**How to Access Audit Reports**

Audit reports for the following types of entities in Florida are accessible from the Auditor General’s Web site:

* The State of Florida (as a whole), State agencies, and related entities;
* Educational entities *(State Universities, State Colleges, District School Boards, Florida Virtual School, Charter Schools, and Charter Technical Career Centers)*;
* Local governmental entities *(Counties, Municipalities, and Special Districts);*
* Certain nonprofit and for-profit organizations; and
* State courts system and judicial-related entities.

The available audit reports include those from audits conducted by the Auditor General and those from audits conducted by independent certified public accountants (CPAs) / CPA firms and filed with the Auditor General, as required by law. They are available as follows:

**Audits conducted by the Auditor General**

*(Includes audits of the State of Florida (as a whole); State Agencies and Related Entities; State Courts System and Judicial-Related Entities; State Universities; State Colleges; many District School Boards; and some County Offices, Municipalities, Special Districts, and Related Entities*)

* + Begin on the Auditor General’s Web site ([www.myflorida.com/audgen](http://www.myflorida.com/audgen));
  + In the left column, under the heading “**Auditor General Released Reports”** hover over “by Fiscal Year;” “by Entity Audited;” or “by Audit Type;”
  + Select the fiscal year (e.g., 2013-14); type of entity *(State Agencies and Related Entities, District School Boards and Related Entities, Colleges, Universities, Local Government / Nonprofit and Related Entities, State Courts System and Judicial-Related Entities, and State Financial Reporting and Federal Awards)*; or audit type (Financial/Federal Awards, Florida Education Finance Program, Information Technology, Operational, or Quality Assessment Reviews); and
  + Select the desired audit report from the listing.

**Audits conducted by independent CPAs / CPA firms**

*(Includes audits of all Charter Schools; some District School Boards; and most County Offices, Municipalities, and Special Districts)*

* Begin on the Auditor General’s Web site ([www.myflorida.com/audgen](http://www.myflorida.com/audgen));
  + In the left column, under the heading “**Reports Filed with the Auditor General”** hover over “Filed Reports;”
  + Select the type of entity *(Charter Schools and Centers, Counties, District School Boards, Florida Virtual School, Municipalities, Nonprofit / For-Profit, or Special Districts. Note: County audits contain the audits of all County Constitutional Officers (Clerk of Circuit Courts, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector)*; and
  + Select the entity and then the desired fiscal year report.

For additional information about the audits available, please review the **Frequently Asked Questions** provided below.

**Frequently Asked Questions**

1. Which audits are conducted by the Auditor General? Which audits are conducted by an independent CPA / CPA firm?[[1]](#footnote-1)

* All financial and operational audits of State government as a whole, State agencies, State universities, and State colleges are conducted by the Auditor General [[s. 11.45(2)(b), (c), and (f), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0011/Sections/0011.45.html)];
* All financial audits of smaller district school boards *(located in counties with populations of less than 150,000)* are conducted by the Auditor General [[s. 11.45(2)(d), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0011/Sections/0011.45.html)];
* Financial audits of larger district school boards *(located in counties with populations of 150,000 or more)* are conducted by the Auditor General once every three years. A financial audit is conducted by an independent CPA / CPA firm during the remaining years [ss. [11.45(2)(e) and (f)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0011/Sections/0011.45.html) and [218.39(1)(d)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.39.html), F.S.];
* Operational audits of all district school boards are conducted by the Auditor General at least once every three years [[s. 11.45(2)(f), F.S.](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=11.45&URL=0000-0099/0011/Sections/0011.45.html)];
* Audits of charter schools and charter technical career centers are generally conducted by independent CPAs / CPA firms [[s. 218.39(1)(e) and (f), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.39.html)];
* Most audits of local governmental entities are conducted by independent CPAs / CPA firms; however, smaller municipalities and special districts may not be required to provide for an annual financial audit. You may wish to refer to the Committee’s Web page titled [Local Government Financial Reporting](http://www.leg.state.fl.us/cgi-bin/View_Page.pl?File=financialreporting.cfm&Directory=committees/joint/Jcla/&Tab=committees) for additional details [[s. 218.39(1)(a), (b), (c), (g), and (h), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.39.html)];
* Some audits of local governmental entities are conducted by the Auditor General; and
* Audits of nonprofit and for-profit organizations are generally conducted by independent CPAs / CPA firms.

The Auditor General has the authority to conduct audits of any governmental entity created or established by law; the public records associated with any appropriation made by the Legislature to a nongovernmental agency, corporation, or person; State financial assistance provided to any non-State entity as defined by [s. 215.97, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0215/Sections/0215.97.html) [Florida Single Audit Act]; and other accounts and records as described in [s. 11.45(3), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0011/Sections/0011.45.html) These audits may be conducted either the Auditor General’s own authority or at the direction of the Joint Legislative Auditing Committee. [[s. 11.45(3), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0011/Sections/0011.45.html)] In addition, the Auditor General conducts audits of municipalities as petitioned pursuant to [s. 11.45(5), F.S](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=11.45&URL=0000-0099/0011/Sections/0011.45.html).

1. What are the different types of audit reports accessible from the Auditor General’s Web site?

* Financial audit: An examination of the financial statements in order to provide reasonable assurance about whether they are fairly presented, in all material respects, in conformity with generally accepted accounting principles. [[s. 11.45(1)(c), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0011/Sections/0011.45.html)]
* Operational audit: The purpose is to evaluate management’s performance in establishing and maintaining internal controls and administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines. Operational audits are variable in scope; topics are determined using a risk-based approach, and can sometimes include the evaluation of the effectiveness of information technology controls. [[s. 11.45(1)(g), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0011/Sections/0011.45.html)]
* Performance audit: An audit of a program, activity, or function which includes, but is not limited to, an examination of issues related to the economy, efficiency, and effectiveness of the program. [[s. 11.45(1)(h), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0011/Sections/0011.45.html)]
* Florida Education Finance Program (FEFP) examination: An attestation examination of district school boards and selected State university-affiliated developmental research schools to determine compliance with laws and State Board of Education rules relating to the classification, assignment, and verification of full-time equivalent student enrollment and student transportation reported under the FEFP. [[s. 1010.305(1), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=1000-1099/1010/Sections/1010.305.html)]
* Quality Assessment Review: A review of a sample of internal audit reports at a State agency to determine compliance with current *Standards for the Professional Practice of Internal Auditing* or, if appropriate, Government Auditing Standards. [[s. 11.45(2)(i), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0011/Sections/0011.45.html)]

1. When are audit reports due?

* Certain audit reports, such as for operational audits of State agencies, State universities, State colleges, district school boards, and local governmental entities, generally do not have a specific due date.
* District school board and charter school[[2]](#footnote-2) financial audit reports[[3]](#footnote-3) are due within 45 days of the delivery of the audit report to the district school board or school’s governing body, respectively, but no later than 9 months after the end of the fiscal year. The fiscal year for the district school boards ends on June 30th; therefore, audit reports are due no later than March 31st of the following year. [[s. 218.39(7), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.39.html)].
* Financial audit reports[[4]](#footnote-4) for all counties, municipalities, and special districts are due within 45 days of the delivery of the audit report to the governing body, but no later than 9 months after the end of the fiscal year. These entities, with the exception of selected special districts, have a fiscal year that ends on September 30th; therefore, the audit reports are due no later than June 30th. The main exception is a type of special district known as housing authorities. The fiscal year-end of each housing authority is set by the Federal Government, as either March 31st, June 30th, September 30th, or December 31st. Housing authorities are required to file their audit reports with the U.S Department of Housing and Urban Development, and with the Auditor General pursuant to [s. 421.091, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0400-0499/0421/Sections/0421.091.html); however, the housing authorities’ audit reports are not posted to the Auditor General’s Web site, since only the financial audit reports submitted pursuant to s. 218.39, F.S., are posted. In addition, there are a few other special districts that have a fiscal year-end established in law that is other than September 30th.

Please note: Only municipalities and special districts that meet the audit threshold for total revenues or total expenditures and expenses are required to have a financial audit performed. [[s. 218.39(7) and (11), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.39.html)]

* The Statewide comprehensive annual financial report is required to be published on or before February 28th of each year pursuant to [s. 216.102(3)(b), F.S](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=216.102&URL=0200-0299/0216/Sections/0216.102.html). This report includes the independent auditor’s report, prepared by the Auditor General, on the State’s financial statements.
* The Statewide Federal awards compliance audit report is required to be submitted to the Federal Audit Clearinghouse within 30 days after the audit report is issued and provided to the State’s Chief Financial Officer, but no later than nine months after the end of the fiscal year. The State of Florida’s fiscal year ends on June 30th; therefore, the audit report for a given fiscal year is due no later than March 31st of the following year. [[31 U.S.C. § 7502(h)](http://www.gpo.gov/fdsys/pkg/USCODE-2012-title31/html/USCODE-2012-title31-subtitleV-chap75.htm)]
* Nonprofit and for-profit organizations are required to provide for a Florida Single Audit annually if the audit threshold relating to State financial assistance is met. This audit is performed in conjunction with the audit of the organization’s financial statements and audit reports are due within 45 days of the delivery of the audit report to the organization’s governing body, but no later than nine months after the end of the organization’s fiscal year. [[s. 215.97, F.S](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=215.97&URL=0200-0299/0215/Sections/0215.97.html); [Chapter 10.650, Rules of the Auditor General](http://www.myflorida.com/audgen/pages/pdf_files/10_650.pdf)]
* Direct-support, citizen-support, and certain other specified nonprofit organizations are required to provide for an annual financial audit. Audit reports of direct-support and citizen-support organizations are due no later than nine months after the end of the organization’s fiscal year. Audit report submittal deadlines for the other specified nonprofit organizations vary and are specified in [Chapter 10.700, Rules of the Auditor General](http://www.myflorida.com/audgen/pages/pdf_files/10_700.pdf).

1. Is a separate financial audit[[5]](#footnote-5) conducted of each State agency?

No, most State agencies are included in the annual Statewide financial audit [[s. 11.45(2)(b), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0011/Sections/0011.45.html)] A separate annual financial audit of the Department of the Lottery is required by [s. 24.123, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0024/Sections/0024.123.html); the Auditor General has conducted this audit since the 2002-03 fiscal year. In addition, a separate annual financial audit of certain trust funds administered by the State Board of Administration is required to be conducted by the Auditor General pursuant to [s. 218.409(9), F.S.](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.409.html)

1. Which nonprofit and for-profit organizations are required to file an audit report with the Auditor General?

Each non-State entity that expends $500,000 or more in State financial assistance in a fiscal year is required to have a Florida Single Audit or, if funds were only expended on a single project during the year, a project-specific audit. [[s. 215.97 (2)(a) and (8)(a), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0215/Sections/0215.97.html)] In addition, direct-support, citizen support, and certain other specified nonprofit organizations are required to provide for an annual financial audit as specified in [Chapter 10.700, Rules of the Auditor General](http://www.myflorida.com/audgen/pages/pdf_files/10_700.pdf).

1. When are audit reports posted online?

* Generally, audit reports issued by the Auditor General are posted online within a few days of their release.
* Audit reports that have been filed with the Auditor General by local entities (local governmental entities, district school boards, charter schools, and nonprofit or for-profit organizations) are posted online after the staff of the Auditor General’s Office has had an opportunity to review the reports. If you are interested in a recently completed audit report from a specific entity, and it is not yet available on the Auditor General’s Web site, you may wish to visit that entity’s Web site to determine if the audit report is accessible there. Please note, although local governmental entities, district school boards, and charter schools are required by law to file audit reports with the Auditor General within 45 days of the delivery of the audit report to the governing body, but no later than nine months after the end of the entity’s fiscal year, many entities do not timely file.

1. What types of reports does the Auditor General issue based on the staff’s review of audit reports conducted by CPAs / CPA firms that are required to be filed with the Auditor General?

* Significant Financial Trends and Findings Identified in Local Governmental Entity Audit Reports and Annual Financial Reports;
* Review of Local Governmental Entity Audit Reports Prepared by Independent Certified Public Accountants;
* Review of Nonprofit, For-Profit, and Other Entity Audit Reports Prepared by Independent Certified Public Accountants Pursuant to the Florida Single Audit Act;
* Significant Financial Trends and Findings in Audits of District School Boards;
* Significant Financial Trends and Findings Identified in Charter School and Charter Technical Career Center Audit Reports; and
* Review of Charter School, Charter Technical Career Center, and District School Boards Audit Reports Prepared by Independent Certified Public Accountants

These reports are generally issued on an annual basis.

Please note: The Auditor General’s office is a separate entity from the Joint Legislative Auditing Committee (Committee). The Committee is not involved with the electronic posting of audit reports. This summary is provided as a courtesy. However, if you have questions about accessing a specific audit report, you may contact the Committee’s office at [jlac@leg.state.fl.us](mailto:jlac@leg.state.fl.us) or (850) 487-4110.

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1. These responses relate only to the audit reports that are available on the Auditor General’s Web site. They include audit reports either from audits conducted by the Auditor General or required to be provided to the Auditor General by local entities. An entity may choose to engage an auditor to perform additional audit work that is not required by Florida law. For example, a municipality may hire a CPA / CPA firm to conduct an operational audit (in addition to a required financial audit); operational audits of local governmental entities are not required by law and, therefore, are not required to be provided to the Auditor General. For access to such audits, you may wish to visit the entity’s Web site or contact the entity. [↑](#footnote-ref-1)
2. Includes charter technical career centers. [↑](#footnote-ref-2)
3. Includes an audit report on Federal awards (Federal Single Audit Act), if applicable. [↑](#footnote-ref-3)
4. Ibid. [↑](#footnote-ref-4)
5. If a State agency administers a Federal awards program with expenditures that meet or exceed the audit threshold, the scope of the financial audit is required to include the additional procedures necessary to determine compliance with the Federal *Single Audit Act Amendments of 1996*, Public Law 104-156 ([31 U.S.C., ss. 7501 to 7507](http://www.gpo.gov/fdsys/pkg/USCODE-2012-title31/html/USCODE-2012-title31-subtitleV-chap75.htm)); United States OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and other applicable Federal law. [↑](#footnote-ref-5)