

**FLORIDA SINGLE AUDIT ACT – NONPROFIT AND FOR-PROFIT ENTITIES
FINANCIAL REPORTING PACKAGE SUBMITTAL CHECKLIST**

Entity Name: _____

Entity Type (Nonprofit, For-Profit): _____

Entity Address: _____

Entity Contact Person:

Name: _____

Title: _____

Phone Number: _____

E-mail Address: _____

CPA Firm Contact Person:

Name: _____

Title: _____

Phone Number: _____

E-mail Address: _____

Fiscal Year Audited: _____

Date the auditor delivered the audit report to the entity: _____

Does the financial reporting package include the following items required by Section 10.656(3), Rules of the Auditor General:

Required for State single audits as defined by Section 215.97(2)(x), Florida Statutes, and project-specific audits as defined by Section 215.97(2)(w), Florida Statutes:

_____ A schedule of expenditures of State financial assistance as described in Section 10.656(3)(d)1., Rules of the Auditor General? **NOTE:** The schedule of expenditures of State financial assistance, when applicable, is required to be combined with the schedule of expenditures of Federal awards.

_____ The auditor's report on the schedule of State financial assistance as described in Section 10.656(3)(d)2., Rules of the Auditor General?

_____ The auditor's report on compliance with requirements that could have a direct and material effect on each major State project and on internal control over compliance as described in Section 10.656(3)(d)3., Rules of the Auditor General?

_____ A schedule of findings and questioned costs as described in Section 10.656(3)(d)4., Rules of the Auditor General?

_____ A summary schedule of prior audit findings as described in Section 10.656(3)(d)5., Rules of the Auditor General? **NOTE:** If a schedule of prior audit findings is not presented because there are no prior audit findings to be reported, this should be stated in the schedule of findings and questioned costs.

- _____ A corrective action plan as described in Section 10.656(3)(d)6., Rules of the Auditor General?
- _____ The management letter defined in Section 10.654(1)(e), Rules of the Auditor General, and, if applicable, a written statement of explanation or rebuttal, including corrective action to be taken, concerning the deficiencies cited in the management letter (see Section 10.656(3)(e), Rules of the Auditor General)? **NOTE:** If a management letter is not presented because there are no items related to State financial assistance required to be reported in the management letter, this should be stated in the schedule of findings and questioned costs.
- _____ Are all of the elements of the financial reporting package included in a **single document** as required by Section 10.656(3), Rules of the Auditor General?
- _____ Are **one** paper copy and **one** electronic copy of the financial reporting package being submitted as required by Section 10.657(1), Rules of the Auditor General?
- _____ Is the financial reporting package being submitted within 45 days after receipt of the financial reporting package from the auditor, but no later than 9 months after the end of the fiscal year as required by Section 10.657(2), Rules of the Auditor General? **NOTE:** There is no provision in law authorizing an extension for filing the financial reporting package.
- _____ Is the electronic copy named using all lower-case letters as follows? [fiscal year] [name of entity].pdf. For example, the converted document for the 2019-20 fiscal year for "Example Nonprofit" entity should be named 2020 example nonprofit.pdf.

Required only for State single audits as defined by Section 215.97(2)(x), Florida Statutes:

- _____ The financial statements described in Section 10.655 (2) or (3), Rules of the Auditor General, as applicable, together with related notes to the financial statements (see Section 10.656(3)(f), Rules of the Auditor General)?
- _____ Required supplementary information (RSI) such as the management's discussion and analysis, or the budgetary comparison schedule required as RSI if not presented as part of the financial statements (see Sections 10.655(3) and Section 10.656(3)(f), Rules of the Auditor General)? **NOTE:** This applies only to nonprofit organizations that are determined to be governmental entities.
- _____ The auditor's report on the financial statements (see Section 10.656(3)(b), Rules of the Auditor General)?
- _____ The auditor's report on compliance and internal control based on an audit of the financial statements (see Section 10.656(3)(b), Rules of the Auditor General)?
- _____ If applicable, any other auditor's reports, related financial information, and 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 (see Section 10.656(3)(c), Rules of the Auditor General)?

This checklist should accompany the financial reporting package. It is suggested that you retain a copy of the checklist for your files. Do not hesitate to contact us if assistance or clarification is needed regarding reporting requirements. Our contact information is as follows:

Auditor General
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, FL 32399-1450

Telephone: (850) 412-2881

E-mail Address: flaudgen_localgovt@aud.state.fl.us

Web site Address: FLAuditor.gov