data provided by departments that is not always timely or accurate.
Virginia	Given the complexity and diversity of the Commonwealth's defined reporting entity, this process currently provides the most timely and accurate means available to produce the CAFR and SEFA.
Washington	Our current system does not have workflow capabilities and requires manual entry during one process, like procurement, or payables. Since our system has old code, we face the risk of being unable to find programmers to make necessary changes in the future.
West Virginia	No control over late submission of audit and/or SEFA information.
Wisconsin	Many manual processes and extensive use of spreadsheet linking function. Loss of linking capability is a concern when it comes time to upgrade to later versions of Microsoft.

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 24:**

**Are there any consequences to an agency for not complying with reporting deadlines? (e.g. any actions that can be taken against a non-cooperative agency) If YES, please describe the consequences:**

Alabama	No
Arizona	No
California	Yes (CAFR); No (SEFA) Yes, there is a government code section that allows the SCO to withhold any or all operating funds from a department that does not submit its financial reports within 20 days of the deadlines.
Colorado	Yes 1) Compliance has not been a problem, but it may be more so now with shrinking staffs as budgets are cut. 2) Controller reports agency to the Governor's Office where the executive budget is formulated. 3) State Auditor reports agency to the Legislative Audit Committee which has strong ties to the Joint Budget Committee.
Florida	Yes Section 216.102(4), Florida Statutes, authorizes the Chief Financial Officer (the office that compiles the CAFR and the SEFA) to refuse to honor salary claims for agency or branch fiscal and executive staff for noncompliance and until the agency or branch corrects its deficiency. Section 216.102(5), Florida Statutes, authorizes the Chief Financial Officer to withhold any funds payable to a component unit for noncompliance and until the component unit corrects its deficiency. However, this authority is only exercised under extreme circumstances.
Georgia	Yes Audit findings
Idaho	No Not really - Agencies are aware of the statutory requirement for GAAP reporting and generally meet our timelines. If they were significantly late, they could face additional scrutiny at budgetary hearings.
Illinois	Yes Letters are sent to the nonresponsive agencies and also to the OAG for future audit consideration.
Iowa	No The auditors may write a comment about information being late.
Kansas	No
Maine	No
Maryland	Yes High-level management is notified in writing of all deficiencies in separately-audited financial reports, including not meeting filing deadlines
Michigan	No
Mississippi	Yes See attached Sub-Section 27.10.10. (This document is available upon request)
Missouri	No The only practical consequence to an agency not submitting its SEFA timely is the potential for inclusion of a written audit finding in the Single Audit report.
Montana	No

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 24:**

**Are there any consequences to an agency for not complying with reporting deadlines? (e.g. any actions that can be taken against a non-cooperative agency) If YES, please describe the consequences:**

Nebraska	No We contact the Agency Director in some cases.
Nevada	No
New Hampshire	No
New Jersey	Yes <ul style="list-style-type: none"> <li>▪ The Federal Government has indicated the risk of loss of funds due to untimely Single Audits.</li> <li>▪ Certain deadlines are mandatory in regards to the publication of data in connection with bond issues and bond ratings.</li> </ul>
New Mexico	No
New York	No The State agencies have been very cooperative since the inception of GAAP reporting. The Comptroller does have the authority to audit State agencies.
North Carolina	Yes Letter to agency CFO (copied to agency head, OSA and the Director of the Budget) of their noncompliance. Allotments to agency may be withheld by the Director of the Budget.
Ohio	No
Oregon	Yes Agencies that fail to comply with year-end closing deadlines (all required adjustments posted by the official closing date of 3rd Friday of August; disclosure packages due 4th Friday of August) do not receive the State Controller's Division Gold Star Award. Recipients of the award for the current and past 4 fiscal years are posted on the State Controller's Division Website.
Rhode Island	No
South Dakota	No
Tennessee	Yes Consequences just consist of high-level conversations about the lack of progress.
Texas	Yes The Comptroller has the authority to withhold expense reimbursements for employees of agencies who do not comply with reporting requirements.
Vermont	No If a department is being non-cooperative, we generally get our Commissioner involved and he will take it up to their Commissioner or Agency Secretary.
Virginia	Yes A noncompliant agency may be cited in a quarterly management report provided to the Governor and his Cabinet.
Washington	Yes The director of the Office of Financial Management (OFM) is appointed by the Governor and is a member of her Executive Cabinet; he is also the State's Budget Director. This governance structure generally allows for issues to be quickly escalated and resolved.
West Virginia	No

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 24:**

**Are there any consequences to an agency for not complying with reporting deadlines? (e.g. any actions that can be taken against a non-cooperative agency) If YES, please describe the consequences:**

Wisconsin	Yes We get pretty good compliance for timelines, but with vacancies occurring in agencies, delays have occurred. We have told agencies that the State's bond rating could be impacted by late reporting.
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Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 25:**  
**What agency is responsible for preparing the statewide SEFA?**

Alabama	Examiners of Public Accounts actually prepares it, but the Comptroller signs off on the end product.
Arizona	Department of Administration - General Accounting Office
California	Department of Finance
Colorado	Office of the State Controller
Florida	The Department of Financial Services - headed by the Chief Financial Officer.
Georgia	State Accounting Office
Idaho	State Controller
Illinois	OAG
Iowa	Although the SEFA is compiled by State Auditors Office from information provided by the various state agencies, the preparation of SEFA is the responsibility of the Department of Management.
Kansas	The Department of Administration, Division of Accounts and Reports, compiles the information and the auditing is done by an outside accounting firm. The accounting firm reports the audit results to the Kansas Legislative Post Audit Committee.
Maine	Office of the State Controller
Maryland	Comptroller of Maryland, General Accounting Division
Michigan	A statewide SEFA is not prepared. Michigan does individual agency single audits. Therefore, each agency prepares its own SEFA.
Mississippi	Office of the State Auditor
Missouri	State Auditor's Office combines SEFAs prepared by each State agency to create one report for the statewide single audit.
Montana	The SEFA financial schedules are generated from the Statewide Accounting system by staff in the Governor's Office of Budget and Program Planning (OBPP).
Nebraska	Administrative Services, State Accounting Division
Nevada	Controller's Office
New Hampshire	Central Accounting
New Jersey	Department of the Treasury, Office of Management and Budget
New Mexico	N/A - Each agency is responsible for their own SEFA
New York	The Office of the State Comptroller prepares the SEFA and the associated footnotes.
North Carolina	Office of the State Controller
Ohio	Office of Budget and Management
Oregon	Department of Administrative Services - State Controller's Division
Rhode Island	State Controller's Office
South Dakota	Bureau of Finance and Management
Tennessee	TN Department of Finance and Administration, Division of Accounts compiles information provided by state agencies.
Texas	The Comptroller of Public Accounts.
Vermont	Administration - Department of Finance & Management - Statewide Reporting Division
Virginia	Virginia Department of Accounts

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 25:**  
**What agency is responsible for preparing the statewide SEFA?**

Washington	Agencies submit the data and the Office of Financial Management prepares the schedule.
West Virginia	Dept. of Administration, Finance Division, Financial Reporting Section
Wisconsin	The Wisconsin Legislative Audit Bureau

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 26:**  
**Where is this agency organizationally located:**

Alabama	Other arrangement – Examiners answer to Legislature
Arizona	Under the Governor
California	Under the Governor
Colorado	Under the Governor – but with direct reporting responsibilities to the Legislature for fiscal matters upon request.
Florida	Separately elected official
Georgia	Under the Governor
Idaho	Separately elected official
Illinois	Other arrangement
Iowa	Under the Governor
Kansas	Under the Governor
Maine	Under the Governor
Maryland	Separately elected official
Michigan	Other arrangement – Most state agencies are under the Governor, but a few are headed by a separately elected official or board.
Mississippi	Separately elected official
Missouri	Separately elected official
Montana	Under the Governor
Nebraska	Under the Governor
Nevada	Separately elected official
New Hampshire	Under the Governor
New Jersey	Other arrangement – Under the State Treasurer who reports to the Governor
New Mexico	Under the Governor
New York	Separately elected official
North Carolina	Other arrangement – Appointed by the Governor and approved by the General Assembly for a 7 year term.
Ohio	Under the Governor
Oregon	Under the Governor
Rhode Island	Under the Governor – In Department of Administration an Executive Branch agency that reports to Governor.
South Dakota	Under the Governor
Tennessee	Under the Governor
Texas	Separately elected official
Vermont	Under the Governor
Virginia	Under the Governor
Washington	Under the Governor
West Virginia	Under the Governor
Wisconsin	Other arrangement – The Audit Bureau is in the legislative branch of Wisconsin government.

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**COMPLETE RESPONSES FROM OTHER STATES**

**Question 27:**  
**Is the SEFA prepared on a cash or accrual basis?**

Alabama	Cash
Arizona	Accrual
California	Cash
Colorado	Accrual
Florida	Accrual
Georgia	Accrual
Idaho	Cash
Illinois	Cash
Iowa	Accrual
Kansas	Cash
Maine	Accrual
Maryland	Accrual
Michigan	Accrual
Mississippi	Accrual
Missouri	Cash – Most are on a cash basis, however, there are a few programs that are reported on a modified accrual basis. Appropriate notes to the SEFA are included in the Statewide Single Audit report.
Montana	Accrual
Nebraska	Accrual – modified
Nevada	Accrual
New Hampshire	Cash – Hybrid, Medicaid must be cash to be implemented
New Jersey	Cash
New Mexico	--
New York	Cash
North Carolina	Cash
Ohio	Cash
Oregon	Accrual
Rhode Island	Accrual
South Dakota	Cash
Tennessee	Accrual
Texas	Accrual
Vermont	Accrual
Virginia	Cash
Washington	Accrual
West Virginia	Cash
Wisconsin	Cash

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**COMPLETE RESPONSES FROM OTHER STATES**

	<b>Question 28: Do you have an automated centralized grant reporting system?</b>	<b>Question 29: Is the grant reporting system used to prepare a SEFA on a statewide basis?</b>
Alabama	No	--
Arizona	No	--
California	No	--
Colorado	Yes	No. It does not contain all the info needed.
Florida	No	--
Georgia	No	--
Idaho	No	--
Illinois	No	--
Iowa	No	--
Kansas	Yes	Yes
Maine	Yes	Yes
Maryland	No	--
Michigan	No	--
Mississippi	No	--
Missouri	No	--
Montana	No	--
Nebraska	Yes	Yes
Nevada	No	--
New Hampshire	The answer to # 28 is yes, and no. We presently do not have a fully functioning central grant reporting system. With an exception for CMIA draw functionality which is working. The newly adopted ERP system supposedly has capability of full grants reporting which we are planning to implement.	Yes
New Jersey	Yes	Yes
New Mexico	Yes and No The State initially implemented the PeopleSoft Grants and Projects modules with a limited functional scope for agencies to use to provide Grant reporting. This limited scope is presently being expanded to provide full grant reporting capturing all grant related costs on an agency by agency basis, as the federal reporting requirements are different for each agency's federal partner.	Yes and No
New York	Yes	Yes
North Carolina	No	--
Ohio	No	--
Oregon	Yes	Yes
Rhode Island	No	--

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**COMPLETE RESPONSES FROM OTHER STATES**

	<b>Question 28:</b> Do you have an automated centralized grant reporting system?	<b>Question 29:</b> Is the grant reporting system used to prepare a SEFA on a statewide basis?
South Dakota	No	--
Tennessee	Yes	Yes
Texas	No	--
Vermont	No	--
Virginia	No	--
Washington	No	--
West Virginia	Yes	No
Wisconsin	No	--

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 30:**

**How many different funds (General Revenue Fund, etc.) did your state utilize during fiscal year 2009?**

Alabama	980
Arizona	Statewide Funds: Total active = 603, Total with activity = 549 Agency Funds: Total active = 1859, Total with activity = 1001 CAFR: 76 reported funds
California	California had 836 active legislatively or administratively established funds in fiscal year 2009. Some of these funds (e.g., the general fund and the federal trust fund) are used by multiple departments; other funds are used by only one department. Most departments use multiple funds. The budgetary/legal basis report provides financial information for each active fund. The CAFR groups funds that have similar activity into segments or reporting funds. The CAFR for fiscal year 2009 included 63 reporting funds and 15 discretely presented component units.
Colorado	Approximately 800
Florida	In fiscal year 2009, the state had over 2,000 internal reporting funds that were aggregated into 73 external reporting funds (including component units). Each external reporting fund represented a column in the financial statements and may be further aggregated. In fiscal year 2009, there were 5 major governmental funds, 5 major proprietary funds, and 3 major component units.
Georgia	Approximately 100
Idaho	<p><u>Reporting:</u>  1 General  8 special revenue  1 capital projects  1 permanent  6 enterprise  4 internal service  2 investment trust  1 private purpose trust  2 agency  6 component units.</p> <p><u>Accounting Funds:</u>  38 General fund accounts  117 Special revenue accounts  1 Capital project fund  3 Permanent fund accounts  9 Enterprise fund accounts  6 Internal Service fund accounts  8 Pension fund accounts  2 Investment trust fund accounts  1 Private purpose trust fund account  11 Agency fund accounts  6 Component units  1 General full accrual account - (debt, etc.)  1 General capital assets account</p>
Illinois	900 estimated

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 30:**

**How many different funds (General Revenue Fund, etc.) did your state utilize during fiscal year 2009?**

Iowa	<p>General funds 451  Special Revenue Funds 66  Capital Project Funds 10  Permanent Funds 5  Enterprise funds 29  Internal Service funds 20  Private Purpose Funds 2  Pension funds 6  Agency 51  Component Unit Funds 19  Grand total 659</p>
Kansas	SMART has approximately 2100 funds which roll up into 62 GAAP funds for the CAFR.
Maine	50
Maryland	<p>General Fund;  Special Revenue Fund (1);  Debt Service Funds (2);  Capital Projects Fund (1);  Enterprise Funds (6);  Fiduciary Funds (10)</p>
Michigan	76
Mississippi	1,450 funds
Missouri	420
Montana	We have literally thousands of subfunds on the state accounting system. Most of these are rolled together into a single state special revenue fund and a single federal special revenue fund. These "super" funds are provided in state statute. As a result the information in these funds is so aggregated that it is not very valuable. The request for a statute change to break these apart to allow a functional presentation in the CAFR has not been supported.
Nebraska	1,150
Nevada	99
New Hampshire	20 +/-
New Jersey	168
New Mexico	<p>Governmental Funds - 1 General Fund, 11 Special Revenue Funds, 4 Debt Service Funds, 5 Capital Project Funds, 2 Permanent Funds  Business-type - 11 enterprise funds, 1 internal service fund  Fiduciary Funds - 7 retirement benefit trust funds, 2 external trust funds, 4 private purpose trust funds, 4 agency funds  Component Unit - 3</p> <p>The component unit agencies are not using SHARE. Three of the enterprise funds are not pulled from SHARE. The Educational Institutions enterprise fund is a compilation of the 10 constitutional created universities that use their own accounting systems. One private purpose trust fund is not in SHARE. There are several funds whose financial activity is recorded in</p>

Supplement To Appendix E  
**COMPLETE RESPONSES FROM OTHER STATES**

**Question 30:**  
**How many different funds (General Revenue Fund, etc.) did your state utilize during fiscal year 2009?**

	SHARE, but the audited financial statements provide the information for the CAFR due to the agencies' significant investment activity . These funds are held by the State Investment Council, Office of the State Treasurer, Public Employees Retirement Association, and the Education Retirement Board.
New York	Approximately 200 funds were utilized to prepare the GAAP basis financial statements.
North Carolina	In excess of 2500 budget funds in the General Fund GAAP fund type
Ohio	1,104
Oregon	1 - General Fund; 14 - Special Revenue; 4 - Debt Service; 1- Capital Project; 1 - Permanent; 14 - Enterprise; 6 - Internal Service; 6 - Pension Trust; 1 - Investment Trust; 1 - Private Purpose Trust; 1 - Agency
Rhode Island	51
South Dakota	509
Tennessee	Approximately 80
Texas	675
Vermont	518 detail funds which roll up to 16 reporting level opinion unit funds
Virginia	490
Washington	We currently have 597 Operating funds/accounts. We report in 53 Roll-Up Funds.
West Virginia	1 - General Fund, 10 Special Revenue Funds, 10 Proprietary Funds, 13 Component Units
Wisconsin	60