

**CONTROLLER ALERT: Key Dates for Fiscal Year-End Reporting and the Financial Report of the United States Government**

Controller Alerts are designed to bring your attention to emerging financial management issues that may require agency attention or action. These Alerts are intended to ensure awareness among the Chief Financial Officer (CFO) community of key issues where the Office of Management and Budget (OMB) believes further action may be warranted, but do not constitute official guidance or require specific tasks for agencies beyond consideration of appropriate steps to address the issue.

The following Controller Alert provides clarification to Federal agencies regarding the impact of the Federal Government's recent shutdown on financial reporting deadlines.

Since 2004, agencies have been required to complete their annual financial reports 45-days after the end of the Fiscal Year. This 45-day timeframe results in more immediate availability of financial information to agency decision-makers and requires agencies to employ rigorous disciplines throughout the year to ensure readiness for year-end reporting. Under this timeline, every day is critical in producing audited financial reports.

However, OMB recognizes that the shutdown of the Federal government due to a lapse in appropriations poses significant challenges for agencies in meeting the 45-day reporting requirement. Accordingly, we are extending the financial report due date. Draft Agency Financial Reports (AFR) or Performance and Accountability Reports (PAR) for FY2013 shall be submitted to OMB for review on December 2, 2013. Final AFR/PARs will be released to the public by 6:00pm on December 16, 2013.

Several agencies have requested to publish their AFR/PAR earlier than December 16<sup>th</sup>. Please contact Regina Kearney ([rkearney@omb.eop.gov](mailto:rkearney@omb.eop.gov)) to discuss possible early release dates.

If you have any questions regarding this alert, please contact Norman Dong ([ndong@omb.eop.gov](mailto:ndong@omb.eop.gov)).

Key Due Date	Who Should Submit	Requirement	Recipient
12/17/2013	Agencies excluded from Appendix A	FACTS I Window for ATB submissions and related GFRS Notes and Other data submissions	Fiscal Service
0/1/2013	Payroll Providers (OIG)	Submission of Retirement, Health Benefits, and Life Insurance Withholdings/Contributions and Supplemental Semiannual Headcount Report	OPM ( <a href="mailto:wwscott@opm.gov">wwscott@opm.gov</a> ; cc: <a href="mailto:Finance@opm.gov">Finance@opm.gov</a> )
10/26/2013 - 11/19/2013	All	Submission of fiduciary balances for 4 <sup>th</sup> quarter through IFCS (final)	Fiscal Service
11/19/2013	Agencies in Appendix A	Submission of intragovernmental data files for 4 <sup>th</sup> quarter	Fiscal Service
12/2/2013	All	Submission of draft Performance and Accountability Report, Agency Financial Report, or Annual Management Report	OMB OFFM, OPPM (for PAR), and RMO; GAO
1/7/2014	Agencies in Appendix A (OCFO)	Submission of CFO Representations on Intragovernmental Activity and Balances	Fiscal Service and GAO
12/31/13	Agencies in Appendix A (OCFO)	Submission of ATBs through FACTS I	Fiscal Service
When Available, but NLT 12/17/2014	Agencies in Appendix A	Submission of draft GFRS entry information in either GFRS or alternate format	Fiscal Service
When available but NLT 12/17/2013	Agencies in Appendix A (OIG)	Submission of final Legal Representation Letter and Management Schedule	DOJ, Fiscal Service, GAO

6 p.m. EST			
12/16/2013	All Executive Branch Departments and Agencies (per Circular No. A-123, Appendix B)	Submission of IPIA and Recovery Audit data through OMB MAX	OMB
When available but NLT 12/16/2013	Agencies in Appendix A (OCFO)	Submission of Management Representation Letters (related to general-purpose financial statements and special- purpose/Closing Package financial statements)	OMB OFFM, Main Treasury, Fiscal Service, GAO
12/16/2013	Agencies in Appendix A	Submission of year-end SBR to SF 133 Reconciliation	OMB
12/16/2013 6 p.m. EST	All	Submission of final Performance and Accountability Report (PAR), Agency Financial Report (AFR), or Annual Management Report	OMB OFFM, OPPM (for PAR), and RMO, Main Treasury, Fiscal Service, GAO
12/17/2013 6 p.m. EST	Agencies in Appendix A (OIG)	Submission of Opinion on Closing Package (refer to TFM, Part 2, Chapter 4700 for documents to attach to the opinion)	OMB OFFM, FMS and GAO
2/4/2014 6 p.m. EST	Agencies in Appendix A (OIG)	Email information on subsequent events that occurred after the effective date of the final legal representation letter through January 31, 2014 that resulted in a change of likelihood or an amount of loss.	Fiscal Service, DOJ, GAO
2/18/2014 6 p.m. EST	Agencies in Appendix A (OCFO)	Email on subsequent changes to the management representation letters and financial statements that have arisen after the date of the financial statement audits (general-purpose and special-purpose) up through February 17, 2014.	OMB OFFM, Fiscal Service, Main Treasury, GAO
2/3/2014	Non-CFO Act agencies that produce an AFR and APR and CFO Act agencies	Submission of draft Summary of Performance and Financial Information	OMB
2/21/2014	Non-CFO Act agencies that produce an AFR and APR and CFO Act agencies	Submission of final Summary of Performance and Financial Information	OMB/Public