

**DISTRICT SCHOOL BOARD, CHARTER SCHOOL AND SIMILAR ENTITY,  
THE FLORIDA VIRTUAL SCHOOL (INCLUDING FLORIDA VIRTUAL SCHOOL  
GLOBAL), AND VIRTUAL INSTRUCTION PROGRAM PROVIDER  
AUDIT REPORT SUBMITTAL CHECKLIST**

Entity Name: \_\_\_\_\_  
\_\_\_\_\_

Entity Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Entity Contact Person:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

CPA or Other (if applicable):

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Fiscal Year Audited: \_\_\_\_\_

Date the auditor delivered the audit report to the entity: \_\_\_\_\_

Does the audit report include the following items required by Sections 10.806(2) or 10.856(2), Rules of the Auditor General, as applicable?

\_\_\_\_\_ Financial statements, as described in Sections 10.805(3) and 10.855(3) - (8), Rules of the Auditor General, as applicable, together with related notes to financial statements?

\_\_\_\_\_ Required supplementary information such as the management's discussion and analysis?

\_\_\_\_\_ The auditor's report on the financial statements?

\_\_\_\_\_ The auditor's report on internal control and compliance?

\_\_\_\_\_ If applicable, the auditor's reports and related financial information required pursuant to the Federal Single Audit Act Amendments of 1996; Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); or other applicable Federal law?

\_\_\_\_\_ The management letter defined in Sections 10.804(1)(f) and 10.854(1)(e), Rules of the Auditor General, as applicable?

**Note: Rule References are to Rules of the Auditor General effective June 30, 2018**

\_\_\_\_\_ The written statement of explanation or rebuttal required by Sections 10.807(1) and 10.857(2), Rules of the Auditor General, as applicable?

\_\_\_\_\_ For district school boards that had an impact fee adopted by ordinance on their behalf, an "affidavit" signed and sworn to by the chief financial officer before an officer authorized to administer oaths (e.g., notary public) stating that the ordinance complied with the requirements of Section 163.31801, Florida Statutes, as referenced by Section 10.806(2)(h), Rules of the Auditor General?

In addition to the above, have the following requirements been complied with:

\_\_\_\_\_ Are all of the above elements of the audit report included in a **single document** as required by Sections 10.806(2) and 10.856(2), Rules of the Auditor General, as applicable?

\_\_\_\_\_ Are **one** paper copy and **one** electronic copy of the audit report being submitted as required by Sections 10.807(3) and 10.857(4), Rules of the Auditor General, as applicable?

\_\_\_\_\_ Is the electronic copy named using all lower case letters as follows: [fiscal year] [name of entity].pdf? For example, the converted document for the 2017-18 fiscal year for Alachua County District School Board should be named 2018 alachua county dsb.pdf, while the converted document for the 2017-18 fiscal year for Alachua Learning Center, Inc. should be named 2018 alachua learning center.pdf. If the charter school goes by a DBA (doing business as), use the DBA in the file name.

\_\_\_\_\_ Was the audit report submitted within 45 days after receipt of the audit report from the auditor, but no later than 9 months after the end of the fiscal year as required by Section 218.39(7), Florida Statutes, as referenced by Sections 10.807(3) and 10.857(4), Rules of the Auditor General? **NOTE:** There is no provision in law authorizing an extension for filing the audit report.

**This checklist should accompany the audit report.** It is suggested that you retain a copy of the checklist for your files. Do not hesitate to contact us if assistance or clarification is needed regarding reporting requirements. Our contact information is as follows:

Auditor General  
Local Government Audits/342  
Claude Pepper Building, Room 401  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Telephone: (850) 412-2881

E-mail Address: [flaudgen\\_dsb\\_charter@aud.state.fl.us](mailto:flaudgen_dsb_charter@aud.state.fl.us)

Web site Address: [FLAuditor.gov](http://FLAuditor.gov)

**Note: Rule References are to Rules of the Auditor General effective June 30, 2018**