

AGENCY GOLD STAR CRITERIA
FISCAL YEAR: 2025

Criteria	Due Date	Date written exception was granted by SARS
Record FY 2024 post-closing entries in R*STARS no later than the close of March.	4/18/2025	
Verify funding techniques and clearance patterns to OSC for US Treasury-State Agreement as required by the CMIA.	4/25/2025	
Attend hybrid Year-end Close Training. ** OR **	6/11/2025	
Notify SARS analyst that training has been viewed.	7/7/2025	
Close of Month 13: Last day for agencies to record year-end closing adjustments. All necessary accounting entries are to be completed correctly, unless written pre-approval for a post-close entry is received from SARS.	8/15/2025	
Complete and transmit to SARS the General Disclosures, Long-Term Debt Disclosures, and Agency Certification of Accuracy and Completeness.	8/22/2025	
Complete and transmit to SARS the Schedule of Expenditures of Federal Awards (including subrecipient pass-through information), SEFA Disclosures, and Agency Certification of Accuracy and Completeness.	8/22/2025	
Report FFP Rate to OSC for the SWCAP.	8/29/2025	
Agencies that prepare their own separate, audited financial statements (excluding DPCUs) submit a first draft to SARS.	9/15/2025	
State agencies (excluding PERS and Lottery) and DPCUs submit audited F/S and eliminating information to SARS.	11/14/2025	
PERS and Lottery submit audited F/S to SARS.	12/1/2025	
Report CMIA exceptions and interest calculations to OSC.	12/2/2025	
Submit to OSC the 2CRF200 reconciliation packet and agency financial statements for the SWCAP	12/9/2025	
No material audit adjustments made to agency accounting records.	12/31/2025	

All criteria are subject to agency applicability.

To earn the Gold Star, the agency must complete or meet **all** applicable Gold Star requirements.