

2021 Changes to Rules of the Auditor General

Chapter 10.550 – Local Governmental Entity Audits

1. Revised Rules to correct or update references to authoritative literature and effective date of the Rules.
2. Added Rules 10.554(1)(i)6 through 8 to include reporting of specific information, as required by Section 218.39(3)(c), Florida Statutes (2021), for a dependent special district or an independent special district, or a local government entity that includes the information of a dependent special district, an independent special district that imposes ad valorem taxes, and for an independent special district that imposes non-ad valorem special assessments.
3. Deleted Rule 10.557(3)(m) to remove the impact fee affidavit from inclusion in the audit report and added Rule 10.558(1) to require the impact fee affidavit be filed with either the annual financial report or the audit report per Chapter 2021-63, Laws of Florida (House Bill 337).