

**REVIEW OF  
LOCAL GOVERNMENTAL ENTITY  
2021-22 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 2021-22 FISCAL YEAR AUDIT REPORTS

## SUMMARY

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This report provides the results of our review of local governmental entity financial audit reports conducted by independent certified public accountants (CPAs) for the 2021-22 fiscal year.<sup>1</sup> Pursuant to State law, audit reports are required 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 1,438 local governmental entity audit reports for the 2021-22 fiscal year that were filed with us through July 31, 2023.

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 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 2021-22 fiscal year audit reports with us disclosed instances of noncompliance with certain audit report filing or preparation requirements.

**Finding 1:** As of October 27, 2023, 219 local governmental entities had not filed audit reports with us for the 2021-22 fiscal year, including 151 entities (3 counties, 48 municipalities and 100 special districts) required to file audit reports, and 68 entities (3 municipalities and 65 special districts) that may have been required to provide for an audit.<sup>2</sup> In addition, 287 local governmental entities (13 counties, 68 municipalities, and 206 special districts) filed audit reports with us more than 9 months after the end of the fiscal year, including 66 entities (2 counties, 20 municipalities, and 44 special districts) that also filed reports more than 45 days after the reports were delivered to the entities' governing bodies. Another 43 local governmental entities (2 counties, 6 municipalities, and 35 special districts) also filed reports with us more than 45 days after the reports were delivered to the entities' governing bodies.

**Finding 2:** Our completeness reviews of the 1,438 local governmental entity audit reports identified instances of noncompliance with certain requirements primarily related to financial statement note disclosures and management letter disclosures.

**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.

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<sup>1</sup> 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, 2022, fiscal year end except for one special district with an April 30, 2022, fiscal year end and ten special districts with a June 30, 2022, fiscal year end.

<sup>2</sup> It was not practicable for us to determine whether an audit was required for the 68 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**

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State law<sup>3</sup> 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 law<sup>4</sup> 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).<sup>5</sup>

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.<sup>6</sup>
- Discuss with the appropriate official(s) all findings that will be included in the financial audit report.<sup>7</sup>
- Conduct the audits in accordance with Rules of the Auditor General.<sup>8</sup>

Additionally, State law<sup>9</sup> requires the entity's officer to provide a written statement of explanation or a rebuttal concerning the audit findings, including corrective action to be taken. The officer's written statement is to be filed with the entity's governing body within 30 days after delivery of the findings.

Pursuant to State law,<sup>10</sup> we developed rules<sup>11</sup> to assist auditors in complying with the requirements of generally accepted government auditing standards 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 Guidance<sup>12</sup> and the Florida Single Audit Act.<sup>13</sup>

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

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<sup>3</sup> Section 218.39(1), Florida Statutes.

<sup>4</sup> Section 218.31(17), Florida Statutes.

<sup>5</sup> *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*).

<sup>6</sup> Section 218.39(4), Florida Statutes.

<sup>7</sup> Section 218.39(5), Florida Statutes.

<sup>8</sup> Section 218.39(7), Florida Statutes.

<sup>9</sup> Section 218.39(6), Florida Statutes.

<sup>10</sup> Section 11.45(8), Florida Statutes.

<sup>11</sup> Chapter 10.550, Rules of the Auditor General.

<sup>12</sup> Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

<sup>13</sup> Section 215.97, Florida Statutes.

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 law<sup>14</sup> 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.

## FINDINGS AND RECOMMENDATIONS

**Finding 1: Noncompliance – Audit Report Submission Requirements**

State law<sup>15</sup> 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 2021-22 fiscal year audit reports, including those entities that had not filed an audit report with us as of October 27, 2023.

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

Noncompliance Type	Counties	Municipalities	Special Districts	Total
Audit required, but report not filed.	3	48	100	151
Audit may have been required, but report not filed.	-	3	65	68
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.	2	20	44	66 <sup>a b</sup>
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.	11	48	162	221 <sup>a</sup>
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.	2	6	35	43 <sup>b</sup>

<sup>a</sup> In total, 287 audit reports were filed more than 9 months after the end of the entity’s fiscal year.

<sup>b</sup> In total, 109 audit reports were filed more than 45 days after delivery to the entities’ governing bodies.

As shown in Table 1:

- 151 local governmental entities (3 counties, 48 municipalities and 100 special districts) did not file the required audit report with us. Of the 151 local governmental entities, 48 entities (1 county, 25 municipalities and 22 special districts) also did not file the required 2020-21 fiscal year audit report with us as discussed in our report No. 2023-053. A listing of the 151 local governmental entities is included as **EXHIBIT A** to this report.
- 68 local governmental entities (3 municipalities and 65 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

<sup>14</sup> Section 218.503(1), Florida Statutes.

<sup>15</sup> Section 218.39(7), Florida Statutes.

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.<sup>16</sup> A listing of the 68 local governmental entities is included as **EXHIBIT B** to this report.

- 66 local governmental entities (2 counties, 20 municipalities and 44 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 17 to 108 days, an average of 50 days, after the 9-month period had elapsed and 8 to 247 days, an average of 78 days, after the 45-day period had elapsed. These 66 local governmental entities are included in the:
  - 287 local governmental entities (13 counties, 68 municipalities, and 206 special districts) that filed audit reports with us 8 to 119 days, an average of 58 days, after 9 months had elapsed since the fiscal year end. Of the 287 local governmental entities, 76 entities (4 counties, 20 municipalities and 52 special districts) were also reported in our report No. 2023-053 for filing their 2020-21 fiscal year audit reports more than 9 months after the end of the entities' fiscal years. A listing of the 287 local governmental entities is included as **EXHIBIT C** to this report.
  - 109 local governmental entities (4 counties, 26 municipalities, and 79 special districts) filed audit reports with us 7 to 247 days, an average of 65 days, after 45 days had elapsed since the reports were delivered to the entities' governing bodies. A listing of the 109 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.<sup>17</sup> 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 1,438 local governmental entity audit reports filed with us as of July 31, 2023, to determine whether the audit reports included the financial statements, note disclosures, reports, and other items required by generally accepted accounting principles (GAAP),<sup>18</sup> State law, and Rules of the Auditor General, and the extent to which the audit reports complied, for selected significant matters, with GAAP, generally accepted government auditing standards (GAGAS), and Rules of the Auditor General. State law<sup>19</sup> requires us to request from local governmental entities any significant items omitted from audit reports. The local governmental entities are to provide us with the requested items no later than 45 days after the date of our request.

<sup>16</sup> Sections 218.32(1)(d) and 218.39(7), Florida Statutes.

<sup>17</sup> Section 11.40(2), Florida Statutes.

<sup>18</sup> 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)*.

<sup>19</sup> Section 11.45(7)(b), Florida Statutes.

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, most of the reports we reviewed were generally presented in accordance with GAAP, GAGAS, and Rules of the Auditor General. However, we noted certain instances of noncompliance, many of which related to financial statement note disclosures and management letter disclosures. For example:

- 27 (11 percent) of 235 applicable audit reports did not properly disclose the component units included or did not provide the rationale for including a component unit within the reporting entity in the notes to the financial statements.<sup>20</sup>
- 142 (10 percent) of 1,438 applicable audit reports did not disclose, in the notes to the financial statements or in the management letter, the general law, special act, ordinance, or other means by which the local government and its component units were created and governed.<sup>21</sup>
- 28 (16 percent) of 174 applicable audit reports did not correctly calculate in accordance with DFS Rules<sup>22</sup> the correct dollar threshold used to distinguish between Type A and Type B State projects reported in the Schedule of Findings and Questioned Costs.
- 128 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.<sup>23</sup>
- 53 (29 percent) of 184 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.<sup>24</sup>
- 11 (58 percent) of 19 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.<sup>25</sup>

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

We also sent letters to 198 local governmental entities<sup>26</sup> 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 milage rates and amounts of such taxes collected, special assessment

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<sup>20</sup> Sections 2300.106a(2) and 2600.122, *GASB Codification*.

<sup>21</sup> Section 10.554(1)(i)4., Rules of the Auditor General.

<sup>22</sup> Chapter 69I-5.008(2), Florida Administrative Code, and Section 10.554(1)(l)1.h., Rules of the Auditor General.

<sup>23</sup> Sections 1200.112 and 2300.106h, *GASB Codification*.

<sup>24</sup> Section 163.31801(8), Florida Statutes, and Section 10.558(1), Rules of the Auditor General.

<sup>25</sup> AICPA Audit Guide – *Government Auditing Standards and Single Audits*, Paragraph 4.54c.

<sup>26</sup> 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 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.<sup>27</sup>

- Disclosures and citations required by Federal Single Audit and Florida Single Audit Act reporting requirements,<sup>28</sup> such as the calculated dollar threshold used to distinguish between Type A and Type B projects.
- Statements regarding whether findings and recommendations reported in the preceding audit report had been corrected.<sup>29</sup>

As of October 30, 2023, 21 of the 198 local governmental entities had not provided the requested items and, pursuant to State law,<sup>30</sup> we notified the Legislative Auditing Committee. **EXHIBIT F** to this report provides a listing of the 21 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, we performed comprehensive reviews of selected audit reports for the 2021-22 fiscal year and noted certain errors and deficiencies. Specifically, we reviewed:

- 60 (2 county, 13 municipality, and 45 special district) audit reports to determine, on a comprehensive basis, the extent of compliance with GAAP, GAGAS, and Rules of the Auditor General, and noted deficiencies pertaining to financial statements, note disclosures (other than pension and OPEB note disclosures), and RSI. For example, contrary to requirements established by GAGAS,<sup>31</sup> the Independent Auditor's Report for 8 (13 percent) of the 60 audit reports we reviewed did not state that the audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller of the United States; therefore, it was not apparent that the auditor followed GAGAS.
- 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, 12 (63 percent) of the 19 reports with single-employer defined benefit pension plans

<sup>27</sup> Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6., 7., and 8., Rules of the Auditor General.

<sup>28</sup> Title 2, Section 200.515(a), Code of Federal Regulations; DFS Rule 69I-5.008(2), Florida Administrative Code; and Sections 10.554(1)(l)1.h. and 10.557(3)(c)2, Rules of the Auditor General.

<sup>29</sup> Sections 10.554(1)(i)1, Rules of the Auditor General.

<sup>30</sup> Section 11.45(7)(b), Florida Statutes.

<sup>31</sup> Paragraphs 2.16, 2.17. and 6.36 *Government Auditing Standards, 2018 Revision*.



did not disclose the change in the discount rate used to calculate the pension liability since the end of the prior fiscal year.<sup>32</sup>

- 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, 16 (27 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.<sup>33</sup> In addition, the notes to financial statements for 12 (20 percent) of the 60 reports reviewed did not disclose the source of the discount rate used to calculate the OPEB liability or did not disclose the change in the discount rate since the prior OPEB liability measurement date.<sup>34</sup>
- 60 (13 county, 34 municipality, and 13 special district) audit reports to determine the extent of compliance with Uniform Guidance reporting requirements, as Rules of the Auditor General<sup>35</sup> require the scope of the audit, when applicable, to encompass the additional activities necessary to establish compliance with Uniform Guidance. We noted that the notes accompanying the Schedule of Expenditures of Federal Awards (SEFA) for 3 (5 percent) of the 60 reports reviewed did not provide the basis of accounting used in preparing the SEFA as required by Uniform Guidance.<sup>36</sup>
- 60 (18 county, 25 municipality, and 17 special district) audit reports to determine the extent of compliance with the Florida Single Audit Act reporting requirements, as Rules of the Auditor General<sup>37</sup> 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 8 (13 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.<sup>38</sup>

**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.**

## **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.<sup>39</sup>

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<sup>32</sup> Section Pe5.127b.(1)a, *GASB Codification*.

<sup>33</sup> Sections P50.147 and P52.134, *GASB Codification*.

<sup>34</sup> Sections P50.150 and P52.135, *GASB Codification*.

<sup>35</sup> Section 10.556(6), Rules of the Auditor General.

<sup>36</sup> Title 2, Section 200.510(b)(6), Code of Federal Regulations.

<sup>37</sup> Section 10.556(6), Rules of the Auditor General.

<sup>38</sup> Sections 10.554(1)(l)1.f., and 10.557 Rules of the Auditor General.

<sup>39</sup> Chapter 10.550, Rules of the Auditor General.

- 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 2021-22 fiscal year prepared by independent CPAs and filed with us by July 31, 2023, for 51 counties, 299 municipalities, and 1,088 special districts (a total of 1,438 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, 2023, we completed:

- Completeness review checklists for all 1,438 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.
  - 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***

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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 2021-22 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

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## LOCAL GOVERNMENTAL ENTITY 2021-22 FISCAL YEAR AUDIT REPORTS THAT WERE REQUIRED BUT NOT FILED AS OF OCTOBER 27, 2023

### Counties

1	Baker County <sup>a</sup>
2	Hendry County
3	Liberty County

### Municipalities

1	Altha, Town of <sup>a</sup>
2	Apalachicola, City of <sup>a</sup>
3	Bascom, Town of
4	Bell, Town of
5	Blountstown, City of
6	Bunnell, City of
7	Campbellton, Town of <sup>a</sup>
8	Center Hill, City of <sup>a</sup>
9	Century, Town of
10	Clermont, City of <sup>a</sup>
11	Crescent City, City of <sup>a</sup>
12	Dade City, City of
13	DeFuniak Springs, City of
14	El Portal, Village of <sup>a</sup>
15	Esto, Town of <sup>a</sup>
16	Greenville, Town of
17	Gretna, City of <sup>a</sup>
18	Havana, Town of <sup>a</sup>
19	Hawthorne, City of
20	Hialeah Gardens, City of <sup>a</sup>
21	High Springs, City of <sup>a</sup>
22	Indiantown Village of
23	Inglis, Town of
24	Jacob City, City of
25	Kenneth City, Town of
26	Lake Worth, City of
27	Laurel Hill, City of
28	Loxahatchee Groves, Town of <sup>a</sup>
29	Manalapan, Town of <sup>a</sup>
30	Mangonia Park, Town of <sup>a</sup>
31	Mexico Beach, City of <sup>a</sup>
32	Miami Shores, Village of
33	Neptune Beach, City of <sup>a</sup>

**Municipalities (Continued)**

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34	New Port Richey, City of
35	Opa-locka, City of <sup>a</sup>
36	Otter Creek, Town of <sup>a</sup>
37	Pahokee, City of <sup>a</sup>
38	Pembroke Park, Town of <sup>a</sup>
39	Pomona Park, Town of
40	Safety Harbor, City of
41	Springfield, City of
42	Starke, City of <sup>a</sup>
43	Sweetwater, City of <sup>a</sup>
44	Vernon, City of
45	Welaka, Town of <sup>a</sup>
46	Westville, Town of
47	White Springs, Town of <sup>a</sup>
48	Winter Springs, City of

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**Special Districts**

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1	Arlington Ridge Community Development District <sup>a</sup>
2	Asturia Community Development District
3	Avalon Groves Community Development District <sup>a</sup>
4	Avelar Creek Community Development District
5	Balm Groves Community Development District
6	Bayshore Gardens Park and Recreation District
7	Belmond Reserve Community Development District
8	Berry Bay Community Development District
9	Carlton Lakes Community Development District <sup>a</sup>
10	Central Lake Community Development District
11	Champion's Reserve Community Development District
12	Concord Estates Community Development District
13	Connerton East Community Development District
14	Corkscrew Farms Community Development District
15	Creek Preserve Community Development District
16	Cypress Preserve Community Development District <sup>a</sup>
17	Cypress Shadows Community Development District
18	Dade City Community Redevelopment Agency
19	Del Webb Bexley Community Development District
20	Dorcas Fire District <sup>a</sup>
21	Downtown Clermont Redevelopment Agency <sup>a</sup>
22	Eastpoint Water and Sewer District <sup>a</sup>
23	Encore Community Development District
24	Epperson North Community Development District
25	Epperson Ranch II Community Development District

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**Special Districts (Continued)**

26	Flaghole Drainage District <sup>a</sup>
27	Florida Green Finance Authority
28	Fort Myers Beach Mosquito Control District
29	Grand Oaks Community Development District
30	Greyhawk Landing Community Development District
31	Grove Resort Community Development District
32	Hawkstone Community Development District
33	Heights Community Development District, The <sup>a</sup>
34	Hendry-Hilliard Water Control District <sup>a</sup>
35	Heritage Harbor Community Development District
36	Heritage Isles Community Development District
37	Hidden Creek Community Development District
38	High Springs Community Redevelopment Agency <sup>a</sup>
39	Highland Meadows II Community Development District
40	Highland Trails Community Development District
41	Highlands Community Development District
42	Hillsborough Soil and Water Conservative District <sup>a</sup>
43	Hilltop Point Community Development District
44	Holmes Creek Soil and Water Conservation District <sup>a</sup>
45	La Collina Community Development District
46	Lake Ashton II Community Development District <sup>a</sup>
47	Lake Lucie Community Development District <sup>a</sup>
48	Lake Worth Beach Community Development District
49	Lakeland Downtown Development Authority
50	Leomas Landing Community Development District
51	Liberty Fire District
52	Longleaf Community Development District
53	Madeira Community Development District
54	Magnolia Creek Community Development District
55	Meadow Point IV Community Development District
56	Meadow View at Twin Creeks Community Development District
57	Miami Gardens Community Redevelopment Agency
58	Millers Creek Special District (FYE June 30, 2022)
59	Mirabella Community Development District
60	Mirada Community Development District (Pasco)
61	Mirada II Community Development District
62	MTERC Community Development District
63	Naturewalk Community Development District
64	New Port Richey Community Redevelopment Agency

**Special Districts (Continued)**

65	New River Community Development District <sup>a</sup>
66	North Park Isle Community Development District <sup>a</sup>
67	Opa-locka Community Redevelopment Agency <sup>a</sup>
68	Palm River Community Development District (Dissolved 9/14/2022) <sup>a</sup>
69	Park East Community Development District
70	Parkway Center Community Development District
71	Parrish Plantation Community Development District
72	Pier Park Community Development District
73	Ranches at Lake McLeod Community Development District
74	River Glen Community Development District
75	Rivercrest Community Development District
76	Safety Harbor Community Development District
77	Shell Point Community Development District
78	Sherwood Manor Community Development District
79	Simmons Village North Community Development District
80	Somerset Bay Community Development District
81	South Fork III Community Development District <sup>a</sup>
82	Southern Hills Plantation II Community Development District <sup>a</sup>
83	Southshore Bay Community Development District
84	Stoneybrook Community Development District
85	Stoneybrook North Community Development District
86	Stoneybrook South at ChampionsGate Community Development District
87	Storey Creek Community Development District
88	Summit at Fern Hill Community Development District
89	Suncoast Community Development District
90	Sun'n Lake of Sebring Improvement District
91	Two Rivers East Community Development District
92	Two Rivers North Community Development District
93	Upper Captiva Fire Protection and Rescue Service District
94	V-Dana Community development District
95	Venetian Community Development District
96	Ventana Community Development District <sup>a</sup>
97	Villages of Glen Creek Community Development District
98	WaterGrass Community Development District I
99	Waterset North Community Development District
100	West Port Community Development District

**151 Total Audit Reports Required but Not Filed as of October 27, 2023**

<sup>a</sup> This entity is one of the 48 local governmental entities listed in our report No. 2023-053 as not filing a 2020-21 fiscal year audit report with us.

# EXHIBIT B

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## LOCAL GOVERNMENTAL ENTITY 2021-22 FISCAL YEAR AUDIT REPORTS THAT MAY HAVE BEEN REQUIRED BUT WERE NOT FILED AS OF OCTOBER 27, 2023

### Municipalities

1	Lazy Lake, Village of
2	Noma, Town of
3	Raiford, Town of

### Special Districts

1	Ali-Baba Neighborhood Improvement District (Dissolved 1/12/2022)
2	Arlington Special Dependent District
3	Blountstown Community Redevelopment Agency
4	Bradford County Development Authority
5	Bradford County Health Facilities Authority
6	Brandon Groves North Service District (Dissolved 10/21/2021)
7	Brevard Soil and Water Conservation District
8	Bridgewater North Community Development District
9	Buckhead Trails Community Development District
10	Bunnell Community Redevelopment Agency
11	Business Improvement District of Coral Gables (Dissolved 1/10/2023)
12	Campbellton-Graceville Hospital District
13	Carrabelle Hospital Tax District
14	Carrollwood North Special Dependent Tax District
15	Century Community Redevelopment Agency
16	City of Crescent City Community Redevelopment Agency
17	City of Midway Community Redevelopment Agency
18	City of Palm Bay Business Improvement District (Dissolved 12/16/2021)
19	Community Redevelopment Agency of the Town of Havana
20	Connected City Stewardship District
21	Coral Bay of Lee County Community Development District (established 2/17/2022)
22	DeFuniak Springs Community Redevelopment Agency
23	Duval County Research and Development Authority
24	Duval Soil and Water Conservation District
25	East Hendry County Drainage District
26	East-West Neighborhood Improvement District (Dissolved 1/12/2022)
27	Fieldstone Community Development District (Dissolved 10/8/2021)
28	Four Seasons at Crystal Springs Community Development District
29	Freedom Walk Community Development District
30	Gadsden County Industrial Development Authority
31	Greater Seminole Area Special Recreation District
32	Gretna Neighborhood Improvement District
33	Hamilton County Soil and Water Conservation District



**Special Districts (Continued)**

34	Hawthorne Community Redevelopment Agency
35	Leon County Energy Improvement District
36	Leon Soil and Water Conservation District
37	Loxahatchee Groves Water Control District (Dependent)
38	Mangrove Point and Mangrove Manor Community Development District
39	Moore Haven Mosquito Control District
40	Niles Garden Neighborhood Improvement District (Dissolved 1/12/2022)
41	North River Ranch Community Development District (Dissolved 10/8/2021)
42	Radiance Community Development District (established 7/12/2022)
43	RiverPark Community Development District
44	Santa Rosa Bay Bridge Authority
45	Seaton Creek Reserve Community Development District
46	Sedona Point Community Development District (established 9/11/2022)
47	Silver Oaks Community Development District (established 10/13/2021)
48	South Dade Soil and Water Conservation District
49	South Ponte Special Dependent Tax District
50	Southbay Community Development District (Manatee County)
51	Springfield Community Redevelopment Agency
52	St. Lucie Soil and Water Conservation District
53	Sugarland Drainage District
54	Sugarwood Groves Special District
55	Sumter soil and Water Conservation District
56	Taylor Soil and Water Conservation District (Dissolved 8/9/2023)
57	Town of Lake Placid Community Redevelopment Agency
58	Tuckers Pointe Community Development District
59	Union Soil and Water Conservation District
60	Valrico Manor Special Dependent Tax District
61	Verona Community Development District (Inactive 3/21/2022)
62	Wakulla Soil and Water Conservation District
63	West Atlantic Avenue Neighborhood Improvement District
64	Wildcat Preserve Community Development District (Dissolved 5/9/2022)
65	Wyld Palms Community Development District (Dissolved 6/7/2022)
<b>68</b>	<b>Total Number of Audit Reports That May Have Been Required but Were Not Filed as of October 27, 2023</b>

# EXHIBIT C

## LOCAL GOVERNMENTAL ENTITY 2021-22 FISCAL YEAR AUDIT REPORTS FILED MORE THAN 9 MONTHS AFTER FISCAL YEAR END

	Counties	Date Filed	Days Late
1	Bradford County <sup>b</sup>	10/05/23	97
2	Clay County	08/08/23	39
3	DeSoto County	10/13/23	105
4	Dixie County	10/03/23	95
5	Flagler County <sup>b</sup>	10/04/23	96
6	Hardee County	09/26/23	88
7	Hillsborough County	09/01/23	63
8	Jefferson County <sup>a</sup>	09/29/23	91
9	Okeechobee County	08/08/23	39
10	Putnam County	07/25/23	25
11	St. Lucie County <sup>a</sup>	08/11/23	42
12	Suwannee County <sup>b</sup>	08/14/23	45
13	Union County <sup>b</sup>	08/31/23	62
Municipalities			
1	Alford, Town of	09/28/23	90
2	Archer, City of	08/15/23	46
3	Belle Isle, City of	08/08/23	39
4	Belleair, Town of	09/25/23	87
5	Bonita Springs, City of	07/21/23	21
6	Briny Breezes, Town of <sup>a</sup>	08/10/23	41
7	Bronson, Town of <sup>b</sup>	09/11/23	73
8	Brooksville, City of	08/09/23	40
9	Cinco Bayou, Town of <sup>a</sup>	09/01/23	63
10	Cross City, Town of	08/17/23	48
11	Daytona Beach Shores, City of <sup>a</sup>	08/07/23	38
12	Deerfield Beach, City of <sup>a</sup>	08/09/23	40
13	Eatonville, Town of	08/31/23	62
14	Flagler Beach, City of <sup>b</sup>	07/28/23	28
15	Fort Lauderdale, City of	08/11/23	42
16	Fort Meade, City of	09/27/23	89
17	Fort Myers Beach, Town of	10/27/23	119
18	Fort Myers, City of	08/07/23	38
19	Fort Walton Beach, City of <sup>a</sup>	09/11/23	73
20	Freeport, City of <sup>a</sup>	08/07/23	38
21	Frostproof, City of <sup>b</sup>	10/17/23	109
22	Fruitland Park, City of <sup>b</sup>	10/26/23	118
23	Golf, Village of <sup>b</sup>	08/09/23	40
24	Grant-Valkaria, Town of <sup>a,b</sup>	07/31/23	31
25	Green Cove Springs, City of <sup>a</sup>	09/28/23	90
26	Gulf Breeze, City of	08/08/23	39
27	Gulf Stream, Town of	10/13/23	105

Municipalities (Continued)		Date Filed	Days Late
28	Hampton, City of	07/10/23	10
29	Hillsboro Beach, Town of	07/17/23	17
30	Hypoluxo, Town of <sup>a, b</sup>	08/07/23	38
31	Indian Creek Village, Village of	08/10/23	41
32	Indian Harbour Beach, City of	08/01/23	32
33	Jacksonville, City of	09/28/23	90
34	LaBelle, City of <sup>b</sup>	10/04/23	96
35	Lake Placid, Town of	07/20/23	20
36	Lake Wales, City of	09/06/23	68
37	Lauderdale-By-The-Sea, Town of <sup>a</sup>	08/15/23	46
38	Lawtey, City of <sup>b</sup>	08/21/23	52
39	Madison, City of	08/10/23	41
40	Marineland, Town of	07/11/23	11
41	Midway, City of <sup>b</sup>	10/25/23	117
42	Minneola, City of <sup>b</sup>	09/08/23	70
43	Montverde, Town of <sup>b</sup>	07/17/23	17
44	Moore Haven, City of	07/31/23	31
45	North Bay Village, City of <sup>a, b</sup>	08/23/23	54
46	North Miami Beach, City of	08/17/23	48
47	Ocean Ridge, Town of	10/05/23	97
48	Oviedo, City of <sup>a</sup>	08/09/23	40
49	Palatka, City of	07/28/23	28
50	Panama City Beach, City of <sup>a, b</sup>	09/08/23	70
51	Panama City, City of <sup>b</sup>	08/31/23	62
52	Parker, City of <sup>b</sup>	08/09/23	40
53	Penny Farms, Town of	07/26/23	26
54	Ponce de Leon, Town of <sup>b</sup>	08/26/23	57
55	Quincy, City of <sup>a</sup>	09/20/23	82
56	Redington Beach, Town of	09/19/23	81
57	Redington Shores, Town of	07/28/23	28
58	Sanibel, City of	08/01/23	32
59	Sebastian, City of <sup>a</sup>	09/08/23	70
60	Sebring, City of <sup>b</sup>	09/06/23	68
61	Shalimar, Town of <sup>a</sup>	08/17/23	48
62	South Pasadena, City of <sup>b</sup>	08/17/23	48
63	Southwest Ranches, Town of <sup>a</sup>	08/16/23	47
64	St. Augustine Beach, City of <sup>a</sup>	08/08/23	39
65	Trenton, City of <sup>a</sup>	09/13/23	75
66	West Palm Beach, City of <sup>a, b</sup>	07/27/23	27
67	Westlake, City of	08/22/23	53
68	Wewahitchka, City of	08/07/23	38

<b>Special Districts</b>		<b>Date Filed</b>	<b>Days Late</b>
1	Abbott Square community Development District	10/04/23	96
2	Arbor Greene Community Development District	08/16/23	47
3	Arborwood Community Development District	09/12/23	74
4	Area Housing Commission of Clewiston, LaBelle, and Hendry County <sup>a, b</sup>	08/10/23	41
5	Argyle Fire District	08/02/23	33
6	Armstrong Community Development District	07/24/23	24
7	Avenir Community Development District	09/30/23	92
8	Bannon Lakes Community Development District	07/18/23	18
9	Blackburn Creek Community Development District	09/27/23	89
10	Brevard County Housing Finance Authority <sup>a</sup>	07/17/23	17
11	Bridgewater of Wesley Chapel Community Development District	08/21/23	52
12	Bullfrog Creek Community Development District <sup>b</sup>	08/15/23	46
13	Canopy Community Development District <sup>b</sup>	07/27/23	27
14	Cape Canaveral Community Redevelopment Agency <sup>a</sup>	08/08/23	39
15	Carrabelle Community Redevelopment Agency <sup>a, b</sup>	08/21/23	52
16	Central Broward Water Control District <sup>b</sup>	10/11/23	103
17	Chaparral of Palm Bay	08/04/23	35
18	Children's Services Council of Leon County <sup>a</sup>	08/18/23	49
19	City Center Community Development District	09/12/23	74
20	City of Brooksville Community Redevelopment Agency	08/09/23	40
21	City of Casselberry Community Redevelopment Agency <sup>a, b</sup>	08/08/23	39
22	City of Fort Meade Community Redevelopment Agency	09/27/23	89
23	City of Inverness Community Redevelopment Agency <sup>a</sup>	07/17/23	17
24	City of Marianna Community Redevelopment Agency	09/19/23	81
25	City of Minneola Community Redevelopment Agency <sup>b</sup>	09/12/23	74
26	City of Sebastian Community Redevelopment Agency <sup>a, b</sup>	09/08/23	70
27	City of Stuart Community Redevelopment Agency <sup>a, b</sup>	09/05/23	67
28	City of Trenton Community Redevelopment Agency <sup>a</sup>	09/29/23	91
29	Cobblestone Community Development District	10/24/23	116
30	Coddington Community Development District	09/29/23	91
31	Community Redevelopment Agency of the City of Umatilla <sup>b</sup>	08/14/23	45
32	Copperspring Community Development District	10/03/23	95
33	Cordova Palms Community Development District	08/18/23	49
34	Creekview Community Development District	08/18/23	49
35	Cross Creek North Community Development District	08/23/23	54
36	Cypress Creek of Hillsborough County Community Development District	07/18/23	18
37	Cypress Mill Community Development District	08/08/23	39
38	Davie Community Redevelopment Agency <sup>a</sup>	08/08/23	39
39	Deer Run Community Development District	08/16/23	47
40	Deerfield Beach Community Redevelopment Agency <sup>a</sup>	08/09/23	40
41	Delta Farms Water Control District <sup>b</sup>	07/08/23	8

<b>Special Districts (Continued)</b>		<b>Date Filed</b>	<b>Days Late</b>
42	Destin Fire Control District <sup>a</sup>	08/07/23	38
43	Doctors Memorial Hospital <sup>a, b</sup>	08/07/23	38
44	Downtown Historic Ybor Tourism Marketing District	07/18/23	18
45	Downtown Investment Authority <sup>b</sup>	09/30/23	92
46	Dunes Community Development District	08/11/23	42
47	DW Bayview Community Development District	08/23/23	54
48	Eagle Pointe Community Development District	10/12/23	104
49	East Nassau Stewardship District	08/18/23	49
50	Eden Hills Community Development District	10/13/23	105
51	Entrada Community Development District (St. Johns County)	09/08/23	70
52	Escambia Children's Trust <sup>a</sup>	08/14/23	45
53	Estancia at Wiregrass Community Development District	09/27/23	89
54	Estates at Cherry Lake Community Development District	08/21/23	52
55	Fellsmere Water Control District	07/13/23	13
56	Flagler Beach Community Redevelopment Agency <sup>b</sup>	07/28/23	28
57	Flagler Estates Road and Water Control District <sup>b</sup>	10/23/23	115
58	Forest Brooke Community Development District	08/14/23	45
59	Fort Lauderdale Community Redevelopment Agency <sup>a, b</sup>	09/29/23	91
60	Fort Walton Beach Community Redevelopment Agency <sup>a, b</sup>	10/04/23	96
61	Fruitland Park Community Redevelopment Agency <sup>b</sup>	10/26/23	118
62	Gladeview Water Control District	08/21/23	52
63	Golden Lakes Community Development District <sup>b</sup>	10/19/23	111
64	Greater Lakes / Sawgrass Bay Community Development District	09/14/23	76
65	Greater Naples Fire Rescue District	08/03/23	34
66	Green Corridor Property Assessment Clean Energy (PACE) District <sup>b</sup>	10/25/23	117
67	Gulf Breeze Community Redevelopment Agency	08/08/23	39
68	Gulf Consortium <sup>a</sup>	08/08/23	39
69	Hacienda Lakes Community Development District	07/20/23	20
70	Hammock Bay Community Development District	08/16/23	47
71	Harbor Bay Community Development District	07/11/23	11
72	Hardee Soil and Water Conservation District	07/21/23	21
73	Harrison Ranch Community Development District	08/15/23	46
74	Hendry Soil and Water Conservation District	07/10/23	10
75	Hendry-La Belle Recreation Board	07/28/23	28
76	Heritage Harbour South Community Development District	08/15/23	46
77	Heron Isles Community Development District	07/21/23	21
78	Highland Glades Water Control District	08/21/23	52
79	Highland Meadows Community Development District	08/15/23	46
80	Highway 79 Corridor Authority <sup>a</sup>	08/17/23	48
81	Hollywood Beach Community Development District 1	08/08/23	39
82	Housing Finance Authority of Polk County	07/31/23	31

<b>Special Districts (Continued)</b>		<b>Date Filed</b>	<b>Days Late</b>
83	Hyde Park Community Development District 1	10/05/23	97
84	Indigo Community Development District	07/11/23	11
85	International Drive Master Transit and Improvement District <sup>a</sup>	08/14/23	45
86	Jackson County Hospital District <sup>a, b</sup>	08/09/23	40
87	Jacksonville International Airport Area Redevelopment Agency <sup>b</sup>	09/30/23	92
88	Jacksonville Transportation Authority	08/28/23	59
89	K-Bar Ranch II Community Development District	10/05/23	97
90	Keys Edge Community Development District	07/08/23	8
91	KingSoutel Crossing Community Redevelopment Agency <sup>b</sup>	09/30/23	92
92	Lake Ashton Community Development District <sup>b</sup>	09/19/23	81
93	Lake Bernadette Community Development District	08/03/23	34
94	Lake Flores Community Development District	10/04/23	96
95	Lake Padgett Estates Independent Special District	07/18/23	18
96	Lake Shore Hospital Authority <sup>b</sup>	09/29/23	91
97	Lake Wales Community Redevelopment Agency	09/29/23	91
98	Lakeshore Ranch Community Development District <sup>a, b</sup>	10/16/23	108
99	Lakeside Community Development District	08/15/23	46
100	Lakeside Plantation Community Development District <sup>b</sup>	09/29/23	91
101	Lauderdale Lakes Community Redevelopment Agency <sup>a</sup>	08/08/23	39
102	Lincoln Road Business Improvement District <sup>a</sup>	08/18/23	49
103	Long Lake Reserve Community Development District	07/25/23	25
104	Longleaf Pine Community Development District	09/01/23	63
105	LTC Ranch West Residential Community Development District	09/14/23	76
106	Lucaya Community Development District <sup>b</sup>	08/21/23	52
107	Lynwood Community Development District	10/05/23	97
108	Marion County Law Library	08/08/23	39
109	Miami Midtown Community Redevelopment Agency <sup>a</sup>	07/31/23	31
110	Mira Lago West Community Development District	10/19/23	111
111	Mt. Plymouth-Sorrento Community Redevelopment Agency <sup>a</sup>	08/07/23	38
112	Municipal Service District of Ponte Vedra Beach <sup>a, b</sup>	08/14/23	45
113	Nature Coast Regional Water Authority	10/04/23	96
114	New River Public Library Cooperative	09/14/23	76
115	North AR-1 of Pasco Community Development District	07/31/23	31
116	North Bay Fire District	08/03/23	34
117	North Miami Community Redevelopment Agency <sup>a, b</sup>	08/10/23	41
118	North River Ranch Improvement Stewardship District	08/24/23	55
119	Northwood Community Development District	09/18/23	80
120	Oaks at Shady Creek Community Development District	10/09/23	101
121	Ocala Community Redevelopment Agency <sup>a</sup>	08/07/23	38
122	Ocala Downtown Development District <sup>a</sup>	08/08/23	39
123	Ocean City – Wright Fire Control District <sup>a</sup>	08/07/23	38

<b>Special Districts (Continued)</b>		<b>Date Filed</b>	<b>Days Late</b>
124	Olympus Community Development District	07/18/23	18
125	Omni Redevelopment District Community Redevelopment Agency <sup>a</sup>	07/31/23	31
126	Oviedo Community Redevelopment Agency <sup>a</sup>	08/09/23	40
127	Palace at Coral Gables Community Development District	08/17/23	48
128	Palatka Downtown Redevelopment Agency	08/08/23	39
129	Palm Springs Community Redevelopment Agency <sup>a, b</sup>	08/08/23	39
130	Palms of Terra Ceia Bay Community Development District	09/26/23	88
131	Panama City Community Redevelopment Agency <sup>b</sup>	10/02/23	94
132	Park Place Community Development District	08/16/23	47
133	Pasco County Mosquito Control District <sup>a, b</sup>	08/15/23	46
134	Paseo Community Development District	07/21/23	21
135	Pensacola-Escambia Promotion and Development Commission <sup>a</sup>	09/27/23	89
136	Pine Ridge Plantation Community Development District	08/02/23	33
137	Pine Tree Water Control District (Broward County)	10/04/23	96
138	Pine Tree Water Control District (Palm Beach County) <sup>b</sup>	07/11/23	11
139	Pinellas Suncoast Fire and Rescue District <sup>b</sup>	07/17/23	17
140	Polk Regional Water Cooperative	08/11/23	42
141	Port St. Joe Port Authority	08/14/23	45
142	Portico Community Development District	10/05/23	97
143	Portofino Isles Community Development District <sup>b</sup>	07/31/23	31
144	Preserve at Savannah Lakes Community Development District	10/04/23	96
145	Quincy Community Redevelopment Agency <sup>a, b</sup>	09/20/23	82
146	Renaissance Commons Community Development District	08/01/23	32
147	Renew Arlington Community Redevelopment Agency <sup>b</sup>	09/30/23	92
148	Reserve at Pradera Community Development District	10/18/23	110
149	Ridgewood Trails Community Development District	09/22/23	84
150	River Bend Community Development District	07/17/23	17
151	Rolling Oaks Community Development District	09/20/23	82
152	Rupert J. Smith Law Library of St. Lucie County <sup>a, b</sup>	08/21/23	52
153	Sampson Creek Community Development District <sup>b</sup>	09/22/23	84
154	San Carlos Park Fire Protection and Rescue Service District	08/11/23	42
155	Sandmine Road Community Development District	08/10/23	41
156	Sanibel Public Library District	09/25/23	87
157	Sarasota County Public Hospital District <sup>a</sup>	08/08/23	39
158	Sebring Community Redevelopment Agency <sup>b</sup>	09/12/23	74
159	Seven Oaks Community Development District	09/14/23	76
160	Shawano Water Control District	08/21/23	52
161	Six Mile Creek Community Development District	10/04/23	96
162	Somerset Community Development District	09/14/23	76
163	South Bay Community Development District (Hillsborough County)	10/09/23	101

<b>Special Districts (Continued)</b>		<b>Date Filed</b>	<b>Days Late</b>
164	South Broward Drainage District <sup>a</sup>	07/27/23	27
165	South Creek Community Development District	10/24/23	116
166	South Florida Regional Transportation Authority <sup>b</sup>	04/10/23	10
167	South Florida Water Management District	07/17/23	17
168	South Shore Corporate Park Industrial Community Development District	09/14/23	76
169	South Walton County Mosquito Control District <sup>a</sup>	08/14/23	45
170	Southeast Overton / Park West Community Redevelopment Agency <sup>a</sup>	07/31/23	31
171	Space Florida <sup>b</sup>	09/01/23	63
172	Spencer Creek Community Development District	08/16/23	47
173	St. Augustine Community Redevelopment Agency <sup>a, b</sup>	08/18/23	49
174	St. Augustine Lakes Community Development District	08/03/23	34
175	St. Johns Improvement District <sup>a, b</sup>	08/08/23	39
176	Stevens Plantation Community Development District	10/24/23	116
177	Story Park Community Development District	08/29/23	60
178	Summit View Community Development District	08/21/23	52
179	Sunbridge Stewardship District	07/18/23	18
180	Sunrise Lakes Phase IV Recreation District <sup>b</sup>	09/27/23	89
181	Suwannee County Development Authority	07/13/23	13
182	Talavera Community Development District	10/12/23	104
183	Terracina Community Development District <sup>b</sup>	08/24/23	55
184	Timber Creek Community Development District <sup>b</sup>	09/20/23	82
185	Touchstone Community Development District	09/20/23	82
186	Town of Eatonville Community Redevelopment Agency	08/31/23	62
187	Tradition Community Development District No. 1	08/22/23	53
188	Trailer Estates Fire Control District	07/10/23	10
189	TSR Community Development District	10/05/23	97
190	Turnbull Creek Community Development District	10/05/23	97
191	Two Rivers West Community Development District	08/24/23	55
192	Veranda Community Development District II	10/05/23	97
193	Verandahs Community Development District, The	10/05/23	97
194	Viera East Community Development District	09/28/23	90
195	Villages of Westport Community Development District	09/05/23	67
196	VillaMar Community Development District <sup>b</sup>	09/29/23	91
197	Waterlefe Community Development District (Manatee County)	08/15/23	46
198	Water's Edge Community Development District (Manatee County) <sup>b</sup>	09/29/23	91
199	Waters Edge Community Development District (Pasco County)	09/14/23	76
200	Waterset Central Community Development District	07/21/23	21
201	Westbridge Community Development District	08/15/23	46
202	West Palm Beach Community Redevelopment Agency <sup>a, b</sup>	07/27/23	27
203	West Villages Improvement District <sup>b</sup>	08/23/23	54



<b>Special Districts (Continued)</b>		<b>Date Filed</b>	<b>Days Late</b>
204	Wiregrass II Community Development District	08/23/23	54
205	Zephyr Lakes Community Development District	10/11/23	103
206	Zephyr Ridge Community Development District <sup>b</sup>	10/27/23	119
<b><u>287</u> Total Number of Audit Reports Filed More Than 9 Months After Fiscal Year End</b>			
		<b>Average Number of Days Late</b>	<b>58</b>

<sup>a</sup> Report was also filed more than 45 days after delivery of the report to the entity's governing body. See **Exhibit D**.

<sup>b</sup> This entity is one of the 76 local governmental entities listed in our report No. 2023-053 as filing their 2020-21 fiscal year audit report more than 9 months after fiscal year end.

## EXHIBIT D

**LOCAL GOVERNMENTAL ENTITY  
2021-22 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 Citrus County	55	10
2 Jefferson County <sup>a</sup>	91	46
3 St. Lucie County <sup>a</sup>	53	8
4 Walton County	55	10
<b>Municipalities</b>		
1 Briny Breezes, Town of <sup>a</sup>	84	39
2 Callahan, Town of	71	26
3 Cinco Bayou, Town of <sup>a</sup>	232	187
4 Daytona Beach Shores, City of <sup>a</sup>	131	86
5 Deerfield Beach, City of <sup>a</sup>	70	25
6 Fort Walton Beach, City of <sup>a</sup>	167	122
7 Freeport, City of <sup>a</sup>	88	43
8 Grant-Valkaria , Town of <sup>a</sup>	107	62
9 Green Cove Springs, City of <sup>a</sup>	119	74
10 Hypoluxo, Town of <sup>a</sup>	90	45
11 Lauderdale Lakes, City of	87	42
12 Lauderdale-By-The-Sea, Town of <sup>a</sup>	140	95
13 Layton, City of	217	172
14 North Bay Village, City of <sup>a</sup>	54	9
15 Oviedo, City of <sup>a</sup>	139	94
16 Panama City Beach, City of <sup>a</sup>	78	33
17 Quincy, City of <sup>a</sup>	82	37
18 Sebastian, City of <sup>a</sup>	185	140
19 Shalimar, Town of <sup>a</sup>	241	196
20 Southwest Ranches, Town of <sup>a</sup>	138	93
21 St. Augustine Beach, City of <sup>a</sup>	112	67
22 St. Augustine, City of	53	8
23 St. Pete Beach, City of	61	16
24 Trenton, City of <sup>a</sup>	56	11
25 West Palm Beach, City of <sup>a</sup>	111	66
26 Windermere, Town of	77	32

		<b>Number of Days Audit Report</b>	
		<b>Filed After Delivery to Entity's Governing Body</b>	
<b>Special Districts</b>		<b>Governing Body</b>	<b>Filed Late</b>
1	Area Housing Commission of Clewiston, LaBelle, and Hendry County <sup>a</sup>	223	178
2	Artisan Lakes Community Development District	142	97
3	Artisan Lakes East Community Development District	104	59
4	Bartow Municipal Airport Development Authority	132	87
5	Bayshore Fire Protection and Rescue Service District	55	10
6	Brevard County Housing Finance Authority <sup>a</sup>	145	100
7	Cape Canaveral Community Redevelopment Agency <sup>a</sup>	183	138
8	Carrabelle Community Redevelopment Agency <sup>a</sup>	56	11
9	Children's Services Council of Leon County <sup>a</sup>	114	69
10	Children's Services Council of St. Lucie County	67	22
11	Citrus information Cooperative	79	34
12	City of Casselberry Community Redevelopment Agency <sup>a</sup>	117	72
13	City of Inverness Community Redevelopment Agency <sup>a</sup>	62	17
14	City of Rockledge Community Redevelopment Agency	69	24
15	City of Sanford Community Redevelopment Agency	52	7
16	City of Sebastian Community Redevelopment Agency <sup>a</sup>	185	140
17	City of Stuart Community Redevelopment Agency <sup>a</sup>	85	40
18	City of Trenton Community Redevelopment Agency <sup>a</sup>	72	27
19	Colonial Country Club Community Development District	85	40
20	Community Redevelopment Agency of the City of South Daytona	147	102
21	Copper Oaks Community Development District	70	25
22	Currents Community Development District	135	90
23	Davie Community Redevelopment Agency <sup>a</sup>	131	86
24	Deerfield Beach Community Redevelopment Agency <sup>a</sup>	70	25
25	DeSoto County Hospital District	97	52
26	Destin Fire Control District <sup>a</sup>	63	18
27	Doctors Memorial Hospital <sup>a</sup>	115	70
28	Escambia Children's Trust <sup>a</sup>	161	116
29	Flow Way Community Development District	148	103
30	Fort Lauderdale Community Redevelopment Agency <sup>a</sup>	182	137
31	Fort Pierce Farms Water Control District	63	18
32	Fort Walton Beach Community Redevelopment Agency <sup>a</sup>	203	158
33	Gulf Consortium <sup>a</sup>	54	9
34	Halifax Hospital Medical Center	67	22
35	Heritage Harbour Market Place Community Development District	145	100

		<b>Number of Days Audit Report</b>	
		<b>Filed After Delivery to Entity's Governing Body</b>	<b>Filed Late</b>
<b>Special Districts (Continued)</b>			
36	Heritage Harbour North Community Development District	142	97
37	Highway 79 Corridor Authority <sup>a</sup>	225	180
38	International Drive Master Transit and Improvement District <sup>a</sup>	192	147
39	Jackson County Hospital District <sup>a</sup>	145	100
40	Lakeshore Ranch Community Development District <sup>a</sup>	77	32
41	Lauderdale Lakes Community Redevelopment Agency <sup>a</sup>	124	79
42	Lexington Community Development District	54	9
43	Lexington Oaks Community Development District	67	22
44	Lincoln Road Business Improvement District <sup>a</sup>	222	177
45	LT Ranch Community Development District	79	34
46	Madison County Health and Hospital District	106	61
47	Miami Midtown Community Redevelopment Agency <sup>a</sup>	123	78
48	Miromar Lakes Community Development District	155	110
49	Mt. Plymouth - Sorrento Community Redevelopment Agency <sup>a</sup>	96	51
50	Municipal Service District of Ponte Vedra Beach <sup>a</sup>	60	15
51	North Miami Community Redevelopment Agency <sup>a</sup>	192	147
52	Ocala Community Redevelopment Agency <sup>a</sup>	83	38
53	Ocala Downtown Development District <sup>a</sup>	97	52
54	Ocean City – Wright Fire Control District <sup>a</sup>	90	45
55	Omni Redevelopment District Community Redevelopment Agency <sup>a</sup>	123	78
56	Oviedo Community Redevelopment Agency <sup>a</sup>	139	94
57	Palm Beach Soil and Water Conservation District	74	29
58	Palm Springs Community Redevelopment Agency <sup>a</sup>	133	88
59	Pasco County Mosquito Control District <sup>a</sup>	154	109
60	Pensacola-Escambia Promotion and Development Commission <sup>a</sup>	292	247
61	Pinellas County License Board	58	13
62	Pinellas Planning Council	83	38
63	Quincy Community Redevelopment Agency <sup>a</sup>	85	40
64	Renaissance Community Development District	112	67
65	Rupert J. Smith Law Library of St. Lucie County <sup>a</sup>	57	12
66	Sanford Airport Authority	64	19
67	South Broward Drainage District <sup>a</sup>	76	31
68	South Walton County Mosquito Control District <sup>a</sup>	54	9
69	Southeast Overton/Park West Community Redevelopment Agency <sup>a</sup>	123	78
70	St. Augustine Community Redevelopment Agency <sup>a</sup>	79	34
71	St. Johns Improvement District <sup>a</sup>	148	103

		<b>Number of Days Audit Report</b>	
		<b>Filed After Delivery to Entity's Governing Body</b>	<b>Filed Late</b>
<b>Special Districts (Continued)</b>			
72	StoneLake Ranch Community Development District	75	30
73	Tampa Bay Water, A Regional Water Supply Authority	105	60
74	Tesoro Community Development District	65	20
75	Titusville-Cocoa Airport District	91	46
76	Wentworth Estates Community Development District	145	100
77	West Palm Beach Community Redevelopment Agency <sup>a</sup>	111	66
78	West Volusia Hospital Authority	66	21
79	Withlacoochee Regional Water Supply Authority	55	10
<b>109</b>	<b>Total Number of Audit Reports Not Filed Within 45 Days After Report was Delivered to the Entity's Governing Body</b>		
	<b>Average Number of Days Late</b>		<b>65</b>

<sup>a</sup> 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 2021-22 FISCAL YEAR AUDIT REPORTS

Description of Deficiencies	Number of Reports to Which Criterion Applied <sup>a</sup>	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>c</sup>
<b>Auditor's Report on Internal Control Over Financial Reporting and Compliance:</b>									
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.	19	-	-	7	70	4	44	11	58
<b>Auditor's Management Letter:</b>									
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.	1,438	10	20	77	26	55	5	142	10
The management letter did not include a statement as to whether findings reported in the preceding audit report had been corrected.	318	1	4	8	7	10	6	19	6
The management letter did not clearly identify audit findings that had also been included in the preceding two audit reports.	126	1	10	5	9	2	3	8	6
There was no written explanation or rebuttal from management regarding the auditor's findings and recommendations included in the management letter.	161	1	7	4	7	4	4	9	6
The management letter did not include information required of special districts on the number of employees and compensation, the number of contractors and compensation, construction projects costing at least \$65,000, and budget variances.	1,188	8	20	16	21	29	3	53	5
The management letter did not include information required of independent special districts on the ad valorem milage rate imposed, ad valorem taxes collected, the rates and amounts collected of non-ad valorem special assessments, and the amount and terms of outstanding bonds.	100	-	-	-	-	5	5	5	5
<b>Notes to Financial Statements:</b>									
The notes did not disclose criteria for including component units within the reporting entity.	235	10	23	16	10	1	3	27	11
The notes did not disclose the types of instruments authorized under legal or contractual provisions in which the entity can invest.	954	4	9	30	14	37	5	71	7

Description of Deficiencies	Number of Reports to Which Criterion Applied <sup>a</sup>	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>c</sup>
<b>Notes to Financial Statements (continued):</b>									
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.	128	13	100	48	100	67	100	128	100
The notes did not disclose the risk of loss to which the entity is exposed and the way those risks are mitigated.	1,438	4	8	8	3	111	10	123	9
<b>State Financial Assistance:</b>									
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 Department of Financial Services rules.	174	3	16	12	16	13	26	28	16
<b>Independent Accountant's Report:</b>									
The report did not include an opinion on whether or not the local government entity received and expended Deepwater Horizon oil spill funds in compliance with State and Federal laws, rules, regulations and contracts.	15	-	-	2	33	1	100	3	20
<b>Impact Fee Affidavit:</b>									
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.	184	4	15	27	22	22	63	53	29

<sup>a</sup> A total of 1,438 local governmental entity audit reports were subjected to our completeness reviews.

<sup>b</sup> The percent is based on the number of reports for the respective type of local governmental entity to which each criterion was applied.

<sup>c</sup> 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

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**LOCAL GOVERNMENTAL ENTITIES  
THAT HAD NOT PROVIDED  
AS OF OCTOBER 30, 2023  
THE SIGNIFICANT ITEMS OMITTED FROM THEIR  
2021-22 FISCAL YEAR AUDIT REPORTS**

**Counties**

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1	Franklin County
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**Municipalities**

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1	Fort White, Town of
2	Hialeah, City of
3	Lady Butler, City of
4	Marco Island, City of
5	Miami Gardens, City of
6	Micanopy, Town of
7	North Miami, City of
8	Wausau, Town of
9	West Park, City of

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**Special Districts**

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1	Downtown and East Town Redevelopment Agency
2	Jackson Soil and Water Conservation District
3	North AR-1 of Pasco Community Development District
4	North Lake County Hospital District
5	Plantation Acres Improvement District
6	Polk Soil and Water Conservation District
7	South Florida Water Management District
8	St. Lucie County Fire District
9	Suwannee County Conservation District
10	Suwannee Valley Transit Authority
11	Tesoro Community Development District

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**21 Total Number of Local Governmental Entities that had not Provided, as of October 23, 2023, Significant Items Omitted from Their 2021-22 Fiscal Year Audit Reports**

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# EXHIBIT G

## SUMMARY OF DEFICIENCIES NOTED DURING COMPREHENSIVE REVIEWS OF SELECTED 2021-22 FISCAL YEAR AUDIT REPORTS

Description of Deficiencies	Number of Reports to Which Criterion Applied <sup>a</sup>	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>c</sup>
<b>Independent Auditor's Report:</b>									
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	-	-	3	23	5	11	8	13
<b>Financial Statements:</b>									
The financial statements or notes to financial statements contained mathematical errors (not related to rounding).	60	-	-	6	46	2	4	8	13
<b>Notes to Financial Statements (Other than Pension and Other Postemployment Benefit (OPEB) Disclosures):</b>									
The notes did not identify types of revenues classified as program revenues.	51	-	-	-	-	4	11	4	8
<b>Pension Note Disclosures:</b>									
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.	19	1	100	10	67	1	33	12	63
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.	42	2	33	8	44	10	56	20	48
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.	42	3	50	8	44	6	33	17	40
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.	42	5	83	17	94	13	72	35	83
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.	42	1	17	2	11	3	17	6	14
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.	37	-	-	-	-	3	25	3	8
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.	37	-	-	2	10	1	8	3	8

Description of Deficiencies	Number of Reports to Which Criterion Applied <sup>a</sup>	County Reports with Deficiencies		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
		Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>b</sup>	Number	Percent <sup>c</sup>
<b>OPEB Note Disclosures:</b>									
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	2	25	10	31	4	20	16	27
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.	56	1	13	9	30	5	28	15	27
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	6	19	4	20	12	20
The notes did not disclose the amount of OPEB expense recognized by the employer during the reporting period.	60	-	-	2	6	4	20	6	10
<b>Federal Uniform Guidance:</b>									
The notes to the schedule of expenditures of Federal awards did not disclose the basis of accounting on which the schedule is prepared.	60	-	-	3	9	-	-	3	5
<b>Florida Single Audit:</b>									
The report on compliance with requirements applicable to each major project and internal control over compliance does not cite the Department of Financial Services as the correct authority for the State projects compliance supplement.	60	1	6	2	8	-	-	3	5
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	2	11	5	20	1	6	8	13

<sup>a</sup> The **OBJECTIVES, SCOPE, AND METHODOLOGY** section of this report identifies the number of entities we selected for review.

<sup>b</sup> The percent is based on the number of reports for the respective type of local governmental entity to which each criterion was applied.

<sup>c</sup> The percent is based on the total number of selected reports for all three types of governmental entities to which each criterion was applied.