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**STATE OF FLORIDA AUDITOR GENERAL**

**REVIEW OF  
LOCAL GOVERNMENTAL ENTITY  
2013-14 FISCAL YEAR AUDIT REPORTS  
PREPARED BY INDEPENDENT  
CERTIFIED PUBLIC ACCOUNTANTS**



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# REVIEW OF LOCAL GOVERNMENTAL ENTITY 2013-14 FISCAL YEAR AUDIT REPORTS PREPARED BY INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

## **SUMMARY**

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Pursuant to State law,<sup>1</sup> local governmental entities, such as counties and certain municipalities and special districts, are required to provide for annual financial audits conducted by independent certified public accountants (CPAs). Audit reports are 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 9 months after the end of the fiscal year. We are to review all local governmental entity audit reports submitted and perform ongoing reviews of selected financial reporting packages submitted pursuant to the *Florida Single Audit Act*.<sup>2</sup>

We reviewed the 2013-14 fiscal year audit reports for 1,280 local governmental entities 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.<sup>3</sup> However, we noted the following instances in which audit reports were submitted untimely or were not prepared in accordance with all applicable requirements:

**Finding 1:** Twenty-nine local governmental entities (16 special districts and 13 municipalities), required to provide for a 2013-14 fiscal year audit, did not submit audit reports to us. In addition, 30 entities (29 special districts and 1 municipality) that may have been required to provide for an audit did not submit an audit report to us. Of the 1,280 local governmental entities that submitted audit reports, 184 entities submitted the audit reports untimely, including 124 entities that submitted audit reports after the required 45-day time frame had elapsed and 60 entities that submitted audit reports more than 9 months after the fiscal year end.

**Finding 2:** Our reviews of the completeness of the 1,280 audit reports disclosed instances of noncompliance with certain requirements, primarily related to required supplementary information disclosures for material budget overexpenditures, the auditor's examination report, and the auditor's management letter.

**Finding 3:** Our more comprehensive reviews of selected audit reports disclosed mathematical errors and several instances of noncompliance with generally accepted government auditing standards, generally accepted accounting principles, and Rules of the Auditor General. We also noted instances of noncompliance related to the note disclosure and required supplementary information presentations for pension plans and other postemployment benefit plans, as well as deficiencies related to Federal and Florida single audit requirements.

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<sup>1</sup> Section 218.39, Florida Statutes.

<sup>2</sup> Sections 11.45(7)(b) and 215.97(11)(f), Florida Statutes.

<sup>3</sup> Chapter 10.550, Rules of the Auditor General, effective September 30, 2014.

## ***BACKGROUND***

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State Law<sup>4</sup> requires annual financial audits of local governmental entities, such as each county and municipalities and special districts meeting certain revenue or expenditure and expense thresholds. State law<sup>5</sup> 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 determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and generally accepted government auditing standards (*Government Auditing Standards* issued by the Comptroller General of the United States).

In addition, State law establishes several requirements that independent CPAs must follow when conducting financial audits of local governmental entities. For example, independent CPAs performing these financial audits must:

- Prepare a management letter that is included as a part of the financial audit report.<sup>6</sup>
- If applicable, discuss all findings that will be included in the financial audit report with the appropriate official(s).<sup>7</sup>
- Conduct the audits in accordance with Rules of the Auditor General.<sup>8</sup>

Additionally, State law<sup>9</sup> requires the entity's officer to respond in writing to findings contained in the audit report. The officer's written response is to include the corrective actions to be taken and be filed with the entity's governing body within 30 days after delivery of the findings.

We have developed rules that provide, among other things, procedural guidelines for independent CPAs to follow to ensure compliance with the above requirements.<sup>10</sup> These rules require the scope of a financial audit to include: an audit 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, and additional activities necessary to determine compliance with the Federal *Single Audit Act Amendments of 1996* and the *Florida Single Audit Act*, if applicable. 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.

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<sup>4</sup> Section 218.39(1), Florida Statutes.

<sup>5</sup> Section 218.31(17), Florida Statutes.

<sup>6</sup> Section 218.39(4), Florida Statutes.

<sup>7</sup> Section 218.39(5), Florida Statutes.

<sup>8</sup> Section 218.39(7), Florida Statutes.

<sup>9</sup> Section 218.39(6), Florida Statutes.

<sup>10</sup> Chapter 10.550, Rules of the Auditor General, effective September 30, 2014.

# FINDINGS AND RECOMMENDATIONS

## Finding 1: Untimely Submission of Audit Reports

State law<sup>11</sup> requires the applicable local governmental entity to submit the audit report and a written response to any audit report findings to us within 45 days after delivery of the audit report to the entity's governing body, but no later than 9 months after the fiscal year end. Table 1 summarizes, as of October 28, 2015, noted noncompliance, or potential noncompliance, with the audit report submission requirements for the 2013-14 fiscal year.

**Table 1**  
**Untimely Submission of Audit Reports**

Type of Exception	Number of Exceptions
Audit required, but report not submitted	29
Audit may have been required, but report not submitted	30
Audit report not submitted within 45-day time frame	124
Audit report submitted after 9-month deadline	60

Source: Auditor General analysis.

Regarding the exceptions shown in Table 1:

- Twenty-nine local governmental entities (16 special districts and 13 municipalities; see **EXHIBIT A**) were required to submit an audit report to us, but did not.
- Thirty local governmental entities (29 special districts and 1 municipality) may have been required to provide for an audit, but did not submit an audit report to us, and it was not practicable for us to determine whether an audit was required because sufficient information related to the entities' revenues or expenditures and expenses was not readily available either from the entity, Florida Department of Financial Services (DFS) records, or other sources (see **EXHIBIT B**). If the entity is required to have an audit, the audit report must be filed both with the DFS<sup>12</sup> and the Auditor General.
- One hundred twenty-four local governmental entities did not submit audit reports to us within 45 days of delivery of the audit report to the governing body. These 124 audit reports were submitted from 6 to 129 days late, but before the 9-month deadline (see **EXHIBIT C**).
- Sixty local governmental entities did not submit audit reports to us within 9 months after the end of the entities' fiscal year (see **EXHIBIT D**).

Local governmental entities that fail to provide for audits may be subject to consequences prescribed by State law.<sup>13</sup> Timely audits are necessary to ensure that management and those charged with governance are 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.

<sup>11</sup> Section 218.39(7), Florida Statutes.

<sup>12</sup> Section 218.32(1)(d), Florida Statutes.

<sup>13</sup> Section 11.40(2), Florida Statutes.

**Recommendation: Local governmental entities should ensure that audit reports are timely completed and submitted in accordance with State law.**

**Finding 2: Completeness Reviews**

We performed completeness reviews for all 1,280 local governmental entity audit reports submitted to us as of July 31, 2015, to determine whether the audit reports included the required financial statements, note disclosures, reports, and other items listed in Rules of the Auditor General;<sup>14</sup> and the extent to which the audit reports complied, for selected significant matters, with GAGAS, GAAP, and Rules of the Auditor General, as applicable.

State law<sup>15</sup> requires us to request from local governmental entities significant items omitted from audit reports and local governmental entities are to provide us with the requested items no later than 45 days after the date of our request. Accordingly, for those audit reports that did not include required items, such as financial statements, required supplementary information, auditor's reports or management letter, and the entity officer's response, we requested, by letter, the local governmental entity to provide the missing items. We concurrently provided a copy of the letter to the local governmental entity's auditor.

For the 2013-14 fiscal year, we sent 113 local governmental entities, including county agencies, letters requesting items omitted from audit reports. Most of the items requested were:

- Missing responses relating to audit findings for Federal or State programs, compliance reports, or management letters;
- Disclosures as to whether audit findings from the preceding financial audit report were corrected and identification of any uncorrected audit findings from the two preceding financial audit reports; and
- Indications of whether or not the annual financial report filed with the DFS was in substantial agreement with the financial audit report.

As of September 24, 2015, 18 of the 113 local governmental entities had not provided the requested items and, pursuant to State law,<sup>16</sup> we notified the Legislative Auditing Committee.

Most of the audit reports included audited financial statements and notes thereto, independent accountant's report, and the required independent auditor's reports on the financial statements and on internal control over financial reporting and compliance. Additionally, most reports we reviewed were generally presented in accordance with GAGAS, GAAP, and Rules of the Auditor General. The majority of the instances of noncompliance disclosed by our completeness reviews relate to note disclosures and required supplementary information on pension trust funds and certain disclosures required when the budgetary comparison schedule discloses significant budgetary overexpenditures. For example, 219 audit reports presented a pension trust fund; however, 182 (83 percent) did not present the required 10-year schedule of contributions, 76 (35 percent) did not include a schedule of annual money-weighted rate of returns on pension plan investments, and 68 (31 percent) did not include a schedule of changes in net pension liability. In addition, 158 audit reports presented material overexpenditures at the legal

<sup>14</sup> Chapter 10.550, Rules of the Auditor General, effective September 30, 2014.

<sup>15</sup> Section 11.45(7)(b), Florida Statutes.

<sup>16</sup> Ibid.

level of control identified in the budgetary comparison schedules; however, all 158 audit reports either lacked a note disclosing that the overexpenditure represented a significant violation of the legally adopted budget or did not disclose actions taken to address the significant violation.

**EXHIBIT E** provides a summary of the deficiencies disclosed by our completeness reviews, with comparative prior year information, and an analysis, by local governmental entity type, of the deficiencies disclosed by our completeness reviews.

External parties rely on audits to provide independent assessments of the accuracy and completeness of the financial statements, as well as to provide a means for evaluating the effectiveness of an entity's internal controls and the extent to which an entity complied with applicable laws, rules, regulations, contractual requirements, and bond covenants. Accordingly, it is important that the various components of the audit report (auditor's reports and management letter, financial statements, notes to financial statements, etc.) be presented in accordance with GAGAS, GAAP, and Rules of the Auditor General so that the reader can form appropriate conclusions relating to the audited entity.

**Recommendation: Local governmental entities and their auditors should ensure that audit reports contain information presented in accordance with GAGAS, GAAP, and Rules of the Auditor General.**

### **Finding 3: Comprehensive Reviews**

In addition to completeness reviews, we performed more comprehensive reviews of selected audit reports for the 2013-14 fiscal year and noted errors and deficiencies. Specifically, we reviewed:

- Sixty audit reports to determine the extent of compliance, on a more comprehensive basis, with GAGAS, GAAP, and Rules of the Auditor General<sup>17</sup> and noted deficiencies, most of which pertained to financial statements and note disclosures. For example, totals on supporting schedules in the notes to the financial statements did not agree with corresponding account totals on the financial statements for 4 of the 58 (7 percent) applicable reports reviewed. Additionally, we found nonrounding mathematical errors in the financial statements in 3 of the 60 (5 percent) reports reviewed.
- Sixty audit reports with pension plan note disclosures to determine the extent of compliance with GAAP and noted some deficiencies. For example, in the notes describing plan benefit provisions, 5 of the 24 (21 percent) applicable reports did not disclose assumed postretirement benefit increases or indicate that the plan does not include such increases. Also, 6 of 28 the reports reviewed with defined contribution plans did not identify the public employee retirement system or other entity that administers the plan.
- Sixty audit reports with other postemployment benefit (OPEB) plan note disclosures and required supplementary information to determine the extent of compliance with GAAP and noted a significant number of deficiencies. For example, 13 of the 60 (22 percent) reports reviewed did not provide required supplementary information, consisting of a schedule of funding progress for the most recent and two preceding actuarial valuations. Additionally, 9 of the 60 (15 percent) reports reviewed did not disclose required contributions of plan members.
- Sixty audit reports to determine the extent of compliance with the Federal single audit reporting requirements and 60 audit reports to determine the extent of compliance with the Florida single

<sup>17</sup> Chapter 10.550, Rules of the Auditor General, effective September 30, 2014.

audit reporting requirements. Rules of the Auditor General<sup>18</sup> require 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*<sup>19</sup> and Office of Management and Budget Circular No. A-133 (Federal single audit) and the *Florida Single Audit Act*<sup>20</sup> (Florida single audit). While we noted some deficiencies related to Federal single audit reporting requirements, most of the noted deficiencies related to the Florida single audit requirements. For example, the dollar threshold identified in the schedule of findings and questioned costs to distinguish Type A and Type B State projects was calculated incorrectly for 9 of the 60 (15 percent) reports reviewed.

A summary of the deficiencies disclosed by our comprehensive reviews, and the results of our analysis of the deficiencies disclosed by our comprehensive reviews by type of local governmental entity, are included as **EXHIBIT F**. Because of the limited number of reports reviewed for each type of local governmental entity, we did not present comparative prior year information.

**Recommendation: Local governmental entities should ensure that financial statements are mathematically correct and note disclosures, including pension plan and OPEB disclosures, are presented in accordance with GAAP. In addition, local governmental entities and their auditors should ensure that schedules are prepared in accordance with Federal and Florida single audit requirements.**

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

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

- Complied with GAGAS, GAAP, and Rules of the Auditor General;<sup>21</sup> and
- Were prepared by independent CPAs properly licensed by the Florida Board of Accountancy.

The scope of this project included a review of audit reports for 65 counties, 373 municipalities, and 842 special districts (a total of 1,280 entities) prepared by independent CPAs and submitted to us by July 31, 2015, for the 2013-14 fiscal year.

Our review of audit reports was conducted in accordance with applicable GAGAS. 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 reviews (i.e., a review that does not include an examination of the CPA's working papers) were 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 desk reviews were limited to the contents of the audit reports provided to us, the reviews cannot be used as the basis for determining the extent of an entity's compliance with applicable laws, rules, regulations, charters, contractual requirements, or bond

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<sup>18</sup> Chapter 10.556(6), Rules of the Auditor General,

<sup>19</sup> Public Law 104-156 (31 USC, ss. 7501 to 7507).

<sup>20</sup> Section 215.97, Florida Statutes.

<sup>21</sup> Chapter 10.550, Rules of the Auditor General, effective September 30, 2014.

covenants. Likewise, our desk reviews would not disclose whether the auditor reported all instances of noncompliance or reportable internal 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 derived from our rules and report review guidelines (as discussed in the **BACKGROUND** section) were established in a basic completeness review checklist and detailed comprehensive review checklists for: the financial statements and notes thereto, pension plan disclosures, other postemployment benefit disclosures, and compliance with the Federal and Florida single audit reporting requirements. We applied the basic completeness review checklist to the 1,280 audit reports received by us through July 31, 2015, and applied the detailed comprehensive review checklists to 60 audit reports selected for each comprehensive review topic. The results of our comprehensive reviews cannot be projected to the population of all audit reports received for a given entity type.

## **AUTHORITY**

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Section 11.45(7)(b), Florida Statutes, requires the Auditor General to review, in consultation with the Florida Board of Accountancy, all local governmental entity audit reports prepared by independent CPAs and submitted pursuant to Section 218.39, Florida Statutes. Pursuant to the provisions of Section 11.45, 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 CPAs for the 2013-14 fiscal year.



Sherrill F. Norman, CPA  
Auditor General

# EXHIBIT A

## LOCAL GOVERNMENTAL ENTITY 2013-14 FISCAL YEAR AUDIT REPORTS REQUIRED BUT NOT RECEIVED AS OF OCTOBER 28, 2015

<b>Number</b>	<b>Municipalities</b>
1	Astatula, Town of
2	Boynton Beach, City of
3	Caryville, Town of
4	Century, Town of
5	DeFuniak Springs, City of
6	El Portal, Village of
7	Islamorada, Village of
8	Melbourne Beach, Town of
9	Midway, City of
10	Springfield, City of
11	Sweetwater, City of
12	Vernon, City of
13	Webster, City of

  

<b>Number</b>	<b>Special Districts</b>
1	Almarante Fire District
2	Argyle Fire District
3	Baker Fire District
4	Campbellton-Graceville Hospital
5	City Gate Community Development District
6	CrossCreek Community Development District
7	Dorcas Fire District
8	Hacienda Lakes Community Development District
9	Heritage Plantation Community Development District
10	Lakeside Landings Community Development District
11	South Central Regional Wastewater Treatment and Disposal Board
12	South Dade Soil and Water Conservation District
13	Southern Hills Plantation II Community Development District
14	Tri-County Airport Authority
15	Vizcaya in Kendall Community Development District
16	Yellow River Soil and Water Conservation District

  

<b><u>29</u></b>	<b>Total Audit Reports Required But Not Received</b>
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## EXHIBIT B

### LOCAL GOVERNMENTAL ENTITY 2013-14 FISCAL YEAR AUDIT REPORTS THAT MAY HAVE BEEN REQUIRED BUT NOT RECEIVED AS OF OCTOBER 28, 2015

Number	Municipalities
1	Hampton, City of

  

Number	Special Districts
1	Bay Soil and Water Conservation District (Dissolved 4/22/14)
2	Bella Verde East Community Development District (Dissolved 2/7/14)
3	Bella Verde Golf Community Development District (Dissolved 2/17/14)
4	Bella Verde Lake Community Development District (Dissolved 2/7/14)
5	Bermont Drainage District
6	Bridge Harbor Community Development District (Dissolved 1/27/14)
7	Celebration Pointe Community Development District No. 2 (Dissolved 1/28/14)
8	Cooperative Producers Water Control District
9	Coquina Road and Bridge District
10	Estuary Community Development District, The
11	Flagler Soil and Water Conservation District (Dissolved 9/11/14)
12	Gardens at Millenia Community Development District (Dissolved 10/21/13)
13	Hidden Creek Community Development District (Merged with Westlake Village Community Development District on 8/13/14)
14	Holmes Creek Soil and Water Conservation District
15	Housing Finance Authority of Volusia County
16	Independence Park Community Development District (Dissolved 12/19/13)
17	Martin Soil and Water Conservation District
18	Nature Coast Regional Water Authority
19	Northridge Lakes Community Development District (Dissolved 5/23/14)
20	Northwest Neighborhood Improvement District (Dissolved 2/18/14)
21	Park Square Community Development District (Dissolved 7/29/14)
22	Santa Rosa Bay Bridge Authority
23	Southern Hills Plantation III Community Development District
24	Springfield Community Redevelopment Agency
25	Talavera Community Development District
26	Village Estates West Special District
27	Volusia County Industrial Development Authority
28	Westlake Village Community Development District (Merged with Hidden Creek Community Development District on 8/13/14)
29	Westwood Dependent Tax District
<b>30</b>	<b>Total Audit Reports That May Have Been Required But Not Received</b>

## EXHIBIT C

### LOCAL GOVERNMENTAL ENTITY 2013-14 FISCAL YEAR AUDIT REPORTS NOT SUBMITTED WITHIN 45-DAY TIME FRAME

Number	Counties	Days Late
1	Manatee County	25
2	Martin County	12

  

Number	Municipalities	Days Late
1	Bal Harbour Village, Town of	59
2	Belle Isle, City of	82
3	Clermont, City of	17
4	DeLand, City of	7
5	Hollywood, City of	15
6	Key Biscayne, Village of	35
7	Largo, City of	61
8	Lawtey, City of	35
9	Layton, City of	94
10	Longwood, City of	6
11	Maitland, City of	8
12	Marineland, Town of	82
13	North Bay Village, City of	45
14	Rockledge, City of	10
15	Sebastian, City of	39
16	Southwest Ranches, Town of	37
17	Umatilla, City of	25
18	Wellington, Village of	31
19	Windermere, Town of	24

  

Number	Special Districts	Days Late
1	Arbor Greene Community Development District	15
2	Area Housing Commission of Clewiston, LaBelle, and Hendry County	18
3	Bahia Lakes Community Development District	6
4	Bainebridge Community Development District	49
5	Beacon Lakes Community Development District	23
6	Bella Vida Community Development District	13
7	Bobcat Trail Community Development District	23
8	Bridgewater Community Development District	28
9	Briger Community Development District	81
10	Brighton Lakes Community Development District	51
11	Cedar Hammock Community Development District	11
12	Celebration Community Development District	39
13	Citrus County Mosquito Control District	129

<b>Number</b>	<b>Special Districts (Continued)</b>	<b>Days Late</b>
14	Country Greens Community Development District	57
15	Country Walk Community Development District	34
16	Covington Park Community Development District	35
17	Desoto County Hospital District	8
18	Dovera Community Development District	23
19	Downtown Development Authority City of Miami	58
20	Eastlake Oaks Community Development District	74
21	Enterprise Community Development District	23
22	First Coast Workforce Development Consortium	120
23	Fishhawk Community Development District	32
24	Fishhawk Community Development District II	42
25	Fishhawk Community Development District III	29
26	Fishhawk Community Development District IV	28
27	Fleming Island Plantation Community Development District	17
28	Glen St. Johns Community Development District	39
29	Greater Orlando Aviation Authority	8
30	Griffin Lakes Community Development District	24
31	Groves Community Development District, The	29
32	Hammocks Community Development District	31
33	Harbour Isles Community Development District	34
34	Harmony Community Development District	8
35	Heritage Harbor Community Development District	23
36	Heritage Harbour South Community Development District	29
37	Heritage Isles Community Development District	9
38	Heritage Lake Park Community Development District	27
39	Heritage Landing Community Development District	28
40	Heritage Oak Park Community Development District	23
41	Heritage Springs Community Development District	47
42	K-Bar Ranch Community Development District	20
43	Laguna Lakes Community Development District	95
44	Lake Bernadette Community Development District	55
45	Lake Soil and Water Conservation District	31
46	Lakeland Downtown Development Authority	6
47	Lakeside Community Development District	14
48	Lee County Trauma Services District	76
49	Lee Memorial Health System	76
50	Legends Bay Community Development District	20
51	Lexington Oaks Community Development District	77

<b>Number</b>	<b>Special Districts (Continued)</b>	<b>Days Late</b>
52	Magnolia West Community Development District	28
53	Maple Ridge Community Development District	31
54	Marshall Creek Community Development District	19
55	Meadow Pointe Community Development District	81
56	Meadow Pointe II Community Development District	96
57	Meadow Pointe III community Development District	33
58	Meadow Pointe IV Community Development District	32
59	Merritt Island Public Library District	11
60	Mira Lago West Community Development District	28
61	Oak Creek Community Development District	42
62	Oakstead Community Development District	45
63	Ocala Downtown Development District	13
64	Overoaks Community Development District	72
65	Palm Coast Park Community Development District	19
66	Pensacola-Escambia Promotion and Development Commission	46
67	Pier Park Community Development District	11
68	Piney-Z Community Development District	22
69	Poinciana Community Development District	38
70	Poinciana West Community Development District	39
71	Port of The Islands Community Improvement District	26
72	Portico Community Development District	13
73	Preserve at Wilderness Lake Community Development District, The	8
74	Riverwood Community Development District	38
75	Riverwood Estates Community Development District	32
76	Sarasota County Public Hospital District	95
77	Seminole Improvement District	40
78	Somerset Community Development District	14
79	South Florida Regional Transportation Authority	23
80	South Fork Community Development District	69
81	South Lake County Hospital District	76
82	Spicewood Community Development District	68
83	St. Johns Forest Community Development District	58
84	Sterling Hill Community Development District	36
85	Stevens Plantation Community Development District	93
86	Stoneybrook West Community Development District	80
87	Tampa Palms Open Space and Transportation Community Development District	35
88	Tara Community Development District	43
89	Town Center at Palm Coast Community Development District	35

<b>Number</b>	<b>Special Districts (Continued)</b>	<b>Days Late</b>
90	Trails Community Development District	40
91	Triple Creek Community Development District	28
92	University Place Community Development District	78
93	Urban Orlando Community Development District	22
94	Vasari Community Development District	65
95	Venetian Community Development District	29
96	VillaSol Community Development District	38
97	Vista Lakes Community Development District	90
98	Waterchase Community Development District	72
99	Waterlefe Community Development District (Manatee County)	41
100	Waterset North Community Development District	35
101	West Lake Community Development District	54
102	Westchase Community Development District	80
103	World Commerce Community Development District	40
<b><u>124</u></b>	<b>Total Audit Reports Not Submitted Within 45-Day Time Frame</b>	

## EXHIBIT D

### LOCAL GOVERNMENTAL ENTITY 2013-14 FISCAL YEAR AUDIT REPORTS SUBMITTED AFTER 9-MONTH DEADLINE

Number	Counties	Date Received
1	Pasco County	09/02/15
2	Union County	07/30/15

Number	Municipalities	Date Received
1	Apopka, City of	07/30/15
2	Arcadia, City of	09/30/15
3	Belleair, Town of	08/21/15
4	Beverly Beach, Town of	07/21/15
5	Campbellton, Town of	07/16/15
6	Chattahoochee, City of	09/24/15
7	Crestview, City of	07/29/15
8	Eatonville, Town of	09/09/15
9	Greenville, Town of	07/14/15
10	Groveland, City of	09/22/15
11	Gulf Breeze, City of	08/03/15
12	Hialeah Gardens, City of	10/06/15
13	Jacob City, City of	07/31/15
14	Melbourne Village, Town of	07/09/15
15	Mexico Beach, City of	08/06/15
16	Minneola, City of	07/31/15
17	New Port Richey, City of	07/31/15
18	Pahokee, City of	10/14/15
19	Panama City Beach, City of	10/02/15
20	Redington Shores, Town of	08/06/15
21	South Palm Beach, Town of	09/22/15

Number	Special Districts	Date Received
1	Arborwood Community Development District	07/10/15
2	Arts Council of Hillsborough County	08/03/15
3	Belmont Lakes Community Development District	09/02/15
4	Bellalago Educational Facilities Benefit District	08/28/15
5	Blueprint 2000 Intergovernmental Agency	07/28/15
6	Business Improvement District of Coral Gables (Fiscal year end 10/31/14)	10/05/15
7	Central County Water Control District	09/12/15
8	Citrus, Levy, Marion Regional Workforce Development Board (Fiscal year ended 06/30/14)	04/01/15
9	City Center Community Development District	10/19/15
10	Cory Lakes Community Development District	09/22/15

<b>Number</b>	<b>Special Districts (Continued)</b>	<b>Date Received</b>
11	Cypress Cove Community Development District	07/28/15
12	Cypress Creek of Hillsborough County Community Development District	07/27/15
13	East Lake Tarpon Special Fire Control District	08/26/15
14	Escambia-Pensacola Human Relations Commission	08/05/15
15	Florida Atlantic Research and Development Authority	09/22/15
16	Florida Green Finance Authority	07/09/15
17	Gilchrist Soil and Water Conservation District	09/24/15
18	Grand Bay at Doral Community Development District	07/16/15
19	GreeneWay Improvement District	07/23/15
20	Hillsborough County Public Transportation Commission	08/10/15
21	Jackson Soil and Water Conservation District	09/09/15
22	Lafayette Soil and Water Conservation District	07/27/15
23	Laurel Highlands Community Development District	09/16/15
24	Levy Soil and Water Conservation District	9/25/15
25	Liberty Fire District	09/14/15
26	Okaloosa Gas District	07/28/15
27	PAL Public Library Cooperative	9/25/15
28	Palm Harbor Special Fire Control and Rescue District	07/20/15
29	Panhandle Public Library Cooperative System	08/25/15
30	Panther Trace II Community Development District	10/27/15
31	Port St. Joe Port Authority	08/17/15
32	Rupert J. Smith Law Library of St. Lucie County	09/29/15
33	Seminole County Industrial Development Authority	10/28/15
34	Suwannee County Conservation District	09/24/15
35	Tolomato Community Development District	09/29/15
36	Villages of Avignon Community Development District	09/23/15
37	West Villages Improvement District	08/31/15
<b><u>60</u></b>	<b>Total Audit Reports Submitted After 9 Month Deadline</b>	

# EXHIBIT E

## COMPLETENESS REVIEWS SUMMARY OF DEFICIENCIES FOR THE 2013-14 FISCAL YEAR

Description of Deficiencies – Reports Reviewed for Total of 1,280 Entities	Number of Reports to Which Criterion Applied	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Current Fiscal Year	
		Number	Percent <sup>a</sup>	Number	Percent <sup>a</sup>	Number	Percent <sup>a</sup>	Number	Percent <sup>b</sup>
<b>Independent Auditor's Report</b> Auditor's opinion on each individual opinion unit of the entity not included.	1,280	1	2	4	1	61	7	66	5
<b>Auditor's Report on Internal Control Over Financial Reporting and Compliance</b> Description of a departure from standard auditor's report on the financial statements not included.	48	1	33	5	38	7	22	13	27
<b>Auditor's Management Letter</b> Written explanation or rebuttal concerning findings and recommendations in the management letter not included.	304	4	11	8	6	10	8	22	7
Legal authority of the primary government and each component unit not included in management letter or notes to financial statements.	1,280	13	20	94	25	23	3	130	10
<b>Independent Accountant's Report</b> Opinion as to whether or not the clerk of circuit courts complied with budgetary and performance standards of Sections 28.35 and 28.36, Florida Statutes, not included.	65	5	8	-	-	-	-	5	8
<b>Budgetary Compliance</b> Information that reconciles budgetary information to GAAP not included.	112	-	-	2	3	7	18	9	8
<b>Notes to Financial Statements</b> Criteria for including component units within the reporting entity not disclosed.	266	12	24	12	7	1	3	25	9
Material overexpenditures at the legal level of control identified in the budgetary comparison schedule representing significant violations of the legally adopted budget, or the actions taken to address these significant violations of law, not disclosed.	158	11	100	63	100	84	100	158	100
Risks of loss to which the entity is exposed and the way those risks are handled not disclosed.	1,280	1	2	7	2	66	8	74	6
<b>Required Supplementary Information</b> Schedule of changes in net pension liability for defined benefit pension trust fund not included.	219	-	-	55	29	13	45	68	31
Schedule of actuarially determined contributions over the last 10 years for defined benefit pension trust fund not included.	219	1	33	155	83	26	90	182	83

Description of Deficiencies – Reports Reviewed for Total of 1,280 Entities	Number of Reports to Which Criterion Applied	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Current Fiscal Year	
		Number	Percent <sup>a</sup>	Number	Percent <sup>a</sup>	Number	Percent <sup>a</sup>	Number	Percent <sup>b</sup>
<b>Required Supplementary Information (Continued)</b>									
Schedule of money-weighted rate of return on pension plan investments not included.	219	1	33	59	32	16	55	76	35
Schedule of funding progress for other postemployment benefit (OPEB) plan not included.	405	5	8	12	5	11	11	28	7
Schedule of employer contributions for OPEB plan not included.	405	5	8	19	8	9	9	33	8
<b>State Financial Assistance</b>									
Schedule of expenditures of State financial assistance not combined with schedule of expenditures of Federal awards.	125	3	6	4	9	2	8	9	7

Notes: <sup>a</sup> The percent is based on the number of reports for the respective type of local government entity to which the criterion was applied.

<sup>b</sup> The percent is based on the total number of reports for all types of government entities to which the criterion was applied.

# EXHIBIT F

## COMPREHENSIVE REVIEWS SUMMARY OF DEFICIENCIES FOR THE 2013-14 FISCAL YEAR

Description of Deficiencies – Reports Reviewed for Total of 60 Entities	Number of Reports to Which Criterion Applied	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Current Year	
		Number	Percent <sup>a</sup>	Number	Percent <sup>a</sup>	Number	Percent <sup>a</sup>	Number	Percent <sup>b</sup>
<b>Financial Statements</b>									
Financial statements contained mathematical errors (nonrounding).	60	1	33	-	-	2	5	3	5
<b>Notes to the Financial Statements – Other Than Pension Plan and OPEB Plan Disclosures</b>									
Totals on supporting schedules or other information in the notes to financial statements did not agree with corresponding account totals on the financial statements (nonrounding).	58	1	33	3	17	-	-	4	7
Internal activity excluded from the Statement of Activities not disclosed.	38	-	-	2	13	2	10	4	11
Types of transactions included in program revenues not disclosed.	53	-	-	-	-	3	9	3	6
<b>Pension Plan Financial Statement Note Disclosures</b>									
Authority under which plan benefit provisions are established and may be amended not disclosed.	52	-	-	1	3	2	13	3	6
Whether the plan issues a stand-alone financial report or is included in the report of another entity, and how the report can be obtained, not disclosed.	52	-	-	5	17	-	-	5	10
Authority under which the obligation to contribute is established and may be amended not disclosed.	52	-	-	2	7	3	19	5	10
For defined benefit plans, the required contribution rate of plan members not disclosed.	52	1	17	2	7	1	6	4	8
For sole or agent employer defined benefit plans, annual pension cost, percentage of cost contributed, and net pension obligation for the current year and the 2 preceding years not disclosed.	27	-	-	3	13	-	-	3	11
For sole or agent employer defined benefit plans, the assumed post-retirement benefit increases not included in the actuarial assumptions.	24	-	-	5	24	-	-	5	21
For sole or agent employer defined benefit plans that use the aggregate actuarial cost method, an indication that because the method does not identify or separately amortize unfunded actuarial liabilities, information about funded status and funding progress was prepared using the entry age actuarial cost method for that purpose not disclosed.	8	-	-	5	83	-	-	5	63

Description of Deficiencies – Reports Reviewed for Total of 60 Entities	Number of Reports to Which Criterion Applied	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Current Year	
		Number	Percent <sup>a</sup>	Number	Percent <sup>a</sup>	Number	Percent <sup>a</sup>	Number	Percent <sup>b</sup>
		<b>Pension Plan Financial Statement Note Disclosures (Continued)</b>							
For defined contribution plans, the public employee retirement system or administrator of the plan not disclosed.	28	-	-	3	16	3	33	6	21
For defined contributions plans, the authority under which plan provisions are established and may be amended not disclosed.	28	-	-	1	5	2	22	3	11
For defined contribution plans, the contribution actually made by plan members and employers not disclosed.	28	-	-	3	16	1	11	4	14
<b>OPEB Plan Financial Statement Note Disclosures</b>									
Name of each defined benefit plan, identification of the public employee retirement system or other entity that administers the plan, and identification of the plan as a single-employer, agent multiple employer, or cost-sharing multiple employer defined benefit OPEB plan not disclosed.	60	1	11	4	11	2	13	7	12
For OPEB trust funds presented, the classes of employees covered, and detail of plan members by active employees, eligible terminated employees, and retired employees receiving benefits not disclosed.	7	1	100	3	75	1	50	5	71
For OPEB trust funds presented, the accounting policies with respect to recognition of contributions made, benefits paid and refunds not disclosed.	7	1	100	3	75	1	50	5	71
Whether the OPEB plan issues a stand-alone financial report or is included in the report of another entity, and if so, how to obtain the report, not disclosed.	60	1	11	5	14	3	20	9	15
Required contributions of plan members, either as a rate per member or a percentage of covered payroll, not disclosed.	60	3	33	6	17	-	-	9	15
Required contribution rate(s) of the employer, in dollars or as a percentage of covered payroll, not disclosed.	60	-	-	2	6	1	7	3	5
<b>OPEB Plan Financial Required Supplementary Information</b>									
Information about the funded status of the plan as of the most recent valuation date, including the actuarial valuation date, the actuarial value of assets, the actuarial accrued liability, the total unfunded actuarial liability (or funding excess), the actuarial value of assets as a percentage of the actuarial accrued liability (funded ratio), the annual covered payroll, and the ratio of the unfunded actuarial liability (or funding excess) to annual covered payroll, not disclosed.	60	-	-	1	3	2	13	3	5
The method used to amortize the unfunded actuarial liability not disclosed.	60	-	-	1	3	2	13	3	5

Description of Deficiencies – Reports Reviewed for Total of 60 Entities	Number of Reports to Which Criterion Applied	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Current Year	
		Number	Percent <sup>a</sup>	Number	Percent <sup>a</sup>	Number	Percent <sup>a</sup>	Number	Percent <sup>b</sup>
<b>OPEB Plan Financial Required Supplementary Information (Continued)</b>									
A schedule of funding progress for the most recent and two preceding actuarial valuations not presented.	60	1	11	7	19	5	33	13	22
<b>Federal Awards</b>									
Notes that describe the significant accounting policies used in preparing the schedule of expenditures of Federal awards not disclosed.	60	-	-	6	18	2	17	8	13
<b>State Financial Assistance</b>									
Notes that describe the significant accounting policies used in preparing the schedule of expenditures of State financial assistance not disclosed.	60	2	10	2	8	-	-	4	7
Statement as to whether there were any audit findings required to be reported in schedule of findings and questioned costs not included.	60	4	19	5	21	1	7	10	17
Correct dollar threshold used to distinguish Type A and Type B State projects in schedule of findings and questioned costs not included.	60	1	5	7	29	1	7	9	15

Notes: <sup>a</sup> The percent is based on the number of reports for the respective type of local government entity to which the criterion was applied.

<sup>b</sup> Percent 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.