

**2010 Year-End Closing Schedule**

		<b>Due Date</b>	
		<b>Miami Dade</b>	<b>Auditors</b>
<b>A.</b>	<b><u>INVENTORY</u></b>		
	- Listing of inventory counts for Auditors' review	9/30/2010	
	- Physical inventory observations		08/10 -09/30/2010
<b>B.</b>	<b><u>ANNUAL FINANCIAL REPORT</u></b>		
	1st Preliminary Closing	10/1/2010	
	- Reports available (OnDemand and on print)	10/4/2010	
*	- 2nd Preliminary Closing	10/8/2010	
	- Reports available to fund accountants for review and preparation of grant adjustments (OnDemand and on print) <b>(Columbus Day Holiday)</b>	10/11/2010	
	- Final day for input of adjustments and corrections (Journal entries only)-pink for fye 2010	10/12/2010	
	- Grant adjustment cutoff	10/13/2010	
**	- <b>Final Closing of 2010 general ledger for purpose of trial balance preparation</b>	<b>Noon 10/15/2010</b>	
	- All year-end Famis reports available in the afternoon for Finance staff	10/18/2010	
	Folders turned in to Finance for Input		
	- P.C. input of trial balances with adjustments (Adj. in FAMIS forms - S.O.T.S. pink sheets & adj. forms)	11/1/10 - 11/15/2010	
	- General Fund (major fund) completed for supervisor review	11/12/2010	
	- Supervisory review of trial balances and adjusting entries	11/8/10- 11/26/10-	
	- <b>Trial balances in reporting formats submitted to Auditors with Famis year-end reports and adjustments</b>	<b>11/15/2010 11/26/2010</b>	
	- Final concurrence as to financial statement treatment of accounting & reporting issues-Enterprise Funds	12/10/2010	12/10/2010
	- Final concurrence as to financial statement treatment of accounting & reporting issues-General Segment	1/7/2011	1/7/2011
*	Departments using FAMIS approval path must hand deliver all documents to Finance (J/E's, Vouchers,) for proper cut-off for fiscal period ended 09/30/10.		
**	Errors in the approval path & production not eliminated by this date will either be deleted or have the fiscal period changed to year 2011, October, 2010.		

	<b>Due Date</b>	
	<u>Miami Dade</u>	<u>Auditors</u>
- Finalization of client and auditor adjusting journal entries	1/7/2011	1/7/2011
- Final date to receive a draft of Audited F.S. from the Enterprise Funds <b>(including the roll-up package, notes, 10k rollforward schedule) &amp;</b> draft of Single Audit Financial Statements (Statement of Financial Assistance)	1/7/2011	1/7/2011
- Review by County staff of financial statements drafts (General Segment only-excluding notes to f/s)	01/21/11- 1/28/2011	
- <b>Final date to receive audited Financial Statements with signed opinion from the Enterprise Funds</b>	<b>1/31/2011</b>	<b>1/31/2011</b>
- <b>Opinion Date-General Segment (must have signed representation letter)</b>	<b>1/31/2011</b>	<b>1/31/2011</b>
- First in-house draft of County CAFR financial statements submitted to Auditors for comments (including the Enterprise Funds financial info statements only)	2/22/2011	2/22/2011
- In-house draft of financial statements & notes (financial information into the MD&A, notes and statistical tables) submitted to auditors for review.	3/4/2011	3/4/2011
- CAFR to Printer (15 unbound originals) Camera ready of CAFR submitted to the auditors for printing (50 copies).	3/14/2011	3/14/2011
- <b>Expected date of mailing CAFR to GFOA</b>	<b>3/21/2011</b>	
- State Auditor General Report - filing deadline	45 days from the date of the completion of the Audit Report	
- Input of S.O.T.S. adjustment entries	April, 2011	April, 2011
- State Comptroller's Report filing deadline	45 days from the date of the completion of the Audit Report	

		<b>Due Date</b>	
		<b>Miami Dade</b>	<b>Auditors</b>
<b>C.     <u>MANAGEMENT LETTER</u></b>	- First draft of the management letter with comments from auditors-Enterprise Funds		1/24/2011
	- Draft of management letter with responses-Enterprise	2/14/2011	
	- <b>Expected date for distribution of mangagement letter-Enterprise</b>	<b>2/25/2011</b>	
	- First draft of the management letter with comments from auditors-General Segment		3/8/2011
	- Preliminary draft sent to operating departments for responses-General Segment	3/10/2011	
	- Deadline for departmental responses-General Segment	3/18/2011	
	- Preliminary draft of mangagement letter with deparmental responses for Manager and Finance Director Review-General Segment	3/23/2011	
	<b>Expected date for distribution of mangement letter General Segment</b>	<b>4/8/2011</b>	

	Due Date	
	Miami Dade	Auditors
<b>D. SINGLE AUDIT REPORT</b>		
- Preliminary reports distributed for preparation of grant adjustments	10/8/2010	
- Final Closing of 2010 general ledger for purpose of trial balance preparation	Noon 10/15/2010	
- All year-end reports available	10/18/2010	
- Preliminary report by agency submitted to auditors (draft for planning purposes only)	11/5/2010	
- Enterprise Funds Single Audit financial statements - Schedule of Financial Assistance (draft)	11/15/2010	11/15/2010
- First draft of the Single Audit Financial Statements for comments turned over to auditors for review (General Segment & Enterprise Funds) (Schedules of Exp of Federal Awards & State Fin Assistance)	1/18/2011	1/18/2011
- <b>Final date to receive Single Audit opinions, financial statements, grant compliance findings &amp; responses from the Enterprise funds</b>	<b>1/31/2011</b>	<b>1/31/2011</b>
- <b>Single Audit Opinion Date</b>	<b>1/31/2011</b>	<b>1/31/2011</b>
- Federal grant compliance findings discussed w/auditors	1/24/2011	1/24/2011
- Submission of compliance findings to County departments	2/10/2011	2/10/2011
- First-in-house full draft of Single Audit Report submitted to auditors for final review (including the Enterprise Funds)	3/3/2011	3/3/2011
- Single Audit Report sent for printing	3/31/2011	
- Single Audit Report available for distribution (Federal requirement date 6/30/2011)	4/19/2011	4/19/2011