

**AUDITOR GENERAL**  
**LOCAL GOVERNMENTAL ENTITY AUDIT REPORT SUBMITTAL CHECKLIST**  
**(SECTION 218.39, FLORIDA STATUTES)**

Local Governmental Entity Name \_\_\_\_\_

Contact Person Name and Title \_\_\_\_\_

Contact Person Mailing Address \_\_\_\_\_

Contact Person Phone Number \_\_\_\_\_

Contact Person Email Address \_\_\_\_\_

Fiscal Year Audited \_\_\_\_\_

**Date Auditor Delivered Audit Report to Local Government** \_\_\_\_\_

Does the audit report include the following items required by Auditor General Rule 10.557(3):

Required for municipalities, special districts, the county as a whole, and county agencies \*\*

\_\_\_\_\_ The financial statements described in Auditor General Rules 10.556(3) and (4), as applicable, together with related notes to financial statements?

\_\_\_\_\_ Required supplementary information (RSI) such as the Management's Discussion and Analysis (not required for county agencies), or the Budgetary Comparison Schedule (required as RSI if not presented as part of the financial statements)?

\_\_\_\_\_ The auditor's report on the financial statements?

\_\_\_\_\_ The auditor's report on compliance and internal control?

\_\_\_\_\_ The management letter defined in Auditor General Rule 10.554(1)(i)?

\_\_\_\_\_ The written statement of explanation or rebuttal, including corrective action to be taken, required by Auditor General Rule 10.558(1)?

\_\_\_\_\_ The auditor's report based on an examination conducted in accordance with *AICPA Professional Standards*, prepared in accordance with AT Sections 601.55 and 601.56, promulgated by the American Institute of Certified Public Accountants, regarding the compliance requirements referenced in Rule 10.556(10)?

\*\* Pursuant to Section 218.39(2), Florida Statutes, an audit of the board of county commissioners is not required. However, if the county report includes an audit of the board of county commissioners, it should include the items required by Auditor General Rule 10.557(3).

Required for municipalities, special districts, and the county as a whole

\_\_\_\_\_ Any auditor's reports and related financial information required pursuant to the Federal *Single Audit Act Amendments of 1996*, OMB Circular A-133, or other applicable Federal law?

- \_\_\_\_\_ Any auditor's reports and related financial information required pursuant to the *Florida Single Audit Act* (see Auditor General Rule 10.557(3)(e))?
- \_\_\_\_\_ For any fiscal year in which funds related to the Deepwater Horizon oil spill are received or expended, a schedule of receipts and expenditures of such funds required by Auditor General Rule 10.557(3)(n)?
- \_\_\_\_\_ For any fiscal year in which funds related to the Deepwater Horizon oil spill are received or expended, a report that includes an opinion (or disclaimer of opinion) as to whether the schedule of receipts and expenditures of such funds required by Auditor General Rule 10.557(3)(n), is presented fairly in all material respects in relation to the financial statements taken as a whole. The report shall be prepared in accordance with AICPA Professional Standards, AU-C Section 725, promulgated by the American Institute of Certified Public Accountants. (see Auditor General Rule 10.557(3)(f))?

In addition to the above, have the following requirements been complied with:

- \_\_\_\_\_ Are all of the above elements of the audit report included in a **single document** as required by Auditor General Rule 10.557(3)?
- \_\_\_\_\_ Are **one** paper copy and **one** electronic copy of the audit report being submitted as required by Auditor General Rule 10.558(3)?
- \_\_\_\_\_ Is the electronic copy named using all lower case letters as follows: [fiscal year] [name of entity].pdf. Counties should include the word "county" in the entity name; however, it is not necessary for municipalities to include "city of," "town of," etc. in the entity name. For example, the converted document for the 2013-14 fiscal year for Alachua County should be named 2014 alachua county.pdf while the converted document for the 2013-14 fiscal year for the City of Alachua should be named 2014 alachua.pdf.
- \_\_\_\_\_ Is the audit report being submitted within 45 days after receipt of the audit report from the auditor, but no later than **9 months** after the end of the fiscal year? **NOTE:** There are no provisions in the statutes for any extensions for filing the audit report.
- \_\_\_\_\_ If the audit report is for a county or municipality, and a dependent special district was audited as part of the county or municipality audit, did the notes to financial statements clearly indicate that the special district had been included as part of the county's or municipality's reporting entity? **NOTE:** Pursuant to Section 218.39(3), Florida Statutes, an independent special district may not be audited as part of a county or municipality audit. When a dependent special district is audited as part of the county or municipality audit, the county or municipality notes to financial statements should clearly disclose that the special district is a component unit included within the county's or municipality's reporting entity.

**This checklist should accompany the audit report.** It is suggested that you retain a copy of the checklist for your files. Do not hesitate to contact this office if assistance or clarification is needed regarding reporting requirements. Our telephone and fax numbers, and electronic addresses, are as follows:

**Address –**

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Local Government Audits/342  
Claude Pepper Building, Room 401  
111 West Madison Street  
Tallahassee, FL 32399-1450

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Web site Address: [www.myflorida.com/audgen](http://www.myflorida.com/audgen)