

2022 Permission for Early Release
Financial Compliance Audit

| Audit | Information to be Released | Reason |
|---|------------------------------|--|
| Board of Housing | Opinion | <p>December 23, 2022, Municipal Securities Rulemaking Board deadline for bond-related continuing disclosure requirements.</p> <p>December 24, 2022, Wilmington Trust (bond trustee) reporting deadline.</p> <p>December 31, 2022, Federal Home Loan Mortgage Corporation (Freddie Mac) reporting deadline.</p> |
| Statewide Audit (Annual Comprehensive Financial Report) | Opinion | <p>Printing and distribution of the state's Comprehensive Annual Financial Report.</p> <p>General Obligation bond related continuing disclosure requirement to submit the audited financial statement within 10 days of issuance.</p> |
| Public Employee's Retirement Administration | Opinion | Printing and distribution of the agency's Comprehensive Annual Financial Report. |
| Teachers' Retirement System | Opinion | Printing and distribution of the agency's Comprehensive Annual Financial Report. |
| Montana State University | Entire Report Opinion | <p>December 31, 2022, reporting requirements imposed by the third party to the derivative instrument and bond rating agencies. Some extensions are available to the university.</p> <p>Posting of the university's Annual Report.</p> |
| University of Montana | Entire Report | March 1, 2023, reporting requirements imposed by bond rating agencies and external funding entities. |
| Montana Lottery | Opinion | Printing and distribution of the Lottery's Annual Report. |
| Board of Investments | Entire Report | Due to changes in the INTERCAP Program, the bond related external reporting requirement no longer exists. Board of Investments personnel requested one additional year of early release permission in the event of unanticipated reporting requirements associated with the program. |
| Facility Finance Authority | Entire Report | September 1, 2022, Municipal Securities Rulemaking Board reporting deadline (bond related continuing disclosure requirements). The Authority satisfies this requirement by submitting unaudited financial information and is required to submit the audit report as soon as it is available. |