Example #3 - When the final is due 45-59 days 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 inaccurate the following deadlines will apply.

**Fund End Date:** June 30  
**Final due date to Sponsor:** 45 days; August 14

EFM informs the department of final expenditures within 10 days after the COP due date  
(This action can take place any day between July 24 and August 2)

Department confirms final expenditures no later than 7 days after receipt of EFM's analysis  
(Due date can fall on any day between July 31 and August 9 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