

**REVIEW OF  
LOCAL GOVERNMENTAL ENTITY  
2019-20 FISCAL YEAR AUDIT REPORTS**

Pursuant to Section 11.45(7)(b), Florida Statutes



Sherrill F. Norman, CPA  
Auditor General

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# REVIEW OF LOCAL GOVERNMENTAL ENTITY 2019-20 FISCAL YEAR AUDIT REPORTS

## SUMMARY

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This report provides the results of our review of local governmental entity financial audit reports conducted by independent certified public accountants (CPAs) for the 2019-20 fiscal year.<sup>1</sup> We reviewed the 1,565 local government entity audit reports for that fiscal year that were filed with us through July 31, 2021. Pursuant to State law, audit reports are required to be filed with us within 45 days after delivery of the audit report to the governing body of the entity, but no later than 9 months after the end of the entity's fiscal year.

We determined that, overall, the information in the audit reports was presented in accordance with generally accepted accounting principles (GAAP) and complied with generally accepted government auditing standards (GAGAS) and Rules of the Auditor General and that the auditor's reports were prepared by properly licensed independent CPAs. However, we noted instances of noncompliance with certain audit report filing or preparation requirements.

**Finding 1:** As of November 14, 2021, 82 local governmental entities had not filed audit reports with us for the 2019-20 fiscal year, including 57 (1 county, 22 municipalities and 34 special districts) required to file audit reports, and 25 (2 municipalities and 23 special districts) that may have been required to provide for an audit.<sup>2</sup> In addition, 179 local governmental entities (7 counties, 42 municipalities, and 130 special districts) filed audit reports with us more than 9 months after the end of the fiscal year, including 43 entities (2 counties, 9 municipalities, and 32 special districts) that also filed reports more than 45 days after the reports were delivered to the entities' governing bodies. Another 58 local government entities (2 counties, 20 municipalities, and 36 special districts) also filed reports with us more than 45 days after the reports were delivered to the entities' governing bodies.

**Finding 2:** Our completeness reviews of the 1,565 local governmental entity audit reports identified noncompliance with certain requirements primarily related to financial statement note disclosures and the independent accountant's reports.

**Finding 3:** Our comprehensive reviews of selected local governmental entity audit reports disclosed noncompliance with GAAP, GAGAS, Rules of the Auditor General, Federal Uniform Guidance<sup>3</sup> requirements, and Florida Single Audit Act<sup>4</sup> requirements.

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<sup>1</sup> The local governmental entity financial audit reports include reports for counties and certain municipalities and special districts. Each of the entities had a September 30, 2020, fiscal year end except for two special districts with an April 30, 2020, fiscal year end, and ten special districts with a June 30, 2020, fiscal year end.

<sup>2</sup> It was not practicable for us to determine whether an audit was required for the 25 entities because sufficient information related to each entity's revenues or expenditures and expenses was not readily available from the entity, Florida Department of Financial Services records, or other sources.

<sup>3</sup> Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

<sup>4</sup> Section 215.97, Florida Statutes.

## **BACKGROUND**

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State law<sup>5</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>6</sup> defines a financial audit as an examination of financial statements in order to express an opinion on the fairness with which the statements 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).<sup>7</sup>

State law establishes several requirements that independent certified public accountants (CPAs) must follow when conducting financial audits of local governmental entities. For example, the CPAs performing these financial audits must:

- Prepare a management letter that is included as a part of the financial audit report.<sup>8</sup>
- Discuss with the appropriate official(s) all findings that will be included in the financial audit report.<sup>9</sup>
- Conduct the audits in accordance with Rules of the Auditor General.<sup>10</sup>

Additionally, State law<sup>11</sup> requires the entity's officer to provide a written statement of explanation or a rebuttal concerning the audit findings, including corrective action to be taken. The officer's written statement is to be filed with the entity's governing body within 30 days after delivery of the findings.

Pursuant to State law,<sup>12</sup> we developed rules<sup>13</sup> to assist auditors in complying with the requirements of generally accepted government auditing standards, and applicable laws, rules, and regulations. These rules require the scope of a financial audit to 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 Uniform Guidance<sup>14</sup> and the Florida Single Audit Act.<sup>15</sup>

In addition, we developed audit report review guidelines that provide, among other things, procedural guidance for CPAs to follow to ensure compliance with financial audit requirements. We also developed

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<sup>5</sup> Section 218.39(1), Florida Statutes.

<sup>6</sup> Section 218.31(17), Florida Statutes.

<sup>7</sup> *Government Auditing Standards* incorporate by reference the auditing standards generally accepted in the United States (i.e., *American Institute of Certified Public Accountants Statements on Auditing Standards*).

<sup>8</sup> Section 218.39(4), Florida Statutes.

<sup>9</sup> Section 218.39(5), Florida Statutes.

<sup>10</sup> Section 218.39(7), Florida Statutes.

<sup>11</sup> Section 218.39(6), Florida Statutes.

<sup>12</sup> Section 11.45(8), Florida Statutes.

<sup>13</sup> Chapter 10.550, Rules of the Auditor General.

<sup>14</sup> Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

<sup>15</sup> Section 215.97, Florida Statutes.

guidelines to assist auditors, for example, in determining whether a local government entity met one or more of the financial emergency conditions described in State law<sup>16</sup> and identifying any specific conditions met. The rules were adopted in consultation with the Board of Accountancy and the rules and guidelines are made available on our Web site.

## **FINDINGS AND RECOMMENDATIONS**

### **Finding 1: Noncompliance – Audit Report Submission Requirements**

State law<sup>17</sup> requires the local governmental entity to file with us the audit report and a written response to any report or management letter finding, within 45 days after delivery of the audit report to the entity's governing body, but no later than 9 months after the end of the entity's fiscal year. Table 1 quantifies, as of November 14, 2021, the number of local governmental entities that did not comply with the filing requirements for the 2019-20 fiscal year audit reports.

**Table 1  
Noncompliance with Audit Report Filing Requirements**

<b>Noncompliance Type</b>	<b>Counties</b>	<b>Municipalities</b>	<b>Special Districts</b>	<b>Total</b>
Audit required, but report not filed.	1	22	34	57
Audit may have been required, but report not filed.	-	2	23	25
Audit report filed more than 9 months after the end of the entity's fiscal year but within 45 days after the report was delivered to the entity's governing body.	5	33	98	136 <sup>a</sup>
Audit report filed more than 9 months after the end of the entity's fiscal year and more than 45 days after the report was delivered to the entity's governing body.	2	9	32	43 <sup>a b</sup>
Audit report filed more than 45 days after the report was delivered to the entity's governing body but within 9 months after the end of the entity's fiscal year.	2	20	36	58 <sup>b</sup>

<sup>a</sup> 179 audit reports were filed more than 9 months after the end of the entity's fiscal year.

<sup>b</sup> 101 audit reports were filed more than 45 days after the reports were delivered to the entities' governing bodies.

As shown in Table 1:

- 57 local governmental entities (1 county, 22 municipalities and 34 special districts) did not file the required audit report with us. A listing of the 57 local governmental entities is included as **EXHIBIT A** to this report.
- 25 local governmental entities (2 municipalities and 23 special districts) may have been required to provide for an audit but did not file an audit report with us. It was not practicable for us to determine whether an audit was required because sufficient information related to each entity's revenues or expenditures and expenses was not readily available from the entity, Florida Department of Financial Services (DFS) records, or other sources. If an entity is required to have

<sup>16</sup> Section 218.503(1), Florida Statutes.

<sup>17</sup> Section 218.39(7), Florida Statutes.

an audit, the audit report must be filed both with the DFS and the Auditor General.<sup>18</sup> A listing of the 25 local governmental entities is included as **EXHIBIT B** to this report.

- 179 local governmental entities (7 counties, 42 municipalities, and 130 special districts) filed audit reports<sup>19</sup> with us 10 to 133 days, an average of 55 days, after 9 months had elapsed since the fiscal year end. A listing of the 179 local governmental entities is included as **EXHIBIT C** to this report.
- 101 local governmental entities (4 counties, 29 municipalities, and 68 special districts) filed audit reports<sup>20</sup> with us 6 to 302 days, an average of 53 days, after 45 days had elapsed since the reports were delivered to the entities' governing bodies. A listing of the 101 local governmental entities is included as **EXHIBIT D** to this report.

Local governmental entities that fail to provide for audits may be subject to consequences prescribed by State law.<sup>21</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 filed audit reports provide for timely review by appropriate Federal and State oversight agencies.

**Recommendation: Management of the local governmental entities should ensure that audits are timely completed, and audit reports are filed in accordance with State law.**

## **Finding 2: Completeness Reviews**

We performed completeness reviews for all 1,565 local governmental entity audit reports filed with us as of July 31, 2021, to determine whether the audit reports included the financial statements, note disclosures, reports, and other items required by generally accepted accounting principles (GAAP) and Rules of the Auditor General,<sup>22</sup> and the extent to which the audit reports complied, for selected significant matters, with GAAP, generally accepted government auditing standards (GAGAS), and Rules of the Auditor General. State law<sup>23</sup> requires us to request from local governmental entities any significant items omitted from audit reports. The local governmental entities are to provide us with the requested items no later than 45 days after the date of our request.

Most of the audit reports subjected to our completeness reviews included audited financial statements and the required notes thereto, the required independent auditor's reports on the financial statements and on internal control over financial reporting and compliance (compliance report), and the independent accountant's report of local governmental entity compliance with requirements in State law, as applicable. Additionally, most of the reports we reviewed were generally presented in accordance with GAAP, GAGAS, and Rules of the Auditor General. However, we noted certain instances of noncompliance, many of which related to independent auditor's reports and financial statement note disclosures. For example:

<sup>18</sup> Sections 218.32(1)(d) and 218.39(7), Florida Statutes.

<sup>19</sup> While 136 of the 179 audit reports were filed with us within 45 days of delivery to the entities' governing bodies, 43 entities (2 counties, 9 municipalities and 32 special districts) filed reports 7 to 302 days, an average of 76 days, after the 45-day period had elapsed.

<sup>20</sup> While 58 of the 101 audit reports were filed with us within 9 months after fiscal year end, 43 entities (2 counties, 9 municipalities, and 32 special districts) filed reports 26 to 118 days, an average of 55 days, after the 9-month period had elapsed.

<sup>21</sup> Section 11.40(2), Florida Statutes.

<sup>22</sup> Chapter 10.550, Rules of the Auditor General.

<sup>23</sup> Section 11.45(7)(b), Florida Statutes.

- 151 applicable audit reports each presented significant budgetary overexpenditures, but the notes to the financial statements did not disclose that the overexpenditures represented a significant violation of the legally adopted budget or actions taken to address the significant violation.
- 48 (23 percent) of 207 applicable audit reports did not include a notarized affidavit from the entity's chief financial officer or, if there was no chief financial officer, the entity's executive officer attesting, to the best of his or her knowledge, that all impact fees were collected and expended in compliance with State law<sup>24</sup> impact fee provisions.
- 32 (13 percent) of 255 applicable audit reports that included component units did not disclose in the notes to financial statements the rationale for including the component units within the reporting entity.
- 22 (58 percent) of 38 applicable reports with a departure from the standard auditor's report on the financial statements (qualified, adverse, or disclaimed opinion) did not provide a description of that departure in the auditor's report on internal control over financial reporting and compliance.

**EXHIBIT E** of this report provides, by entity type, a summary of the deficiencies disclosed by our completeness reviews.

We also sent letters to 186 local governmental entities<sup>25</sup> requesting significant items that had been omitted from audit reports and concurrently provided a copy of the request letter to the respective entity auditors. Most of the items requested from the entities related to missing or inadequate:

- Accountant's report determinations of entity compliance. For example, auditors of community redevelopment agencies did not always provide an examination report on the agency's compliance with Section 163.387, Florida Statutes, as required by Rules of the Auditor General.<sup>26</sup>
- Schedules of required supplementary information (RSI) related to the entity's pension plans.<sup>27</sup>
- Schedules of RSI for the entity's other postemployment benefits (OPEB) liability.<sup>28</sup>
- Disclosures to clarify whether audit findings from the preceding financial audit report had been corrected and identification of any uncorrected audit findings from the two preceding financial audit reports.<sup>29</sup>

As of October 7, 2021, 18 of the 186 local governmental entities had not provided the requested items and, pursuant to State law,<sup>30</sup> we notified the Legislative Auditing Committee. **EXHIBIT F** to this report provides a listing of the 18 local government entities.

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, such as the independent auditor's reports and management letter, financial

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<sup>24</sup> Section 163.31801(8), Florida Statutes.

<sup>25</sup> A separate audit report is prepared for each county constitutional officer (county agency), and if an item is omitted from a county agency report, our letter is addressed to the specific constitutional officer or to the board of county commissioners, as applicable. Consequently, multiple letters may be sent to the same county.

<sup>26</sup> Section 10.557(3)(c), Rules of the Auditor General, and Section 163.387(8)(b)3., Florida Statutes.

<sup>27</sup> Section Pe5.128, *Codification of Governmental Accounting and Financial Reporting Standards*, June 30, 2019.

<sup>28</sup> Sections P50.154 and P52.139, *Codification of Governmental Accounting and Financial Reporting Standards*, June 30, 2019.

<sup>29</sup> Section 10.554(1)(i)1., Rules of the Auditor General.

<sup>30</sup> Section 11.45(7)(b), Florida Statutes.

statements, and notes to financial statements, be presented in accordance with GAAP, GAGAS, and the 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 all required information presented in accordance with applicable requirements.**

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

In addition to completeness reviews, we performed comprehensive reviews of selected audit reports for the 2019-20 fiscal year and noted certain errors and deficiencies. Specifically, we reviewed:

- 60 (2 county, 14 municipality, and 44 special district) audit reports to determine the extent of compliance on a comprehensive basis with GAAP, GAGAS, and Rules of the Auditor General,<sup>31</sup> and noted deficiencies pertaining to financial statements, note disclosures, (other than pension and OPEB note disclosures), and RSI. For example, contrary to requirements established by GAAP, the Management Discussion and Analysis for 7 (12 percent) of the 59 applicable audit reports we reviewed did not provide the reasons for significant changes in fund balances for governmental funds or fund net position for proprietary funds.
- 60 (6 county, 31 municipality, and 23 special district) audit reports with pension note disclosures to determine the extent of compliance with GAAP and noted a significant number of deficiencies. For example, 15 (83 percent) of the 18 reports with single-employer defined benefit pension plans did not disclose the change in the discount rate used to calculate the pension liability since the end of the prior fiscal year. In addition, the notes to financial statements for 36 (95 percent) of the 38 reports with a cost-sharing defined benefit pension plan did not state the assumptions made about projected cash flows into and out of the pension plan.
- 60 (8 county, 34 municipality, and 18 special district) audit reports with OPEB note disclosures and RSI to determine the extent of compliance with GAAP and noted deficiencies. For example, 8 (14 percent) of the 56 reports with OPEB plans without a trust fund did not disclose the authority under which OPEB are required to be paid or did not disclose the amount paid by the employer as benefits came due. In addition, the notes to financial statements for 10 (17 percent) of the 60 reports reviewed did not disclose the source of the discount rate used to calculate the OPEB liability or did not disclose the change in the discount rate since the prior OPEB liability measurement date.
- 60 (15 county, 34 municipality, and 11 special district) audit reports to determine the extent of compliance with the Uniform Guidance reporting requirements as Rules of the Auditor General<sup>32</sup> require the scope of the audit, when applicable, to encompass the additional activities necessary to establish compliance with Uniform Guidance. We noted that the reported Federal Single Audit dollar threshold used to distinguish between Type A and Type B Federal programs, and identified in the schedule of findings and questioned costs, was not correctly calculated in accordance with Uniform Guidance<sup>33</sup> for 3 (5 percent) of the 60 reports reviewed.
- 60 (18 county, 27 municipality, and 15 special district) audit reports to determine the extent of compliance with the Florida Single Audit Act reporting requirements as Rules of the Auditor General<sup>34</sup> require the scope of the audit, when applicable, to encompass the additional activities necessary to establish compliance with the Florida Single Audit requirements. We noted, for

<sup>31</sup> Chapter 10.550, Rules of the Auditor General.

<sup>32</sup> Section 10.556(6), Rules of the Auditor General.

<sup>33</sup> Title 2, Section 200.518(b), Code of Federal Regulations.

<sup>34</sup> Section 10.556(6), Rules of the Auditor General.



example, that the reported Florida Single Audit dollar threshold used to distinguish between Type A and Type B State projects, and identified in the schedule of findings and questioned costs, was not correctly calculated in accordance with DFS Rules<sup>35</sup> for 13 (22 percent) of the 60 reports reviews.

**EXHIBIT G** to this report provides a summary, by entity type, of the deficiencies disclosed by our comprehensive reviews.

**Recommendation: Management of local governmental entities should ensure that financial statement note disclosures and RSI, including pension and OPEB disclosures, are presented in accordance with GAAP. In addition, local governmental entities and their auditors should ensure that all information required by Federal and State audit reporting requirements is properly presented and Federal awards program and State project thresholds are properly calculated.**

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

The objectives of this project were to determine whether the local governmental entity audit reports filed with us for our review:

- Complied with generally accepted governmental auditing standards (GAGAS), generally accepted accounting principles (GAAP), and Rule of the Auditor General.<sup>36</sup>
- 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 financial audit reports for the 2019-20 fiscal year prepared by independent CPAs and filed with us by July 31, 2021, for 59 counties, 351 municipalities, and 1,155 special districts (a total of 1,565 entities).

We planned and performed our review of the audit reports 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 review was necessarily limited to the contents of the audit reports filed with us and did not extend to an examination of the CPAs' working papers or a determination of whether the auditors followed all GAGAS 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 an entity's compliance with applicable laws, rules, regulations, charters, contractual requirements, or bond covenants. Likewise, our review 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.

To assist with the conduct of our review, we established a completeness review checklist and various comprehensive review checklists with evaluation criteria from our rules and report review guidelines (as discussed in the **BACKGROUND** section of this report). Due to the number of reports included in this review, we applied the comprehensive review checklists to selected local governmental entity audit

<sup>35</sup> DFS Rule 69I-5.008(2), Florida Administrative Code.

<sup>36</sup> Chapter 10.550, Rules of the Auditor General.

reports. Specifically, for the local government entity audit reports filed with us through July 31, 2021, we completed:

- Completeness review checklists for all 1,565 local governmental entity audit reports received.
- Comprehensive review checklists for:
  - Financial statements for 60 selected local governmental entity audit reports.
  - Financial statement note disclosures and required supplementary information (RSI) (other than pension plan and other postemployment benefit (OPEB) plan disclosures) for 60 selected local governmental entity audit reports.
  - Pension note disclosures and RSI for 60 selected local governmental entity audit reports.
  - OPEB note disclosures and RSI for 60 selected local governmental entity audit reports.
  - Uniform Guidance reporting requirements for 60 selected local governmental entity audit reports.
  - Florida Single Audit Act reporting requirements for 60 selected local governmental entity audit reports.

## ***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 certified public accountants (CPAs) and filed 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 2019-20 fiscal year.



Sherrill F. Norman, CPA  
Auditor General

# EXHIBIT A

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## LOCAL GOVERNMENTAL ENTITY 2019-20 FISCAL YEAR AUDIT REPORTS THAT WERE REQUIRED BUT NOT FILED AS OF NOVEMBER 14, 2021

### Counties

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1	Jefferson County
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### Municipalities

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1	Altha, Town of
2	Avon Park, City of
3	Campbellton, Town of
4	Center Hill, City of
5	Century, Town of
6	Clermont, City of
7	Eatonville, Town of
8	El Portal, Village of
9	Greenwood, Town of
10	Gretna, City of
11	Hampton, City of
12	Havana, Town of
13	Jacksonville, City of
14	Jennings, Town of
15	Loxahatchee Groves, Town of
16	Mangonia Park, Town of
17	Mexico Beach, City of
18	Opa-locka, City of
19	Pahokee, City of
20	Parker, City of
21	Vernon, City of
22	White Springs, Town of

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### Special Districts

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1	Ali-Baba Neighborhood Improvement District
2	Apalachicola Community Redevelopment Agency
3	Avon Park Community Redevelopment Agency
4	Ballentrae Hillsborough Community Development District
5	City of Lauderhill Community Redevelopment Agency
6	City of Palmetto Community Redevelopment Agency
7	Daytona Beach Racing and Recreational Facilities District
8	Downtown Clermont Redevelopment Agency
9	Downtown Investment Authority
10	Eastpoint Water and Sewer District
11	East West Neighborhood Improvement District
12	Grove Resort Community Development District
13	Hawthorne Community Redevelopment Agency
14	Hidden Creek Community Development District
15	Hillsborough Soil and Water Conservation District

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**Special Districts (Continued)**

16	Jacksonville Health Facilities Authority
17	Jacksonville Housing Finance Authority
18	Jacksonville International Airport Area Redevelopment Agency
19	Jacksonville Public Library
20	KingSoutel Crossing Community Redevelopment Agency
21	Lake Lucie Community Development District
22	Loxahatchee Groves Water Control District
23	Miami Sports and Exhibition Authority
24	Niles Garden Neighborhood Improvement District
25	Opa-locka Community Redevelopment Agency
26	Port St. Joe Redevelopment Agency
27	Preserve at South Branch Community Development District, The
28	Renew Arlington Community Redevelopment Agency
29	Sandy Creek Community Development District (Dissolved 12/22/2020)
30	South Dade Soil and Water Conservation District
31	South Miami Community Redevelopment Agency (Dissolved 6/1/2020)
32	Stoneybrook North Community Development District
33	Villages of Avignon Community Development District (inactive 1/4/2021)
34	Villages of Glen Creek Community Development District
<b>57</b>	<b>Total Audit Reports Required but Not Filed as of November 14, 2021.</b>

## EXHIBIT B

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### LOCAL GOVERNMENTAL ENTITY 2019-20 FISCAL YEAR AUDIT REPORTS THAT MAY HAVE BEEN REQUIRED BUT WERE NOT FILED AS OF NOVEMBER 14, 2021

#### Municipalities

- |   |  |
|---|--|
| 1 | Esto, Town of                              |
| 2 | Weeki Wachee, City of (Dissolved 06/09/20) |

#### Special Districts

- |    |   |
|----|---|
| 1  | Baker Soil and Water Conservation District (Inactive 08/03/20)        |
| 2  | Bermont Drainage District   |
| 3  | Brandon Groves North Service District (Inactive 04/29/21)             |
| 4  | Campbellton-Graceville Hospital District                              |
| 5  | Century Community Redevelopment Agency                                |
| 6  | Community Redevelopment Agency of the City of Parker                  |
| 7  | Community Redevelopment Agency of the Town of Havana                  |
| 8  | Dead Lakes Water Management District (Inactive 04/22/21)              |
| 9  | Deerfield Preserve Community Development District (Inactive 05/12/20) |
| 10 | Fox Branch Ranch Community Development District (Dissolved 02/05/20)  |
| 11 | Gretna Neighborhood Improvement District                              |
| 12 | Harmony on Lake Eloise Community Development District                 |
| 13 | Lee County Education Facilities Authority                             |
| 14 | Martin Soil and Water Conservation District (Inactive 03/17/20)       |
| 15 | Orange Hill Soil and Water Conservation District                      |
| 16 | Osceola Soil and Water Conservation District                          |
| 17 | Portofino Vineyards Community Development District                    |
| 18 | Santa Rosa Bay Bridge Authority                                       |
| 19 | Tarawood Special Dependent Tax District                               |
| 20 | Verona Community Development District                                 |
| 21 | West Orange Airport Authority (Inactive 06/29/21)                     |
| 22 | Woodland Hammock Community Development District (Dissolved 06/26/20)  |
| 23 | Yellow River Soil and Water Conservation District                     |

**25 Total Number of Audit Reports That May Have Been Required but Were Not Filed as of November 14, 2021**

## EXHIBIT C

### LOCAL GOVERNMENTAL ENTITY 2019-20 FISCAL YEAR AUDIT REPORTS FILED MORE THAN 9 MONTHS AFTER FISCAL YEAR END

	Counties	Date Filed	Days Late
1	Baker County	08/06/21	37
2	Bradford County	08/20/21	51
3	Dixie County <sup>a</sup>	10/25/21	117
4	Flagler County <sup>a</sup>	08/23/21	54
5	Gadsden County	07/29/21	29
6	Glades County	09/08/21	70
7	Suwannee County	08/04/21	35
	<b>Municipalities</b>		
1	Alford, Town of	08/05/21	36
2	Apalachicola, City of	11/05/21	128
3	Bay Harbor Islands, Town of <sup>a</sup>	09/08/21	70
4	Belleair, Town of	09/28/21	90
5	Cape Coral, City of	08/27/21	58
6	Caryville, Town of	10/07/21	99
7	Cooper City, City of	08/31/21	62
8	Cottdale, City of	10/18/21	110
9	Flagler Beach, City of	07/29/21	29
10	Fort White, Town of	08/06/21	37
11	Glen Ridge, Town of <sup>a</sup>	08/09/21	40
12	Grand Ridge, Town of	08/11/21	42
13	Haverhill, Town of	08/06/21	37
14	Hialeah Gardens, City of	08/22/21	53
15	Highland Beach, Town of	09/24/21	86
16	Holly Hill, City of	07/21/21	21
17	Indian Shores, Town of	09/29/21	91
18	Jacob City, City of	07/26/21	26
19	Lake Worth Beach, City of	10/08/21	100
20	Lawtey, City of	07/21/21	21
21	Manalapan, Town of	08/12/21	43
22	McIntosh, Town of <sup>a</sup>	07/27/21	27
23	Minneola, City of	07/26/21	26
24	Moore Haven, City of	08/04/21	35
25	Neptune Beach, City of	09/30/21	92
26	New Smyrna Beach, City of <sup>a</sup>	07/27/21	27
27	Noma, Town of <sup>a</sup>	07/26/21	26
28	North Bay Village, City of	07/27/21	27
29	Oakland, Town of	07/12/21	12
30	Panama City, City of	08/31/21	62
31	Panama City Beach, City of	09/28/21	90
32	Ponce de Leon, Town of	11/10/21	133

		<b>Municipalities (Continued)</b>	
		<b>Date Received</b>	<b>Days Late</b>
33	Port Richey, City of	07/15/21	15
34	Port St. Lucie, City of	07/26/21	26
35	Reddick, Town of <sup>a</sup>	07/26/21	26
36	Redington Shores, Town of	09/28/21	90
37	St. Lucie Village, Town of <sup>a</sup>	08/26/21	57
38	Starke, City of	09/29/21	91
39	Stuart, City of	08/05/21	36
40	Sweetwater, City of	09/08/21	70
41	West Palm Beach, City of <sup>a</sup>	07/29/21	29
42	West Park, City of <sup>a</sup>	10/16/21	108
<b>Special Districts</b>			
1	Aberdeen Community Development District	07/10/21	10
2	Amelia Walk Community Development District	07/20/21	20
3	Apopka Community Redevelopment Agency	09/15/21	77
4	Arborwood Community Development District	07/18/21	18
5	Argyle Fire District	09/23/21	85
6	Arlington Ridge Community Development District	07/15/21	15
7	Armstrong Community Development District	07/13/21	13
8	Bayfront Community Redevelopment Agency <sup>a</sup>	08/02/21	33
9	Belmont Lakes Community Development District	08/12/21	43
10	Blueprint Intergovernmental Agency <sup>a</sup>	08/05/21	36
11	Cape Coral Community Redevelopment Agency	08/27/21	58
12	Capital Region Community Development District	07/13/21	13
13	Celebration Pointe Community Development District 1	07/26/21	26
14	Central Broward Water Control District	10/21/21	113
15	Central Parc Community Development District	09/21/21	83
16	City Center Community Development District	10/11/21	103
17	City of Cedar Key Community Redevelopment Agency	09/07/21	69
18	City of Dunnellon Community Redevelopment Agency <sup>a</sup>	08/30/21	61
19	City of Edgewater Community Redevelopment Agency <sup>a</sup>	07/28/21	28
20	City of Holly Hill Community Redevelopment Agency	07/26/21	26
21	City of Inverness Community Redevelopment Agency	07/28/21	28
22	City of Minneola Community Redevelopment Agency	07/26/21	26
23	City of Naples Community Redevelopment Agency <sup>a</sup>	08/05/21	36
24	City of Port St. Lucie Community Redevelopment Agency	07/27/21	27
25	City of Rockledge Community Redevelopment Agency <sup>a</sup>	07/27/21	27
26	City of Sebastian Community Redevelopment Agency	08/26/21	57
27	City of St. Cloud Community Redevelopment Agency <sup>a</sup>	07/29/21	29
28	City of Stuart Community Redevelopment Agency	09/29/21	91

Special Districts (Continued)		Date	
		Received	Days Late
29	City of Tallahassee Community Redevelopment Agency <sup>a</sup>	09/30/21	92
30	City of Tampa Community Redevelopment Agency	08/13/21	44
31	City of Tarpon Springs Community Redevelopment Agency <sup>a</sup>	07/27/21	27
32	City of Trenton Community Redevelopment Agency	09/09/21	71
33	City-County Public Works Authority	08/13/21	44
34	Clearwater Cay Community Development District	08/19/21	50
35	Cocoa Community Redevelopment Agency	07/28/21	28
36	Community Redevelopment Agency of the City of New Smyrna Beach <sup>a</sup>	07/27/21	27
37	Community Redevelopment Agency of the City of Temple Terrace <sup>a</sup>	08/02/21	33
38	Community Redevelopment Agency of the City of Umatilla	07/26/21	26
39	Crystal River Redevelopment Agency	08/18/21	49
40	Destin Community Redevelopment Agency	08/31/21	62
41	Diamond Square Community Redevelopment Agency	07/28/21	28
42	Dorcas Fire District	10/20/21	112
43	Dunedin Community Redevelopment Agency <sup>a</sup>	08/03/21	34
44	Durbin Crossing Community Redevelopment Agency	07/14/21	14
45	East Niceville Fire District	10/08/21	100
46	Flagler Beach Community Redevelopment Agency	07/30/21	30
47	Flagler Estates Road and Water Control District	07/26/21	26
48	Florida City Community Redevelopment Agency	07/26/21	26
49	Florida Green Finance Authority	08/10/21	41
50	Fort Myers Beach Mosquito Control District	09/02/21	64
51	Fort Pierce Redevelopment Agency <sup>a</sup>	09/10/21	72
52	Fort Walton Beach Community Redevelopment Agency <sup>a</sup>	08/13/21	44
53	Gardens at Hammock Beach Community Development District	08/05/21	36
54	Green Corridor Property Assessment Clean Energy (PACE) District	11/10/21	133
55	Hacienda Lakes Community Development District	08/22/21	53
56	Haines City Water Control District	08/06/21	37
57	Harden/Parkway Community Redevelopment Agency <sup>a</sup>	07/27/21	27
58	Highway 79 Corridor Authority <sup>a</sup>	07/29/21	29
59	Hillsborough County Industrial Development Authority <sup>a</sup>	08/05/21	36
60	Hollywood Community Redevelopment Agency <sup>a</sup>	09/30/21	92
61	Homestead Community Redevelopment Agency <sup>a</sup>	10/07/21	99
62	Housing Finance Authority of Volusia County	07/30/21	30
63	Jackson County Hospital District <sup>a</sup>	07/28/21	28
64	Key Marco Community Development District <sup>a</sup>	10/13/21	105
65	Lake Ashton II Community Development District	09/10/21	72
66	Lake City Community Redevelopment Agency	07/30/21	30
67	Lake Worth Beach Community Redevelopment Agency	10/25/21	117
68	Largo Community Redevelopment Agency	07/19/21	19



<b>Special Districts (Continued)</b>		<b>Date Received</b>	<b>Days Late</b>
69	Lauderdale Lakes Community Redevelopment Agency	07/26/21	26
70	Lee County Industrial Development Authority	10/20/21	112
71	Lee County Trauma Services District	09/30/21	92
72	Lee Memorial Health System	09/30/21	92
73	Lower Florida Keys Hospital District	07/16/21	16
74	Majorca Isles Community Development District	07/30/21	30
75	Marion County Hospital District <sup>a</sup>	07/30/21	30
76	Miami Beach Redevelopment Agency <sup>a</sup>	10/18/21	110
77	Midtown Community Redevelopment Agency <sup>a</sup>	08/02/21	33
78	Millers Creek Special District <sup>a</sup>	07/27/21	118
79	Mirada Community Development District (Pasco)	10/11/21	103
80	Mirada II Community Development District	09/14/21	76
81	Mount Dora Community Redevelopment Agency	08/04/21	35
82	Municipal Service District of Ponte Verde Beach <sup>a</sup>	08/09/21	40
83	Myakka Ranch Community Development District	08/10/21	41
84	Naranja Lakes Community Redevelopment Agency	10/21/21	113
85	Nature Coast Regional Water Authority	08/06/21	37
86	New Port – Tampa Bay Community Development District	07/26/21	26
87	New Port Richey Community Redevelopment Agency	07/26/21	26
88	North Miami Beach Community Redevelopment District	08/31/21	62
89	Northeast Community Redevelopment Agency	08/04/21	35
90	Northwest 7 <sup>th</sup> Avenue Corridor Community Redevelopment Agency	10/21/21	113
91	Northwest 79 <sup>th</sup> Street Corridor Community Redevelopment Agency	10/21/21	113
92	Omni Redevelopment District Community Redevelopment Agency <sup>a</sup>	10/01/21	93
93	Osceola Chain of Lakes Community Development District	09/29/21	91
94	Osceola County Community Redevelopment Agency – East U.S. 192 <sup>a</sup>	07/27/21	27
95	Pace Fire Rescue District	07/26/21	26
96	Palatka Downtown Redevelopment Agency	07/28/21	28
97	Palm Harbor Special Fire Control and Rescue District	07/13/21	13
98	Panama City Beach Community Redevelopment Agency	10/22/21	114
99	Panama City Community Redevelopment Agency	08/31/21	62
100	Panama City Downtown Improvement Board	08/31/21	62
101	Panama City Port Authority	08/31/21	62
102	Pembroke Harbor Community Development District	09/08/21	70
103	Port Richey Community Redevelopment Agency	07/15/21	15
104	Riviera Beach Community Redevelopment Agency	08/05/21	36
105	Rivington Community Development District	11/03/21	126
106	Rupert J Smith Law Library of St. Lucie County <sup>a</sup>	09/30/21	92
107	Safety Harbor Community Redevelopment Agency	08/02/21	33

Special Districts (Continued)		Date	Days Late
		Received	
108	Six Mile Creek Community Development District	09/08/21	70
109	South Broward Hospital District (4/30/2020 fiscal year end)	03/03/21	31
110	South Village Community Development District	09/29/21	91
111	South Walton County Mosquito Control District	07/22/21	22
112	Southeast Overtown/Park West Community Redevelopment Agency <sup>a</sup>	10/04/21	96
113	Space Florida	09/24/21	86
114	St. Augustine Community Redevelopment Agency	07/26/21	26
115	St. Johns County Community Redevelopment Agency	07/13/21	13
116	Stonebrier Community Development District	08/11/21	42
117	Stoneybrook at Venice Community Development District	10/11/21	103
118	Sunrise Lakes Phase IV Recreation District	07/20/21	20
119	Suwannee Water and Sewer District	09/17/21	79
120	Trailer Estates Fire Control District <sup>a</sup>	10/13/21	105
121	Turnbull Creek Community Development District	07/26/21	26
122	U.S. 1 Corridor Community Redevelopment Agency	07/28/21	28
123	Union Park East Community Development District	09/14/21	76
124	Viera Stewardship District	08/04/21	35
125	VillaMar Community Development District	07/15/21	15
126	West Palm Beach Community Redevelopment Agency	07/29/21	29
127	West Perrine Community Redevelopment Agency	10/21/21	113
128	West Villages Improvement District	08/23/21	54
129	Winter Park Community Redevelopment Agency <sup>a</sup>	07/29/21	29
130	Zephyrhills Community Redevelopment Agency	08/19/21	50
<b>179</b>	<b>Total Number of Audit Reports Filed More Than 9 Months After Fiscal Year End</b>		
	<b>Average Number of Days Late</b>		<b>55</b>

<sup>a</sup> Report was also filed more than 45 days after delivery of the report to the entity's governing body. See **Exhibit D**.

## EXHIBIT D

### LOCAL GOVERNMENTAL ENTITY 2019-20 FISCAL YEAR AUDIT REPORTS FILED MORE THAN 45 DAYS AFTER REPORT WAS DELIVERED TO THE ENTITY'S GOVERNING BODY

Counties	Number of Days Audit Report	
	Filed After Delivery to Entity's Governing Body	Filed Late
1 Citrus County	97	52
2 Dixie County <sup>a</sup>	80	35
3 Flagler County <sup>a</sup>	66	21
4 Hillsborough County	69	24
<b>Municipalities</b>		
1 Bay Harbor Islands, Town of <sup>a</sup>	142	97
2 Belle Isle, City of	109	64
3 Belleair Beach, City of	60	15
4 Fruitland Park, City of	71	26
5 Glen Ridge, Town of <sup>a</sup>	63	18
6 Golf, Village of	70	25
7 Hilliard, Town of	71	26
8 Indian Creek Village, Village of	57	12
9 Lake Butler, City of	65	20
10 Largo, City of	72	27
11 Lauderhill, City of	51	6
12 Laurel Hill, City of	72	27
13 Layton, City of	66	21
14 McIntosh, Town of <sup>a</sup>	111	66
15 Micanopy, Town of	73	28
16 Naples, City of	99	54
17 New Smyrna Beach, City of <sup>a</sup>	95	50
18 Noma, Town of <sup>a</sup>	70	25
19 Perry, City of	52	7
20 Reddick, Town of <sup>a</sup>	81	36
21 Shalimar, Town of	178	133
22 St. Lucie Village, Town of <sup>a</sup>	57	12
23 Tarpon Springs, City of	92	47
24 Waldo, City of	115	70
25 Welaka, Town of	118	73
26 West Melbourne, City of	104	59
27 West Palm Beach, City of <sup>a</sup>	90	45
28 West Park, City of <sup>a</sup>	136	91
29 Weston, City of	51	6

		<b>Number of Days Audit Report</b>	
		<b>Filed After Delivery to Entity's Governing Body</b>	<b>Filed Late</b>
<b>Special Districts</b>			
1	Anthem Park Community Development District	72	27
2	Ballantrae Community Development District	68	23
3	Bayfront Community Redevelopment Agency <sup>a</sup>	52	7
4	Blueprint Intergovernmental Agency <sup>a</sup>	84	39
5	Brightwater Community Development District	72	27
6	Chaparral of Palm Bay Community Development District	72	27
7	Children's Services Council of St. Lucie County	74	29
8	Children's Trust of Alachua County	55	10
9	City of Casselberry Community Redevelopment Agency	65	20
10	City of Dunnellon Community Redevelopment Agency <sup>a</sup>	95	50
11	City of Edgewater Community Redevelopment Agency <sup>a</sup>	134	89
12	City of Naples Community Redevelopment Agency <sup>a</sup>	133	88
13	City of Rockledge Community Redevelopment Agency <sup>a</sup>	99	54
14	City of St. Cloud Community Redevelopment Agency <sup>a</sup>	77	32
15	City of Tallahassee Community Redevelopment Agency <sup>a</sup>	115	70
16	City of Tarpon Springs Community Redevelopment Agency <sup>a</sup>	105	60
17	Colonial Country Club Community Development District	55	10
18	Community Redevelopment Agency of Escambia County	80	35
19	Community Redevelopment Agency of the City of New Smyrna Beach <sup>a</sup>	91	46
20	Community Redevelopment Agency of the City of Temple Terrace <sup>a</sup>	66	21
21	Downtown Belleview Community Redevelopment Agency	67	22
22	Dunedin Community Redevelopment Agency <sup>a</sup>	99	54
23	Florida Crown Workforce Board, Inc.	55	10
24	Florida Keys Aqueduct Authority	90	45
25	Fort Lauderdale Community Redevelopment Agency	51	6
26	Fort Pierce Redevelopment Agency <sup>a</sup>	172	127
27	Fort Walton Beach Community Redevelopment Agency <sup>a</sup>	71	26
28	Fruitland Park Community Redevelopment Agency	76	31
29	George E. Weems Memorial Hospital	89	44
30	Harbour Waterway Special District	62	17
31	Harden/Parkway Community Redevelopment Agency <sup>a</sup>	105	60
32	Heritage Pines Community Development District	53	8
33	Highway 79 Corridor Authority <sup>a</sup>	176	131
34	Hills of Minneola Community Development District	55	10
35	Hillsborough County Industrial Development Authority <sup>a</sup>	226	181
36	Hollywood Community Redevelopment Agency <sup>a</sup>	122	77

		<u>Number of Days Audit Report</u>	
		Filed After Delivery to Entity's Governing Body	Filed Late
<b>Special Districts (Continued)</b>			
37	Homestead Community Redevelopment Agency <sup>a</sup>	101	56
38	Jackson County Hospital District <sup>a</sup>	121	76
39	Joshua Water Control District	126	81
40	Key Marco Community Development District <sup>a</sup>	140	95
41	Lakeshore Ranch Community Development District	79	34
42	Lehigh Acres Municipal Services Improvement District	56	11
43	Magnolia Park Community Development District	72	27
44	Marion County Hospital District <sup>a</sup>	186	141
45	Merritt Island Redevelopment Agency	65	20
46	Miami Beach Redevelopment Agency <sup>a</sup>	87	42
47	Midtown Community Redevelopment Agency <sup>a</sup>	241	196
48	Millers Creek Special District <sup>a</sup>	347	302
49	Municipal Service District of Ponte Vedra Beach <sup>a</sup>	55	10
50	North Miami Community Redevelopment Agency	120	75
51	Omni Redevelopment District Community Redevelopment Agency <sup>a</sup>	298	253
52	Osceola County Community Redevelopment Agency – East U.S. 192 <sup>a</sup>	88	43
53	Oviedo Community Redevelopment Agency	68	23
54	Palm Beach Workforce Development Consortium	69	24
55	Panther Trace II Community Development District	72	27
56	Pensacola-Escambia Promotion and Development Commission	178	133
57	Quincy-Gadsden Airport Authority	131	86
58	Renaissance Community Development District	59	14
59	Rupert J. Smith Law Library of St. Lucie County <sup>a</sup>	99	54
60	Sarasota County Public Hospital District	121	76
61	Southeast Overtown/Park West Community Redevelopment Agency <sup>a</sup>	244	199
62	Sunny Hills Units 12 – 15 Dependent District	74	29
63	Tampa Bay Estuary Program	111	66
64	Trailer Estates Fire Control District <sup>a</sup>	105	60
65	Vine Street Community Redevelopment Agency	92	47
66	Westwood / OCC Community Development District	94	49
67	Winter Park Community Redevelopment Agency <sup>a</sup>	70	25
68	Withlacoochee Regional Water Supply Authority	71	26

**101 Total Number of Audit Reports Not Filed Within 45 Days After Report was Delivered to the Entity's Governing Body**

**Average Number of Days Late**

**53**

<sup>a</sup> Report was also filed more than 9 months after the entity's fiscal year end. See **Exhibit C**.

# EXHIBIT E

## SUMMARY OF DEFICIENCIES NOTED DURING COMPLETENESS REVIEWS OF 2019-20 FISCAL YEAR AUDIT REPORTS

Description of Deficiencies	Number of Reports to Which Criterion Applied <sup>a</sup>	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>c</sup>
<b>Auditor's Report on Internal Control Over Financial Reporting and Compliance:</b>									
The report included a departure from the standard auditor's report on the financial statements (qualified, adverse, or disclaimed opinion) but did not provide a description of that departure in the auditor's report on compliance and internal control.	38	2	100	9	60	11	52	22	58
<b>Auditor's Management Letter:</b>									
Neither the management letter nor the notes to financial statements included the legal authority of the primary government and each component unit included in the reporting entity.	1,565	13	22	101	29	59	5	173	11
The management letter did not include a statement as to whether findings reported in the preceding audit report had been corrected.	356	3	8	10	6	8	5	21	6
The management letter did not clearly identify audit findings that had also been included in the preceding two audit reports.	179	1	8	6	8	7	8	14	8
The report did not include a written explanation or rebuttal from management regarding the auditor's findings and recommendations included in the management letter.	232	1	4	8	9	5	4	14	6
<b>Notes to Financial Statements:</b>									
The notes did not disclose criteria for including component units within the reporting entity.	255	11	23	19	10	2	8	32	13
The notes did not disclose the types of instruments authorized under legal or contractual provisions in which the entity can invest.	1,054	8	15	48	19	59	8	115	11
The notes did not disclose for each significant budgetary overexpenditure at the legal level of budgetary control that the overexpenditure represented a significant violation of the legally adopted budget and did not disclose the action taken to address the significant violation.	151	22	100	44	100	85	100	151	100
The notes did not disclose the risk of loss to which the entity is exposed and the way those risks are mitigated.	1,565	5	8	7	2	114	10	126	8

Description of Deficiencies	Number of Reports to Which Criterion Applied <sup>a</sup>	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>c</sup>
<b>Independent Accountant's Report:</b>									
The report excluded an opinion of whether the local governmental entity received and expended Deepwater Horizon oil spill funds in compliance with State and Federal laws, rules, regulations, and contracts.	14	1	11	1	25	1	100	3	21
The report excluded an opinion on whether the entity complied with Section 163.387(6) and (7), Florida Statutes, requirements applicable to community redevelopment agencies.	136	-	-	-	-	15	11	15	11
The report excluded an opinion on whether the clerk of court complied with requirements for the operation of its depository for alimony, support, and maintenance transactions.	59	3	5	-	-	-	-	3	5
<b>Impact Fee Affidavit:</b>									
The audit report filing did not include a notarized affidavit from the Chief Financial Officer attesting to compliance with Section 163.31801(8), Florida Statutes, impact fee provisions.	207	8	27	28	19	12	38	48	23

<sup>a</sup> A total of 1,565 local governmental entity audit reports were subjected to our completeness reviews.

<sup>b</sup> The percent is based on the number of reports for the respective type of local governmental entity to which each criterion was applied.

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

# EXHIBIT F

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## LOCAL GOVERNMENTAL ENTITIES THAT HAD NOT PROVIDED AS OF OCTOBER 7, 2021 THE SIGNIFICANT ITEMS OMITTED FROM THEIR 2019-20 FISCAL YEAR AUDIT REPORTS

### Counties

1	Liberty County Supervisor of Elections
2	St. Lucie County
3	Washington County

### Municipalities

1	Apopka, City of
2	Crystal River, City of
3	Fort Walton Beach, City of
4	Haines City, City of
5	Reddick, Town of
6	Williston, City of

### Special Districts

1	Blackman Fire District
2	Cedar Key Water and Sewer District
3	Chapel Creek Community Development District
4	ChIPLEY Redevelopment Agency
5	George E. Weems Memorial Hospital
6	Quincy Community Redevelopment Agency
7	Quincy-Gadsden Airport Authority
8	St. Lucie County Fire District
9	Williston Community Redevelopment Agency

**18** **Total Number of Local Government Entities that had not Provided, as of October 7, 2021, Significant Items Omitted from Their 2019-20 Fiscal Year Audit Reports.**



# EXHIBIT G

## SUMMARY OF DEFICIENCIES NOTED DURING COMPREHENSIVE REVIEWS OF SELECTED 2019-20 FISCAL YEAR AUDIT REPORTS

Description of Deficiencies	Number of Reports to Which Criterion Applied <sup>a</sup>	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>c</sup>
<b>Management Discussion and Analysis:</b>									
Presentation of balances and transactions did not provide reason for the changes in net position and fund balances from the prior year.	59	-	-	2	14	5	12	7	12
<b>Financial Statements:</b>									
The beginning cash and cash equivalents balance on the statement of cash flows did not agree with the ending cash and cash equivalents balance on the prior year's statement of cash flows.	20	1	50	2	18	-	-	3	15
<b>Notes to Financial Statements (Other than Pension and Other Postemployment Benefit (OPEB) Disclosures):</b>									
The notes did not disclose details of the property tax calendar to include the lien date, levy date, due date, and collection dates.	25	-	-	2	14	4	44	6	24
<b>Pension Note Disclosures:</b>									
For single-employer, defined benefit plans, the notes did not include information regarding the plan's board of directors and the board composition.	18	-	-	8	50	1	50	9	50
For single-employer, defined benefit plans, the notes did not disclose the authority under which contribution requirements were established and can be amended, the contribution rates, and the basis for determining the contribution.	18	-	-	5	31	-	-	5	28
For single-employer, defined benefit plans, the notes excluded either the annual money-weighted rate of return on investments or an explanation that the rate is net of investment expense.	18	-	-	4	25	1	50	5	28
For single-employer, defined benefit plans, the notes did not disclose the change in discount rate used to calculate the pension liability since the end of the prior fiscal year.	18	-	-	14	88	1	50	15	83
For single-employer defined benefit plans, the notes did not disclose the authority behind the plan's investment policies or the procedures amending policy or asset allocation.	18	-	-	2	13	1	50	3	17
For defined-benefit, cost-sharing plans, the notes did not provide full descriptive information to include: classes of employees covered, types of benefits, elements of the pension formula, cost-of-living adjustments, and authority under which these provisions are established and may be amended.	38	5	83	7	47	6	35	18	47
For defined-benefit, cost-sharing plans, the notes did not disclose the assumptions made about projected cash flows into and out of the pension plan.	38	6	100	15	100	15	88	36	95
For defined-benefit, cost-sharing plans that use a municipal bond rate as the discount rate to calculate the pension liability, the notes did not disclose the source of that rate.	38	1	17	3	20	4	24	8	21
For defined contribution plans, the notes did not disclose the administrator of the plan.	42	1	25	1	5	2	13	4	10

Description of Deficiencies	Number of Reports to Which Criterion Applied <sup>a</sup>	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>c</sup>
<b>Pension Plan Note Disclosures (Continued):</b>									
For defined contribution plans, the notes did not disclose the contribution requirements and the authority under which contribution rates were established and can be amended.	42	-	-	2	9	2	13	4	10
<b>OPEB Note Disclosures:</b>									
The notes did not disclose one or more of the following OPEB plan elements: OPEB liability or asset (as applicable) OPEB expense, deferred inflows of resources, and deferred outflows of resources.	60	1	13	3	9	1	6	5	8
The notes did not include a brief description of the types of benefits and the authority under which benefit provisions are established or amended.	60	-	-	3	9	4	22	7	12
The notes did not disclose the number of employees covered by the plan for the following categories: inactive employees receiving benefits, inactive employees not receiving benefits, and active employees.	60	-	-	3	9	-	-	3	5
For OPEB plans without a trust fund in which to accumulate assets to fund OPEB, the notes did not disclose that there are no assets accumulated to fund the OPEB liability.	56	-	-	1	3	3	17	4	7
For OPEB plans without a trust fund, the notes did not disclose the authority under which OPEB are required to be paid or did not disclose the amount paid by the employer as benefits came due.	56	-	-	2	7	6	33	8	14
The notes did not disclose the source of the mortality assumptions and/or the dates of the experience studies on which the actuarial assumptions were based.	60	-	-	2	6	1	6	3	5
The notes did not disclose either the source of the discount rate used to measure the total OPEB liability or the change in that rate since the prior measurement of the OPEB liability.	60	1	13	5	15	4	22	10	17
The notes did not disclose the actuarial valuation date used to calculate the OPEB liability.	60	-	-	2	6	1	6	3	5
The notes did not disclose the amount of OPEB expense recognized by the employer during the reporting period.	60	1	13	3	9	1	6	5	8
The notes either did not disclose the balances of deferred inflows and outflows of resources or provide the classification of those deferrals.	58	-	-	3	9	7	41	10	17
The notes did not disclose the net amount of deferred inflows and outflows that will be recognized as OPEB expense for reach of the next 5 years	57	-	-	6	18	6	38	12	21
<b>Federal Uniform Guidance:</b>									
The reported dollar threshold used to distinguish between Type A and Type B Federal programs on the schedule of findings and questioned cost was not correctly calculated in accordance with Uniform Guidance.	60	3	20	-	-	-	-	3	5

Description of Deficiencies	Number of Reports to Which Criterion Applied <sup>a</sup>	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>c</sup>
<b>Florida Single Audit:</b>									
The notes to the schedule of expenditures of State financial assistance did not disclose the basis of accounting on which the schedule was presented.	60	1	6	1	4	1	7	3	5
The schedule of findings and questioned costs did not state whether the audit disclosed any findings required to be reported under Auditor General rules.	60	-	-	3	11	-	-	3	5
The reported dollar thresholds used to distinguish between Type A and Type B State projects on the schedule of findings and questioned costs were not correctly calculated using the criteria in DFS rules.	60	1	6	6	22	6	40	13	22

<sup>a</sup> The **OBJECTIVES, SCOPE, AND METHODOLOGY** section of this report identifies the number of entities we selected for review.

<sup>b</sup> The percent is based on the number of reports for the respective type of local governmental entity to which each criterion was applied.

<sup>c</sup> The percent is based on the total number of selected reports for all three types of governmental entities to which each criterion was applied.