

I am very concerned about the proposed new fields in EMMA reporting system noting if a government will submit their annual financial information within 120 days following the end of the fiscal year. I previously worked 10 years as an auditor with the State of Tennessee and was charged with reviewing audits of municipal governments. While most were completed by 6 months after year end, very few were completed by 4 months.

Currently I am the finance director of a large county government. My auditors typically arrive during the first week of July and normally I receive my audit by November. I know I am one of the first audits completed by the State Comptroller's office each year - so under the best of circumstances, we would not be able to comply with the 120 day filing of the audit.

Again, I am very concerned about the 120 day reporting -

Sincerely,

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