

2013 Year End Closing Schedule & Auditing Reporting Requirements

Item Name	YEAR END CLOSING SCHEDULE	DUE DATE		
		MIAMI-DADE	AUDITORS	DEPENDENT
◆ INVENTORY	Listing of inventory counts for Auditors' review	9/30/2013		
	Physical inventory observations		8/13-9/30/2013	
◆ ANNUAL FINANCIAL REPORT				
Note 1: Departments using FAMIS approval path must hand deliver all documents to Finance (J/E'S, Vouchers, for proper cut off for fiscal period ended 09/30/13. Note 2: Errors in the approval path not eliminated by this date will be deleted.	1st Preliminary Closing	09/28/2013		
	Reports available (On-Demand and on print)	09/30/2013		
	Final day for input of interdepartmental journal entries	10/04/2013		
	2nd Preliminary Closing	10/05/2013		
	Reports available to fund accountants for review and preparation of grant adjustments (on demand)	10/07/2013		
	Reports available to fund accountants for review and preparation of grant adjustments (paper reports)	10/08/2013		
	Final day for input of adjustments and corrections (Journal Entries only) pink forms for FY 2013 or identify FY 2013 on top	10/08/2013		
	Grant adjustment cutoff	10/09/2013		
	Final Closing of 2013 general ledger for purpose of trial balance preparation (General Segment, Seaport, Transit & Solid Waste)	Noon 10/11/2013		
	All year-end General Ledger (FAMIS) reports available in the afternoon for Finance Department staff	10/15/2013		
	Folders turned in to Finance Department for Input (General Segment audit only). P.C. input of trial balances with post closing adjustments (Post closing adj. in FAMIS forms - white adjustment forms and pink start of the system entry forms)	10/28/2013 - 11/12/2013		
	General Fund (Major fund) completed for supervisor review	11/08/2013		
	Supervisory review of trial balances and post closing adjusting entries	11/04/2013 - 11/22/2013		
	Trial balances in reporting formats submitted to Auditors with FAMIS year-end reports and post closing adjustments	11/12/2013 11/22/2013		
	Final concurrence as to financial statement treatment of accounting & reporting issues with Enterprise Funds	12/06/2013	12/06/2013	
	Final concurrence as to financial statement treatment of accounting & reporting issues with General Segment	01/03/2014	01/03/2014	
	Final date for client and auditor adjusting journal entries (General Segment)	01/03/2014	01/03/2014	
	Final date to receive a draft of Audited F.S. from the Enterprise Funds (including the roll-up package, notes, 10K roll forward schedule reviewed and signed off by external auditors)	01/03/2014	01/03/2014	
	Review by Finance Dept. staff of financial statements drafts (General Segment only-excluding notes to F/S)	01/17/2014 01/24/2014		
	Final date to receive audited Financial Statements with signed opinion from the Enterprise Funds	01/30/2014	01/30/2014	
Opinion Date - General Segment	01/30/2014	01/30/2014		
First in-house draft of County CAFR financial statements submitted to Auditors for comments (including the Enterprise Funds financial info. statements only)	02/17/2014	02/17/2014		
In-house draft of financial statements & notes (financial information into the MD&A, notes and statistical tables) submitted to auditors for review.	03/03/2014	03/03/2014		

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	CAFR to Printer (15 unbound originals) camera ready of CAFR submitted to the auditors for printing (50 copies).	03/10/2014	03/10/2014	
	Expected date of mailing CAFR to GFOA	03/17/2014		
	State Auditor General Report - filing deadline	45 days from the date of the completion of the Audit Report		
	State Comptroller's Report - filing deadline	45 days from the date of the completion of the Audit Report		
	Input of post closing adjustment entries into general ledger month 13	04/2014	04/2014	
MANAGEMENT LETTER				
	First draft of the Management Letter - Enterprise Funds	02/10/2014	02/10/2014	
	Draft of Management Letter with management response from Enterprise Funds	02/24/2014		
	Expected date for distribution of Management Letter - Enterprise	02/28/2014		
	First draft of the Management Letter - General Segment		03/03/2014	
	Preliminary draft sent to operating departments for responses - General Segment	03/05/2014		
	Deadline for departmental responses - General Segment	03/13/2014		
	Preliminary draft of Management Letter with departmental responses. Finance Director Review - General Segment	03/03/2013		
	Expected date for distribution of Management Letter - General Segment	04/03/2014		
SINGLE AUDIT REPORT				
	Preliminary reports available on demand for preparation of grant adjustments	10/07/2013		
	Grant adjustment cut-off	10/09/2013		
	Final Closing of 2013 General Ledger for purpose of trial balance preparation	Noon 10/11/2013		
	All year-end FAMIS reports available	10/14/2013		
	Preliminary report by agency submitted to auditors (draft for planning purposes only)	11/01/2013		
	Federal grant compliance findings discussed w/auditors (General Segment)	01/20/2014	01/20/2014	
	Submission of compliance findings to County departments	02/07/2014	02/07/2014	
	Draft Enterprise Funds Single Audit financial statements - Schedule of Financial Assistance	02/24/2014	02/24/2014	
	Final date to receive Single Audit opinions, financial statements, grant compliance findings & responses from the Enterprise Funds	03/28/2014	03/28/2014	
	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	04/11/2014	04/11/2014	
	Single Audit Report sent for printing	05/03/2014		
	Single Audit Report available for distribution (Federal requirement date 6/30/2014)	05/30/2014	05/30/2014	
	EXPECTED SUBMISSION DATE TO FINANCE			

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		MIAMI-DADE	AUDITORS	DEPENDENT
- ANNUAL REPORT				
	Audited Financial Statements of Enterprise Funds <i>2 unbound and 7 bound copies; 1 good soft copy</i>	01/30/2014		
- SINGLE AUDIT				
	<i>2 unbound and 7 bound copies; 1 good soft copy</i>			
	Schedule of Federal and State financial assistance	03/28/2014		
	Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards	03/28/2014		
	Report on compliance with requirements that could have a direct and material effect on each major Federal program and State project and on internal control over compliance on accordance with OMB Circular A-133, Section 215.97, Florida Statutes and Chapter 10.550, <i>Rules of the Auditor General of the State of Florida</i>	03/28/2014		
	Schedule of Findings and Questioned Costs a) Schedule of current year findings, recommendations and responses. b) Summary schedule of responses to prior year finds.	03/28/2014		
	IRS REPORTING			
- 1099 REPORTING	WASD, Aviation and Housing will provide preliminary Magnetic Tape of 1099 disbursements to ITD	11/28/2013		
	Final Magnetic Tape shall be provided to ITD	01/02/2014		
	Finance balances 1099 entity files	01/17/2014		
	Final date to submit to 1099 vendor for printing	01/20/2014		
	Printing of final 1099 for distribution to vendors	01/31/2014		
	SOLID WASTE			
- LANDFILL DISCLOSURE	Financial Test Reports	03/21/2014		
	Full Cost Disclosure Report, Advertisement	03/21/2014		
	Full Cost Disclosure Report	03/21/2014		