

ACCOUNTING PROCESSES/CLOSING		% of Completion	Completion Date	Person Responsible	Supervisor	Challenges, bottlenecks, obstacles (if any)	Risk (Low, Medium or High)	Comments
	Notes / Bonds payable							
1-	Journal Entries are processed and posted							
2-	Notes/Bonds payable subsidiary (reconciled to GL)							
	Accrued Compensation Absences (ACA)							
1-	Journal Entries are processed and posted							
2-	ACA subsidiary (reconciled to GL)							
	Voluntary termination							
1-	Journal Entries are processed and posted							
2-	Voluntary Termination subsidiary (reconciled to GL)							
	Other liabilities							
1-	Journal Entries are processed and posted							
2-	Other liab subsidiary (reconciled to GL)							
	Revenues / Expenses							
1-	Journal Entries are processed and posted							
	AUDIT PROCESS							
A.	Overall status of the audit							
1-	Detailed status of the PBC (include each PBC Item).							
2 -	Entity's Final Trial Balance provided to Auditors							
3-	Single audit procedures							
	FINANCIAL STATEMENTS PREPARATION							
A.	Draft of the Financial Statements							
	KEY DATES							
A	Final Trial Balance to Auditors							
B	Completion and Delivery to auditors PBC items							
C	Distribution of FS Draft for Review (Management and Auditors)							
D	Submitting Draft to Hacienda							
E	Final Issuance of FS							
	ENTITY'S SITUATIONS THAT MAY DELAY ESTABLISHED DATES (PROVIDE DETAIL)							
A	HUMAN RESOURCES PROBLEMS (STAFFING)							
B	SUPPORT DOCUMENTATION PROBLEMS (DOCUMENT SAFEKEEPING ISSUES)							
C	PLATFORM PROBLEMS (ACCOUNTING SYSTEM)							