

**2018 Changes to Rules of the Auditor General  
Chapter 10.550 – Local Governmental Entity Audits**

**Effective September 30, 2018**

1. Revises Rules 10.554(1)(i)5.a. and 10.556(7) to remove the requirement that the management letter include a statement from the auditor on whether or not the annual financial report filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the current audit period and, if not, explanations of any significant differences.