STATE OF FLORIDA
AUDITOR GENERAL

DISTRICT SCHOOL BOARD, CHARTER SCHOOL AND CHARTER TECHNICAL CAREER CENTER, THE FLORIDA VIRTUAL SCHOOL, AND VIRTUAL INSTRUCTION PROGRAM PROVIDER

AUDIT REPORT REVIEW GUIDELINES
FOR THE FISCAL YEAR ENDED JUNE 30, 2026

The following abbreviations have been used to cite authoritative reference materials in this document:

AG - *Chapter 10.800, Rules of the Auditor General for Audits of District School Boards and Chapter 10.850, Rules of the Auditor General for Audits of Charter Schools and Charter Technical Career Centers, The Florida Virtual School, and Virtual Instruction Program Providers*, effective for the fiscal year ended June 30, 2026.

AAG-GAS - *Audit Guide – Government Auditing Standards and Single Audits* promulgated by the American Institute of Certified Public Accountants, effective for the fiscal year ended June 30, 2026.

AAG-SLG - *Audit and Accounting Guide – State and Local Governments* promulgated by the American Institute of Certified Public Accountants, effective for the fiscal year ended June 30, 2026.

AAG-NFP - *Audit and Accounting Guide – Not-for-Profit Entities* promulgated by the American Institute of Certified Public Accountants, effective for the fiscal year ended June 30, 2026.

AU-C; AT-C - *AICPA Professional Statements on Auditing Standards* promulgated by the American Institute of Certified Public Accountants, effective for the fiscal year ended June 30, 2026.

GAS - *Government Auditing Standards* (2018 Revision) issued by the Comptroller General of the United States.

GASB - *Codification of Governmental Accounting and Financial Reporting Standards*, promulgated by the Governmental Accounting Standards Board, effective for the fiscal year ended June 30, 2026.

Section 11.45(7)(b), Florida Statutes, requires that the Auditor General review all audit reports submitted pursuant to Section 218.39, Florida Statutes. The following guidelines are designed to aid in fulfilling this responsibility for district school boards, charter schools and charter technical career centers, the Florida Virtual School, and virtual instruction program providers, and can also assist in conducting the audit. These guidelines require the exercise of individual professional judgment and may require some modification based on the circumstances of individual engagements. Users of these guidelines should be knowledgeable of applicable laws, rules, and auditing, attestation, and financial reporting standards and their respective effective dates.

District School Board, Charter School and Charter Technical Career Center,
The Florida Virtual School, and Virtual Instruction Program Provider
Audit Report Review Guidelines
For the Fiscal Year Ended June 30, 2026

GENERAL

1. Does the audit report indicate that the audit was performed by a certified public accountant? (Section 218.39(1), Florida Statutes)

2. Was the audit report delivery date to the auditee indicated by the auditee in correspondence accompanying the audit report submitted to the Auditor General? (Sections 10.807(4) and 10.857(4), Rules of the Auditor General) **NOTE**: Including the audit report delivery date on the Auditor General's Audit Report Submittal Checklist will satisfy this requirement.

3. Was the audit report filed within 45 days after delivery of the audit report to the auditee but no later than 9 months after the auditee's fiscal year-end? (Section 218.39(7), Florida Statutes, and Sections 10.807(4) and 10.857(4), Rules of the Auditor General)

4. Is the audit report a single document in accordance with Sections 10.806(2) and 10.856(2), Rules of the Auditor General, as applicable?

5. Does the report present audit findings (contained in the report on internal control and compliance, management letter, or schedule of findings and questioned costs, as applicable) that include the following elements: (a) criteria (what should be); (b) condition (what is); (c) cause (why it happened); (d) effect or potential effect (the difference between what is and what should be); (e) an appropriate recommendation; (f) views of responsible officials and, if applicable, an explanation as to why the auditor disagrees with views of responsible officials when there is disagreement with the audit finding; and (g) a reference number? (AAG-GAS 4.57, .61, .64-.66, 13.42-.44; GAS 6.25-.28, .58, .59; Sections 10.806(3) and 10.856(3), Rules of the Auditor General)

6. Does the audit report place findings (contained in the report on internal control and compliance, management letter, or schedule of findings and questioned costs, as applicable) in the proper perspective (or context) by describing the work that resulted in the finding? (AAG-GAS 4.62, 13.42g; GAS 6.51; Sections 10.806(3)(d) and 10.856(3)(d), Rules of the Auditor General) **NOTE**: To give the reader a basis to judge the prevalence and consequences of the findings, auditors should, as appropriate, relate the instances identified to the population or the number of cases examined and quantify in terms of dollar value or other measures. If the results cannot be projected, auditors should limit their conclusions appropriately.

7. Does the report include a written statement of explanation or rebuttal concerning the auditor's findings (contained in the report on internal control and compliance, management letter, or schedule of findings and questioned costs, as applicable), including auditor's reference number assigned, and corrective action to be taken? (Section 218.39(6), Florida Statutes; AAG-GAS 4.67-.68; GAS 6.57-.58; Sections 10.806(2)(f), 10.806(2)(g), 10.856(2)(f), and 10.857(2), Rules of the Auditor General)

8. If applicable, does the audit report include management's discussion and analysis (MD&A)? (GASB Section 2200.102a.; AAG-SLG 2.08-2.10; Sections 10.805(3) and 10.855(8), Rules of the Auditor General)

9. Does the audit report include the basic financial statements (i.e., government-wide, fund financial statements, and the notes to the financial statements) or, if applicable, special purpose financial statements presented? (Sections 10.805(3), 10.806(2)(f), 10.855(4) and (8), and 10.856(2)(e), Rules of the Auditor General; GASB 2200.102b.(1) - (3); GASB Sp20.104-.110.)

10. Are the financial statements mathematically correct?

11. Do ending fund balances or net position shown in the preceding year's financial statements agree with the beginning fund balances or net position shown in the current year's financial statements or, if not, are material differences explained in the notes to financial statements?

12. Do account balances agree among the financial statements (e.g., interfund receivables with interfund payables; interfund transfers in with interfund transfers out; net income on operating statements with net income on statement of cash flows; fund balance or net position on operating statements with fund balance or net position amounts on balance sheets or statements of net position)?

13. Do totals on supporting schedules in notes to financial statements agree with corresponding account totals on the financial statements?

14. Does the audit report include required supplementary information other than MD&A, including the required budgetary comparison information (if not presented as part of the basic financial statements), the required schedules for net pension liabilities and contributions; and the required schedules for other post-employment benefits (OPEB)? (GASB Section 2200.102c.; GASB Section P20.183 and P52.139-140; AAG-SLG 2.54-.57; Sections 10.805(3) and 10.855(8), Rules of the Auditor General)

INDEPENDENT ACCOUNTANT'S REPORT

15. Is there an independent accountant's report of an examination to determine whether or not the district school board complied with State law investment requirements (i.e., Section 218.415, Florida Statutes)? (AICPA Professional Standards Section AT-C Section 315; Section 10.805(9), Rules of the Auditor General)

AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

16. Is there an independent auditor's report on the basic financial statements (i.e., the government-wide and fund financial statements)? (AU-C 700.22-.41, 800.18; GAS 6.01; AAG-SLG 16.01-.03; AAG-NFP 14.02; Sections 10.806(2)(b) and 10.856(2)(b), Rules of the Auditor General)

AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

17. Is there an independent auditor's report on internal control over financial reporting and compliance and other matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States? (AAG-GAS 4.54, Appendix Examples 4-3 through 4-9; GAS 6.39-.49; Sections 10.806(2)(b) and 10.856(2)(b), Rules of the Auditor General)

AUDITOR'S MANAGEMENT LETTER

18. Is there an independent auditor's management letter as required by Section 218.39(4), Florida Statutes, and Sections 10.806(2)(e) and 10.856(2)(d), Rules of the Auditor General? **NOTE**: The management letter is required to be separate from the auditor's report on internal control and compliance. (Sections 10.804(1)(f) and 10.854(1)(e), Rules of the Auditor General)

Does the auditor's management letter include, as applicable:

19. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report, not otherwise addressed in the auditor's report prepared pursuant to Sections 10.806(2)(b) or (c). and 10.856(2)(b)., Rules of the Auditor General? If an audit finding in the preceding financial audit report is uncorrected, the auditor must determine whether the finding was also included in the second preceding fiscal year financial audit report. Uncorrected findings in the current fiscal year must cite the finding reference numbers used in preceding and, as applicable, the second preceding fiscal year financial audit reports. (Sections 10.804(1)(f)1. and 10.854(1)(e)1., Rules of the Auditor General)

20. A statement describing the results of the auditor's determination as to whether or not the auditee has met one or more of the specific conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met? (Sections 10.804(1)(f)2. and 10.854(1)(e)2., Rules of the Auditor General)

21. Recommendations to improve the entity's financial management? (Sections 10.804(1)(f)3. and 10.854(1)(e)3., Rules of the Auditor General)

22. Noncompliance with provisions of contracts or grant agreements, or waste or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance? **NOTE**: Fraud, noncompliance with provisions of laws or regulations and contracts or grant agreements, or waste or abuse that does not warrant the attention of those charged with governance, or internal control deficiencies that are not material weaknesses or significant deficiencies may be reported in the management letter based on professional judgment. (Sections 10.804(1)(f)4. and 10.854(1)(e)4., Rules of the Auditor General)

23. The name or official title of the entity and, for charter schools and charter technical career centers, the school code assigned by the Florida Department of Education? (Section 10.854(1)(e)5., Rules of the Auditor General)

24. A statement that the auditor applied financial condition assessment procedures pursuant to Sections 10.805(7) and 10.855(12), Rules of the Auditor General? (Sections 10.804(1)(f)5.a. and 10.854(1)(e)6.a., Rules of the Auditor General)

25. If deteriorating financial conditions are noted, a statement that the organization's financial condition is deteriorating and a description of conditions causing the auditor to make this conclusion? (Sections 10.804(1)(f)5.b. and 10.854(1)(e)6.b., Rules of the Auditor General)

26. If the auditor reported that the organization met one or more of the conditions specified in Section 218.503(1), Florida Statutes, a statement as to whether such financial condition(s) resulted from a deteriorating financial condition? **NOTE**: Findings regarding deteriorating financial condition must be prepared in accordance with Sections 10.806(3) and 10.856(3), Rules of the Auditor General. (Sections 10.804(1)(f)5.b. and 10.854(1)(e)6.b., Rules of the Auditor General)

27. A statement describing the results of the auditor's determination as to whether the district school board or charter school maintains on its Web site the information specified in Sections 1011.035 and 1002.33(9)(p), Florida Statutes? (Sections 10.804(1)(f)6. and 10.854(1)(e)7., Rules of the Auditor General)

FEDERAL AWARDS

28. If Federal awards were expended in an amount ($1,000,000 or more) that requires an audit pursuant to the Federal Single Audit Act Amendments of 1996, and Title 2 Code of Federal Regulations (CFR), Part 200, Subpart F, is there evidence that the entity's major Federal awards programs were audited? (2 CFR Part 200.501(b))

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

29. Does the audit report include a schedule of expenditures of Federal awards? (AAG-GAS 7.01, 7.06, 7.22-.23; Sections 10.806(2)(d) and 10.856(2)(c), Rules of the Auditor General)

AUDITOR'S REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

30. Is there an independent auditor's report on the schedule of expenditures of Federal awards? (AAG-GAS 5.06; Sections 10.806(2)(d) and 10.856(2)(c), Rules of the Auditor General) **NOTE**: The auditor has the option of including the opinion on the schedule of expenditures of Federal awards in either an other-matter paragraph in the independent auditor's report on the basic financial statements and schedule of expenditures of Federal awards (if the schedule is presented with the basic financial statements) or the report on compliance for each major Federal program and on internal control over compliance in accordance with 2 CFR, Part 200, subpart F (if, instead, a separate single audit package is issued). However, pursuant to Sections 10.806(2) and 10.856(2), Rules of the Auditor General, the schedule of expenditures of Federal awards must be presented with the basic financial statements in a single document. (AAG-GAS 13.11)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

31. Is there a report on compliance for each major Federal program and on internal control over compliance? (2 CFR Part 200.515(b) and (c); AAG-GAS 13.21; Sections 10.806(2)(d) and 10.856(2)(c), Rules of the Auditor General)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

32. Is a schedule of findings and questioned costs presented and does it contain the required elements? **NOTE**: The auditor's summary may be presented in narrative or short-form tabular format. (2 CFR Part 200.515(d); AAG-GAS 13.34-.35; Sections 10.806(2)(d) and 10.856(2)(c), Rules of the Auditor General)

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

33. If applicable, is there a summary schedule of prior audit findings for Federal programs? (2 CFR Part 200.511(b); AAG-GAS 13.51-.55; Sections 10.806(2)(d) and 10.856(2)(c), Rules of the Auditor General) **NOTE**: The summary schedule of prior audit findings reports the status of financial statement and Federal awards audit findings included in the prior audit's Schedule of Findings and Questioned Costs. The schedule should also include audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected or no longer valid or not warranting further action. The schedule must include the finding reference number required by Sections 10.806(3)(g) and 10.856(3)(g), Rules of the Auditor General. Since the summary schedule of prior audit findings may include audit findings from multiple years, it must include the fiscal year in which the finding initially occurred and each subsequent fiscal year the finding repeated.