

2017 Changes to Rules of the Auditor General

Chapter 10.550 – Local Governmental Entity Audits

1. Revised Rules to correct or update references to the 2017 Florida Statutes, references to authoritative literature, references to Federal law, references to rules, and effective date of the Rules.
2. Revised preface and Rules 10.554(1)(f), 10.556(7), 10.556(10)(a), 10.556(10)(e), and 10.557(3)(m) to clarify applicability of Rules to entities required to have audits in accordance with the *Florida Single Audit Act* that meet the definition of local governmental entity in Section 215.97(2)(k), Florida Statutes, but are not a local governmental entity as defined for purposes of Section 218.39, Florida Statutes.
3. Revised Rule 10.554(1)(l)4.c. for consistency with terminology in *Government Auditing Standards* sections 4.07 through 4.09.
4. Revised Rule 10.557(3)(d) to include 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)*; or other applicable Federal law.
5. Revised Rule 10.557(4)(b)6. for consistency with terminology in *Government Auditing Standards* section 4.33.