

**AUDIT REPORT SUBMITTAL CHECKLIST**  
**PURSUANT TO CHAPTER 10.700, RULES OF THE AUDITOR GENERAL**

Entity Name: \_\_\_\_\_

Entity Address: \_\_\_\_\_

Entity Contact Person:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

CPA Firm Contact Person:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

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

Date the auditor delivered the audit report to the entity: \_\_\_\_\_

Does the audit report include the following items required by Section 10.730(4), Rules of the Auditor General:

\_\_\_\_\_ The financial statements reported on, together with related notes to the financial statements and required supplementary information, required by generally accepted accounting principles (see Section 10.730(4)(d), Rules of the Auditor General)?

\_\_\_\_\_ The auditor's report on the financial statements (see Section 10.730(4)(b), Rules of the Auditor General)?

\_\_\_\_\_ The auditor's report on internal control and compliance based on an audit of the financial statements (see Section 10.730(4)(b), Rules of the Auditor General)?

\_\_\_\_\_ If applicable, management's response to audit findings (see Sections 10.730(4)(e) and 10.740(2), Rules of the Auditor General)?

\_\_\_\_\_ If applicable, any other auditor's reports, related financial information, and auditee-prepared documents required pursuant to Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); the Florida Single Audit Act; Chapter 10.650, Rules of the Auditor General; or other applicable Federal and State law (see Section 10.730(4)(c), Rules of the Auditor General)?

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 Section 10.730(4), Rules of the Auditor General)?
- \_\_\_\_\_ Are **one** paper copy and **one** electronic copy of the audit report being submitted as required by Section 10.740(2), Rules of the Auditor General?
- \_\_\_\_\_ Is the audit report being submitted within the following time periods prescribed by Section 10.740(1), Rules of the Auditor General? **NOTE:** There is no provision in law authorizing an extension for filing the audit report.
- For direct-support and citizen-support organizations, no later than 9 months after the end of the fiscal year.
  - For scholarship funding-organizations, no later than 180 days after completion of the fiscal year of the auditee.
  - For Enterprise Florida, Inc., within 45 days of delivery of the audit report to the auditee, but no later than 9 months after the end of the fiscal year of the auditee.
  - For Florida Is For Veterans, Inc., within 45 days of delivery of the audit report to the auditee, but no later than December 1 after the end of the fiscal year of the auditee.
  - For the Florida Scholars Academy, within 45 days of delivery of the audit report to the auditee, but no later than 9 months after the end of the fiscal year of the auditee.
  - For Scripps Florida Funding Corporation, within 45 days of delivery of the audit report to the auditee, but no later than December 1 after the end of the fiscal year of the auditee.
  - For nonprofit entities operating schools of hope, within 45 days of delivery of the audit report to the auditee, but no later than 9 months after the end of the fiscal year of the auditee.
  - For eligible charitable organizations, within 45 days of delivery of the audit report to the auditee, but no later than 9 months after the end of the fiscal year of the auditee. Audit reports must also be provided to the Department of Children and Families within 180 days after completion of the fiscal year of the auditee.
- \_\_\_\_\_ Is the electronic copy named using all lower-case letters as follows? [fiscal year] [name of entity].pdf. For example, the converted document for the 2022-23 fiscal year for “Example Nonprofit” entity should be named 2023 example nonprofit.pdf.

**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 us if assistance or clarification is needed regarding reporting requirements. Our contact information is as follows:

Auditor General  
Local Government Audits/251  
Claude Pepper Building, Room 401  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Telephone: (850) 412-2892

E-mail Address: [flaudgen\\_dsb\\_charter@aud.state.fl.us](mailto:flaudgen_dsb_charter@aud.state.fl.us)  
Web site Address: [FLAuditor.gov](http://FLAuditor.gov)