

## 2015 Year End Closing Schedule & Auditing Reporting Requirements

Item No.	YEAR END CLOSING SCHEDULE	DUE DATE	
		MIAMI-DADE	AUDITORS
<b>◆ INVENTORY</b>			
	Listing of inventory counts for Auditors' review	9/30/2015	
	Physical inventory observations		8/15-9/30/2015
<b>◆ ANNUAL FINANCIAL REPORT</b>			
	1st Preliminary Closing	<b>09/26/2015</b>	
	Reports available (On-Demand)	09/28/2015	
	Final day for input of interdepartmental journal entries	10/02/2015	
	2nd Preliminary Closing	10/03/2015	
<i>Departments using FAMIS approval path must hand deliver all documents to Finance (J/E'S, Vouchers, for proper cut off for fiscal period ended 09/30/15.</i>			
	Reports available to fund accountants for review and preparation of grant adjustments (On Demand)	10/05/2015	
	Final day for input of adjustments and corrections (Journal Entries only) pink forms for FY 2015 or identify FY 2016 on top	10/06/2015	
	Grant adjustment cutoff	10/07/2015	
	<b>Final Closing of 2015 general ledger for purpose of trial balance preparation (General Segment, Seaport, Transit &amp; Solid Waste)</b>	<b>Noon 10/9/2015</b>	
<i>Errors in the approval path not eliminated by this date will be deleted.</i>			
	All year-end General Ledger (FAMIS) reports available in the afternoon for Finance Department staff	10/13/2015	
	Trial balance (electronic) reports submitted to Auditors - (General Segment)	<b>11/02/2015</b>	
	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)	10/26/2015 - 11/12/2015	
	Final concurrence as to financial statement treatment of accounting & reporting issues with Enterprise Funds	12/04/2015	<b>12/04/2015</b>
	Final concurrence as to financial statement treatment of accounting & reporting issues with General Segment	01/04/2016	<b>01/04/2016</b>
	Final date for client and auditor adjusting journal entries (General Segment)	01/04/2016	<b>01/04/2016</b>
	<b>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)</b>	<b>01/04/2016</b>	<b>01/04/2016</b>
	<b>Final date to receive audited Financial Statements with signed opinion from the Enterprise Funds</b>	<b>01/29/2016</b>	<b>01/29/2016</b>
	First in-house draft of County CAFR financial statements submitted to Auditors for comments (including the Enterprise Funds financial info. statements only)	02/15/2016	02/15/2016
	In-house draft of financial statements & notes (financial information into the MD&A, notes and statistical tables) submitted to auditors for review.	03/01/2016	03/01/2016
	<b>Expected date of mailing County CAFR to GFOA</b>	<b>03/14/2016</b>	
<b>◆ SINGLE AUDIT REPORT</b>			
	Draft Enterprise Funds Single Audit Report	02/22/2016	02/22/2016
	<b>Final date to receive Single Audit opinions, grant compliance findings &amp; responses from the Enterprise Funds</b>	<b>03/25/2016</b>	<b>03/25/2016</b>
	First draft of the Single Audit Report turned over to auditors for review (General Segment)	04/08/2016	04/08/2016
	<b>Single Audit Report available for distribution (Federal requirement date 6/30/2016)</b>	<b>05/27/2016</b>	<b>05/27/2016</b>
<b>◆ MANAGEMENT LETTER</b>			
	Enterprise Fund - Draft Management letter	02/08/2016	
	<b>Final Enterprise Fund Management letter with management's response</b>	02/22/2016	
	<b>Expected date for distribution of Management Letter</b>		<b>02/26/2016</b>
	First draft of the Management Letter - General Segment		03/01/2016
	Deadline for departmental responses - General Segment	03/11/2016	
	<b>Draft Management Letter with <u>departmental responses</u>. Finance Director Review - General Segment</b>	<b>03/14/2016</b>	
	<b>Expected date for distribution of Management Letter - General Segment</b>	<b>04/01/2016</b>	
<b>◆ Group Audit</b>			
	<b>Group Audit - Communication with auditors. (subsequent event as of issuance date)</b>		<b>Due within 15 days of issuance</b>
<b>◆ EXPECTED SUBMISSION DATE TO FINANCE</b>			
	<b>Unsecured Annual Report and Single Audit Reports</b>	01/29/2016	
	<i>Distribution confirmation is needed- Copy of signing sheet</i>		
	<b>Unsecured Single Audit Reports</b>		
	<i>Evidence and confirmation of distribution required</i>		
	CAFR submitted to the auditors for printing (50 copies)- <b>General Segment</b>	03/07/2016	03/07/2016
	<b>Expected date of mailing CAFR to GFOA</b>	03/14/2016	
<b>◆ IRS REPORTING 1099 Reporting</b>			
	WASD, Aviation and Housing will provide preliminary Magnetic Tape of 1099 disbursements to ITD	11/27/2015	
	Final Magnetic Tape shall be provided to ITD	01/04/2016	
	Printing of final 1099 for distribution to vendors	01/29/2016	