

**REVIEW OF
LOCAL GOVERNMENTAL ENTITY
2023-24 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 Gina Bailey, CPA.

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REVIEW OF LOCAL GOVERNMENTAL ENTITY 2023-24 FISCAL YEAR AUDIT REPORTS

SUMMARY

This report provides the results of our review of local governmental entity financial audit reports submitted pursuant to State law¹ for the 2023-24 fiscal year.² State law requires audit reports 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 1,733 local governmental entity audit reports for the 2023-24 fiscal year that were filed with us through July 31, 2025. 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 certified public accountants (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 2023-24 fiscal year audit reports with us disclosed instances of noncompliance with certain audit report filing and financial audit requirements.

Finding 1: As of October 10, 2025, 172 local governmental entities had not filed audit reports with us for the 2023-24 fiscal year, including 132 entities (6 counties, 60 municipalities and 66 special districts) required to file audit reports, and 40 entities (2 municipalities and 38 special districts) that may have been required to provide for an audit.³ In addition, 204 local governmental entities (7 counties, 53 municipalities, and 144 special districts) filed audit reports with us more than 9 months after the end of the fiscal year, including 47 entities (1 county, 7 municipalities, and 39 special districts) that also filed reports more than 45 days after the reports were delivered to the entities' governing bodies. Another 65 local governmental entities (3 counties, 16 municipalities, and 46 special districts) filed reports with us more than 45 days after the reports were delivered to the entities' governing bodies but within 9 months after the end of the fiscal year.

Finding 2: Our completeness reviews of the 1,733 local governmental entity audit reports identified instances of noncompliance, for example, management letter and financial statement note disclosure deficiencies and incorrect State project threshold calculations.

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 Section 218.39, Florida Statutes.

² 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, 2024, fiscal year end except for one special district with an April 30, 2024, fiscal year end and seven special districts with a June 30, 2024, fiscal year end.

³ It was not practicable for us to determine whether an audit was required for the 40 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 law⁴ 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 law⁵ 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).⁶

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.⁷
- Discuss with the appropriate official(s) all findings that will be included in the financial audit report.⁸
- Conduct the audits in accordance with Rules of the Auditor General.⁹

Additionally, State law¹⁰ requires the local governmental entity's officer to provide a written statement of explanation or rebuttal concerning the audit findings, including corrective action to be taken. The officer's written statement is to be filed with the governing body of the entity within 30 days after delivery of the findings.

Pursuant to State law,¹¹ we developed rules¹² to assist auditors in complying with the requirements of generally accepted government auditing standards (GAGAS) 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 Guidance¹³ and the Florida Single Audit Act.¹⁴

⁴ Section 218.39(1), Florida Statutes.

⁵ Section 218.31(17), Florida Statutes.

⁶ *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*).

⁷ Section 218.39(4), Florida Statutes.

⁸ Section 218.39(5), Florida Statutes.

⁹ Section 218.39(7), Florida Statutes.

¹⁰ Section 218.39(6), Florida Statutes.

¹¹ Section 11.45(8), Florida Statutes.

¹² Chapter 10.550, Rules of the Auditor General.

¹³ Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

¹⁴ Section 215.97, Florida Statutes.

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 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 law¹⁵ 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, FLAuditor.gov.

FINDINGS AND RECOMMENDATIONS

Finding 1: Noncompliance – Audit Report Submission Requirements

State law¹⁶ 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 2023-24 fiscal year audit reports, including those entities that had not filed an audit report with us as of October 10, 2025.

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

Noncompliance Type	Counties	Municipalities	Special Districts	Total
Audit required, but audit report not filed.	6	60	66	132
Audit may have been required, but audit report not filed.	-	2	38	40
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.	1	7	39	47 ^{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.	6	46	105	157 ^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.	3	16	46	65 ^b

^a In total, 204 audit reports were filed more than 9 months after the end of the entity’s fiscal year.
^b In total, 112 audit reports were filed more than 45 days after delivery to the entities’ governing bodies.

As shown in Table 1:

- 132 local governmental entities (6 counties, 60 municipalities and 66 special districts) did not file the required audit report with us. A listing of the 132 local governmental entities is included as **EXHIBIT A** to this report. Of the 132 local governmental entities, 66 entities (3 counties, 37 municipalities and 26 special districts) were also reported in our report No. 2025-051 for not filing the required 2022-23 fiscal year audit report.

¹⁵ Section 218.503(1), Florida Statutes.
¹⁶ Section 218.39(7), Florida Statutes.

- 40 local governmental entities (2 municipalities and 38 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 an audit, the audit report must be filed with both the DFS and the Auditor General.¹⁷ A listing of the 40 local governmental entities is included as **EXHIBIT B** to this report.
- 47 local governmental entities (1 county, 7 municipalities and 39 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 9 to 101 days, an average of 47 days, after the 9-month period had elapsed and 10 to 151 days, an average of 63 days, after the 45-day period had elapsed. These 47 local governmental entities are included in the:
 - 204 local governmental entities (7 counties, 53 municipalities, and 144 special districts) that filed audit reports with us 9 to 102 days, an average of 50 days, after 9 months had elapsed since the fiscal year end. A listing of the 204 local governmental entities is included as **EXHIBIT C** to this report. Of the 204 local governmental entities, 57 entities (5 counties, 9 municipalities and 43 special districts) were also reported in our report No. 2025-051 for filing their 2022-23 fiscal year audit reports more than 9 months after the end of the entities' fiscal years.
 - 112 local governmental entities (4 counties, 23 municipalities, and 85 special districts) that filed audit reports with us 6 to 165 days, an average of 50 days, after 45 days had elapsed since the reports were delivered to the entities' governing bodies. A listing of the 112 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.¹⁸ Timely audits are necessary to ensure that management and those charged with governance are promptly informed of control deficiencies and financial-related noncompliance and provided information regarding the fair presentation of the entity's financial statements. 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 1,733 local governmental entity audit reports filed with us as of July 31, 2025, to determine whether the audit reports included the financial statements, note disclosures, reports, and other items required by generally accepted accounting principles (GAAP),¹⁹ State law, and Rules of the Auditor General, and the extent to which the audit reports complied, for selected significant matters, with GAAP, GAGAS, and Rules of the Auditor General. State law²⁰ requires us to request from local governmental entities any significant items omitted from audit reports. The local

¹⁷ Sections 218.32(1)(d) and 218.39(7), Florida Statutes.

¹⁸ Section 11.40(2), Florida Statutes, describes the specific actions the Legislative Auditing Committee may request or direct.

¹⁹ 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)*.

²⁰ Section 11.45(7)(b), Florida Statutes.

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, while most of the reports we reviewed were generally presented in accordance with GAAP, GAGAS, and Rules of the Auditor General, we noted one or more instances of noncompliance in 725 (42 percent) of the 1,773 reports reviewed (42 percent). For example:

- 6 (40 percent) of 15 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.²¹
- 152 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
- 179 (29 percent) of 627 applicable audit reports did not state in the management letter whether or not there was a property assessed clean energy program operating within the entity's geographical boundaries during the fiscal year under audit, a new requirement for the 2023-24 fiscal year, as required by Rules of the Auditor General.²³
- 16 (7 percent) of 218 applicable reports did not correctly calculate, in accordance with DFS Rules and Rules of the Auditor General,²⁴ the dollar threshold used to distinguish between Type A and Type B State projects reported in the Schedule of Findings and Questions Costs.
- 76 (39 percent) of 196 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.²⁵

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

We sent letters to 353 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 millage rates and amounts of such taxes collected, special assessment

²¹ AICPA Audit Guide – *Government Auditing Standards and Single Audits*, Paragraph 4.54c.

²² Sections 1200.112 and 2300.106h, *GASB Codification*.

²³ Section 10.554(1)(i)6., Rules of the Auditor General.

²⁴ DFS Rule 69I-5.008(2), Florida Administrative Code, and Section 10.554(1)(m)1.h., Rules of the Auditor General.

²⁵ Section 163.31801(8), Florida Statutes, and Section 10.558(1), Rules of the Auditor General.

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 entities within 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

- Disclosures and citations required by Federal Single Audit and Florida Single Audit Act reporting requirements,²⁸ such as the calculated dollar threshold used to distinguish between Type A and Type B programs and projects.
- Statements regarding whether findings and recommendations reported in the preceding audit report had been corrected.²⁹
- Schedules of required supplementary information (RSI) related to the entity's participation in a pension plan or other postemployment benefits (OPEB) plan.³⁰

As of October 7, 2025, 40 (1 county, 14 municipalities, and 25 special districts) of the 353 local governmental entities had not provided the requested items and, pursuant to State law,³¹ we notified the Legislative Auditing Committee. **EXHIBIT F** to this report provides a listing of the 40 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, for selected audit reports for the 2023-24 fiscal year we performed more comprehensive reviews of the report content and evaluated compliance with applicable requirements and noted certain errors and deficiencies. Specifically, we reviewed:

- 60 (2 county, 11 municipality, and 47 special district) audit reports to determine the extent of compliance on a comprehensive basis with GAAP, GAGAS, and Rules of the Auditor General,³² and noted deficiencies pertaining to financial statements, note disclosures (other than pension and OPEB note disclosures), and RSI. For example, the independent auditor's report in 6 (10 percent) of the 60 audit reports we reviewed did not state that the audit was performed in accordance with *Government Auditing Standards* issued by the Comptroller General of the United

²⁷ Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7., 8., and 9., Rules of the Auditor General.

²⁸ Title 2, Section 200.515, Code of Federal Regulations; Sections 10.554(1)(m)1.h. and 10.557(3)(e)2., Rules of the Auditor General (2024); and DFS Rule 69I-5.008(2), Florida Administrative Code.

²⁹ Section 10.554(1)(i)1., Rules of the Auditor General (2023).

³⁰ Sections P20.183, Pe5.128, P52.137, P52.139a., P50.152, and P50.154a., *GASB Codification*.³¹ Section 11.45(7)(b), Florida Statutes.

³¹ Section 11.45(7)(b), Florida Statutes.

³² Chapter 10.550, Rules of the Auditor General.

States. Also, contrary to requirements established by GAGAS,³³ the Management's Discussion and Analysis RSI for 7 (12 percent) of the 60 audit reports we reviewed did not address the reasons for significant changes in fund balances and fund net position presented in the condensed financial information.

- 60 (6 county, 30 municipality, and 24 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, 10 (33 percent) of the 30 reports with single-employer defined benefit pension plans, and 26 (70 percent) of the 37 reports with cost-sharing defined benefit plans did not provide the change in the discount rate used to calculate the pension liability since the prior pension liability measurement date.³⁴
- 60 (8 county, 32 municipality, and 20 special district) audit reports with OPEB note disclosures and RSI to determine the extent of compliance with GAAP and noted deficiencies. For example, 18 (30 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.³⁵ In addition, the notes to financial statements for 14 (23 percent) of the 60 reports reviewed did not identify the source of the discount rate used to calculate the OPEB liability or did not provide the change in the discount rate since the prior OPEB liability measurement date.³⁶
- 60 (11 county, 37 municipality, and 12 special district) audit reports to determine the extent of compliance with Uniform Guidance reporting requirements, as Rules of the Auditor General³⁷ require the scope of the audit, when applicable, to encompass the additional activities necessary to establish compliance with Uniform Guidance. Our review of the selected audit reports did not note any significant noncompliance with Uniform Guidance reporting requirements.
- 60 (16 county, 30 municipality, and 14 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 the Schedule of Findings and Questioned Costs for 5 (8 percent) of the 60 reports reviewed did not mention whether the audit disclosed any findings required to be reported pursuant to the Rules of the Auditor General.³⁹

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 reported in accordance with GAAP. In addition, local governmental entities and their auditors should ensure that all information required by GAGAS and Federal and State audit reporting requirements is properly presented.

³³ Section 2200.109d., *GASB Codification*; Government Auditing Standards, Paragraph 6.36.

³⁴ Sections Pe5.127b.(1)(a), and P20.180a., *GASB Codification*.

³⁵ Sections P50.147 and P52.134, *GASB Codification*.

³⁶ Sections P50.150 and P52.135, *GASB Codification*.

³⁷ Section 10.556(6), Rules of the Auditor General.

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

³⁹ Section 10.554(1)(m)1.f., Rules of the Auditor General (2024) and Section 10.557, Rules of the Auditor General.

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.

The scope of this project included a review of financial audit reports for the 2023-24 fiscal year prepared by independent CPAs and filed with us by July 31, 2025, for 56 counties, 310 municipalities, and 1,367 special districts (a total of 1,733 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, 2025, we completed:

- Completeness review checklists for all 1,733 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.

⁴⁰ Chapter 10.550, Rules of the Auditor General.

- 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 2023-24 fiscal year.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with a large initial "S" and "N".

Sherrill F. Norman, CPA
Auditor General

EXHIBIT A

LOCAL GOVERNMENTAL ENTITY 2023-24 FISCAL YEAR AUDIT REPORTS THAT WERE REQUIRED BUT NOT FILED AS OF OCTOBER 10, 2025

Counties

1	Baker County ^a
2	Bradford County ^a
3	Dixie County
4	Jefferson County ^a
5	Liberty County
6	Suwannee County

Municipalities

1	Altha, Town of ^a
2	Archer, City of ^a
3	Avon Park, City of
4	Blountstown, City of ^a
5	Bronson, Town of
6	Brooksville, City of ^a
7	Bunnell, City of ^a
8	Campbellton, Town of ^a
9	Center Hill, City of
10	Century, Town of
11	Chipley, City of
12	Crescent City, City of ^a
13	Cross City, Town of ^a
14	Dade City, City of ^a
15	Dundee, Town of ^a
16	Fellsmere, City of
17	Fort Meade, City of
18	Fruitland Park, City of ^a
19	Grand Ridge, Town of ^a
20	Greenwood, Town of
21	Gretna, City of ^a
22	Groveland, City of
23	Gulf Stream, Town of
24	Havana, Town of ^a
25	Hawthorne, City of ^a
26	Hialeah Gardens, City of ^a
27	High Springs, City of ^a
28	Indiantown, Village of ^a
29	Indian Harbour Beach, City of

Municipalities (Continued)

30	Kenneth City, Town of ^a
31	Keystone Heights, City of
32	Lake Hamilton, Town of ^a
33	Lake Park, Town of ^a
34	Lawtey, City of ^a
35	Manalapan, Town of ^a
36	Mangonia Park, Town of ^a
37	Marineland, Town of
38	Medley, Town of
39	Miami Shores, Village of ^a
40	Micanopy, Town of
41	Midway, City of ^a
42	Minneola, City of ^a
43	Monticello, City of
44	Moore Haven, City of ^a
45	Neptune Beach, City of ^a
46	New Port Richey, City of ^a
47	North Bay Village, City of ^a
48	Otter Creek, Town of
49	Parker, City of
50	Port Richey, City of
51	Quincy, City of ^a
52	Safety Harbor, City of ^a
53	St. Marks, City of
54	Starke, City of
55	Surfside, Town of
56	Sweetwater, City of ^a
57	Vero Beach, City of ^a
58	Virginia Gardens, Village of
59	Wausau, Town of ^a
60	Welaka, Town of ^a

Special Districts

1	Amelia Concourse Community Development District
2	Arlington Ridge Community Development District ^a
3	Astoria Community Development District
4	Aurora Oaks Community Development District
5	Avalon Park West Community Development District
6	Avon Park Community Redevelopment Agency

Special Districts (Continued)

7	Baymeadows Community Improvement District
8	Beaumont Community Development District
9	Carlton Lakes Community Development District
10	Chaparral of Palm Bay Community Development District
11	Chibley Redevelopment Agency
12	City of Brooksville Community Redevelopment Agency ^a
13	City of Crescent City Community Redevelopment Agency ^a
14	City of Fort Meade Community Redevelopment Agency
15	City of Minneola Community Redevelopment Agency ^a
16	Community Redevelopment Agency of the Town of Lake Park ^a
17	Concorde Estates Community Development District ^a
18	Cypress Bay West Community Development District ^a
19	Dade City Community Redevelopment Agency ^a
20	District Community Development District
21	Dixie Soil and Water Conservation District
22	Durbin Crossing Community Development District
23	Eastpoint Water and Sewer District ^a
24	Florida Crown Workforce Board, Inc. ^a (Dissolved 1/10/2025)
25	Florida Green Finance Authority ^a
26	FRERC Community Development District
27	Fruitland Park Community Redevelopment Agency ^a
28	Grove Resort Community Development District
29	Groveland Community Redevelopment Agency
30	Haines City Water Control District
31	Hardee Soil and Water Conservation District
32	Harmony West Community Development District (2017)
33	Hawthorne Community Redevelopment Agency ^a
34	Heritage Isles Community Development District ^a
35	High Springs Community Redevelopment Agency ^a
36	Hillcrest Preserve Community Development District (2023)
37	Indigo Community Development District ^a
38	Keystone Heights Airport Authority
39	Lauderdale Lakes Community Redevelopment Agency
40	Leomas Landing Community Development District
41	Marshall Creek Community Development District
42	Midtown Miami Community Development District ^a
43	Moore Haven Capital Projects Finance Authority ^a
44	New Port Richey Community Redevelopment Agency ^a
45	Palm Bay Community Development District

Special Districts (Continued)

46	Port Richey Community Redevelopment Agency
47	Quincy Community Redevelopment Agency ^a
48	Ridgewood Trails Community Development District
49	Riverwood Estates Community Development District
50	Safety Harbor Community Redevelopment Agency ^a
51	Saltmeadows Community Development District
52	Silverlake Community Development District
53	Sorrento Pines Community Development District
54	Southern Hills Plantation I Community Development District
55	Springfield Community Redevelopment Agency
56	St. Augustine Lakes Community Development District
57	St. Johns County Airport Authority ^a
58	Stoneybrook Community Development District ^a
59	Tarpon Cove Dependent Special District
60	Town of Marineland Community Redevelopment Agency
61	Twin Creeks North Community Development District ^a
62	Viera Stewardship District ^a
63	Vista Walk Community Development District
64	West Port Community Development District ^a
65	Westwood of Pasco Community Development District
66	Wilderness Coast Public Libraries

132 Total Audit Reports Required but Not Filed as of October 10, 2025

^a This entity is one of the 66 local governmental entities also listed in our report No. 2025-051 as not filing a 2022-23 fiscal year audit report with us.

EXHIBIT B

LOCAL GOVERNMENTAL ENTITY 2023-24 FISCAL YEAR AUDIT REPORTS THAT MAY HAVE BEEN REQUIRED BUT WERE NOT FILED AS OF OCTOBER 10, 2025

Municipalities

1	Jacob City, City of
2	Raiford, Town of

Special Districts

1	Blountstown Community Redevelopment Agency (Inactive 3/28/2024)
2	Bunnell Community Redevelopment Agency
3	Century Community Redevelopment Agency
4	City of Midway Community Redevelopment Agency
5	City of Moore Haven Affordable Housing Finance Authority
6	City of Moore Haven Redevelopment Agency
7	City of St. Marks Redevelopment Agency (Inactive 2/29/2024)
8	Community Redevelopment Agency of the City of Fellsmere
9	Community Redevelopment Agency of the City of Parker
10	Community Redevelopment Agency of the Town of Havana
11	Duval County Research and Development Authority (Dissolved 4/25/2024)
12	Duval Soil and Water Conservation District
13	Eagle's Crest Community Development District (Inactive 1/6/2025)
14	East Palm Drive Community Development District (Established 2/16/2024)
15	Green Cove Springs Community Redevelopment Agency
16	Gretna Neighborhood Improvement District
17	Hardee County Indigent Health Care Special District (Dissolved 10/26/2023)
18	Hogpen Dependent Special District (Dissolved 11/14/2024)
19	Lafayette Soil and Water Conservation District (Dissolved 12/20/2024)
20	Leon Soil and Water Conservation District
21	Live Oak - Suwannee County Recreation Board
22	Meadow Pointe V Community Development District (Dissolved 2/23/2024)
23	Oleta River Community Development District (Dissolved 10/27/2023)
24	Palm Gate Community Development District (Established 2/16/2024)
25	Parkland Community Development District
26	Preserve at Savannah Lakes Community Development District
27	Saltleaf Community Development District
28	Sebastian Isles Community Development District
29	Southpointe of Manatee County Community Development District
30	Springhills North Community Development District (Inactive 6/20/2025)
31	Springhills South Community Development District (Dissolved 2/27/2024)
32	Sumter Soil and Water Conservation District (Dissolved 1/1/2024)
33	Tampa Bay Area Regional Transit Authority (Dissolved 6/30/2024)

Special Districts (Continued)

34	Terra Lago Community Development District
35	Towns at Woodsdale Community Development District
36	Treeline Preserve Community Development District (Dissolved 11/20/2023)
37	Union Soil and Water Conservation District (Inactive 11/25/2024)
38	Waccasassa Water and Wastewater Cooperative
40	Total Number of Audit Reports That May Have Been Required but Were Not Filed as of October 10, 2025

EXHIBIT C

LOCAL GOVERNMENTAL ENTITY 2023-24 FISCAL YEAR AUDIT REPORTS FILED MORE THAN 9 MONTHS AFTER FISCAL YEAR END

	Counties	Date Filed	Days Late
1	Bay County	09/29/25	91
2	Citrus County	07/09/25	9
3	Columbia County ^a	10/06/25	98
4	Franklin County ^a	09/11/25	73
5	Hendry County ^a	07/09/25	9
6	Taylor County ^a	08/19/25	50
7	Washington County ^a	07/29/25	29
Municipalities			
1	Alford, Town of	08/26/25	57
2	Apalachicola, City of	09/10/25	72
3	Astatula, Town of	08/25/25	56
4	Atlantic Beach, City of	10/02/25	94
5	Aventura, City of ^b	07/17/25	17
6	Bell, Town of	09/22/25	84
7	Beverly Beach, Town of	07/30/25	30
8	Biscayne Park, Village of ^a	07/11/25	11
9	Bonifay, City of ^a	07/14/25	14
10	Boynton Beach, City of	07/31/25	31
11	Carrabelle, City of	09/29/25	91
12	Chattahoochee, City of ^a	08/04/25	35
13	Coral Gables, City of	08/15/25	46
14	Cottdale, City of	10/06/25	98
15	Davenport, City of	08/28/25	59
16	Ebro, Town of	07/10/25	10
17	Fort Lauderdale, City of	09/03/25	65
18	Fort Myers Beach, Town of	08/29/25	60
19	Fort White, Town of	10/09/25	101
20	Frostproof, City of	09/30/25	92
21	Greenville, Town of	07/25/25	25
22	Gulfport, City of	07/18/25	18
23	Highland Beach, Town of	07/11/25	11
24	Inglis, Town of ^b	10/09/25	101
25	Jasper, City of	08/15/25	46
26	Jennings, Town of ^b	09/22/25	84
27	Lake Placid, Town of	10/09/25	101
28	Lauderdale Lakes, City of ^a	09/30/25	92
29	Lauderhill, City of ^b	07/09/25	9
30	Malabar, Town of	07/25/25	25

Municipalities (Continued)		Date Filed	Days Late
31	McIntosh, Town of	07/09/25	9
32	Mexico Beach, City of	07/15/25	15
33	North Miami Beach, City of ^a	10/08/25	100
34	Oak Hill, City of ^a	10/08/25	100
35	Opa-locka, City of	08/01/25	32
36	Palatka, City of ^b	09/22/25	84
37	Polk City, City of	08/28/25	59
38	Reddick, Town of	07/14/25	14
39	Redington Beach, Town of	09/22/25	84
40	Sneads, Town of	08/21/25	52
41	Sopchoppy, City of	07/09/25	9
42	South Pasadena, City of ^a	08/29/25	60
43	Southwest Ranches, Town of ^{a, b}	09/19/25	81
44	Springfield, City of	10/01/25	93
45	St. Lucie Village, Town of	07/11/25	11
46	St. Pete Beach, City of	08/06/25	37
47	Treasure Island, City of	07/31/25	31
48	Trenton, City of ^{a, b}	08/04/25	35
49	Waldo, City of	07/09/25	9
50	West Miami, City of	08/06/25	37
51	Westlake, City of	08/01/25	32
52	Wewahitchka, City of	08/26/25	57
53	Yankeetown, Town of	10/07/25	99

Special Districts		Date Filed	Days Late
1	Abbott Square Community Development District	07/18/25	18
2	Aberdeen Community Development District ^a	09/25/25	87
3	Almarante Fire District	09/09/25	71
4	Arbor Greene Community Development District ^a	07/22/25	22
5	Arborwood Community Development District ^a	10/07/25	99
6	Armstrong Community Development District	10/10/25	102
7	Aviary at Rutland Ranch Community Development District	07/31/25	31
8	Babcock Ranch Community Independent Special District	09/23/25	85
9	Boggy Branch Community Development District ^b	07/23/25	23
10	Bonterra Community Development District ^a	07/23/25	23
11	Brightwater Community Development District	08/21/25	52
12	Cape Coral Town Center Community Development District	07/29/25	29
13	Carrabelle Community Redevelopment Agency	09/29/25	91
14	Cedar Hammock Fire Control District	10/08/25	100

Special Districts (Continued)		Date Filed	Days Late
15	CFM Community Development District	08/06/25	37
16	Children's Services Council of Leon County ^b	07/23/25	23
17	Citrus, Levy, Marion Regional Workforce Development Board (FYE 6/30/24) ^{a, b}	06/30/25	91
18	City of Casselberry Community Redevelopment Agency	07/22/25	22
19	City of Holly Hill Community Redevelopment Agency ^b	07/22/25	22
20	City of Sanford Community Redevelopment Agency ^b	07/28/25	28
21	City of Stuart Community Redevelopment Agency ^a	07/30/25	30
22	City of Trenton Community Redevelopment Agency ^b	08/04/25	35
23	Clay County Utility Authority ^b	07/22/25	22
24	Clearwater Cay Community Development District	09/26/25	88
25	Colbert Landings Community Development District	09/11/25	73
26	Collier Mosquito Control District ^b	07/24/25	24
27	Cory Lakes Community Development District	08/01/25	32
28	Creekside at Twin Creeks Community Development District	10/03/25	95
29	Cresswind DeLand Community Development District	08/12/25	43
30	Cresswind Lake Harris Community Development District	10/07/25	99
31	Curiosity Creek Community Development District ^b	09/22/25	84
32	Deer Run Community Development District ^a	08/21/25	52
33	Destin Fire Control District	07/15/25	15
34	Doctors Memorial Hospital	08/01/25	32
35	Downtown Clermont Redevelopment Agency	07/31/25	31
36	DP1 Community Development District	07/24/25	24
37	Duette Fire and Rescue District	07/09/25	9
38	East Homestead Community Development District ^b	09/23/25	85
39	Emerald Coast Utilities Authority ^b	07/23/25	23
40	Enterprise Community Development District	07/22/25	22
41	Escambia Children's Trust ^{a, b}	07/24/25	24
42	First Coast Workforce Development Consortium ^b	07/29/25	29
43	Florida Keys Aqueduct Authority ^b	07/23/25	23
44	George E. Weems Memorial Hospital ^{a, b}	07/10/25	10
45	Gladeview Water Control District	08/04/25	35
46	Gulfport Waterfront Community Redevelopment Agency	07/24/25	24
47	Hamilton County Development Authority	07/11/25	11
48	Harbour Waterway Special District (FYE 6/30/24) ^b	05/15/25	45
49	Hardee County Economic Development Authority	07/24/25	24
50	Hendry Soil and Water Conservation District	07/22/25	22
51	Heritage Bay Community Development District ^b	09/19/25	81
52	Heritage Lake Park Community Development District ^a	08/18/25	49
53	Highland Glades Water Control District	08/04/25	35

Special Districts (Continued)		Date Filed	Days Late
54	Highland Trails Community Development District	09/18/25	80
55	Hillsboro Inlet District ^b	10/01/25	93
56	Hillsborough Soil and Water Conservation District ^b	07/23/25	23
57	Holley-Navarre Fire Protection District	09/02/25	64
58	Holmes Creek Soil and Water Conservation District ^a	07/10/25	10
59	Housing Finance Authority of Polk County	07/22/25	22
60	International Drive Master Transit and Improvement District ^{a, b}	07/24/25	24
61	Jackson Soil and Water Conservation District	07/17/25	17
62	Jacksonville Transportation Authority ^b	07/22/25	22
63	Joshua Water Control District ^{a, b}	09/19/25	81
64	Julington Creek Plantation Community Development District ^a	07/28/25	28
65	Key Marco Community Development District ^a	07/23/25	23
66	Keystone Heights Community Redevelopment Agency ^a	08/04/25	35
67	Lake Lucie Community Development District	09/15/25	77
68	Lakeland Downtown Development Authority	07/22/25	22
69	Landmark at Doral Community Development District ^a	09/17/25	79
70	Lee County Trauma Services District (Inactive 12/16/24)	07/31/25	31
71	Lee Memorial Health System (Dissolved 11/1/24)	07/31/25	31
72	Lehigh Acres Municipal Services Improvement District ^{a, b}	07/24/25	24
73	Lexington Oaks Community Development District ^a	07/23/25	23
74	Live Oak No. 2 Community Development District ^{a, b}	09/19/25	81
75	Long Lake Ranch Community Development District	08/01/25	32
76	Lowery Hills Community Development District	10/07/25	99
77	Malabar Springs Community Development District	07/21/25	21
78	Maple Ridge Community Development District ^b	09/19/25	81
79	Marshall Creek Community Development District	09/30/25	92
80	Meadow Pointe Community Development District ^b	08/28/25	59
81	Mirada II Community Development District	09/18/25	80
82	Monterra Community Development District	08/01/25	32
83	Nature Coast Regional Water Authority ^b	08/26/25	57
84	New River Community Development District ^a	10/06/25	98
85	North AR-1 of Pasco Community Development District	09/30/25	92
86	North Bay Fire District ^b	07/22/25	22
87	North Brevard County Hospital District	07/24/25	24
88	North Loop Community Development District	08/12/25	43
89	North Miami Beach Community Redevelopment Agency	10/08/25	100
90	Old Plantation Water Control District ^{a, b}	07/29/25	29
91	Olympus Community Development District	07/22/25	22

Special Districts (Continued)		Date Filed	Days Late
92	Opa-locka Community Redevelopment Agency	08/01/25	32
93	Oviedo Community Redevelopment Agency ^{a, b}	07/22/25	22
94	Pacific Ace Community Development District ^a	10/07/25	99
95	Palatka Downtown Redevelopment Agency ^b	09/19/25	81
96	Palatka Gas Authority ^a	07/21/25	21
97	Palm Springs Community Redevelopment Agency ^b	07/21/25	21
98	Parrish Lakes Community Development District	08/22/25	53
99	Pasco County Mosquito Control District ^a	07/22/25	22
100	Pensacola-Escambia Promotion and Development Commission ^{a, b}	07/25/25	25
101	Pine Ridge Plantation Community Development District ^a	09/30/25	92
102	Piney-Z Community Development District ^b	09/19/25	81
103	Plantation Acres Improvement District ^b	10/01/25	93
104	Preserve at Wilderness Lake Community Development District, The	09/02/25	64
105	PTC Community Development District ^a	07/31/25	31
106	River Hall Community Development District ^a	09/09/25	71
107	Riverbend West Community Development District	08/11/25	42
108	Rivers Edge Community Development District ^a	10/07/25	99
109	Rivers Edge II Community Development District ^a	09/27/25	89
110	Riviera Beach Community Redevelopment Agency ^a	08/01/25	32
111	Rupert J. Smith Law Library of St. Lucie County ^a	08/27/25	58
112	Sampson Creek Community Development District ^a	08/05/25	36
113	San Carlos Park Fire Protection and Rescue Service District	07/14/25	14
114	Savana Lakes Community Development District ^a	09/30/25	92
115	Seminole Improvement District	07/22/25	22
116	Shawano Water Control District	08/04/25	35
117	Silver Oaks Community Development District	08/21/25	52
118	Silverado Community Development District	9/11/25	73
119	South Walton County Mosquito Control District ^{a, b}	09/23/25	85
120	Southern Hills Plantation III Community Development District	09/17/25	79
121	Southshore Bay Community Development District	08/12/25	43
122	Springfield Community Redevelopment Agency	10/01/25	93
123	St. Johns County Community Redevelopment Agency ^a	07/31/25	31
124	Stoneybrook North Community Development District	09/23/25	85
125	Sugarloaf Community Development District	07/30/25	30
126	Sun'n Lake of Sebring Improvement District ^a	07/22/25	22
127	Sunrise Lakes Phase IV Recreation District ^{a, b}	07/25/25	25
128	Sweetwater Creek Community Development District	07/09/25	9
129	Tampa Sports Authority ^b	07/22/25	22
130	Taylor Coastal Water and Sewer District ^b	09/17/25	79

Special Districts (Continued)		Date Filed	Days Late
131	Three Rivers Community Development District	09/30/25	92
132	Town of Lake Placid Community Redevelopment Agency	10/09/25	101
133	Trailer Estates Park and Recreation District	07/25/25	25
134	Troup-Indiantown Water Control District ^a	08/22/25	53
135	Union Park East Community Development District	08/12/25	43
136	Varrea South Community Development District	07/25/25	25
137	Venetian Community Development District	09/08/25	70
138	Villages of Glen Creek Community Development District	09/18/25	80
139	Villages of Westport Community Development District	08/11/25	42
140	West Villages Improvement District ^a	07/09/25	9
141	Westview South Community Development District	08/18/25	49
142	WildBlue Community Development District ^a	10/03/25	95
143	Withlacoochee Regional Water Supply Authority	07/30/25	30
144	Zephyr Lakes Community Development District	08/12/25	43

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

Average Number of Days Late	50
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^a This entity is one of the 56 local governmental entities also listed in our report No. 2025-051 as filing their 2022-23 fiscal year audit report more than 9 months after fiscal year end.

^b 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 2023-24 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	Broward County	88	43
2	Citrus County	84	39
3	Pasco County	56	11
4	St. Lucie County	56	11
Municipalities			
1	Aventura, City of ^a	57	12
2	Branford, Town of	84	39
3	Caryville, Town of	52	7
4	Holly Hill, City of	100	55
5	Inglis, Town of ^a	101	56
6	Jennings, Town of ^a	84	39
7	Lake Clarke Shores, Town of	61	16
8	Lauderhill, City of ^a	104	59
9	Laurel Hill, City of	134	89
10	Layton, City of	210	165
11	Mascotte, City of	105	60
12	Niceville, City of	73	28
13	Oldsmar, City of	56	11
14	Oviedo, City of	92	47
15	Palatka, City of ^a	88	43
16	Palm Springs, Village of	88	43
17	Port St. Joe	65	20
18	Southwest Ranches, Town of ^a	176	131
19	St. Augustine, City of	67	22
20	St. Cloud, City of	51	6
21	Temple Terrace, City of	58	13
22	Trenton, City of ^a	61	16
23	Winter Haven, City of	81	36
Special Districts			
1	Acree Community Development District	77	32
2	Artisan Lakes Community Development District	96	51
3	Artisan Lakes East Community Development District	95	50
4	Avelar Creek Community Development District	76	31

Special Districts (Continued)	Number of Days Audit Report	
	Filed After Delivery to Entity's Governing Body	Filed Late
5 Bartram Park Community Development District	85	40
6 Belmont Lakes Community Development District	134	89
7 Boggy Branch Community Development District ^a	100	55
8 Boggy Creek Improvement District	53	8
9 Children's Services Council of Leon County ^a	128	83
10 Citrus information Cooperative	71	26
11 Citrus, Levy, Marion Regional Workforce Development Board ^a	157	113
12 City of Dunnellon Community Redevelopment Agency	53	8
13 City of Holly Hill Community Redevelopment Agency ^a	133	88
14 City of Mascotte Community Redevelopment Agency	105	60
15 City of Sanford Community Redevelopment Agency ^a	75	30
16 City of St. Cloud Community Redevelopment Agency	90	45
17 City of Trenton Community Redevelopment Agency ^a	61	16
18 Clay County Utility Authority ^a	175	130
19 Collier Mosquito Control District ^a	58	13
20 Colonial Country Club Community Development District	151	106
21 Community Redevelopment Agency of the City of Winter Haven	81	36
22 Curiosity Creek Community Development District ^a	55	10
23 Currents Community Development District	58	13
24 Darby Community Development District	53	8
25 East Homestead Community Development District ^a	141	96
26 Emerald Coast Utilities Authority ^a	160	115
27 Escambia Children's Trust ^a	107	62
28 Esplanade Lake Club Community Development District	76	31
29 First Coast Workforce Development Consortium ^a	145	100
30 Florida Keys Aqueduct Authority ^a	139	94
31 Flow Way Community Development District	106	61
32 Fort Lauderdale Community Redevelopment Agency	57	12
33 George E. Weems Memorial Hospital ^a	113	68
34 Harbour Waterway Special District ^a	58	13
35 Heritage Bay Community Development District ^a	81	36
36 Heritage Harbour Market Place Community Development District	96	51
37 Heritage Harbour North Community Development District	121	76
38 Heritage Palms Community Development District	144	99

Special Districts (Continued)		Number of Days Audit Report	
		Filed After Delivery to Entity's Governing Body	Filed Late
39	Hillsboro Inlet District ^a	96	51
40	Hillsborough Soil and Water Conservation District ^a	196	151
41	Hillsborough Transit Authority	70	25
42	International Drive Master Transit and Improvement District ^a	163	118
43	Island Lake Estates Community Development District	125	80
44	Isles of Bartram Park Community Development District	85	40
45	Jacksonville Transportation Authority ^a	113	68
46	Joshua Water Control District ^a	100	55
47	Laguna Lakes Community Development District	62	17
48	Lake Clarke Shores Community Redevelopment Agency	61	16
49	Laurel Road Community Development District	67	22
50	Lehigh Acres Municipal Services Improvement District ^a	129	84
51	Live Oak No. 2 Community Development District ^a	81	36
52	LT Ranch Community Development District	79	34
53	Madison County Health and Hospital District	86	41
54	Maple Ridge Community Development District ^a	101	56
55	Meadow Pointe Community Development District ^a	59	14
56	Miami Gardens Community Redevelopment Agency	63	18
57	Miromar Lakes Community Development District	96	51
58	Moody River Estates Community Development District	70	25
59	Nature Coast Regional Water Authority ^a	62	17
60	North Bay Fire District ^a	69	24
61	Ocoee Community Redevelopment Agency	56	11
62	Old Plantation Water Control District ^a	139	94
63	Oldsmar Community Redevelopment Agency	56	11
64	Oviedo Community Redevelopment Agency ^a	132	87
65	Palatka Downtown Redevelopment Agency ^a	112	67
66	Palermo Community Development District	79	34
67	Palm Springs Community Redevelopment Agency ^a	116	71
68	Pensacola-Escambia Promotion and Development Commission ^a	183	138
69	Pinellas County License Board	153	108
70	Piney-Z Community Development District ^a	81	36
71	Plantation Acres Improvement District ^a	139	94

Special Districts (Continued)		Number of Days Audit Report	
		Filed After Delivery to Entity's Governing Body	Filed Late
72	Port St. Joe Redevelopment Agency	148	103
73	River Landing Community Development District	79	34
74	South Walton County Mosquito Control District ^a	91	46
75	St. Johns Improvement District	119	74
76	StoneLake Ranch Community Development District	132	83
77	Sunbridge Stewardship District	63	18
78	Sunrise Lakes Phase IV Recreation District ^a	70	25
79	Tampa Sports Authority ^a	111	66
80	Taylor Coastal Water and Sewer District ^a	82	37
81	Tern Bay Community Development District	79	34
82	Timber Creek Southwest Community Development District	79	34
83	Wentworth Estates Community Development District	103	58
84	Westchase Community Development District	86	41
85	Wynnfield Lakes Community Development District	60	15
112	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	50

^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 2023-24 FISCAL YEAR AUDIT REPORTS

Description of Deficiency	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.	15	-	-	3	38	3	43	6	40
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.	1,733	9	16	70	23	44	3	123	7
The management letter did not identify the uncorrected findings that have been reported in the two preceding audit reports.	119	2	14	3	6	6	10	11	9
There was no written explanation or rebuttal from management regarding the auditor's findings and recommendations included in the management letter.	139	2	8	2	5	6	8	10	7
The management letter did not include a statement as to whether there was a property assessed clean energy program operating within the local government's geographical boundaries during the fiscal year.	627	9	16	71	23	99	38	179	29
Notes to Financial Statements:									
The notes did not disclose criteria for including component units within the reporting entity.	239	7	15	8	5	1	3	16	7
The notes did not disclose the types of instruments authorized under legal or contractual provisions in which the entity can invest.	1,193	5	10	38	16	39	4	82	7
The notes did not disclose how the reported fair value of investments was measured.	1,193	5	10	31	13	65	7	101	8
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.	152	29	100	51	100	72	100	152	100
The notes did not disclose the risk of loss to which the entity is exposed and the way those risks are mitigated.	1,733	6	11	14	5	111	8	131	8

Description of Deficiency	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
State Financial Assistance:									
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 Florida Department of Financial Services rules.	218	2	4	10	9	4	8	16	7
The report packet did not include a summary schedule of prior audit findings for reporting prior State financial assistance audit findings or a statement that the schedule was not applicable.	14	4	44	-	-	1	33	5	36
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.	196	6	21	37	30	33	72	76	39
Other:									
The date that the audit report was delivered to the entity was not included with the entity's submitted audit report, contrary to Auditor General rules.	1,733	1	2	10	3	80	6	91	5

^a A total of 1,733 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.

EXHIBIT F

LOCAL GOVERNMENTAL ENTITIES THAT HAD NOT PROVIDED AS OF OCTOBER 7, 2025 SIGNIFICANT ITEMS OMITTED FROM THEIR 2023-24 FISCAL YEAR AUDIT REPORTS

Counties

1	Lafayette County
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Municipalities

1	Branford, Town of
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2	Crystal River, City of
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3	Fort Myers, City of
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4	Highland Beach, Town of
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5	Lauderhill, City of
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6	Laurel Hill, City of
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7	Layton, City of
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8	Loxahatchee Groves, Town of
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9	Madeira Beach, City of
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10	Pahokee, City of
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11	Pembroke Pines, City of
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12	Vernon, City of
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13	West Melbourne, City of
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14	Worthington Springs, Town of
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Special Districts

1	Area Housing Commission of Clewiston, LaBelle, and Hendry County
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2	Argyle Fire District
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3	City of Lauderdale Community Redevelopment Agency
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4	City of Palmetto Community Redevelopment Agency
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5	City of Pensacola Community Redevelopment Agency
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6	City of Tampa Community Redevelopment Agency
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7	Coquina Water Control District
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8	Downtown Clermont Redevelopment Agency
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9	Downtown Cocoa Beach Community Redevelopment Agency
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10	East Ridge Community Development District
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11	Housing Finance Authority of Hillsborough County
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12	Jacksonville Aviation Authority
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13	Jacksonville Transportation Authority
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14	Lee Memorial Health System
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15	Leon County Educational Facilities Authority
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16	North Miami Community Redevelopment Agency
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17	Oak Creek Community Development District
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18	Palms of Terra Ceia Bay Community Development District
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Special Districts (Continued)

19	Port St. Joe Redevelopment Agency
20	PTC Community Development District
21	Southern Hills Plantation II Community Development District
22	Springs at Lake Alfred Community Development District
23	Suwannee County Conservation District
24	Water's Edge Community Development District (Manatee County)
25	West Villages Improvement District

40 Total Number of Local Governmental Entities that had not Provided, as of October 7, 2025, Significant Items Omitted from Their 2023-24 Fiscal Year Audit Reports.

EXHIBIT G

SUMMARY OF DEFICIENCIES NOTED DURING COMPREHENSIVE REVIEWS OF SELECTED 2023-24 FISCAL YEAR AUDIT REPORTS

Description of Deficiency	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
Independent Auditor's Report:									
The report did not include a statement that the audit was conducted in accordance with <i>Government Auditing Standards</i> issued by the Comptroller General of the United States.	60	-	-	-	-	6	13	6	10
Financial Statements:									
The financial statements or notes to financial statements contained mathematical errors (not related to rounding).	60	2	100	3	27	-	-	5	8
Management's Discussion and Analysis:									
Presentation of balances and transactions did not provide reasons for the changes in net position and fund balances from the prior fiscal year.	60	-	-	1	9	6	13	7	12
Note Disclosures:									
The notes to the financial statements did not provide a description of the types of transactions included in program revenues shown on the financial statements.	57	-	-	-	-	5	11	5	9
Pension Note Disclosures:									
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.	30	-	-	8	33	2	33	10	33
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.	37	2	33	8	57	4	24	14	38
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.	37	3	50	10	71	13	76	26	70
For defined benefit cost sharing plans, the notes did not disclose the assumption made about projected cash flows into and out of the pension plan.	37	3	50	11	79	16	94	30	81
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.	37	-	-	3	21	1	6	4	11
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	10	3	18	5	12

Description of Deficiency	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 Note Disclosures (continued):									
For defined contribution plans, the notes did not disclose the amount of pension expense, and the forfeitures applied to that expense, if any, recognized during the period.	42	-	-	3	14	1	6	4	10
OPEB Note Disclosures:									
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	25	9	45	18	30
The notes did not detail the number of inactive employees receiving benefits, inactive employees eligible for benefits, and active employees.	60	-	-	2	6	2	10	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.	55	1	14	4	14	7	37	12	22
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	8	25	4	20	14	23
The notes did not disclose the amount of OPEB expense recognized by the employer during the reporting period.	60	1	13	1	3	7	35	9	15
Florida Single Audit:									
The Schedule of Expenditures of State Financial Assistance did not subtotal the expenditures by individual project catalog of State financial assistance number.	60	2	13	-	-	1	7	3	5
The report on compliance with requirements applicable to each major project and internal control over compliance does not cite the Florida Department of Financial Services as the correct authority for the State projects compliance supplement.	60	-	-	3	10	1	7	4	7
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	1	6	3	10	1	7	5	8

^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.