

**REVIEW OF
LOCAL GOVERNMENTAL ENTITY
2020-21 FISCAL YEAR AUDIT REPORTS**

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



Sherrill F. Norman, CPA
Auditor General

The team leader was Richard Voss, CPA, and the review was supervised by Derek H. Noonan, CPA.

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REVIEW OF LOCAL GOVERNMENTAL ENTITY 2020-21 FISCAL YEAR AUDIT REPORTS

SUMMARY

This report provides the results of our review of local governmental entity financial audit reports conducted by independent certified public accountants (CPAs) for the 2020-21 fiscal year.¹ 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 reviewed the 1,560 local governmental entity audit reports for the 2020-21 fiscal year that were filed with us through July 31, 2022.

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), State law, and Rules of the Auditor General and that the auditor's reports were prepared by properly licensed independent CPAs. However, our review of the filed audit reports and our procedures to identify local governmental entities that may have been required to but did not file 2020-21 fiscal year audit reports with us disclosed instances of noncompliance with certain audit report filing or preparation requirements.

Finding 1: As of October 25, 2022, 125 local governmental entities had not filed audit reports with us for the 2020-21 fiscal year, including 89 entities (5 counties, 35 municipalities and 49 special districts) required to file audit reports, and 36 entities (1 municipality and 35 special districts) that may have been required to provide for an audit.² In addition, 179 local governmental entities (4 counties, 41 municipalities, and 134 special districts) filed audit reports with us more than 9 months after the end of the fiscal year, including 45 entities (8 municipalities and 37 special districts) that also filed reports more than 45 days after the reports were delivered to the entities' governing bodies. Another 52 local governmental entities (2 counties, 23 municipalities, and 27 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 1,560 local governmental entity audit reports identified instances of noncompliance with certain requirements primarily related to financial statement note disclosures and management letter disclosures.

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

¹ 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, 2021, fiscal year end except for one special district with an April 30, 2021, fiscal year end, and ten special districts with a June 30, 2021, fiscal year end.

² It was not practicable for us to determine whether an audit was required for the 36 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.

BACKGROUND

State law³ requires annual financial audits of local governmental entities, such as each county and the municipalities and special districts meeting certain revenue or expenditure and expense thresholds. State law⁴ 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).⁵

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.⁶
- Discuss with the appropriate official(s) all findings that will be included in the financial audit report.⁷
- Conduct the audits in accordance with Rules of the Auditor General.⁸

Additionally, State law⁹ 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,¹⁰ we developed rules¹¹ 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 Guidance¹² and the Florida Single Audit Act.¹³

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

³ Section 218.39(1), Florida Statutes.

⁴ Section 218.31(17), Florida Statutes.

⁵ *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*).

⁶ Section 218.39(4), Florida Statutes.

⁷ Section 218.39(5), Florida Statutes.

⁸ Section 218.39(7), Florida Statutes.

⁹ Section 218.39(6), Florida Statutes.

¹⁰ Section 11.45(8), Florida Statutes.

¹¹ Chapter 10.550, Rules of the Auditor General.

¹² Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

¹³ Section 215.97, Florida Statutes.

guidelines to assist auditors, for example, in determining whether a local governmental entity met one or more of the financial emergency conditions described in State law¹⁴ 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 law¹⁵ requires a local governmental entity to file with us an 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 the number of local governmental entities that did not comply with the filing requirements for the 2020-21 fiscal year audit reports, including those entities that had not filed an audit report with us as of October 25, 2022.

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

Noncompliance Type	Counties	Municipalities	Special Districts	Total
Audit required, but report not filed.	5	35	49	89
Audit may have been required, but report not filed.	-	1	35	36
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.	-	8	37	45 ^{a b}
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.	4	33	97	134 ^a
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	23	27	52 ^b

^a In total, 179 audit reports were filed more than 9 months after the end of the entity’s fiscal year.

^b In total, 97 audit reports were filed more than 45 days after delivery to the entities’ governing bodies.

As shown in Table 1:

- 89 local governmental entities (5 counties, 35 municipalities and 49 special districts) did not file the required audit report with us. A listing of the 89 local governmental entities is included as **EXHIBIT A** to this report.
- 36 local governmental entities (1 municipality and 35 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

¹⁴ Section 218.503(1), Florida Statutes.

¹⁵ Section 218.39(7), Florida Statutes.

an audit, the audit report must be filed both with the DFS and the Auditor General.¹⁶ A listing of the 36 local governmental entities is included as **EXHIBIT B** to this report.

- 45 local governmental entities (8 municipalities and 37 special districts) filed audit reports with us more than 9 months after the end of the entities' fiscal years and more than 45 days after the report was delivered to the entities' governing bodies. Specifically, the reports were filed 12 to 120 days, an average of 46 days, after the 9-month period had elapsed and 7 to 236 days, an average of 69 days, after the 45-day period had elapsed. These 45 local governmental entities are included in the:
 - 179 local governmental entities (4 counties, 41 municipalities, and 134 special districts) that filed audit reports with us 8 to 120 days, an average of 52 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.
 - 97 local governmental entities (2 counties, 31 municipalities, and 64 special districts) filed audit reports with us 6 to 236 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 97 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.¹⁷ 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: Local governmental entity management 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 1,560 local governmental entity audit reports filed with us as of July 31, 2022, to determine whether the audit reports included the financial statements, note disclosures, reports, and other items required by generally accepted accounting principles (GAAP),¹⁸ State law, and Rules of the Auditor General, 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 law¹⁹ 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,

¹⁶ Sections 218.32(1)(d) and 218.39(7), Florida Statutes.

¹⁷ Section 11.40(2), Florida Statutes.

¹⁸ The Governmental Accounting Standards Board (GASB) establishes accounting and financial reporting standards for state and local governments in the United States that follow GAAP. The GASB codifies the standards in the *GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification)*.

¹⁹ Section 11.45(7)(b), Florida Statutes.

GAGAS, and Rules of the Auditor General. However, we noted certain instances of noncompliance, many of which related to financial statement note disclosures and management letter disclosures. For example:

- 196 (16 percent) of 1,264 applicable audit report management letters for either standalone special district audit reports or other local governmental entity audit reports that included a dependent special district as part of the reporting entity did not include the number of employees, number of contractors, compensation paid to employees and contractors, construction projects that cost at least \$65,000, and budget variances.²⁰
- 23 (19 percent) of 119 applicable audit report management letters for independent special district audit reports did not include the ad valorem tax millage rate imposed, the amount of ad valorem taxes collected, the amount and terms of outstanding bonds, and the rates of any non-ad valorem special assessments, and the total amount of special assessments collected.²¹
- 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.²²
- 74 (35 percent) of 213 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 impact fee provisions.²³
- 146 (9 percent) of 1,560 applicable audit reports did not disclose, in the notes to the financial statements or in the management letter, the general law, special act, ordinance, or other means by which the local government and its component units were created and governed.²⁴
- 18 (64 percent) of 28 applicable audit 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.²⁵

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

We also sent letters to 327 local governmental entities²⁶ 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:

- Disclosures on special districts' number of employees, contractors, compensation paid to employees and contractors, construction projects with a cost of at least \$65,000, budget variances, ad valorem tax milage rates and amounts of such taxes collected, special assessment

²⁰ Section 218.32(1)(e)2. and 3., Florida Statutes, and Section 10.554(1)(i)6., Rules of the Auditor General.

²¹ Section 218.32(1)(e)4., Florida Statutes, and Section 10.554(1)(i)7., Rules of the Auditor General.

²² Sections 1200.112 and 2300.106, *GASB Codification*.

²³ Section 163.31801(8), Florida Statutes, and Section 10.558(1), Rules of the Auditor General.

²⁴ Section 10.554(1)(i)4., Rules of the Auditor General.

²⁵ *AICPA Professional Standards*, AU-C Section 705.21.

²⁶ 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.

rates and amounts of such assessments collected the total amount of outstanding bonds issued and the terms of the bonds, as required by State law and Rules of the Auditor General.²⁷

- Schedules of required supplementary information (RSI) for the entity's other postemployment benefits (OPEB) liability.²⁸
- Management's written response or rebuttal to the auditor's findings disclosed in the audit report.²⁹

As of October 10, 2022, 49 of the 327 local governmental entities had not provided the requested items and, pursuant to State law,³⁰ we notified the Legislative Auditing Committee. **EXHIBIT F** to this report provides a listing of the 49 local governmental 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 statements, and notes to financial statements, be presented in accordance with GAAP, GAGAS, State law, 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 2020-21 fiscal year and noted certain errors and deficiencies. Specifically, we reviewed:

- 60 (2 county, 13 municipality, and 45 special district) audit reports to determine, on a comprehensive basis, the extent of compliance with GAAP, GAGAS, and Rules of the Auditor General, 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,³¹ the Management Discussion and Analysis for 8 (14 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, 12 (67 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.³² In addition, the notes to financial statements for 30 (75 percent) of the 40 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.³³

²⁷ Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6., 7., and 8., Rules of the Auditor General.

²⁸ Sections P50.154 and P52.139, *GASB Codification*.

²⁹ Sections 10.554(1)(i)1, and 10.557(3)(l), Rules of the Auditor General.

³⁰ Section 11.45(7)(b), Florida Statutes.

³¹ Section 2200.109, *GASB Codification*.

³² Section P20.127, *GASB Codification*.

³³ Section P20.180, *GASB Codification*.

- 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, 16 (27 percent) of the 60 reports with OPEB plans did not include a brief description of the types of benefits and the authority under which benefit provisions are established or amended.³⁴ In addition, the notes to financial statements for 12 (20 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.³⁵
- 60 (15 county, 32 municipality, and 13 special district) audit reports to determine the extent of compliance with Uniform Guidance reporting requirements as Rules of the Auditor General³⁶ require the scope of the audit, when applicable, to encompass the additional activities necessary to establish compliance with Uniform Guidance. We noted that 7 (12 percent) of the 60 reports reviewed did not specify, as required by Uniform Guidance,³⁷ whether the auditee elected to use the 10 percent de minimis cost rate for indirect costs in the notes accompanying the schedule of expenditures of Federal awards.
- 60 (21 county, 26 municipality, and 13 special district) audit reports to determine the extent of compliance with the Florida Single Audit Act reporting requirements as Rules of the Auditor General³⁸ require the scope of the audit, when applicable, to encompass the additional activities necessary to establish compliance with Florida Single Audit requirements. We noted, for 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 Rules³⁹ for 10 (17 percent) of the 60 reports reviewed.

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

Recommendation: Local governmental entity management 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), State law, and Rules of the Auditor General.⁴⁰
- Were prepared by independent certified public accountants (CPAs) properly licensed by the Florida Board of Accountancy.

³⁴ Sections P50.147 and P52.134, *GASB Codification*.

³⁵ Sections P50.150 and P52.135, *GASB Codification*.

³⁶ Section 10.556(6), Rules of the Auditor General.

³⁷ Title 2, Section 200.510(b)(6), Code of Federal Regulations.

³⁸ Section 10.556(6), Rules of the Auditor General.

³⁹ DFS Rule 69I-5.008(2), Florida Administrative Code.

⁴⁰ Chapter 10.550, Rules of the Auditor General.

The scope of this project included a review of financial audit reports for the 2020-21 fiscal year prepared by independent CPAs and filed with us by July 31, 2022, for 60 counties, 339 municipalities, and 1,161 special districts (a total of 1,560 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 reports. Specifically, for the local governmental entity audit reports filed with us through July 31, 2022, we completed:

- Completeness review checklists for all 1,560 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

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 2020-21 fiscal year.



Sherrill F. Norman, CPA
Auditor General

EXHIBIT A

LOCAL GOVERNMENTAL ENTITY 2020-21 FISCAL YEAR AUDIT REPORTS THAT WERE REQUIRED BUT NOT FILED AS OF OCTOBER 25, 2022

Counties

1	Baker County
2	Dixie County
3	Gadsden County
4	Jefferson County
5	Washington County

Municipalities

1	Altha, Town of
2	Apalachicola, City of
3	Bellair, Town of
4	Bonifay, City of
5	Campbellton, Town of
6	Center Hill, City of
7	Clermont, City of
8	Cloud Lake, Town of
9	Crescent City, City of
10	Eatonville, Town of
11	El Portal, Village of
12	Esto, Town of
13	Fort White, Town of
14	Gainesville, City of
15	Gretna, City of
16	Havana, Town of
17	Hialeah Gardens, City of
18	High Springs, City of
19	Indian Shores, Town of
20	Jacksonville, City of
21	Loxahatchee Groves, Town of
22	Manalapan, Town of
23	Mangonia Park, Town of
24	Mexico Beach, City of
25	Neptune Beach, City of
26	Opa-locka, City of
27	Otter Creek, Town of
28	Pahokee, City of
29	Pembroke Park, Town of
30	Redington Shores, Town of
31	Starke, City of
32	Sweetwater, City of
33	Welaka, Town of
34	White Springs, Town of
35	Yankeetown, Town of

Special Districts

1	Apalachicola Community Redevelopment Agency
2	Arlington Ridge Community Development District
3	Avalon Groves Community Development District
4	Bridgewater of Wesley Chapel Community Development District
5	Carlton Lakes Community Development District
6	Children's Services Council of Leon County
7	City Center Community Development District
8	Cypress Preserve Community Development District
9	Dorcas Fire District
10	Downtown Clermont Redevelopment Agency
11	Eastpoint Water and Sewer District
12	Epperson Ranch Community Development District
13	Flaghole Drainage District
14	Grand Haven Community Development District
15	Heights Community Development District, The
16	Hendry-Hilliard Water Control District
17	High Springs Community Redevelopment Agency
18	Hillsborough Soil and Water Conservative District
19	Holmes Creek Soil and Water Conservation District
20	Housing Finance Authority of Polk County
21	Jackson Soil and Water Conservation District
22	Key Marco Community Development District
23	Lake Ashton II Community Development District
24	Lake Lucie Community Development District
25	Lee County Trauma Service District
26	Lee Memorial Health System
27	Loxahatchee Groves Water Control District
28	Magnolia Park Community Development District
29	Myakka Ranch Community Development District
30	New River Community Development District
31	North Park Isle Community Development District
32	Opa-locka Community Redevelopment Agency
33	Palm River Community Development District (Dissolved 9/24/2022)
34	Parkland Preserve Community Development District
35	Preserve at South Branch Community Development District, The
36	Solterra Resort Community Development District
37	South Dade Soil and Water Conservation District
38	South Fork III Community Development District
39	Southern Hills Plantation II Community Development District
40	Spencer Creek Community Development District
41	Stoneybrook at Venice Community Development District

Special Districts (Continued)

42	Sugarland Drainage District
43	Suwannee Water and Sewer District
44	Touchstone Community Development District
45	Town of Eatonville Community Redevelopment Agency
46	Union Park Community Development District
47	Ventana Community Development District
48	Viera East Community Development District
49	U.S. Highway 17-82 Corridor Redevelopment Agency
89	Total Audit Reports Required but Not Filed as of October 25, 2022

EXHIBIT B

LOCAL GOVERNMENTAL ENTITY 2020-21 FISCAL YEAR AUDIT REPORTS THAT MAY HAVE BEEN REQUIRED BUT WERE NOT FILED AS OF OCTOBER 25, 2022

Municipalities

1 Raiford, Town of

Special Districts

1 Ali-Baba Neighborhood Improvement District (Dissolved 1/12/2022)

2 Almarante Fire District

3 Brandon Groves North Service District (Dissolved 10/21/2021)

4 Brevard Soil and Water Conservation District

5 Calhoun County Transportation Authority (Inactive 4/15/2021)

6 Campbellton-Graceville Hospital District

7 Century Community Redevelopment Agency

8 City of Crescent City Community Redevelopment Agency

9 City of Palm Bay Business Improvement District (Dissolved 12/16/2021)

10 City of Palm Bay Road Maintenance District (Dissolved 11/19/2021)

11 Columbia County Industrial Development Authority

12 Community Redevelopment Agency of the Town of Havanna

13 Cone Ranch South Community Development District (Dissolved
8/30/2021)

14 Connected City Stewardship District

15 Dead Lakes Water Management District (Inactive 4/22/2021)

16 Downtown / Historic Ybor Tourism Marketing District

17 East-West Neighborhood Improvement District (Dissolved 1/12/2022)

18 Eastern Volusia Regional Water Authority (Dissolved 3/17/2021)

19 Gadsden County Hospital

20 Gadsden County Industrial Development Authority

21 Gretna Neighborhood Improvement District

22 Hastings Drainage District

23 Highlands County Industrial Development Authority

24 Nature Coast Regional Water Authority

25 Niles Garden Neighborhood Improvement District (Dissolved 1/12/2022)

26 Orange Hill Soil and Water Conservation District

27 Santa Rosa Bay Bridge Authority

28 Starke Community Redevelopment Agency (Dissolved 5/4/2021)

29 Suwannee County Development Authority

30 Taylor Soil and Water Conservation District (Inactive 10/3/2022)

31 Verona Community Development District (Inactive 3/21/2022)

32 Villages of Avignon Community Development District (Inactive 1/4/2021)

33 Wakulla Soil and Water Conservation District

34 West Orange Airport Authority (Inactive 6/29/2021)

35 Wildcat Preserve Community Development District (Dissolved 5/9/2022)

**36 Total Number of Audit Reports That May Have Been Required but
Were Not Filed as of October 25, 2022**

EXHIBIT C

LOCAL GOVERNMENTAL ENTITY 2020-21 FISCAL YEAR AUDIT REPORTS FILED MORE THAN 9 MONTHS AFTER FISCAL YEAR END

	Counties	Date Filed	Days Late
1	Bradford County	07/22/22	22
2	Flagler County	09/07/22	69
3	Suwannee County	07/26/22	26
4	Union County	07/12/22	12
	Municipalities		
1	Atlantic Beach, City of	07/25/22	25
2	Avon Park, City of	09/26/22	89
3	Boyton Beach, City of ^a	08/02/22	33
4	Bronson, Town of	09/08/22	70
5	Bunnell, City of ^a	08/12/22	43
6	Century, Town of	09/29/22	91
7	Cottondale, City of	09/23/22	85
8	DeFuniak Springs, City of	07/29/22	29
9	Flagler Beach, City of	07/18/22	18
10	Frostproof, City of	09/20/22	82
11	Fruitland Park, City of ^a	09/08/22	70
12	Golf, Village of	08/01/22	32
13	Grand Ridge, Town of	09/20/22	82
14	Grant-Valkaria, Town of ^a	07/28/22	28
15	Greenville, Town of	09/06/22	68
16	Greenwood, Town of	08/18/22	49
17	Haverhill, Town of	07/29/22	29
18	Hawthorne, City of	07/21/22	21
19	Highland Beach, Town of	07/11/22	11
20	Howey-in-the-Hills, Town of ^a	08/10/22	41
21	Hypoluxo, Town of	08/01/22	32
22	Inglis, Town of	07/13/22	13
23	Jacob City, City of	07/15/22	15
24	LaBelle, City of	08/30/22	61
25	Lawtey, City of	08/02/22	33
26	Midway, City of	09/30/22	92
27	Minneola, City of	08/02/22	33
28	Montverde, Town of	08/05/22	36
29	North Bay Village, City of ^a	08/01/22	32
30	Panama City Beach, City of	10/17/22	109
31	Panama City, City of	09/27/22	89
32	Parker, City of	08/10/22	41
33	Ponce de Leon, Town of	09/27/22	89
34	Rockledge, City of ^a	07/14/22	14

Municipalities (Continued)		Date Filed	Days Late
35	Sebring, City of	07/21/22	21
36	South Palm Beach, Town of	09/27/22	89
37	South Pasadena, City of	08/09/22	40
38	Springfield, City of	07/28/22	28
39	Vernon, City of	09/09/22	71
40	West Palm Beach, City of	08/03/22	34
41	Windermere, Town of ^a	08/01/22	32

Special Districts			
1	Amelia Concourse Community Development District	08/16/22	47
2	Area Housing Commission of Clewiston, LaBelle, and Hendry County ^a	08/04/22	35
3	Aviary at Ruthland Ranch Community Development District	10/15/22	107
4	Avon Park Community Redevelopment Agency	09/27/22	89
5	Ballantrae Community Development District	09/23/22	85
6	Bay Laurel Center Community Development District	09/02/22	64
7	Bayfront Community Redevelopment Agency	08/09/22	40
8	Beach Community Development District ^a	09/09/22	71
9	Belmont Lakes Community Development District	10/11/22	103
10	Bolles Drainage District	08/18/22	49
11	Bradenton Community Redevelopment Agency ^a	08/03/22	34
12	Bullfrog Creek Community Development District	09/01/22	63
13	Business Improvement District of Coral Gables	07/29/22	29
14	Canopy Community Development District	07/27/22	27
15	Carrabelle Community Redevelopment Agency	07/18/22	18
16	Central Broward Water Control District	10/11/22	103
17	Central Parc Community Development District	07/28/22	28
18	Chapel Creek Community Development District	09/19/22	81
19	Chapel Crossing Community Development District	10/10/22	102
20	City of Casselberry Community Redevelopment Agency ^a	08/02/22	33
21	City of Minneola Community Redevelopment Agency	08/02/22	33
22	City of Palmetto Community Redevelopment Agency	08/04/22	35
23	City of Perry Community Redevelopment Agency ^a	07/20/22	20
24	City of Sanford Community Redevelopment Agency ^a	08/01/22	32
25	City of Sarasota Community Redevelopment Agency ^a	08/15/22	46
26	City of Sebastian Community Redevelopment Agency ^a	07/28/22	28
27	City of Stuart Community Redevelopment Agency ^a	08/08/22	39
28	City of Tallahassee Community Redevelopment Agency ^a	08/15/22	46
29	Collier County Community Redevelopment Agency ^a	08/02/22	33
30	Community Redevelopment Agency of the City of Temple Terrace ^a	08/05/22	36
31	Community Redevelopment Agency of the City of Umatilla ^a	09/14/22	76

Special Districts (Continued)		Date Filed	Days Late
32	Corkscrew Farms Community Development District	07/11/22	11
33	Creek Preserve Community Development District	07/15/22	15
34	DeFuniak Springs Community Redevelopment Agency	07/29/22	29
35	Delta Farms Water Control District	09/26/22	88
36	Disston Island Conservancy District	08/23/22	54
37	Doctors Memorial Hospital ^a	08/02/22	33
38	Downtown Investment Authority	10/03/22	95
39	East Lake Tarpon Special Fire Control District	08/10/22	41
40	East Mulloch Water Control District	08/05/22	36
41	Flagler Beach Community Redevelopment Agency	07/18/22	18
42	Flagler Estates Road and Water Control District	08/08/22	39
43	Florida Crown Workforce Board, Inc. (FYE 6/30/2021)	04/27/22	27
44	Florida Green Finance Authority	09/09/22	71
45	Fort Lauderdale Community Redevelopment Agency ^a	08/16/22	47
46	Fruitland Park Community Redevelopment Agency ^a	09/08/22	70
47	Gadsden Soil and Water Conservation District	08/25/22	56
48	George E. Weems Memorial Hospital ^a	08/08/22	39
49	Golden Lakes Community Development District	10/10/22	102
50	Grand Oaks Community Development District	09/06/22	68
51	Green Corridor Property Assessment Clean Energy (PACE) District	10/04/22	96
52	Grove Resort Community Development District	09/23/22	85
53	Hawk's Point Community Development District ^a	10/06/22	98
54	Hawthorne Community Redevelopment Agency	07/21/22	21
55	Heritage Harbor Community Development District	10/10/22	102
56	Hillsborough Transit Authority ^a	08/17/22	48
57	Homestead Community Redevelopment Agency	07/18/22	18
58	Indian River Farms Water Control District	07/11/22	11
59	Jackson County Hospital District ^a	07/28/22	28
60	Jacksonville International Airport Area Redevelopment Agency	10/03/22	95
61	KingSoutel Crossing Community Redevelopment Agency	10/03/22	95
62	Lake Ashton Community Development District	09/12/22	74
63	Lake Butler Community Redevelopment Agency	08/30/22	61
64	Lake County Water Authority ^a	08/02/22	33
65	Lake Shore Hospital Authority	07/12/22	12
66	Lakeshore Ranch Community Development District	09/07/22	69
67	Lakeside Plantation Community Development District	08/02/22	33
68	Long Lake Ranch Community Development District	10/10/22	102
69	Lucaya Community Development District	10/06/22	98
70	Merritt Island Redevelopment Agency ^a	08/01/22	32
71	Miami Gardens Community Redevelopment Agency ^a	09/15/22	77

Special Districts (Continued)		Date Filed	Days Late
72	Millers Creek Special District ^a	06/23/22	84
73	Mirabella Community Development District	08/25/22	56
74	Moody River Estates Community Development District	09/08/22	70
75	Municipal Service District of Ponte Vedra Beach	08/18/22	49
76	Naranja Lakes Community Redevelopment Agency	08/05/22	36
77	North Miami Community Redevelopment Agency ^a	08/09/22	40
78	NW 79th Street Corridor Community Redevelopment Agency	08/05/22	36
79	NW 7th Avenue Corridor Community Redevelopment Agency	08/05/22	36
80	Ocoee Community Redevelopment Agency ^a	08/01/22	32
81	Pace Fire Rescue District	08/01/22	32
82	Palm Harbor Special Fire Control and Rescue District	08/23/22	54
83	Palm Springs Community Redevelopment Agency ^a	09/16/22	78
84	Panama City Beach Community Redevelopment Agency	10/07/22	99
85	Panama City Community Redevelopment Agency	09/28/22	90
86	Panhandle Public Library Cooperative System ^a	08/01/22	32
87	Panther Trace Community Development District	09/23/22	85
88	Parkway Center Community Development District	08/09/22	40
89	Pasco County Mosquito Control District ^a	07/28/22	28
90	PBR Community Development District	07/28/22	28
91	Pembroke Harbor Community Development District	10/10/22	102
92	Pine Tree Water Control District (Palm Beach County)	10/23/22	115
93	Pinellas Suncoast Fire and Rescue District	08/12/22	43
94	Portofino Isles Community Development District	08/11/22	42
95	Portofino Shores Community Development District	07/25/22	25
96	Quarry Community Development District	08/29/22	60
97	Quincy Community Redevelopment Agency	10/22/22	114
98	Renew Arlington Community Redevelopment Agency	10/03/22	95
99	Ritta Drainage District	08/18/22	49
100	Rivers Edge Community Development District	07/08/22	8
101	Rivers Edge II Community Development District	08/18/22	49
102	Rivington Community Development District	08/01/22	32
103	Rolling Hills Community Development District	08/10/22	41
104	Rupert J. Smith Law Library of St. Lucie County ^a	08/11/22	42
105	Sampson Creek Community Development District	07/12/22	12
106	Sanford Airport Authority ^a	07/19/22	19
107	Satellite Beach Community Redevelopment Agency ^a	07/29/22	29
108	Sebring Community Redevelopment Agency	07/21/22	21
109	Shell Point Community Development District	08/03/22	34
110	Sherwood Manor Community Development District	09/06/22	68

Special Districts (Continued)		Date Filed	Days Late
111	South Florida Regional Transportation Authority ^a	07/29/22	120
112	Space Florida	09/23/22	85
113	St. Augustine Community Redevelopment Agency	08/04/22	35
114	St. Augustine Port, Waterway, and Beach District	08/09/22	40
115	St. Johns Improvement District ^a	08/09/22	40
116	Stonebrier Community Development District ^a	09/07/22	69
117	Suncoast Community Development District	08/25/22	56
118	Sunrise Lakes Phase IV Recreation District ^a	10/12/22	104
119	SWI Community Development District	07/28/22	28
120	Terracina Community Development District	07/28/22	28
121	Timber Creek Community Development District	07/13/22	13
122	Triple Creek Community Development District	09/09/22	71
123	V-Dana Community Development District	07/11/22	11
124	Village at Gulfstream Park Community Development District	07/28/22	28
125	VillaMar Community Development District	07/21/22	21
126	WaterGrass Community Development District I	09/07/22	69
127	Waterleaf Community Development District (Hillsborough County)	09/23/22	85
128	Water's Edge Community Development District (Manatee County)	09/20/22	82
129	West Palm Beach Community Redevelopment Agency	08/03/22	34
130	West Perrine Community Redevelopment Agency	08/05/22	36
131	West Villages Improvement District	09/07/22	69
132	Westside Community Development District	08/15/22	46
133	Wilderness Coast Public Libraries ^a	07/12/22	12
134	Zephyr Ridge Community Development District	08/30/22	61

179 Total Number of Audit Reports Filed More Than 9 Months After Fiscal Year End

Average Number of Days Late

52

^a 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 2020-21 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	Martin County	72	27
2	Nassau County	88	43
Municipalities			
1	Astatula, Town of	58	13
2	Bay Harbor Islands, Town of	69	24
3	Belle Isle, City of	60	15
4	Boynton Beach, City of ^a	109	64
5	Briny Breezes, Town of	53	8
6	Bunnell, City of ^a	143	98
7	Daytona Beach Shores, City of	105	60
8	Fort Myers, City of	70	25
9	Fort Walton Beach, City of	91	46
10	Fruitland Park, City of ^a	60	15
11	Grant-Valkaria, Town of ^a	107	62
12	Howey-in-the-Hills, Town of ^a	97	52
13	Key Biscayne, Village of	74	29
14	Leesburg, City of	92	47
15	Mascotte, City of	51	6
16	McIntosh, Town of	101	56
17	Miami Gardens, City of	82	37
18	Naples, City of	91	46
19	North Bay Village, City of ^a	123	78
20	Reddick, Town of	108	63
21	Rockledge, City of ^a	120	75
22	Sebastian, City of	133	88
23	Sewall's Point, Town of	58	13
24	Shalimar, Town of	84	39
25	St. Augustine Beach, City of	58	13
26	St. Augustine, City of	77	32
27	St. Pete Beach, City of	61	16
28	Treasure Island, City of	76	31
29	Weston, City of	85	40
30	Windermere, Town of ^a	146	101
31	Winter Park, City of	61	16

		Number of Days Audit Report	
Special Districts		Filed After Delivery to Entity's Governing Body	Filed Late
1	Alachua County Library District	64	19
2	Area Housing Commission of Clewiston, LaBelle, and Hendry County ^a	178	133
3	Baker County Hospital District	167	122
4	Bay Medical Center	70	25
5	Beach Community Development District ^a	121	76
6	Belmont II Community Development District	53	8
7	Bradenton Community Redevelopment Agency ^a	68	23
8	Cedar Key Water and Sewer District	66	21
9	City of Casselberry Community Redevelopment Agency ^a	138	93
10	City of Naples Community Redevelopment Agency	91	46
11	City of Perry Community Redevelopment Agency ^a	86	41
12	City of Sanford Community Redevelopment Agency ^a	90	45
13	City of Sarasota Community Redevelopment Agency ^a	161	116
14	City of Sebastian Community Redevelopment Agency ^a	156	111
15	City of Stuart Community Redevelopment Agency ^a	75	30
16	City of Tallahassee Community redevelopment Agency ^a	61	16
17	Clay County Utility Authority	63	18
18	Collier County Community Redevelopment Agency ^a	112	67
19	Colonial Country Club Community Development District	101	56
20	Community Redevelopment Agency of the City of Temple Terrace ^a	66	21
21	Community Redevelopment Agency of the City of Umatilla ^a	76	31
22	Coral Springs Improve District	58	13
23	Crescent Lakes Common Facilities District	98	53
24	Doctors Memorial Hospital ^a	151	106
25	Fort Lauderdale Community Redevelopment Agency ^a	162	117
26	Fort Walton Beach Community Redevelopment Agency	91	46
27	Fruitland Park Community Redevelopment Agency ^a	70	25
28	George E. Weems Memorial Hospital ^a	165	120
29	Halifax Hospital Medical Center	160	115
30	Harbour Waterway Special District	62	17
31	Hawk's Point Community Development District ^a	55	10
32	Health Care District of Palm beach County	111	66
33	Hillsborough Transit Authority ^a	107	62
34	Indian Creek Common Facilities Authority	132	87
35	Indian Point Common Facilities District	132	87
36	Indian Ridge Villas Common Facilities Authority	132	87

		Number of Days Audit Report	
		Filed After Delivery to Entity's Governing Body	Filed Late
Special Districts (Continued)			
37	Indiantown Community Development District	51	6
38	Jackson County Hospital District ^a	58	13
39	Lake County Water Authority ^a	81	36
40	Lee County Hyacinth Control District	51	6
41	Lee County Mosquito Control District	51	6
42	Lehigh Acres Municipal Services Improvement District	64	19
43	Madison County Health and Hospital District	86	41
44	Merritt Island Redevelopment Agency ^a	124	79
45	Miami Gardens Community Redevelopment Agency ^a	127	82
46	Millers Creek Special District ^a	281	236
47	North Miami Community Redevelopment Agency ^a	238	193
48	Ocoee Community Redevelopment Agency ^a	53	8
49	Palm Springs Community Redevelopment Agency ^a	156	111
50	Panhandle Public Library Cooperative System ^a	147	102
51	Pasco County Mosquito Control District ^a	87	42
52	Pinellas County Construction Licensing Board	77	32
53	Pinellas Planning Council	112	67
54	Renaissance Community Development District	84	39
55	Rupert J. Smith Law Library of St. Lucie County ^a	52	7
56	Sanford Airport Authority ^a	82	37
57	Satellite Beach Community Redevelopment Agency ^a	150	105
58	South Florida Regional Transportation Authority ^a	91	46
59	St. Johns Improvement District ^a	148	103
60	Stonebrier Community Development District ^a	58	13
61	Sunrise Lakes Phase IV Recreation District ^a	120	75
62	Terra Bella Community Development District	83	38
63	Titusville Community Redevelopment Agency	57	12
64	Wilderness Coast Public Libraries ^a	96	51
97	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

^a 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 2020-21 FISCAL YEAR AUDIT REPORTS

Description of Deficiencies	Number of Reports to Which Criterion Applied ^a	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent ^b	Number	Percent ^b	Number	Percent ^b	Number	Percent ^c
Auditor's Report on Internal Control Over Financial Reporting and Compliance:									
The report included a departure (qualified, adverse, or disclaimed opinion) from the standard auditor's report on the financial statements but did not provide a description of the departure in the auditor's report on compliance and internal control.	28	-	-	7	58	11	69	18	64
Auditor's Management Letter:									
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.	1,560	16	27	85	25	45	4	146	9
The management letter did not include a statement as to whether findings reported in the preceding audit report had been corrected.	355	3	9	7	5	10	6	20	6
The management letter did not clearly identify audit findings that had also been included in the preceding two audit reports.	144	2	13	5	8	3	5	10	7
There was no written explanation or rebuttal from management regarding the auditor's findings and recommendations included in the management letter.	205	1	5	11	15	5	5	17	8
The management letter did not include information required of special districts on the number of employees and compensation, the number of contractors and compensation, construction projects costing at least \$65,000, and budget variances.	1,264	22	55	40	51	134	12	196	16
The management letter did not include information required of independent special districts on the ad valorem milage rate imposed, as valorem taxes collected, the rates and amounts collected of non-ad valorem special assessments, and the amount and terms of outstanding bonds.	119	-	-	-	-	23	19	23	19
Notes to Financial Statements:									
The notes did not disclose criteria for including component units within the reporting entity.	258	6	13	14	8	1	3	21	8
The notes did not disclose the types of instruments authorized under legal or contractual provisions in which the entity can invest.	1,049	4	8	47	19	44	6	95	9

Description of Deficiencies	Number of Reports to Which Criterion Applied ^a	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent ^b	Number	Percent ^b	Number	Percent ^b	Number	Percent ^c
Notes to Financial Statements (continued):									
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 nor disclose the action taken to address the significant violation.	151	20	100	47	100	84	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.	1,560	7	12	8	2	115	10	130	8
Impact Fee Affidavit:									
The audit report filing did not include a notarized affidavit from the Chief Financial Officer attesting to compliance with the impact fee provisions specified in Section 163.31801(8), Florida Statutes.	213	3	11	39	28	32	70	74	35

^a A total of 1,560 local governmental entity audit reports were subjected to our completeness reviews.

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

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

**LOCAL GOVERNMENTAL ENTITIES
THAT HAD NOT PROVIDED
AS OF OCTOBER 10, 2022
THE SIGNIFICANT ITEMS OMITTED FROM THEIR
2020-21 FISCAL YEAR AUDIT REPORTS**

Counties

1	Bradford County
2	Hardee County
3	Holmes County
4	Lafayette County
5	Palm Beach County

Municipalities

1	Apopka, City of
2	Caryville, Town of
3	Lady Lake, Town of
4	Macclenny, City of
5	Marianna, City of
6	Marineland, Town of
7	Naples, City of
8	Port St. Lucie, City of
9	Quincy, City of
10	Reddick, Town of
11	Riviera Beach, City of
12	St. Augustine, City of
13	Tallahassee, City of

Special Districts

1	Amelia Island Mosquito Control District
2	Apopka Community Redevelopment Agency
3	Bayshore Gardens Park and Recreation District
4	Business Improvement District of Coral Gables
5	City of Naples Community Redevelopment Agency
6	City of Sebastian Community Redevelopment Agency
7	City of Tarpon Springs Community Redevelopment Agency
8	DeSoto County Hospital District
9	Fallschase Community Development District
10	Fred R. Wilson Memorial Law Library
11	Gulf Breeze Community Redevelopment Agency
12	Halifax Hospital Medical Center
13	Jacksonville Aviation Authority
14	Keystone Heights Community Redevelopment Agency
15	Lake Worth Beach Community Redevelopment Agency
16	Lakeland Area Mass Transit District
17	Miami Beach Redevelopment Agency
18	Millers Creek Special District
19	Mirada Community Development District (Pasco)

Special Districts (Continued)

20	New Port Richey Community Redevelopment Agency
21	New River Public Library Cooperative
22	North St. Lucie River Water Control District
23	Port St. Joe Redevelopment Agency
24	Riviera Beach Community Redevelopment Agency
25	Satellite Beach Community Redevelopment Agency
26	South Florida Regional Transportation Authority
27	South Florida Water Management District
28	St. Lucie County Fire District
29	Trailer Estates Fire Control District
30	Westchase Community Development District
31	Wilderness Coast Public Libraries
<u>49</u>	Total Number of Local Governmental Entities that had not Provided, as of October 10, 2022, Significant Items Omitted from Their 2020-21 Fiscal Year Audit Reports

EXHIBIT G

SUMMARY OF DEFICIENCIES NOTED DURING COMPREHENSIVE REVIEWS OF SELECTED 2020-21 FISCAL YEAR AUDIT REPORTS

Description of Deficiencies	Number of Reports to Which Criterion Applied ^a	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent ^b	Number	Percent ^b	Number	Percent ^b	Number	Percent ^c
Management Discussion and Analysis:									
Presentation of balances and transactions did not provide reason for the changes in net position and fund balances from the prior year.	59	-	-	3	25	5	11	8	14
Financial Statements:									
The financial statements or notes to financial statements contained mathematical errors (not related to rounding).	60	1	50	2	15	1	2	4	7
Notes to Financial Statements (Other than Pension and Other Postemployment Benefit (OPEB) Disclosures):									
Totals on supporting schedules in notes to financial statements did not always agree with corresponding financial statement account totals.	58	1	50	3	23	-	-	4	7
The notes did not identify types of revenues classified as program revenues.	51	-	-	-	-	3	8	3	6
Pension Note Disclosures:									
For single-employer defined benefit plans, the notes did not include information regarding the plan's board of directors and the board composition.	18	-	-	6	38	2	100	8	44
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	-	-	3	19	2	100	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	-	-	11	69	1	50	12	67
For defined-benefit cost-sharing plans, the notes did not provide full descriptive information that included: 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.	40	3	50	6	32	4	27	13	33
For defined-benefit cost-sharing 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.	40	2	33	12	63	11	73	25	63
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.	40	4	67	16	84	10	67	30	75
For defined-benefit cost-sharing plans, the notes did not disclose the basis for how the employer's proportionate share of the collective net pension liability was determined or did not disclose changes in that proportion since the prior measurement date.	40	-	-	3	16	3	20	6	15

Description of Deficiencies	Number of Reports to Which Criterion Applied ^a	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent ^b	Number	Percent ^b	Number	Percent ^b	Number	Percent ^c
Pension Plan Note Disclosures (Continued):									
For defined contribution plans, the notes did not disclose the administrator of the plan.	40	2	40	-	-	1	6	3	8
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.	40	-	-	1	6	4	22	5	13
OPEB Note Disclosures:									
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	-	-	3	9	2	11	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	1	13	8	24	7	39	16	27
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.	54	1	14	2	7	2	12	5	9
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.	54	2	29	3	10	3	18	8	15
For OPEB plans with trust funds, the notes did not disclose the assumed asset allocation of the plan's portfolio, along with the expected real rate of return for each asset class or did not clarify whether the returns are expressed in arithmetic or geometric means.	7	2	100	1	25	1	100	4	57
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	2	25	9	26	1	6	12	20
The notes did not disclose the amount of OPEB expense recognized by the employer during the reporting period.	60	-	-	3	9	2	11	5	8
The notes did not disclose the net amount of deferred inflows and outflows that will be recognized as OPEB expense for each of the next 5 years.	50	-	-	2	6	1	10	3	6
Federal Uniform Guidance:									
The notes to the schedule of expenditures of Federal awards did not disclose whether the auditee elected to use the 10 percent de minimis indirect cost rate.	60	1	7	4	13	2	15	7	12

Description of Deficiencies	Number of Reports to Which Criterion Applied ^a	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent ^b	Number	Percent ^b	Number	Percent ^b	Number	Percent ^c
Florida Single Audit:									
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	-	-	4	15	1	8	5	8
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	12	4	31	7	12
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	-	-	5	19	5	38	10	17

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

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

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