

**REVIEW OF LOCAL GOVERNMENTAL
ENTITY
AUDIT REPORTS**

**PREPARED BY INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANTS**

For the 2007-08 Fiscal Year



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This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

REVIEW OF LOCAL GOVERNMENTAL ENTITY AUDIT REPORTS PREPARED BY INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

SUMMARY

Pursuant to Section 218.39, Florida Statutes, counties and certain municipalities and special districts are required to provide for annual financial audits conducted by independent certified public accountants. Audit reports for the 2007-08 fiscal year were required to be submitted to us within 45 days after delivery of the audit report to the local governmental entity's governing body, but no later than 12 months after the end of the fiscal year. Section 11.45(7)(b), Florida Statutes, requires us to review, in consultation with the Florida State Board of Accountancy, all local governmental entity audit reports prepared by independent certified public accountants and submitted pursuant to Section 218.39, Florida Statutes. In addition, pursuant to Section 215.97(11)(f), Florida Statutes, we are required to perform ongoing reviews of a sample of financial reporting packages submitted pursuant to Section 215.97, Florida Statutes (the *Florida Single Audit Act*). We reviewed audit reports for 1,202¹ local governmental entities received through February 1, 2010, and determined that the audit reports were generally presented in accordance with generally accepted government auditing standards, generally accepted accounting principles, and Rules of the Auditor General. However, we noted instances in which the audit reports were not submitted timely or were not prepared in accordance with all applicable requirements, as follows:

Finding No. 1: Audit reports for 21 municipalities and 36 special districts required to provide for an audit were not submitted to us. Also, 3 municipalities and 34 special districts that may have been required to provide for an audit did not submit an audit report to us. Additionally, 171 local governmental entities did not submit the audit report timely, including 67 entities that did not submit the audit reports within the required 45-day time frame, and 104 entities that did not submit the audit reports by the 12-month deadline.

Finding No. 2: Correspondence accompanying 78 local governmental entity audit reports did not indicate the date on which the audit reports were delivered to the governing body. This information is necessary to demonstrate compliance with audit report submission requirements.

Finding No. 3: Audits of 14 local governmental entities were performed by 3 different audit firms that did not hold active licenses or temporary licenses certified by the Florida State Board of Accountancy as of the date of the auditors' reports on the financial statements.

Finding No. 4: Our completeness reviews of 1,202 audit reports received pursuant to Section 218.39, Florida Statutes, disclosed instances of noncompliance with certain requirements, primarily related to the auditors' reports, notes to the financial statements, and supplementary information.

Finding No. 5: Our comprehensive reviews of samples of audit reports disclosed several instances of noncompliance with generally accepted government auditing standards, generally accepted accounting principles, and Chapter 10.550, Rules of the Auditor General. Noncompliance was also disclosed related to note disclosures of pension plans and the presentation of the schedules of expenditures, and schedules of findings and questioned costs, for Federal awards and State financial assistance, respectively.

BACKGROUND

Section 218.39, Florida Statutes, provides for annual financial audits of each county and for municipalities and special districts meeting certain revenue or expenditure/expense thresholds. Section 218.31(17), Florida Statutes, defines a financial audit as an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles (GAAP) and an examination to

¹ A total of 1,204 local governmental entity audit reports had been received as of February 1, 2010; however, 2 of those reports did not meet the threshold requiring an audit pursuant to Section 218.39, Florida Statutes. Only those entities that met the audit threshold were included in our completeness and comprehensive reviews.

determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with generally accepted auditing standards and generally accepted government auditing standards (*Government Auditing Standards* issued by the Comptroller of the United States).

Section 218.39, Florida Statutes, establishes several requirements that independent certified public accountants (CPAs) must follow when conducting financial audits of local governmental entities. Independent CPAs performing these financial audits must:

- Prepare a management letter that is included as a part of the financial audit report;
- Discuss all findings that will be included in the financial audit report with the appropriate official(s); and
- Conduct the audits in accordance with Rules of the Auditor General.

We have developed rules that provide, among other things, procedural guidelines for independent CPAs to follow to ensure compliance with the above requirements (Chapter 10.550 – Local Governmental Entity Audits). These rules require that the scope of a financial audit include: an examination of the financial statements in order to express an opinion on them; an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements; an examination of any additional financial information necessary to comply with GAAP; and, when applicable, the additional activities necessary to determine compliance with the Federal *Single Audit Act Amendments of 1996* and the *Florida Single Audit Act*. To assist auditors in complying with the requirements of generally accepted government auditing standards (GAGAS), GAAP, and applicable laws, rules, and regulations, we promulgated the Local Government Audit Report Review Guidelines. These rules and guidelines are available on our Web site.

FINDINGS AND RECOMMENDATIONS

Finding No. 1: Timely Submission of Audit Reports

Section 218.39(8), Florida Statutes, requires that the local governmental entity submit the audit report and a written response to any report or management letter findings to us within 45 days after delivery of the audit report to the entity’s governing body, but no later than 12 months after the end of the fiscal year. As of February 1, 2010, 1,202 local governmental entities submitted a 2007-08 fiscal year audit report to us pursuant to Section 218.39, Florida Statutes. Table 1 shows compliance with the timely submission requirements for the 2007-08 fiscal year and the previous four fiscal years.

**Table 1
Compliance with Audit Report Submission Requirements**

Type of Exception	Fiscal Year				
	2008	2007	2006	2005	2004
Audit required, but report not submitted.	57	30	34	26	19
Audit may have been required, but report not submitted.	37	31	48	22	40
Audit report submitted after 45-day deadline, but before the 12-month deadline.	67	93	105	81	53
Audit report submitted after 12-month deadline.	104	176	100	170	233
Entity did not indicate when audit report was delivered to the governing body.	78	81	47	33	77

Source: Auditor General

Further, for the 2007-08 fiscal year information provided in Table 1:

- The 57 local governmental entities required to submit an audit report to us, but did not, included 21 municipalities and 36 special districts (see Exhibit A).
- For the 37 local governmental entities that may have been required to provide for an audit, but which had not submitted an audit report to us, it was not practicable for us to determine for the 3 municipalities and 34 special districts whether an audit was required based on the financial criteria specified in Section 218.39(1), Florida Statutes, because sufficient information was not readily available, either from the entity, the Florida Department of Financial Services' records (because the entities had not filed annual financial reports, contrary to law), or other sources (see Exhibit B).
- Audit reports for 67 local governmental entities were not submitted to us within 45 days of delivery to the governing body (up to 178 days late, but were submitted before the 12-month deadline (see Exhibit C).
- For the 104 audit reports submitted after the 12-month deadline, 58 were submitted to us more than one month late (see Exhibit D). Additionally, for 39 of those audits, the independent auditor's report was dated after the 12-month deadline.

Local governmental entities that fail to provide for audits may be subject to a penalty pursuant to Section 11.40(5), Florida Statutes. Also, timely audits are necessary to ensure that management is promptly informed of control deficiencies and financial-related noncompliance. Additionally, timely filing of audit reports is necessary to allow timely review by appropriate Federal and State oversight agencies.

Recommendation: Local governmental entities should ensure that audit reports are completed and submitted within the required time frame.

Finding No. 2: Documentation of Date of Delivery of Annual Financial Audit Report to Governing Body

Section 10.558(3), Rules of the Auditor General, requires the local governmental entity, when submitting audit reports to us, to indicate in correspondence accompanying the audit report the date the auditor delivered the audit report to the governing body.

As shown in Table 1 in finding No. 1, and on Exhibit E, there were 78 local governmental entities that did not indicate, in correspondence accompanying the audit report, when the auditor delivered the audit report to the governing body. This represents a slight decrease from the 2006-07 fiscal year, but a 66 percent increase from the 2005-06 fiscal year. When local governmental entities do not provide the required information, compliance with the audit report submission requirements is not demonstrated.

Recommendation: Local governmental entities should ensure that the correspondence accompanying the audit report indicates the date the audit report was submitted to the governing body.

Finding No. 3: Licensing of Auditors

Section 218.39(1), Florida Statutes, requires that audits of local governmental entities be performed by independent certified public accountants. Section 473.322, Florida Statutes, requires individuals or firms that practice public accountancy within the State to hold active licenses certified by the Florida Board of Accountancy (Board) to the Florida Department of Business and Professional Regulation. Additionally, Section 473.314(1), Florida Statutes, provides for the issuance of temporary licenses to certified public accountants or firms of other states to enable them or their employees to perform specific engagements involving the practice of public accountancy in Florida. Temporary licenses are not valid for more than 90 days after issuance, and do not cover more than one engagement. After the expiration of 90 days, a new license is required.

Based on information provided to us by the Board, as shown in Table 2, we determined that the 2007-08 fiscal year audits of three municipalities and ten special districts were performed by two individual audit firms that did not hold active licenses under the name on the audit report, and one out-of-state certified public accountant who did not hold a temporary license on the date shown on the audit report issued for one municipality.

For comparison purposes, Table 2 includes similar information for the 2007-08 fiscal year and the previous four fiscal years.

Table 2
Compliance with Auditor Licensure Requirements

Type of Exception	Fiscal Year				
	2008	2007	2006	2005	2004
Audits performed by firms that did not hold active licenses.	14	10	7	17	7
Audit firms without appropriate licensure.	3	6	5	9	3

Source: Florida Board of Accountancy

Audit firms identified with inappropriate licensure were reported to the Board, and those that were previously licensed may be subjected to disciplinary actions as determined by the Board pursuant to Section 473.323, Florida Statutes, whereas those that were not previously licensed may be subjected to penalties prescribed in Section 455.228, Florida Statutes.

Recommendation: Local governmental entities, in contracting for audits, should ensure that auditors hold active licenses certified by the Board. Also, auditors of local governmental entities should ensure that the license is active and current through the audit report date and that the name used on the audit report is consistent with the name on file in the Board’s records.

Finding No. 4: Completeness Reviews

All local governmental entity audit reports submitted to us pursuant to Section 218.39, Florida Statutes, were subjected to completeness reviews to determine: (1) whether the audit reports included the required financial statements, note disclosures, reports, and other items listed in Chapter 10.550, Rules of the Auditor General; and (2) the extent to which they complied, for selected significant matters, with GAGAS, GAAP, and Chapter 10.550, Rules of the Auditor General, as applicable. Section 11.45(7)(b), Florida Statutes, requires us to request from local governmental entities significant items omitted from audit reports. Accordingly, for those audit reports that did not include required items, such as financial statements, required supplementary information, auditor’s reports/management letter, and auditee’s response thereto, the local governmental entity was requested by letter to provide the missing items. A copy of the letter was concurrently provided to the local governmental entity’s auditor. Local governmental entities are required to provide us with the requested items no later than 45 days after the date of our request.

For the 2007-08 fiscal year, 88 local governmental entities (including county agencies) were sent letters requesting items omitted from the audit report. Most of the items requested related to information required to be included in the audit report, such as: (1) a written statement of explanation or rebuttal concerning the auditor’s comments included in the auditor’s report on compliance and internal control or management letter, and (2) management’s discussion and analysis. Of the 88 local governmental entities sent letters requesting items omitted from the audit report, 19 had not provided the requested items as of February 1, 2010 (the results of our completeness reviews as described on Exhibit

F of this report were adjusted for items provided). Pursuant to Section 11.45(7)(b), Florida Statutes, we notified the Legislative Auditing Committee of those entities that did not provide requested items.

Section 11.45(7)(d), Florida Statutes, requires us to contact those local governmental entities that are not in compliance with Section 218.415, Florida Statutes (Local Government Investment Policies), and request evidence of corrective action, and to report to the Legislative Auditing Committee those entities that fail to comply with our request. We requested corrective action from ten local governmental entities and all but three complied with our request, which we reported to the Legislative Auditing Committee as required.

Most of the audit reports submitted included audited financial statements, and notes thereto, and the required auditor's reports on the financial statements and on compliance and internal control. Additionally, most reports reviewed were generally presented in accordance with GAGAS, GAAP, and Chapter 10.550, Rules of the Auditor General. The majority of the instances of noncompliance disclosed by our completeness reviews relate to: (1) the presentation of the auditor's report on compliance and internal control in accordance with GAGAS; (2) the preparation of financial statement note disclosures in accordance with GAAP; and (3) the presentation of supplementary information required by law. For example:

- Contrary to Section I50.134, Codification of Governmental Accounting and Financial Reporting Standards (as of June 30, 2008), 51 (65 percent) of the 79 applicable audit reports that disclosed investments exposed to foreign currency risk did not provide the U.S. dollar balances organized by currency denomination and, if applicable, by investment type.
- The auditors' reports on compliance and internal control, where the auditors issued other than an unqualified opinion, did not include a description of the departure from the standard auditor's report on the financial statements for 5 (50 percent) of the 10 applicable reports.
- The impact fee affidavits included in the audit reports were not sworn to before an officer authorized to administer oaths (e.g., notary public) for 11 (46 percent) of the 24 applicable reports, contrary to Section 163.31801, Florida Statutes.

Summaries of the deficiencies disclosed by our completeness reviews, with comparative prior year information, and an analysis of the deficiencies disclosed by our completeness reviews by type of local governmental entity, is included as Exhibit F.

Recommendation: Independent auditors of local governmental entities should make a greater effort to ensure that their reports are presented in accordance with GAGAS. Local governmental entities should ensure that the financial statements and related notes are presented in accordance with GAAP, and that notarized or sworn impact fee affidavits are included in audit reports in accordance with Section 163.31801, Florida Statutes.

Finding No. 5: Comprehensive Reviews

In addition to the completeness reviews, we made more comprehensive reviews of selected audit reports for the 2007-08 fiscal year as follows:

- We reviewed a sample of 60 audit reports (6 counties, 26 municipalities, and 28 special districts to determine the extent of compliance, on a more comprehensive basis, with GAGAS, GAAP, and Chapter 10.550, Rules of the Auditor General, as they apply to financial statements and notes thereto. Although the majority of deficiencies disclosed by our comprehensive reviews pertained to note disclosures, we did note deficiencies with the presentation of financial statements. For example, financial statements were not mathematically correct in 17 percent of the reports reviewed. Additionally, 20 percent included totals on supporting schedules in notes to the financial statements that did not agree with corresponding account totals on the financial statements.
- Because of numerous note disclosure requirements for pension plans, we reviewed a sample of 60 audit reports with pension plan note disclosures to determine the extent of compliance with GAAP with respect to pension plan disclosures. Our comprehensive reviews disclosed a significant number of deficiencies related to pension plan disclosures. For example, for defined benefit pension plans the notes did not disclose the name of each plan, name of the public employee retirement system or administrator of the plan, or identify the plan as to single-employer, agent multiple-employer, or cost-sharing multiple employer in 18 percent of the reports reviewed. Additionally, 20 percent did not disclose for each cost-sharing defined benefit plan the required contributions in dollars, or as a percentage of the covered payroll, for the current year and each of the two preceding years. Also, for those with defined contribution plans, 24 percent of the reports reviewed were not identified as such.
- Section 10.556(6), Rules of the Auditor General, requires that the scope of the audit, when applicable, encompass the additional activities necessary to establish compliance with the Federal *Single Audit Act Amendments of 1996*, Public Law 104-156 (31 U.S.C.A. ss. 7501 to 7507); United States Office of Management and Budget (OMB) *Circular No. A-133*; other applicable Federal law; and the *Florida Single Audit Act* (i.e., Section 215.97, Florida Statutes). We reviewed a sample of 60 audit reports to determine the extent of compliance with the reporting requirements contained in OMB *Circular No. A-133*. We also reviewed a sample of 60 audit reports to determine the extent of compliance with the reporting requirements contained in the *Florida Single Audit Act*. Our comprehensive review disclosed a significant number of deficiencies related to the presentation of the schedules of expenditures for Federal awards and State financial assistance. For example:
 - Total amounts expended for each Federal program and State project were not provided on 60 percent of the schedules of expenditures of Federal awards and on 60 percent of the schedules of expenditures of State financial assistance.
 - Audit findings did not identify the Federal program, including the Catalog of Federal Domestic Assistance number, the name of the Federal awarding agency, and the name of any applicable pass-through entity for 33 percent of applicable reports reviewed.
 - The report on compliance and internal control over compliance applicable to State projects cited the Executive Office of the Governor as the authority for the State projects compliance supplement, rather than the Florida Department of Financial Services, in 53 percent of the reports reviewed.
 - The dollar threshold identified in the schedules of findings and questioned costs to distinguish Type A and Type B State projects was calculated incorrectly for 25 percent of the reports reviewed. An error rate of 27 percent was noted in the prior year.

Summaries of the deficiencies disclosed by our comprehensive reviews, and an analysis of the deficiencies disclosed by our comprehensive reviews by type of local governmental entity, are included as Exhibit G. Because of the limited number of sample items applicable to each type of local governmental entity, we did not attempt to present comparative prior year information.

Recommendation: Local governmental entities should ensure that financial statements and note disclosures (including pension plan disclosures) are presented in accordance with GAAP. In addition, local governmental entities and their auditors should ensure that reports and schedules are prepared in accordance with the requirements of the Federal *Single Audit Act Amendments of 1996* and the *Florida Single Audit Act*.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this project were to determine whether the audit reports for the local governmental entities submitted to us:

- Appeared to comply with generally accepted government auditing standards, generally accepted accounting principles, and Chapter 10.550 Rules of the Auditor General; and
- Were prepared by independent certified public accountants (CPAs) properly licensed by the Florida Board of Accountancy.

The scope of this project included a review of audit reports for 66 counties, 381 municipalities, and 755 special districts (a total of 1,202 entities) prepared by independent CPAs and submitted to us by February 1, 2010, for the 2007-08 fiscal year.

Our review of audit reports was conducted in accordance with applicable generally accepted government auditing standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

Our desk review (i.e., a review that does not include an examination of the CPA's working papers) was necessarily limited to the contents of the audit reports submitted to us and did not extend to a determination of whether the auditors followed all generally accepted government auditing standards in the actual conduct of the audits. Because our review was limited to the contents of the audit reports provided to us, the review cannot be used as the basis for determining the extent of the entity's compliance with applicable laws, rules, regulations, charters, contractual requirements, or bond covenants. Likewise, our desk review would not disclose whether the auditor reported all instances of noncompliance or control deficiencies noted during the audit, or whether certain required financial disclosures were completely omitted from the audit report.

Due to the volume of reports included in this review, evaluation criteria from our rules and report review guidelines (as discussed in the Background section) were established in the following checklists: basic completeness review, and detailed comprehensive reviews for: financial statements and notes thereto; pension plan disclosures; and compliance with the reporting requirements contained in the Federal *Single Audit Act Amendments of 1996* and the *Florida Single Audit Act*. We applied the basic completeness review checklist to the 1,202 audit reports received by us through February 1, 2010, and applied the detailed comprehensive review checklists to a judgmentally selected sample of 60 audit reports for each comprehensive review topic

AUTHORITY

Section 11.45(7)(b), Florida Statutes, requires us to review, in consultation with the Florida State Board of Accountancy, all local governmental entity audit reports prepared by independent certified public accountants and submitted pursuant to Section 218.39, Florida Statutes. Pursuant to the provisions of Section 11.45(7)(b), Florida Statutes, I have directed that this report be prepared to present the results of our review of local governmental entity audit reports prepared by independent certified public accountants for the 2007-08 fiscal year.



David W. Martin, CPA
Auditor General

**EXHIBIT A
LOCAL GOVERNMENTAL ENTITIES REQUIRED TO SUBMIT
AN AUDIT REPORT, BUT DID NOT
FOR THE 2007-08 FISCAL YEAR**

MUNICIPALITIES
Belle Glade, City of
Bronson, City of
Caryville, Town of
Cedar Grove, Town of
Century, Town of
Cloud Lake, Town of
Cottdale, City of
Eatonville, Town of
Esto, Town of
Jupiter Inlet Colony, Town of
Jupiter Island, Town of
Laurel Hill, City of
Mangonia Park, Town of
Noma, Town of
Pahokee, City of
Polk City, Town of
Port Richey, City of
Sewell's Point, Town of
St. Lucie Village, Town of
Umatilla, City of
Weeki Wachee, City of
SPECIAL DISTRICTS
Arborwood Community Development District
Baker Fire District
Bella Verde Golf Community Development District
Blackman Fire District
Broward Soil and Water Conservation District
Buckeye Park Community Development District
Captiva Erosion Prevention District
Chapel Creek Community Development District
Collier Soil and Water Conservation District
Dorcas Fire District
Forest Brooke Community Development District
Heritage Isles Community Development District
Holt Fire District
K-Bar Ranch Community Development District
Lanark Village Water and Sewer District
Martin Soil and Water Conservation District
New River Community Development District

EXHIBIT A (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES REQUIRED TO SUBMIT
AN AUDIT REPORT, BUT DID NOT
FOR THE 2007-08 FISCAL YEAR

SPECIAL DISTRICTS (Continued)
Northwest Florida Transportation Corridor Authority
Orange Hill Soil and Water Conservation District
Palm Vista Preserve East Community Development District
Panther Trace II Community Development District
Pasco Heights Road and Bridge District
Portofino Springs Community Development District
Rivercrest Community Development District
Sanctuary Cove Community Development District
Santa Rosa Bay Bridge Authority
Shingle Creek Community Development District
Southbay Community Development District (Manatee County)
South Dade Soil and Water Conservation District
The Verandahs Community Development District
Tidewater Preserve Community Development District
Treeline Preserve Community Development District
Tri-County Airport Authority
Verona Community Development District
Vizcaya in Kendall Community Development District
Volusia County Industrial Development Authority

**EXHIBIT B
LOCAL GOVERNMENTAL ENTITIES THAT MAY HAVE BEEN REQUIRED TO
PROVIDE FOR AN AUDIT, BUT AUDIT REPORT NOT SUBMITTED
FOR THE 2007-08 FISCAL YEAR**

MUNICIPALITIES
Belleair Shore, Town of
Islandia, City of
Westville, Town of
SPECIAL DISTRICTS
Alachua County Health Facilities Authority
Almarante Fire District
Bermont Drainage District
City of Belle Glade Community Redevelopment Agency
City of Lakeland Historic Preservation Board
Duval Soil and Water Conservation District
Flow Way Community Development District
George E. Weems Memorial Hospital
Haines City Water Control District
Hamilton County Memorial Hospital
Hickory Hill Special Dependent District
Highlands Road and Bridge District
Kenmare at Lake Annie Community Development District
Kindlewood Community Development District
Magnolia Bluff Community Development District
Marion County Industrial Development Authority
Martin County Health Facilities Authority
Naples Reserve Community Development District
Nassau Soil and Water Conservation District
Ochlockonee River Soil and Water Conservation District
Orange Soil and Water Conservation District
Palm Aire Special Recreation District
Peace River Soil and Water Conservation District
Pembroke Harbor Community Development District
Pine Hollow Special Dependent District
Pinecraft Lighting District
Polk County Health Facilities Authority
Polk Soil and Water Conservation District
Recreation and Water Conservation and Control District No. 1
Sunnyland Farms Community Development District
Suwannee County Rescue District
Wakulla Soil and Water Conservation District
Willford Place Community Development District
Windemere Special Dependent District

**EXHIBIT C
LOCAL GOVERNMENTAL ENTITIES SUBMITTING AUDIT REPORT
AFTER 45-DAY DEADLINE FOR THE 2007-08 FISCAL YEAR**

COUNTIES	Days Late
Bradford County	8
Hardee County	26
MUNICIPALITIES	Days Late
Avon Park, City of	110
Clermont, City of	1
Deerfield Beach, City of	19
El Portal, Village of	30
Grand Ridge, Town of	24
Hallandale Beach, City of	1
Hialeah Gardens, City of	34
Hollywood, City of	51
Indian River Shores, Town of	68
Jennings, Town of	8
Lauderdale Lakes, City of	11
Lauderhill, City of	35
McIntosh, Town of	12
Port Orange, City of	12
South Miami, City of	3
South Palm Beach, Town of	9
Tavares, City of	94
Titusville, City of	32
Wausau, Town of	12
West Melbourne, City of	8
West Palm Beach, City of	82
Wilton Manors, City of	27
SPECIAL DISTRICTS	Days Late
Babcock Ranch Community Independent Special District	47
Belmont Community Development District	2
Blueprint 2000 Intergovernmental Agency	19
Celebration Community Development District	49
ChampionsGate Community Development District	30
Clay County Development Authority	6
Colonial Country Club Community Development District	1
Cypress Club Recreation District	12
East Charlotte Drainage District	18
Easton Park Community Development District	4
Englewood Water District	31
Gateway Services Community Development District	4

EXHIBIT C (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES SUBMITTING AUDIT REPORT
AFTER 45-DAY DEADLINE FOR THE 2007-08 FISCAL YEAR

SPECIAL DISTRICTS (Continued)	Days Late
Glen St. Johns Community Development District	11
Grand Haven Community Development District	16
Hardee County Indigent Health Care Special District	106
Holiday Park Park and Recreation District	178
Indian Creek Common Facilities District	2
Indian Pointe Common Facilities District	2
Indian Trail Improvement District	23
Key Marco Community Development District	86
Lafayette Soil and Water Conservation District	74
Legends Bay Community Development District	17
Madeira Community Development District	19
Magnolia West Community Development District	34
Meadow Pointe Community Development District	5
Miami-Dade Expressway Authority	9
Oakstead Community Development District	49
Ocean Highway and Port Authority	8
Okeechobee Soil and Water Conservation District	9
Remington Community Development District	72
Riverwood Community Development District	7
Six Mile Creek Community Development District	4
Somerset Community Development District	8
South Walton Fire Control District	18
Sterling Hill Community Development District	2
Stoneybrook South Community Development District	15
Tesoro Community Development District	36
Tohopekaliga Water Authority	24
Tomoka Community Development District	4
Viera East Community Development District	79
Villages of Westport Community Development District	7
Westchase Community Development District	7
Westchase East Community Development District	7

EXHIBIT D
LOCAL GOVERNMENTAL ENTITIES SUBMITTING AUDIT REPORT
AFTER 12-MONTH DEADLINE
FOR THE 2007-08 FISCAL YEAR

MUNICIPALITIES	Date Received
Boynton Beach, City of	01/11/2010
Bushnell, City of	10/12/2009
Callahan, Town of	12/02/2009
Center Hill, City of	11/10/2009
Davie, Town of	12/29/2009
Doral, City of	10/16/2009
Glen Ridge, Town of	11/05/2009
Golf, Village of	12/15/2009
Gretna, Town of	10/12/2009
Indian Creek, Village of	10/13/2009
Indian Harbour Beach, City of	10/12/2009
Jacob City, City of	10/26/2009
Lake Helen, City of	12/10/2009
Lake Park, Town of	10/14/2009
Lake Worth, City of	10/19/2009
Maitland, City of	10/16/2009
Miami, City of	10/19/2009
Midway, City of	10/12/2009
Montverde, Town of	10/30/2009
North Miami Beach, City of	10/05/2009
Ocala, City of	10/12/2009
Paxton, City of	11/09/2009
Pinellas Park, City of	10/19/2009
Quincy, City of	10/30/2009
Riviera Beach, City of	10/13/2009
Shalimar, Town of	10/13/2009
South Bay, City of	12/28/2009
St. Leo, Town of	10/19/2009
Sunny Isles Beach, City of	10/15/2009
Surfside, Town of	10/06/2009
Sweetwater, City of	01/13/2010
Webster, City of	10/26/2009

EXHIBIT D (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES SUBMITTING AUDIT REPORT
AFTER 12-MONTH DEADLINE
FOR THE 2007-08 FISCAL YEAR

SPECIAL DISTRICTS	Date Received
Amelia Island Mosquito Control District	11/06/2009
Aqua Isles Community Development District	01/04/2010
Arborwood Community Development District	02/08/2010
Arts Council of Hillsborough County	11/10/2009
Bay Creek Community Development District	10/08/2009
Bayside Improvement Community Development District	10/08/2009
Campbellton-Graceville Hospital	11/06/2009
Central Broward Water Control District	11/03/2009
Central County Water Control District	11/16/2009
Citrus Information Cooperative	11/04/2009
Clearwater Cay Community Development District	11/20/2009
Cypress Cove Community Development District	11/12/2009
Desoto County Hospital District	11/06/2009
Dog Island Conservation District	11/03/2009
Downtown Development Authority City of Miami	01/14/2010
Estates at Cherry Lake Community Development District	12/07/2009
Florida Atlantic Research and Development Authority	11/24/2009
Habitat Community Development District	12/09/2009
Hammocks Community Development District	11/30/2009
Hardee County Economic Development Authority	10/29/2009
Heritage Isles Community Development District	02/03/2010
Highlands Community Development District	10/06/2009
Hillsborough County Industrial Development Authority	11/10/2009
Housing Finance Authority of Polk County	12/08/2009
International Drive Master Transit and Improvement District	10/27/2009
K-Bar Ranch Community Development District	02/09/2010
Lakeland Area Mass Transit District	11/12/2009
Lakewood Ranch Community Development District 1	10/29/2009
Lakewood Ranch Community Development District 2	10/29/2009
Lakewood Ranch Community Development District 4	10/29/2009
Lakewood Ranch Community Development District 5	10/29/2009
Lakewood Ranch Community Development District 6	01/21/2010
Lee County Trauma Services District	11/04/2009
Lee Memorial Health System	11/05/2009
Live Oak No. 1 Community Development District	11/30/2009
Miromar Lakes Community Development District	10/02/2009
Moody River Estates Community Development District	10/15/2009
Municipal Service District of Ponte Vedra Beach	11/16/2009

EXHIBIT D (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES SUBMITTING AUDIT REPORT
AFTER 12-MONTH DEADLINE
FOR THE 2007-08 FISCAL YEAR

SPECIAL DISTRICTS (Continued)	Date Received
Northwood Community Development District	12/14/2009
Ocala Downtown Development District	10/21/2009
Pace Property Finance Authority	11/16/2009
Palm River Community Development District	11/13/2009
Panther Trace Community Development District	10/16/2009
Panther Trace II Community Development District	02/08/2010
Performing Arts Center Authority	10/15/2009
Preserve at Wilderness Lake Community Development District	11/18/2009
Quarry Community Development District	10/05/2009
River Bend Community Development District	12/14/2009
Rivercrest Community Development District	02/08/2010
Sarasota Bay Estuary Program	10/30/2009
Seminole County Industrial Development Authority	01/14/2010
South Bay Community Development District (Hillsborough County)	11/16/2009
South Fork East Community Development District	12/14/2009
South Lake County Hospital District	11/04/2009
St. Augustine Port, Waterway and Beach District	10/01/2009
St. Lucie County Fire District	10/20/2009
Stoneybrook Community Development District	12/16/2009
Sunrise Lakes Phase IV Recreation District	11/19/2009
Suwannee Valley Transit Authority	11/09/2009
Suwannee Water and Sewer District	12/15/2009
Tampa Bay Estuary Program	10/29/2009
Taylor County Development Authority	10/29/2009
Tern Bay Community Development Authority	11/09/2009
Three Rivers Regional Library System	10/28/2009
Treaty Oaks Community Development District	11/16/2009
University Square Community Development District	10/02/2009
Village at Gulfstream Park Community Development District, The	10/01/2009
Volusia County Educational Facilities Authority	11/10/2009
Volusia County Housing Finance Authority	12/18/2009
Water and Sewer Expansion Authority	11/18/2009
West Villages Improvement District	10/05/2009
Woodlands Community Development District, The	11/24/2009

EXHIBIT E
LOCAL GOVERNMENTAL ENTITIES THAT DID NOT INDICATE IN CORRESPONDENCE
ACCOMPANYING THE AUDIT REPORT WHEN THE AUDIT REPORT WAS DELIVERED
TO THE GOVERNING BODY FOR THE 2007-08 FISCAL YEAR

COUNTIES
Dixie County
Gadsden County
Levy County
MUNICIPALITIES
Bonifay, City of
Cape Canaveral, City of
Casselberry, City of
Center Hill, City of
Cooper City, City of
Coral Gables, City of
Dunedin, City of
Florida City, City of
Fort Pierce, City of
Glen Ridge, Town of
Golf, Village of
Hialeah, City of
Hillsboro Beach, Town of
Howey-in-the-Hills, Town of
Inglis, Town of
Inverness, City of
Lake Butler, City of
Lake Placid, Town of
Marineland, Town of
Parkland, City of
Paxton, City of
Riviera Beach, City of
Safety Harbor, City of
St. Cloud, City of
Webster, City of

EXHIBIT E (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES THAT DID NOT INDICATE IN CORRESPONDENCE
ACCOMPANYING THE AUDIT REPORT WHEN THE AUDIT REPORT WAS DELIVERED
TO THE GOVERNING BODY FOR THE 2007-08 FISCAL YEAR

SPECIAL DISTRICTS
Alva Fire and Rescue Service District
Amelia Island Mosquito Control District
Arts Council of Hillsborough County
Aucilla Area Solid Waste Administration
Bellalago Educational Facilities Benefit District
Big Bend Water Authority
Campbellton-Graceville Hospital
Central Broward Water Control District
Central County Water Control District
Children’s Board of Hillsborough County
Citrus Information Cooperative
Clay County Utility Authority
Coral Bay Community Development District
Desoto County Hospital District
Downtown Development Authority City of Miami
East County Water Control District
Escambia-Pensacola Human Relations Commission
Flora Ridge Educational Facilities Benefit District
Florida Atlantic Research and Development Authority
Florida Crown Workforce Board, Inc.
Forest Creek Community Development District
Fort Myers Beach Fire Control District
Gerber Groves Water Control District
Greater Orlando Aviation Authority
Hamal Community Development District
Harbourage at Braden River Community Development District
Hillsborough County Industrial Development Authority
Hillsborough County Public Transportation Commission
International Drive Master Transit and Improvement District
Lakeland Area Mass Transit District
Madison County Health and Hospital District
Municipal Service District of Ponte Vedra Beach
North Naples Fire Control and Rescue District
North Okaloosa County Fire District
Ocala Downtown Development District
Ocean City/Wright Fire Control District
Pace Property Finance Authority

EXHIBIT E (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES THAT DID NOT INDICATE IN CORRESPONDENCE
ACCOMPANYING THE AUDIT REPORT WHEN THE AUDIT REPORT WAS DELIVERED
TO THE GOVERNING BODY FOR THE 2007-08 FISCAL YEAR

SPECIAL DISTRICTS (Continued)
Palm Harbor Special Fire Control and Rescue District
Sarasota County Public Hospital District
Seminole County Industrial Development Authority
South Florida Water Management District
South Lake County Hospital District
St. Augustine-St. Johns County Airport Authority
St. Augustine Port, Waterway and Beach District
Sunrise Lakes Phase IV Recreation District
Suwannee Water and Sewer District
Tradition Community Development District No. 6
Water and Sewer Expansion Authority
Water Authority of Volusia
Waters Edge Community Development District

**EXHIBIT F
COMPLETENESS REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2007-08 FISCAL YEAR**

Description of Deficiencies – Reports Reviewed for Total of 1,202 Entities	Number of Reports to Which Criteria Applied	Counties		Municipalities		Special District		Total Current Year		Prior Year
		Number	Percent	Number	Percent	Number	Percent	Number	Percent	Percent
		(1)	(2)	(1)	(2)	(1)	(2)	(1)	(3)	(3)
Auditor's Report on Internal Control over Financial Reporting and on Compliance										
Description of a departure from standard auditor's report on the financial statements not included in report on internal control over financial reporting and on compliance.	10	2	100	2	40	1	33	5	50	46
Statement that certain matters were reported to management in a separate letter not included in report on internal control over financial reporting and on compliance.	454	1	2	32	13	25	16	58	13	15
Notes to the Financial Statements										
Policy for defining operating and nonoperating revenues of proprietary funds not disclosed	498	1	2	12	4	14	11	27	5	7
Policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for which both restricted and unrestricted assets are available not disclosed.	1,019	4	6	55	15	68	12	127	12	15
Types of investments authorized by legal or contractual provisions not disclosed.	919	1	2	62	21	34	6	97	11	12
Investment policies related to the various types of risk (e.g., credit, custodial credit, interest rate, foreign currency) to which the entity was exposed not disclosed.	700	1	2	25	10	19	5	45	6	9
U.S. dollar balances for investments exposed to foreign currency risk organized by currency denomination or investment type not disclosed.	79	0	0	43	66	8	67	51	65	68
Methods for handling risk of loss not disclosed.	1,202	2	3	22	6	88	12	112	9	10
The legal level of budgetary control not disclosed.	170	1	8	18	20	34	52	53	31	31
Supplementary Information										
Impact fee affidavit not notarized or otherwise sworn to before an appropriate official authorized to administer an oath.	24	2	29	9	53	0	0	11	46	46

Notes: (1) Number of reports for which the deficiency was noted.

(2) Percentage of reports for which the deficiency was noted. The percentage is based on the number of reports for the respective type of local government entity to which the criterion was applied.

(3) Percentage of reports for which the deficiency was noted. The percentage is based on the total number of reports for all types of government entities to which the criterion was applied

**EXHIBIT G
COMPREHENSIVE REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2007-08 FISCAL YEAR**

Description of Deficiencies – Reports Reviewed for Total of 60 Entities	Number of Reports to Which Criteria Applied	Counties		Municipalities		Special Districts		Total	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
		(1)	(2)	(1)	(2)	(1)	(2)	(1)	(3)
Auditor's Report on Internal Control over Financial Reporting and on Compliance									
Auditor's report on internal control over financial reporting and on compliance did not include the definition of control deficiency and significant deficiency.	60	0	0	2	8	4	14	6	10
Financial Statements									
Financial statements were not mathematically correct.	60	1	17	7	27	2	7	10	17
Totals on supporting schedules in notes to financial statements did not agree with corresponding account totals on the financial statements.	60	3	50	3	12	6	21	12	20
Notes to the Financial Statements									
Measurement focus and basis of accounting used in the government-wide financial statements not disclosed.	53	0	0	2	8	1	5	3	6
Policy for eliminating internal activity in the statement of activities not disclosed.	41	0	0	3	12	0	0	3	7
Description of the types of transactions included in program revenues not included.	49	0	0	2	8	4	24	6	12
Beginning and year-end balances, with accumulated depreciation presented separately from historical cost, not disclosed.	58	0	0	1	4	2	8	3	5
Principal and interest requirements to maturity for long-term liabilities for each of five subsequent years, and in five-year increments thereafter, not disclosed.	44	0	0	2	10	3	18	5	11
Pension Plan Financial Statement Disclosures									
Notes on defined benefit plan did not disclose the name of each plan, name the public employee retirement system or administrator of the plan, or identify the plan as to single-employer, agent multiple-employer, or cost sharing multiple-employer.	50	1	14	3	10	5	36	9	18
Authority under which the defined benefit plan's benefit provisions were established or may be amended not disclosed.	50	0	0	2	7	3	21	5	10

**EXHIBIT G (CONTINUED)
COMPREHENSIVE REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2007-08 FISCAL YEAR**

Description of Deficiencies – Reports Reviewed for Total of 60 Entities	Number of Reports to Which Criteria Applied	Counties		Municipalities		Special Districts		Total	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
		(1)	(2)	(1)	(2)	(1)	(2)	(1)	(3)
For defined benefit plans issuing a stand alone financial report, information on how report could be obtained not disclosed.	50	0	0	3	10	2	14	5	10
Authority under which the defined benefit plan employer obligations to contribute were established or may be amended not disclosed.	50	0	0	1	3	2	14	3	6
Required contributions in dollars, or as a percentage of the covered payroll, not disclosed for the current year and each of the two preceding years for the cost-sharing defined benefit plan.	35	1	14	3	20	3	23	7	20
For defined benefit pension plans included as a pension trust fund and separately issued financial statements were not available, the required supplementary information immediately following the notes not reported.	21	0	0	2	11	1	50	3	14
Defined contribution plan not identified as such.	25	2	100	1	7	3	33	6	24
Federal Awards Reporting									
Total amount expended for each Federal program not provided on schedule of expenditures of Federal awards.	43	10	67	14	58	2	50	26	60
Notes describing the significant accounting policies used in preparing schedule of expenditures of Federal awards not included.	60	1	7	1	3	1	9	3	5
Audit findings did not identify the Federal program including the CFDA number, name of the Federal awarding agency, and name of any applicable pass-through entity.	12	1	20	3	60	0	0	4	33
State Financial Assistance Reporting									
Total amount expended for each State project not provided on schedule of expenditures of State financial assistance.	40	10	63	12	57	2	67	24	60
Notes describing the significant accounting policies used in preparing the schedule of expenditures of State financial assistance not included.	60	3	18	4	13	1	8	8	13

**EXHIBIT G (CONTINUED)
 COMPREHENSIVE REVIEWS
 SUMMARY OF DEFICIENCIES
 FOR THE 2007-08 FISCAL YEAR**

Description of Deficiencies – Reports Reviewed for Total of 60 Entities	Number of Reports to Which Criteria Applied	Counties		Municipalities		Special Districts		Total	
		Number (1)	Percent (2)	Number (1)	Percent (2)	Number (1)	Percent (2)	Number (1)	Percent (3)
Report on compliance and internal control cites the Executive Office of the Governor, rather than the Florida Department of Financial Services as the authority for the State projects compliance supplement.	60	9	53	13	42	10	83	32	53
Schedule of findings and questioned costs does not include a statement as to whether the audit disclosed any audit findings required to be reported pursuant to Section 10.557, Rules of the Auditor General.	60	0	0	3	10	0	0	3	5
Schedule of findings and questioned costs does not show the correct dollar threshold used to distinguish Type A and Type B State projects.	60	1	6	10	32	4	33	15	25

Notes: (1) Number of reports for which the deficiency was noted.

(2) Percentage of reports for which the deficiency was noted. The percentage is based on the number of reports for the respective type of local government entity to which the criterion was applied.

(3) Percentage of reports for which the deficiency was noted. The percentage is based on the total number of reports for all types of government entities to which the criterion was applied