

2019 Summary of Changes to Rules of the Auditor General

Chapter 10.550 – Local Governmental Entity Audits

1. Revised Rules to correct or update references to the 2019 Florida Statutes, references to authoritative literature, references to laws, references to Rules, and effective date of the Rules.
2. Revised Rule 10.554(1)(d) to reflect changes to Section 11.45(1), Florida Statutes, regarding definition of a “county agency” pursuant to Section 2 of Chapter 2019-15, Laws of Florida.
3. Revised Rule 10.554(1)(l)1.h. to disclose change in dollar thresholds used to determine major State projects and to distinguish between Type A and Type B projects effective for fiscal years ending January 31, 2019, and thereafter.
4. Revised Rule 10.556 to disclose a new requirement pursuant to Section 8 of Chapter 2019-163, Laws of Florida, regarding community redevelopment agency audit requirements effective for audits of fiscal years beginning October 1, 2019, and thereafter.
5. Revised Rules 10.554(1)(a) and 10.557(3)(m) to reflect changes to Section 163.31801, Florida Statutes, pursuant to Section 5 of Chapter 2019-165, Laws of Florida, regarding accountability for impact fees.
6. Revised Rule 10.557 to disclose a new requirement pursuant to Section 2 of Chapter 2019-15, Laws of Florida, whereby the Auditor General must now report all local governmental entities that fail to comply with transparency requirements as identified in audit reports submitted pursuant to Section 218.39, Florida Statutes.
7. Revised Rule 10.558(3) to clarify where the audit report submittal checklist can be found on the Auditor General’s Web site.