Example #1 - When the final is due 60 days or more after fund end date

When an accurate and complete COP is received by the deadline, EFM will begin reviewing the COP to prepare the final. EFM may request additional information as needed.

When the COP is not submitted by the deadline or when EFM cannot conduct a meaningful review because the COP is missing information and/or materially

**Fund End Date: June 30**
**Final due date to Sponsor: 90 days; September 28**

EFM informs the department of final expenditures within 15 days after the COP due date
(This action can take place any day between August 30 and September 13)

Department confirms final expenditures no later than 7 days after receipt of EFM’s analysis
(Due date can fall on any day between September 6 and September 20 and the due date will be provided in EFM’s analysis)

EFM finalizes the final invoice/report and submits it to the sponsor by the sponsor due date