

2024 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. Revised Section 10.554(1)(i)6., to update the definition of management letter to include disclosures related to entities authorized to operate programs for qualifying improvements, pursuant to Sections 163.081 and 163.082, Florida Statutes (Note: These are property assessed clean energy (PACE) programs).
3. Added definitions of “program administrator” and “third-party administrator” to Sections 10.554(1)(k) and 10.554(1)(o).