

**REVIEW OF  
LOCAL GOVERNMENTAL ENTITY  
2022-23 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 2022-23 FISCAL YEAR AUDIT REPORTS

## SUMMARY

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This report provides the results of our review of local governmental entity financial audit reports submitted pursuant to State law<sup>1</sup> for the 2022-23 fiscal year.<sup>2</sup> State law requires audit reports 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 1,603 local governmental entity audit reports for the 2022-23 fiscal year that were filed with us through July 31, 2024. 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 certified public accountants (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 2022-23 fiscal year audit reports with us disclosed instances of noncompliance with certain audit report filing and financial audit requirements.

**Finding 1:** As of October 18, 2024, 220 local governmental entities had not filed audit reports with us for the 2022-23 fiscal year, including 157 entities (4 counties, 66 municipalities and 87 special districts) required to file audit reports, and 63 entities (6 municipalities and 57 special districts) that may have been required to provide for an audit.<sup>3</sup> In addition, 232 local governmental entities (9 counties, 50 municipalities, and 173 special districts) filed audit reports with us more than 9 months after the end of the fiscal year, including 45 entities (11 municipalities, and 34 special districts) that also filed reports more than 45 days after the reports were delivered to the entities' governing bodies. Another 65 local governmental entities (4 counties, 17 municipalities, and 44 special districts) filed reports with us more than 45 days after the reports were delivered to the entities' governing bodies but within 9 months after the end of the fiscal year.

**Finding 2:** Our completeness reviews of the 1,603 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> Section 218.39, Florida Statutes.

<sup>2</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, 2023, fiscal year end except for one special district with an April 30, 2023, fiscal year end and eight special districts with a June 30, 2023, fiscal year end.

<sup>3</sup> It was not practicable for us to determine whether an audit was required for the 63 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>4</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>5</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>6</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>7</sup>
- Discuss with the appropriate official(s) all findings that will be included in the financial audit report.<sup>8</sup>
- Conduct the audits in accordance with Rules of the Auditor General.<sup>9</sup>

Additionally, State law<sup>10</sup> requires the local governmental entity's officer to provide a written statement of explanation or rebuttal concerning the audit findings, including corrective action to be taken. The officer's written statement is to be filed with the governing body of the entity within 30 days after delivery of the findings.

Pursuant to State law,<sup>11</sup> we developed rules<sup>12</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>13</sup> and the Florida Single Audit Act.<sup>14</sup>

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<sup>4</sup> Section 218.39(1), Florida Statutes.

<sup>5</sup> Section 218.31(17), Florida Statutes.

<sup>6</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>7</sup> Section 218.39(4), Florida Statutes.

<sup>8</sup> Section 218.39(5), Florida Statutes.

<sup>9</sup> Section 218.39(7), Florida Statutes.

<sup>10</sup> Section 218.39(6), Florida Statutes.

<sup>11</sup> Section 11.45(8), Florida Statutes.

<sup>12</sup> Chapter 10.550, Rules of the Auditor General.

<sup>13</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>14</sup> Section 215.97, Florida Statutes.

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 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>15</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>16</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 2022-23 fiscal year audit reports, including those entities that had not filed an audit report with us as of October 18, 2024.

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

Noncompliance Type	Counties	Municipalities	Special Districts	Total
Audit required, but audit report not filed.	4	66	87	157
Audit may have been required, but audit report not filed.	-	6	57	63
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.	-	11	34	45 <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.	9	39	139	187 <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.	4	17	44	65 <sup>b</sup>

<sup>a</sup> In total, 232 audit reports were filed more than 9 months after the end of the entity’s fiscal year.  
<sup>b</sup> In total, 110 audit reports were filed more than 45 days after delivery to the entities’ governing bodies.

As shown in Table 1:

- 157 local governmental entities (4 counties, 66 municipalities and 87 special districts) did not file the required audit report with us. Of the 157 local governmental entities, 71 entities (1 county, 34 municipalities and 36 special districts) also did not file the required 2021-22 fiscal year audit report with us as discussed in our report No. 2024-087. A listing of the 157 local governmental entities is included as **EXHIBIT A** to this report.

<sup>15</sup> Section 218.503(1), Florida Statutes.  
<sup>16</sup> Section 218.39(7), Florida Statutes.

- 63 local governmental entities (6 municipalities and 57 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 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>17</sup> A listing of the 63 local governmental entities is included as **EXHIBIT B** to this report.
- 45 local governmental entities (11 municipalities and 34 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 8 to 120 days, an average of 45 days, after the 9-month period had elapsed and 8 to 221 days, an average of 65 days, after the 45-day period had elapsed. These 45 local governmental entities are included in the:
  - 232 local governmental entities (9 counties, 50 municipalities, and 173 special districts) that filed audit reports with us 8 to 120 days, an average of 53 days, after 9 months had elapsed since the fiscal year end. Of the 232 local governmental entities, 72 entities (3 counties, 18 municipalities and 51 special districts) were also reported in our report No. 2024-087 for filing their 2021-22 fiscal year audit reports more than 9 months after the end of the entities' fiscal years. A listing of the 232 local governmental entities is included as **EXHIBIT C** to this report.
  - 110 local governmental entities (4 counties, 28 municipalities, and 78 special districts) that filed audit reports with us 7 to 221 days, an average of 55 days, after 45 days had elapsed since the reports were delivered to the entities' governing bodies. A listing of the 110 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>18</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 1,603 local governmental entity audit reports filed with us as of July 31, 2024, to determine whether the audit reports included the financial statements, note disclosures, reports, and other items required by generally accepted accounting principles (GAAP),<sup>19</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>20</sup> requires us to request from local governmental entities any

<sup>17</sup> Sections 218.32(1)(d) and 218.39(7), Florida Statutes.

<sup>18</sup> Section 11.40(2), Florida Statutes, describes the specific actions the Legislative Auditing Committee may request or direct.

<sup>19</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>20</sup> Section 11.45(7)(b), Florida Statutes.

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.

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 discrepancies in required reports. For example:

- 6 (35 percent) of 17 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>21</sup>
- 137 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>22</sup>
- 29 (15 percent) of 194 applicable audit reports did not correctly calculate in accordance with DFS Rules the correct dollar threshold used to distinguish between Type A and Type B State projects reported in the Schedule of Findings and Questioned Costs.<sup>23</sup>
- 5 (19 percent) of 27 applicable reports did not include a summary schedule of prior audit findings or indicate that the schedule was not required, contrary to Federal Uniform Guidance and Rules of the Auditor General.<sup>24</sup>
- 56 (28 percent) of 198 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>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 189 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 millage rates and amounts of such taxes collected, special assessment

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<sup>21</sup> AICPA Audit Guide – *Government Auditing Standards and Single Audits*, Paragraph 4.54c.

<sup>22</sup> Sections 1200.112 and 2300.106, *GASB Codification*.

<sup>23</sup> DFS Rule 69I-5.008(2), Florida Administrative Code, and Section 10.554(1)(m)1.h., Rules of the Auditor General.

<sup>24</sup> Title 2, Section 200.511(a), Code of Federal Regulations, and Sections 10.554(1)(n) and 10.557(3)(e)5, Rules of the Auditor General.

<sup>25</sup> Section 163.31801(8), Florida Statutes, and Section 10.558(1), Rules of the Auditor General.

<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 entities within 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 programs and projects.
- Statements regarding whether findings and recommendations reported in the preceding audit report had been corrected.<sup>29</sup>
- Schedules of required supplementary information (RSI) related to the entity's participation in a pension plan or other postemployment benefits (OPEB) plan.<sup>30</sup>

As of October 14, 2024, 18 of the 189 local governmental entities had not provided the requested items and, pursuant to State law,<sup>31</sup> we notified the Legislative Auditing Committee. **EXHIBIT F** to this report provides a listing of the 18 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 2022-23 fiscal year and noted certain errors and deficiencies. Specifically, we reviewed:

- 60 (2 county, 12 municipality, and 46 special district) audit reports to determine the extent of compliance on a comprehensive basis with GAAP, GAGAS, and Rules of the Auditor General,<sup>32</sup> 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>33</sup> the Management's Discussion and Analysis RSI for 5 (8 percent) of the 60 audit reports we reviewed did not address the reasons for significant changes in fund balances and fund net position presented in the condensed financial information. Also, 9 (15 percent) of the 60 audit reports we reviewed contained nonrounding mathematical errors.

<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(d), 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)(e)2, Rules of the Auditor General (2023).

<sup>29</sup> Section 10.554(1)(i)1, Rules of the Auditor General (2023).

<sup>30</sup> Sections P20.183, Pe5.128, P52. 137 and .139a, and P50.152 and .154a, *GASB Codification*.

<sup>31</sup> Section 11.45(7)(b), Florida Statutes.

<sup>32</sup> Chapter 10.550, Rules of the Auditor General.

<sup>33</sup> Section 2200.109d, *GASB Codification*.



- 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, 11 (73 percent) of the 15 reports with single-employer defined benefit pension plans, and 20 (51 percent) of the 39 reports with cost-sharing defined benefit plans did not disclose the change in the discount rate used to calculate the pension liability since the end of the prior fiscal year.<sup>34</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, 12 (20 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>35</sup> In addition, the notes to financial statements for 8 (13 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>36</sup>
- 60 (12 county, 36 municipality, and 12 special district) audit reports to determine the extent of compliance with Uniform Guidance 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 Uniform Guidance. Our review did not disclose any significant noncompliance with Uniform Guidance reporting requirements.
- 60 (17 county, 28 municipality, and 15 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>38</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 5 (8 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>39</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>40</sup>

<sup>34</sup> Sections Pe5.127b.(1)a, and P20.180a, *GASB Codification*.

<sup>35</sup> Sections P50.147 and P52.134, *GASB Codification*.

<sup>36</sup> Sections P50.150 and P52.135, *GASB Codification*.

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

<sup>38</sup> Section 10.556(6), Rules of the Auditor General.

<sup>39</sup> Section 10.554(1)(l)1.f., Rules of the Auditor General (2023) and Section 10.557, Rules of the Auditor General.

<sup>40</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 2022-23 fiscal year prepared by independent CPAs and filed with us by July 31, 2024, for 55 counties, 310 municipalities, and 1,238 special districts (a total of 1,603 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, 2024, we completed:

- Completeness review checklists for all 1,603 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 2022-23 fiscal year.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA  
Auditor General

# EXHIBIT A

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## LOCAL GOVERNMENTAL ENTITY 2022-23 FISCAL YEAR AUDIT REPORTS THAT WERE REQUIRED BUT NOT FILED AS OF OCTOBER 18, 2024

### Counties

1	Baker County <sup>a</sup>
2	Bradford County
3	DeSoto County
4	Jefferson County

### Municipalities

1	Altha, Town of <sup>a</sup>
2	Apalachicola, City of <sup>a</sup>
3	Archer, City of
4	Atlantic Beach, City of
5	Bell, Town of <sup>a</sup>
6	Blountstown, City of <sup>a</sup>
7	Branford, Town of
8	Brooksville, City of
9	Bunnell, City of <sup>a</sup>
10	Callahan, Town of
11	Campbellton, Town of <sup>a</sup>
12	Carrabelle, City of
13	Clermont, City of <sup>a</sup>
14	Crescent City, City of <sup>a</sup>
15	Cross City, Town of
16	Dade City, City of <sup>a</sup>
17	Dundee, Town of
18	El Portal, Village of <sup>a</sup>
19	Esto, Town of <sup>a</sup>
20	Fort Lauderdale, City of
21	Fort White, Town of
22	Frostproof, City of
23	Fruitland Park, City of
24	Grand Ridge, Town of
25	Greenville, Town of <sup>a</sup>
26	Gretna, City of <sup>a</sup>
27	Havana, Town of <sup>a</sup>
28	Hawthorne, City of <sup>a</sup>
29	Hialeah Gardens, City of <sup>a</sup>
30	High Springs, City of <sup>a</sup>

**Municipalities (Continued)**

31	Hillcrest Heights, Town of
32	Indiantown, Village of <sup>a</sup>
33	Inglis, Town of <sup>a</sup>
34	Kenneth City, Town of <sup>a</sup>
35	LaBelle, City of
36	Lake Hamilton, Town of
37	Lake Park, Town of
38	Lake Worth Beach, City of <sup>a</sup>
39	Lawtey, City of
40	Manalapan, Town of <sup>a</sup>
41	Mangonia Park, Town of <sup>a</sup>
42	Mayo, Town of
43	Mexico Beach, City of <sup>a</sup>
44	Miami Shores, Village of <sup>a</sup>
45	Midway, City of
46	Minneola, City of
47	Moore Haven, City of
48	Neptune Beach, City of <sup>a</sup>
49	New Port Richey, City of <sup>a</sup>
50	North Bay Village, City of
51	Opa-locka, City of <sup>a</sup>
52	Pahokee, City of <sup>a</sup>
53	Palatka, City of
54	Penney Farms, Town of
55	Quincy, City of
56	Safety Harbor, City of <sup>a</sup>
57	Sewell's Point, Town of
58	Sweetwater, City of <sup>a</sup>
59	Vernon, City of <sup>a</sup>
60	Vero Beach, City of
61	Waldo, City of
62	Wausau, Town of
63	Welaka, Town of <sup>a</sup>
64	Westlake, City of
65	White Springs, Town of <sup>a</sup>
66	Worthington Springs, Town of

**Special Districts**

1	Abbott Square Community Development District
2	Argyle Fire District
3	Arlington Ridge Community Development District <sup>a</sup>
4	Armstrong Community Development District
5	Avalon Beach / Mulat Fire Protection District
6	Balm Groves Community Development District <sup>a</sup>
7	Bayshore Gardens Park and Recreation District <sup>a</sup>
8	Belmond Reserve Community Development District <sup>a</sup>
9	Blueprint Intergovernmental Agency
10	Bobcat Trails Community Development District
11	Buckhead Trails Community Development District
12	Carrabelle Community Redevelopment Agency
13	Celebration Pointe Community Development District No. 1
14	Central Lake Community Development District <sup>a</sup>
15	City of Brooksville Community Redevelopment Agency
16	City of Crescent City Community Redevelopment Agency
17	City of Minneola Community Redevelopment Agency
18	City of Trenton Community Redevelopment Agency
19	Cobblestone Community Development District
20	Community Redevelopment Agency of the Town of Lake Park
21	Concord Estates Community Development District <sup>a</sup>
22	Connerton East Community Development District <sup>a</sup>
23	Cypress Bay West Community Development District
24	Dade City Community Redevelopment Agency <sup>a</sup>
25	Dorcas Fire District <sup>a</sup>
26	Downtown Clermont Redevelopment Agency <sup>a</sup>
27	DP1 Community Development District
28	East Park Community Development District
29	Eastpoint Water and Sewer District <sup>a</sup>
30	Eden Hills Community Development District
31	Flagler Estates Road and Water Control District
32	Florida Crown Workforce Board, Inc.
33	Florida Green Finance Authority <sup>a</sup>
34	Fruitland Park Community Redevelopment Agency
35	Grand Oaks Community Development District <sup>a</sup>
36	Greyhawk Landing Community Development District <sup>a</sup>

**Special Districts (Continued)**

37	Hammock Bay Community Development District
38	Hawthorne Community Redevelopment Agency
39	Heights Community Development District, The <sup>a</sup>
40	Heritage Isles Community Development District <sup>a</sup>
41	Hickory Hill Special Dependent Tax District
42	High Springs Community Redevelopment Agency <sup>a</sup>
43	Highland Meadows II Community Development District <sup>a</sup>
44	Hillsboro Inlet District
45	Hilltop Point Community Development District <sup>a</sup>
46	Indigo Community Development District
47	Madeira Community Development District <sup>a</sup>
48	Magnolia Creek Community Development District <sup>a</sup>
49	Midtown Miami Community Development District
50	Mirabella Community Development District <sup>a</sup>
51	Moore Haven Capital Projects Finance Authority
52	Naturewalk Community Development District <sup>a</sup>
53	New Port Richey Community Redevelopment Agency <sup>a</sup>
54	North Miami Beach Community Redevelopment Agency
55	Oaks at Shady Creek Community Development Agency
56	Opa-locka Community Redevelopment Agency <sup>a</sup>
57	Palatka Downtown Redevelopment Agency
58	Pier Park Community Development District <sup>a</sup>
59	Quincy Community Redevelopment Agency
60	Riverbend West Community Development District
61	Safety Harbor Community Redevelopment Agency <sup>a</sup>
62	Sandmine Road Community Development District
63	Sandridge Community Development District
64	Seminole Improvement District
65	Sherwood Manor Community Development District <sup>a</sup>
66	South Fork III Community Development District <sup>a</sup>
67	Southern Hills Plantation II Community Development District <sup>a</sup>
68	St. Johns County Airport Authority
69	Stoneybrook Community Development District <sup>a</sup>
70	Stoneybrook South Community Development District
71	Storey Creek Community Development District <sup>a</sup>
72	Suncoast Community Development District <sup>a</sup>

**Special Districts (Continued)**

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73	Sunrise Key Neighborhood Improvement District
74	Touchstone Community Development District
75	Treeline Preserve Community Development District (Dissolved 11/20/2023)
76	Tuckers Pointe Community Development District
77	Turnbull Creek Community Development District
78	Twin Creeks North Community Development District
79	Venetian Community Development District <sup>a</sup>
80	Ventana Community Development District <sup>a</sup>
81	Verandahs Community Development District, The
82	Viera Stewardship District
83	Villages of Westport Community Development District
84	Waters Edge Community Development District (Pasco County)
85	West Orange Healthcare District (Dissolved 6/21/2023)
86	West Port Community Development District <sup>a</sup>
87	Westchase Community Development District

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**157 Total Audit Reports Required but Not Filed as of October 18, 2024**

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<sup>a</sup> This entity is one of the 71 local governmental entities also listed in our report No. 2024-087 as not filing a 2021-22 fiscal year audit report with us.



# EXHIBIT B

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## LOCAL GOVERNMENTAL ENTITY 2022-23 FISCAL YEAR AUDIT REPORTS THAT MAY HAVE BEEN REQUIRED BUT WERE NOT FILED AS OF OCTOBER 18, 2024

### Municipalities

1	Bascom, Town of
2	Jacob City, City of
3	Lazy Lake, Village of
4	Noma, Town of
5	Raiford, Town of
6	Westville, Town of

### Special Districts

1	Arlington Special Dependent District
2	Blountstown Community Redevelopment Agency
3	Bradford County Development Authority (Dissolved 6/1/2023)
4	Bradford County Health Facilities Authority
5	Buckhead Trails II Community Development District (Established 12/8/2022)
6	Bunnell Community Redevelopment Agency
7	Business Improvement District of Coral Gables (Dissolved 1/10/2023)
8	Campbellton-Graceville Hospital District
9	Carrabelle Hospital Tax District
10	CC Community Development District (Established 8/28/2023)
11	Charlotte Soil and Water Conservation District
12	City of Midway Community Redevelopment Agency
13	City of Moore Haven Affordable Housing Finance Authority
14	City of Moore Haven Redevelopment Agency
15	Columbia County Industrial Development Authority
16	Community Redevelopment Agency of the City of Parker
17	Duval County Research and Development Authority (Dissolved 4/25/2024)
18	Duval Soil and Water Conservation District
19	Freedom Walk Community Development District (Inactive 12/6/2022)
20	Greater Seminole Area Special Recreation District (Dissolved 6/21/2023)
21	Gretna Neighborhood Improvement District
22	Hamilton County Soil and Water Conservation District
23	Harvest Ridge Community Development District (Established 3/24/2023)
24	Highlands County Industrial Development Authority
25	Hogpen Dependent Special District (Established 3/28/2023)
26	Lake Flores Community Development District
27	Leela Reserve Community Development District (Established 9/12/2022 and dissolved 5/3/2023)

**Special Districts (Continued)**

28	Leon County Energy Improvement District (Dissolved 12/13/2022)
29	Mandarin Grove Community Development District
30	Nature Coast Regional Water Authority
31	Oleta River Community Development District (Dissolved 10/27/2023)
32	Orange Hill Soil and Water Conservation District
33	Osceola Soil and Water Conservation District
34	Pebble Ridge Community Development District
35	Polk Soil and Water Conservation District (Dissolved 6/9/2023)
36	Prosperity Lakes Community Development District
37	Reserve at Van Oaks Community Development District
38	RiverPark Community Development District (Inactive 1/17/2023)
39	Santa Fe Soil and Water Conservation District
40	Santa Rosa Bay Bridge Authority (Dissolved 7/1/2023)
41	Sawgrass Village Community Development District (Established 12/8/2022)
42	Sorrento Pines Community Development District (Established 12/12/2022)
43	South Dade Soil and Water Conservation District (Inactive 12/20/2022)
44	Southern Hills Plantation III Community Development District
45	St. Augustine Lakes Community Development District
46	St. Lucie Soil and Water Conservation District
47	Stonegate Preserve Community Development District
48	Sugarwood Groves Special District
49	Sumter Soil and Water Conservation District
50	Taylor Soil and Water Conservation District (Dissolved 8/9/2023)
51	Union Soil and Water Conservation District
52	Varrea South Community Development District
53	Waccasassa Water and Wastewater Cooperative (Established 6/1/2023)
54	Wakulla Soil and Water Conservation District
55	West Hillcrest Community Development District (Established 4/6/2023)
56	Westview South Community Development District (Established 10/24/2022)
57	Westwood of Pasco Community Development District
<b>63</b>	<b>Total Number of Audit Reports That May Have Been Required but Were Not Filed as of October 18, 2024</b>

## EXHIBIT C

### LOCAL GOVERNMENTAL ENTITY 2022-23 FISCAL YEAR AUDIT REPORTS FILED MORE THAN 9 MONTHS AFTER FISCAL YEAR END

	Counties	Date Filed	Days Late
1	Columbia County	08/08/24	39
2	Dixie County <sup>a</sup>	08/30/24	61
3	Franklin County	10/11/24	103
4	Hendry County	08/30/24	61
5	Liberty County	10/09/24	101
6	Putnam County <sup>a</sup>	07/31/24	31
7	Suwannee County <sup>a</sup>	08/22/24	53
8	Taylor County	07/17/24	17
9	Washington County	08/06/24	37
	<b>Municipalities</b>		
1	Avon Park, City of	10/03/24	95
2	Belle Isle, City of <sup>a</sup>	07/23/24	23
3	Biscayne Park, Village of <sup>b</sup>	09/09/24	71
4	Bonifay, City of	07/24/24	24
5	Briny Breezes, Town of <sup>a, b</sup>	07/26/24	26
6	Center Hill, City of	07/31/24	31
7	Century, Town of	07/26/24	26
8	Chattahoochee, City of	08/07/24	38
9	Coral Springs, City of	07/19/24	19
10	DeFuniak Springs, City of	09/19/24	81
11	Doral, City of	07/23/24	23
12	Eatonville, Town of <sup>a</sup>	09/24/24	86
13	Fanning Springs, City of	09/03/24	65
14	Flagler Beach, City of <sup>a</sup>	07/23/24	23
15	Glen Ridge, Town of	07/23/24	23
16	Gulf Stream, Town of <sup>a</sup>	08/19/24	50
17	Indian Harbour Beach, City of <sup>a</sup>	07/23/24	23
18	Jay, Town of <sup>b</sup>	07/23/24	23
19	Jupiter Inlet Colony, Town of	08/23/24	54
20	Keystone Heights, City of	07/29/24	29
21	Lake Butler, City of	08/23/24	54
22	Lake Helen, City of <sup>b</sup>	07/22/24	22
23	Lauderdale Lakes, City of <sup>b</sup>	07/26/24	26
24	Laurel Hill, City of <sup>b</sup>	07/31/24	31
25	Marineland, Town of <sup>a</sup>	09/11/24	73
26	Medley, Town of	10/09/24	101
27	Monticello, City of	09/23/24	85
28	Montverde, Town of <sup>a</sup>	07/30/24	30

<b>Municipalities (Continued)</b>		<b>Date Filed</b>	<b>Days Late</b>
29	New Smyrna Beach, City of	08/13/24	44
30	North Miami Beach, City of <sup>a</sup>	10/14/24	106
31	Oak Hill, City of	07/24/24	24
32	Ocean Breeze, Town of	07/10/24	10
33	Ocean Ridge, Town of <sup>a</sup>	07/22/24	22
34	Oviedo, City of <sup>a, b</sup>	07/23/24	23
35	Palm Bay, City of	08/06/24	37
36	Parker, City of <sup>a</sup>	10/14/24	106
37	Pembroke Park, Town of	09/05/24	67
38	Pinecrest, Village of <sup>b</sup>	07/31/24	31
39	Ponce de Leon, Town of <sup>a</sup>	08/06/24	37
40	Sanibel, City of <sup>a</sup>	08/07/24	38
41	Sebastian, City of <sup>a, b</sup>	08/14/24	45
42	South Pasadena, City of <sup>a</sup>	08/14/24	45
43	Southwest Ranches, Town of <sup>a, b</sup>	07/24/24	24
44	St. Cloud, City of	07/22/24	22
45	St. Petersburg, City of <sup>b</sup>	07/26/24	26
46	Starke, City of	10/08/24	100
47	Trenton, City of <sup>a</sup>	09/25/24	87
48	Virginia Gardens, Village of	09/23/24	85
49	Wauchula, City of	09/09/24	71
50	Winter Springs, City of	09/17/24	79

<b>Special Districts</b>		<b>Date Filed</b>	<b>Days Late</b>
1	Aberdeen Community Development District	08/06/24	37
2	Amelia Concourse Community Development District	08/07/24	38
3	Arbor Greene Community Development District <sup>a</sup>	09/06/24	68
4	Arborwood Community Development District <sup>a</sup>	08/29/24	60
5	Avalon Park West Community Development District	09/18/24	80
6	Avelar Creek Community Development District	08/23/24	54
7	Avenir Community Development District <sup>a</sup>	07/29/24	29
8	Avon Park Community Redevelopment Agency	10/03/24	95
9	Bannon Lakes Community Development District <sup>a</sup>	09/26/24	88
10	Bartram Springs Community Development District	09/23/24	85
11	Bayfront Community Redevelopment Agency	07/31/24	31
12	Beaumont Community Development District	09/18/24	80
13	Bella Collina Community Development District	09/28/24	90
14	Berry Bay Community Development District	09/06/24	68

<b>Special Districts (Continued)</b>		<b>Date Filed</b>	<b>Days Late</b>
15	Bonterra Community Development District	09/06/24	68
16	Brandy Creek Community Development District	09/08/24	70
17	Bridgewater North Community Development District	10/15/24	107
18	Bullfrog Creek Community Development District <sup>a</sup>	09/06/24	68
19	Carlton Lakes Community Development District	08/23/24	54
20	Catalina At Winkler Preserve Community Development District	07/25/24	25
21	Champion's Reserve Community Development District	07/31/24	31
22	Chapel Crossings Community Development District	07/31/24	31
23	Citrus, Levy, Marion Regional Workforce Development Board (FYE 6/30/23) <sup>b</sup>	06/21/24	82
24	City of Port St. Lucie Community Redevelopment Agency <sup>b</sup>	08/20/24	51
25	City of Rockledge Community Redevelopment Agency <sup>b</sup>	08/01/24	32
26	City of St. Cloud Community Redevelopment Agency	07/22/24	22
27	City of Stuart Community Redevelopment Agency <sup>a, b</sup>	07/29/24	29
28	City of Tallahassee Community Redevelopment Agency <sup>b</sup>	08/08/24	39
29	Community Redevelopment Agency of the City of New Smyrna Beach	08/20/24	51
30	Community Redevelopment Agency of the City of Temple Terrace <sup>b</sup>	09/03/24	65
31	Community Redevelopment Agency of the Town of Cinco Bayou <sup>b</sup>	10/03/24	95
32	Cordoba Ranch Community Development District	09/06/24	68
33	Corkscrew Farms Community Development District	08/23/24	54
34	Cypress Grove Community Development District	08/23/24	54
35	Cypress Mill Community Development District <sup>a</sup>	10/17/24	109
36	Cypress Preserve Community Development District	10/17/24	109
37	Cypress Shadows Community Development District	09/06/24	68
38	Deer Run Community Development District <sup>a</sup>	10/03/24	95
39	DeFuniak Springs Community Redevelopment Agency	09/24/24	86
40	Durbin Crossing Community Development District	09/06/24	68
41	East Niceville Fire District	07/23/24	23
42	East Park Community Development District <sup>b</sup>	10/17/24	109
43	Eastlake Oaks Community Development District	07/11/24	11
44	Easton Park Community Development District	07/09/24	9
45	Escambia Children's Trust <sup>a, b</sup>	07/24/24	24
46	Flagler Beach Community Redevelopment Agency <sup>a</sup>	07/23/24	23
47	Fort Myers Beach Mosquito Control Districts	09/05/24	67
48	George E. Weems Memorial Hospital <sup>b</sup>	08/07/24	38
49	Gracewater Sarasota Community Development District	09/17/24	79
50	Gramercy Farms Community Development District	10/03/24	95
51	Greater Lakes / Sawgrass Bay Community Development District <sup>a</sup>	08/09/24	40
52	Grove Resort Community Development District	10/16/24	108

<b>Special Districts (Continued)</b>		<b>Date Filed</b>	<b>Days Late</b>
53	Haines City Water Control District	07/24/24	24
54	Harmony West Community Development District (2017)	09/25/24	87
55	Harrison Ranch Community Development District <sup>a</sup>	09/03/24	65
56	Hawkstone Community Development District	07/25/24	25
57	Hendry-Hilliard Water Control District <sup>b</sup>	07/08/24	8
58	Heritage Harbour South Community Development District <sup>a</sup>	09/06/24	68
59	Heritage Lake Park Community Development District	09/06/24	68
60	Heron Isles Community Development District	09/12/24	74
61	Highlands Community Development District	08/23/24	54
62	Holmes Creek Soil and Water Conservation District	07/11/24	11
63	Housing Finance Authority of Volusia County	08/06/24	37
64	Hyde Park Community Development District 1 <sup>a</sup>	07/18/24	18
65	International Drive Master Transit and Improvement District <sup>a, b</sup>	07/25/24	25
66	IRL Council	08/27/24	58
67	Jackson County Hospital District <sup>a</sup>	07/26/24	26
68	Joshua Water Control District	07/30/24	30
69	Julington Creek Plantation Community Development District	09/16/24	78
70	Key Marco Community Development District <sup>b</sup>	07/23/24	23
71	Keystone Heights Community Redevelopment Agency	07/29/24	29
72	La Collina Community Development District	07/31/24	31
73	Lake Ashton II Community Development District	09/24/24	86
74	Lake Bernadette Community Development District <sup>a</sup>	09/09/24	71
75	Lake Worth Beach Community Redevelopment Agency	09/03/24	65
76	Lakeside Community Development District <sup>a</sup>	07/09/24	9
77	Lakeside Plantation Community Development District <sup>a</sup>	10/18/24	110
78	Landmark at Doral Community Development District	09/17/24	79
79	Lauderdale Lakes Community Redevelopment Agency <sup>a, b</sup>	07/26/24	26
80	Legends Bay Community Development District	07/17/24	17
81	Lehigh Acres Municipal Services Improvement District <sup>b</sup>	07/25/24	25
82	Leon County Research and Development Authority <sup>b</sup>	07/22/24	22
83	Lexington Oaks Community Development District	07/09/24	9
84	Live Oak No. 2 Community Development District	07/11/24	11
85	Longleaf Community Development District	08/16/24	47
86	Lucaya Community Development District <sup>a</sup>	09/19/24	81
87	Madison County Health and Hospital District <sup>b</sup>	07/23/24	23
88	Mangrove Point and Mangrove Manor Community Development District	09/17/24	79
89	Meadow Point II Community Development District	08/03/24	34
90	Miami Gardens Community Redevelopment Agency	07/30/24	30

<b>Special Districts (Continued)</b>		<b>Date Filed</b>	<b>Days Late</b>
91	Millers Creek Special District <sup>b</sup>	08/30/24	61
92	Mira Lago West Community Development District <sup>a</sup>	09/06/24	68
93	Montecito Community Development District	07/23/24	23
94	Navarre Beach Fire Rescue District	08/09/24	40
95	New River Community Development District	10/17/24	109
96	North Palm Beach Heights Water Control District	07/20/24	20
97	North Park Isle Community Development District	08/23/24	54
98	North River Ranch Improvement Stewardship District <sup>a</sup>	08/07/24	38
99	Northwood Community Development District <sup>a</sup>	08/23/24	54
100	Oak Creek Community Development District	09/09/24	71
101	Old Plantation Water Control District <sup>b</sup>	07/26/24	26
102	Orlando Community Redevelopment Agency <sup>b</sup>	07/23/24	23
103	Osceola County Community Redevelopment Agency – East U.S. 192 <sup>b</sup>	07/31/24	31
104	Oviedo Community Redevelopment Agency <sup>a</sup>	07/23/24	23
105	Pacific Ace Community Development District	09/17/24	79
106	Palatka Gas Authority <sup>a</sup>	10/16/24	108
107	Park East Community Development District	08/23/24	54
108	Park Place Community Development District <sup>a</sup>	08/23/24	54
109	Parkway Center Community Development District	07/31/24	31
110	Parrish Plantation Community Development District	08/23/24	54
111	Pasco County Mosquito Control District <sup>a</sup>	07/25/24	25
112	Pensacola-Escambia Promotion and Development Commission <sup>a, b</sup>	07/26/24	26
113	Pine Ridge Plantation Community Development District <sup>a</sup>	09/06/24	68
114	PTC Community Development District	07/25/24	25
115	Quarry Community Development District	09/06/24	68
116	Reserve at Pradera Community Development District <sup>a</sup>	10/03/24	95
117	Ridgewood Trails Community Development District <sup>a</sup>	10/15/24	107
118	River Glen Community Development District	07/26/24	26
119	River Hall Community Development District	09/11/24	73
120	Rivers Edge Community Development District	07/16/24	16
121	Rivers Edge II Community Development District	07/16/24	16
122	Riverwood Community Development District	07/09/24	9
123	Riviera Beach Community Redevelopment Agency <sup>b</sup>	07/09/24	9
124	Rupert J. Smith Law Library of St. Lucie County <sup>a, b</sup>	08/06/24	37
125	Saltmeadows Community Development District	09/17/24	79
126	Sampson Creek Community Development District <sup>a</sup>	08/21/24	52
127	Savana Lakes Community Development District	09/17/24	79
128	Seaton Creek Reserve Community Development District	10/17/24	109
129	Shell Point Community Development District	09/06/24	68

<b>Special Districts (Continued)</b>		<b>Date Filed</b>	<b>Days Late</b>
130	South Bay Community Development District (Hillsborough County) <sup>a</sup>	10/17/24	109
131	South Creek Community Development District <sup>a</sup>	07/31/24	31
132	South Florida Regional Transportation Authority <sup>a, b</sup> (FYE 6/30/2023)	07/29/24	120
133	South Shore Corporate Park Industrial Community Development District <sup>a</sup>	10/03/24	95
134	South Walton County Mosquito Control District <sup>a, b</sup>	10/15/24	107
135	Southern Hills Plantation I Community Development District <sup>b</sup>	09/23/24	85
136	Space Florida <sup>a</sup>	07/29/24	29
137	Spencer Creek Community Development District <sup>a</sup>	08/23/24	54
138	Spring Lake Community Development District <sup>b</sup>	07/23/24	23
139	Spring Ridge Community Development District	07/31/24	31
140	St. Augustine Port, Waterway and Beach District <sup>b</sup>	08/06/24	37
141	St. Johns County Community Redevelopment Agency	07/24/24	24
142	St. Petersburg Community Redevelopment Agency <sup>b</sup>	07/26/24	26
143	Stevens Plantation Community Development District <sup>a</sup>	07/09/24	9
144	Summer Woods Community Development District	07/24/24	24
145	Summerstone Community Development District <sup>b</sup>	09/18/24	80
146	Summit at Fern Hill Community Development District	08/23/24	54
147	Sun'n Lake of Sebring Improvement District	08/26/24	57
148	Sunrise Lakes Phase IV Recreation District <sup>a, b</sup>	10/14/24	106
149	Talavera Community Development District <sup>a</sup>	10/03/24	95
150	Timber Creek Community Development District <sup>a</sup>	08/23/24	54
151	Tindall Hammock Irrigation and Soil Conservation District	08/19/24	50
152	Town of Eatonville Community Redevelopment Agency <sup>a</sup>	09/24/24	86
153	Town of Kindred Community Development District II	08/06/24	37
154	Town of Marineland Community Redevelopment Agency	09/11/24	73
155	Troup-Indiantown Water Control District	07/09/24	9
156	Two Rivers East Community Development District	09/06/23	68
157	Two Rivers North Community Development District	08/28/24	59
158	Two Rivers West Community Development District <sup>a</sup>	08/23/24	54
159	V-Dana Community Development District	09/06/24	68
160	Viera East Community Development District <sup>a</sup>	07/30/24	30
161	Waterford Community Development District	09/03/24	65
162	WaterGrass Community Development District I	09/06/24	68
163	Water's Edge Community Development District (Manatee County) <sup>a</sup>	10/17/24	109
164	Waterset North Community Development District	08/06/24	37
165	Waterset South Community Development District	10/16/24	108
166	Wauchula Community Redevelopment Agency	09/06/24	68
167	West Villages Improvement District <sup>a</sup>	08/15/24	46



<b>Special Districts (Continued)</b>		<b>Date Filed</b>	<b>Days Late</b>
168	Westridge Community Development District	07/24/24	24
169	WildBlue Community Development District	09/16/24	78
170	Williston Community Redevelopment Agency <sup>b</sup>	09/11/24	73
171	Windward at Lakewood Ranch Community Development District	07/29/24	29
172	Wiregrass II Community Development District <sup>a</sup>	07/09/24	9
173	Zephyr Ridge Community Development District <sup>a</sup>	08/20/24	51
<b><u>232</u> Total Number of Audit Reports Filed More Than 9 Months After Fiscal Year End</b>			
<b>Average Number of Days Late</b>			<b>53</b>

<sup>a</sup> This entity is one of the 72 local governmental entities also listed in our report No. 2024-087 as filing their 2021-22 fiscal year audit report more than 9 months after fiscal year end.

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

# EXHIBIT D

## LOCAL GOVERNMENTAL ENTITY 2022-23 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	Pasco County	66	21
3	St. Lucie County	94	49
4	Walton County	60	15
<b>Municipalities</b>			
1	Bay Lake, City of	71	26
2	Biscayne Park, Village of <sup>a</sup>	74	29
3	Briny Breezes, Town of <sup>a</sup>	92	47
4	Cinco Bayou, Town of	64	19
5	Grant-Valkaria, Town of	53	8
6	Highland Beach, Town of	61	16
7	Jay, Town of <sup>a</sup>	132	87
8	Lake Buena Vista, City of	71	26
9	Lake Helen, City of <sup>a</sup>	165	120
10	Lauderdale Lakes, City of <sup>a</sup>	63	18
11	Lauderhill, City of	70	25
12	Laurel Hill, City of <sup>a</sup>	82	37
13	Loxahatchee Groves, Town of	60	15
14	McIntosh, Town of	75	30
15	Miami Lakes, Town of	76	31
16	Oviedo, City of <sup>a</sup>	116	71
17	Palmetto, City of	52	7
18	Pincrest, Village of <sup>a</sup>	141	96
19	Port St. Joe	91	46
20	Rockledge, City of	56	11
21	Sebastian, City of <sup>a</sup>	75	30
22	Shalimar, Town of	53	8
23	South Daytona, City of	52	7
24	Southwest Ranches, Town of <sup>a</sup>	120	75
25	St. Petersburg, City of <sup>a</sup>	148	103
26	Temple Terrace, City of	62	17
27	Weston, City of	67	22
28	Windermere, Town of	56	11

		Number of Days Audit Report	
		Filed After Delivery to Entity's Governing Body	Filed Late
Special Districts			
1	Artisan Lakes Community Development District	128	83
2	Artisan Lakes East Community Development District	130	85
3	Bartow Municipal Airport Development Authority	133	88
4	Bartram Park Community Development District	53	8
5	Buckeye Park Community Development District	146	101
6	Children's Services Council of Leon County	120	75
7	Citrus information Cooperative	79	34
8	Citrus, Levy, Marion Regional Workforce Development Board <sup>a</sup>	127	82
9	City of Newberry Community Redevelopment Agency	75	30
10	City of Port St. Lucie Community Redevelopment Agency <sup>a</sup>	54	9
11	City of Rockledge Community Redevelopment Agency <sup>a</sup>	83	38
12	City of Stuart Community Redevelopment Agency <sup>a</sup>	66	21
13	City of Tallahassee Community Redevelopment Agency <sup>a</sup>	64	19
14	Clay County Utility Authority	108	63
15	Community Redevelopment Agency of the City of South Daytona	53	8
16	Community Redevelopment Agency of the City of Temple Terrace <sup>a</sup>	106	61
17	Community Redevelopment Agency of the Town of Cinco Bayou <sup>a</sup>	266	221
18	Currents Community Development District	142	97
19	Deer Island Community Development District	131	86
20	DeSoto County Hospital District	104	59
21	Dog Island Conservation District	72	27
22	Downtown Improvement District	109	64
23	East Park Community Development District <sup>a</sup>	212	167
24	Eastport Business Center	70	25
25	Escambia Children's Trust <sup>a</sup>	57	12
26	Esplanade Lake Club Community Development District	148	103
27	Eureka Grove Community Development District	54	9
28	Fleming Island Plantation Community Development District	62	17
29	Flow Way Community Development District	137	92
30	George E. Weems Memorial Hospital <sup>a</sup>	77	32
31	Harbour Waterway Special District	127	82
32	Hendry-Hilliard Water Control District <sup>a</sup>	53	8
33	Heritage Harbour Market Place Community Development District	155	110
34	Heritage Harbour North Community Development District	158	113

		Number of Days Audit Report	
		Filed After Delivery to Entity's Governing Body	Filed Late
Special Districts (Continued)			
35	Indian Trail Improvement District	87	42
36	International Drive Master Transit and Improvement District <sup>a</sup>	161	116
37	Island Lake Estates Community Development District	156	111
38	Isles of Bartram Park Community Development District	52	7
39	Key Marco Community Development District <sup>a</sup>	70	25
40	Lauderdale Lakes Community Redevelopment Agency <sup>a</sup>	63	18
41	Lehigh Acres Municipal Services Improvement District <sup>a</sup>	122	77
42	Leon County Research and Development Authority <sup>a</sup>	91	46
43	LT Ranch Community Development District	121	76
44	Madison County Health and Hospital District <sup>a</sup>	147	102
45	Merritt Island Redevelopment Agency	93	48
46	Millers Creek Special District <sup>a</sup>	221	176
47	Miromar Lakes Community Development District	158	113
48	North Brevard County Hospital District	67	22
49	North Miami Community Redevelopment Agency	103	58
50	Old Plantation Water Control District <sup>a</sup>	130	85
51	Orlando Community Redevelopment Agency <sup>a</sup>	69	24
52	Osceola County Community Redevelopment Agency – East U.S. 192 <sup>a</sup>	91	46
53	Palatka Gas Authority <sup>a</sup>	112	67
54	Palermo Community Development District	148	103
55	Pensacola Downtown Improvement Board	106	61
56	Pensacola-Escambia Promotion and Development Commission <sup>a</sup>	189	144
57	Port Orange Town Center Community Redevelopment Agency	70	25
58	Port St. Joe Redevelopment Agency	101	56
59	River Landing Community Development District	148	103
60	Riviera Beach Community Redevelopment Agency <sup>a</sup>	74	29
61	Rupert J. Smith Law Library of St. Lucie County <sup>a</sup>	66	21
62	South Florida Regional Transportation Authority <sup>a</sup>	201	156
63	South Walton County Mosquito Control District <sup>a</sup>	117	72
64	Southern Hills Plantation I Community Development District <sup>a</sup>	82	37
65	Spring Lake Community Development District <sup>a</sup>	77	32
66	St. Augustine Port, Waterway and Beach District <sup>a</sup>	62	17
67	St. Petersburg Community Redevelopment Agency <sup>a</sup>	142	97

		<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>			
68	StoneLake Ranch Community Development District	158	113
69	Summerstone Community Development District <sup>a</sup>	86	41
70	Sunrise Lakes Phase IV Recreation District <sup>a</sup>	110	65
71	Suwannee County Development Authority	56	11
72	Tampa Palms Community Development District	54	9
73	Tern Bay Community Development District	143	98
74	Timber Creek Southwest Community Development District	139	94
75	Titusville-Cocoa Airport District	55	10
76	Vasari Community Development District	62	17
77	Wentworth Estates Community Development District	158	113
78	Williston Community Redevelopment Agency <sup>a</sup>	76	31
<b>110</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>55</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 2022-23 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.	17	-	-	5	50	1	14	6	35
<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.	1,603	12	22	78	25	36	3	126	8
The management letter did not include a statement as to whether findings reported in the preceding audit report had been corrected.	328	-	-	6	5	14	8	20	6
There was no written explanation or rebuttal from management regarding the auditor's findings and recommendations included in the management letter.	155	-	-	5	8	5	6	10	6
<b>Notes to Financial Statements:</b>									
The notes did not disclose criteria for including component units within the reporting entity.	234	8	17	9	6	-	-	17	7
The notes did not disclose the types of instruments authorized under legal or contractual provisions in which the entity can invest.	1,065	3	6	30	13	42	5	75	7
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.	137	18	100	54	100	65	100	137	100
The notes did not disclose the risk of loss to which the entity is exposed and the way those risks are mitigated.	1,603	7	13	9	3	103	8	119	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>Federal Uniform Guidance:</b> The report packet did not include a summary schedule of prior audit findings or indicate that the schedule was not required.	27	3	43	1	7	1	17	5	19
<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.	194	2	4	17	19	10	20	29	15
<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.	198	4	15	26	20	26	62	56	28

<sup>a</sup> A total of 1,603 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 14, 2024 THE SIGNIFICANT ITEMS OMITTED FROM THEIR 2022-23 FISCAL YEAR AUDIT REPORTS

### Municipalities

1	Century, Town of
2	Lauderdale Lakes, City of
3	Micanopy, Town of
4	Port St. Joe, City of
5	Stuart, City of

### Special Districts

1	Citrus, Levy, Marion Regional Workforce Development Board
2	City of Dunnellon Community Redevelopment Agency
3	Cory Lakes Community Development District
4	Crossings Community Development District
5	Downtown Investment Authority
6	Holmes Creek Soil and Water Conservation District
7	Lee County Trauma Services District
8	North AR-1 of Pasco Community Development District
9	Panama City Community Redevelopment Agency
10	Ridge at Apopka Community Development District
11	South Florida Regional Transportation Authority
12	Tampa Bay Area Regional Transit Authority
13	University Village Community Development District

**18** Total Number of Local Governmental Entities that had not Provided, as of October 14, 2024, Significant Items Omitted from Their 2022-23 Fiscal Year Audit Reports



# EXHIBIT G

## SUMMARY OF DEFICIENCIES NOTED DURING COMPREHENSIVE REVIEWS OF SELECTED 2022-23 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	-	-	-	-	4	9	4	7
<b>Financial Statements:</b>									
The financial statements or notes to financial statements contained mathematical errors (not related to rounding).	60	1	50	5	42	3	7	9	15
<b>Management's Discussion and Analysis:</b>									
Presentation of balances and transactions did not provide reasons for the changes in net position and fund balances from the prior year.	60	-	-	-	-	5	11	5	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.	15	-	-	11	79	-	-	11	73
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.	39	1	17	4	29	8	42	13	33
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.	39	2	33	7	50	11	58	20	51
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.	39	6	100	12	86	15	79	33	85
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.	39	1	17	2	14	1	5	4	10
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.	35	-	-	1	5	2	18	3	9
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.	35	2	40	1	5	-	-	3	9

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	-	-	8	25	4	20	12	20
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.	55	-	-	4	14	4	21	8	15
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	3	9	3	15	8	13
The notes did not disclose the amount of OPEB expense recognized by the employer during the reporting period.	60	-	-	-	-	3	15	3	5
The notes either did not include a schedule of changes in the OPEB liability from the prior fiscal year or did not provide all required information regarding the changes.	60	1	13	2	6	1	5	4	7
<b>Florida Single Audit:</b>									
The Schedule of Expenditures of State Financial Assistance did not subtotal the expenditures by individual project catalog of State financial assistance number.	60	-	-	-	-	3	20	3	5
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	4	2	13	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	-	-	4	14	1	7	5	8

<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.