

**DISTRICT SCHOOL BOARD, CHARTER SCHOOL AND CHARTER
TECHNICAL CAREER CENTER, 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) - (7), 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?

_____ Any other auditor's reports, related financial information, and auditee-prepared documents required pursuant to 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?

_____ 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 district school board 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 2019-20 fiscal year for Alachua County District School Board should be named 2020 alachua county dsb.pdf, while the converted document for the 2019-20 fiscal year for Alachua Learning Center, Inc. should be named 2020 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
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Tallahassee, Florida 32399-1450

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