

**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(2) and 10.857(2), Rules of the Auditor General, as applicable?

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(4) and 10.857(4), Rules of the Auditor General, as applicable?

\_\_\_\_\_ Is the electronic copy named using all lowercase letters as follows: [fiscal year] [name of entity].pdf? For example, the converted document for the 2021-22 fiscal year for Alachua County District School Board should be named 2022 alachua county dsb.pdf, while the converted document for the 2021-22 fiscal year for Alachua Learning Center, Inc. should be named 2022 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(4) 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/251  
Claude Pepper Building, Room 401  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Telephone: (850) 412-2892

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)