

**REVIEW OF LOCAL GOVERNMENTAL ENTITY
2008-09 FISCAL YEAR AUDIT REPORTS
PREPARED BY INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANTS**



The review was coordinated by Richard Voss, CPA, and supervised by David T. Ward, CPA. Please address inquiries regarding this report to Marilyn D. Rosetti, CPA, Audit Manager, by e-mail at marilynrosetti@aud.state.fl.us or by telephone at (850) 487-9031.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9175; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

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SUMMARY

Pursuant to Section 218.39, Florida Statutes, counties and certain municipalities and special districts are required to provide for annual financial audits conducted by independent certified public accountants. Audit reports for the 2008-09 fiscal year were required to be submitted to us within 45 days after delivery of the audit report to the local governmental entity's governing body, but no later than 12 months after the end of the fiscal year. We are required to review all local governmental entity audit reports submitted pursuant to Section 218.39(8), Florida Statutes. In addition, pursuant to Section 215.97(11)(f), Florida Statutes, we are required to perform ongoing reviews of a sample of financial reporting packages submitted pursuant to Section 215.97, Florida Statutes (the *Florida Single Audit Act*). We reviewed audit reports for 1,236 local governmental entities received through February 28, 2011, and determined that the audit reports were generally presented in accordance with generally accepted government auditing standards, generally accepted accounting principles, and Rules of the Auditor General. However, we noted instances in which the audit reports were not submitted timely or were not prepared in accordance with all applicable requirements, as follows:

Finding No. 1: Audit reports were not submitted to us for 12 municipalities and 28 special districts required to provide for an audit. Also, 2 municipalities and 13 special districts that may have been required to provide for an audit did not submit an audit report to us. Additionally, 193 local governmental entities did not submit the audit report timely, including 107 entities that did not submit the audit reports within the required 45-day time frame, and 86 entities that did not submit the audit reports by the 12-month deadline.

Finding No. 2: Audits of nine local governmental entities were performed by five different audit firms that did not hold active or temporary licenses certified by the Florida Board of Accountancy as of the date of the auditors' reports on the financial statements.

Finding No. 3: Our completeness reviews of 1,236 audit reports received pursuant to Section 218.39, Florida Statutes, disclosed instances of noncompliance with certain requirements, primarily related to the auditors' reports, notes to the financial statements, and supplementary information.

Finding No. 4: Our comprehensive reviews of samples of audit reports disclosed several instances of noncompliance with generally accepted government auditing standards, generally accepted accounting principles, and Chapter 10.550, Rules of the Auditor General. Noncompliance was also disclosed related to pension note disclosures and the presentation of the schedules of expenditures, and schedules of findings and questioned costs, for Federal awards and State financial assistance, respectively.

BACKGROUND

Section 218.39, Florida Statutes, provides for annual financial audits of each county and for municipalities and special districts meeting certain revenue or expenditure/expense thresholds. Section 218.31(17), Florida Statutes, defines a financial audit as an examination of financial statements in order to express an opinion on the fairness with which they 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 generally accepted auditing standards and generally accepted government auditing standards (*Government Auditing Standards* issued by the Comptroller of the United States).

Section 218.39, Florida Statutes, establishes several requirements that independent certified public accountants (CPAs) must follow when conducting financial audits of local governmental entities. Independent CPAs performing these financial audits must:

- Prepare a management letter that is included as a part of the financial audit report;
- Discuss all findings that will be included in the financial audit report with the appropriate official(s); and
- Conduct the audits in accordance with Rules of the Auditor General.

We have developed rules that provide, among other things, procedural guidelines for independent CPAs to follow to ensure compliance with the above requirements (Chapter 10.550, Rules of the Auditor General – Local Governmental Entity Audits). These rules require that the scope of a financial audit 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 *Single Audit Act Amendments of 1996* and the *Florida Single Audit Act*. To assist auditors in complying with the requirements of generally accepted government auditing standards (GAGAS), GAAP, and applicable laws, rules, and regulations, we promulgated the Local Government Audit Report Review Guidelines. These rules and guidelines are available on our Web site.

FINDINGS AND RECOMMENDATIONS

Finding No. 1: Timely Submission of Audit Reports

Section 218.39(8), Florida Statutes, requires that the local governmental entity submit the audit report and a written response to any report or management letter findings to us within 45 days after delivery of the audit report to the entity’s governing body, but no later than 12 months after the end of the fiscal year. As of February 28, 2011, 1,236 local governmental entities submitted a 2008-09 fiscal year audit report to us pursuant to Section 218.39, Florida Statutes. Table 1 shows noncompliance, or potential noncompliance, with the audit report submission requirements for the 2008-09 fiscal year and the previous four fiscal years.

Table 1

Type of Exception	Fiscal Year				
	2009	2008	2007	2006	2005
Audit required, but report not submitted.	40	57	30	34	26
Audit may have been required, but report not submitted.	15	37	31	48	22
Audit report submitted after 45-day deadline, but before the 12-month deadline.	107	67	93	105	81
Audit report submitted after 12-month deadline.	86	104	176	100	170

Source: Auditor General

Further, for the 2008-09 fiscal year information provided in Table 1:

- The 40 local governmental entities required to submit an audit report to us, but did not, included 12 municipalities and 28 special districts (see Exhibit A).
- For the 15 local governmental entities that may have been required to provide for an audit, but which had not submitted an audit report to us, it was not practicable for us to determine for the 2 municipalities and 13 special districts whether an audit was required based on the financial criteria specified in Section 218.39(1), Florida Statutes, because sufficient information was not readily available, either from the entity, the Florida Department of Financial Services’ records (because the entities had not filed annual financial reports, contrary to law), or other sources (see Exhibit B).
- Audit reports for 107 local governmental entities were not submitted to us within 45 days of delivery to the governing body (up to 199 days late) but were submitted before the 12-month deadline (see Exhibit C).

- Of the 86 audit reports submitted after the 12-month deadline (see Exhibit D), 60 were submitted to us more than one month late. Additionally, for 35 of those audit reports, the independent auditor’s report was dated after the 12-month deadline.

Local governmental entities that fail to provide for audits may be subject to a penalty pursuant to Section 11.40(5), Florida Statutes. Timely audits are necessary to ensure that management is promptly informed of control deficiencies and financial-related noncompliance. Additionally, timely filing of audit reports is necessary to allow timely review by appropriate Federal and State oversight agencies.

Recommendation: Local governmental entities should ensure that audit reports are completed and submitted within the required time frame.

Finding No. 2: Licensing of Auditors

Section 218.39(1), Florida Statutes, requires that audits of local governmental entities be performed by independent CPAs. Section 473.322, Florida Statutes, requires individuals or firms that practice public accountancy within the State to hold active licenses certified by the Florida Board of Accountancy (Board) to the Florida Department of Business and Professional Regulation. Additionally, Section 473.314(1), Florida Statutes, provides for the issuance of temporary licenses to certified public accountants or firms of other states to enable them or their employees to perform specific engagements involving the practice of public accountancy in Florida. Temporary licenses are not valid for more than 90 days after issuance, and do not cover more than one engagement. After the expiration of 90 days, a new license is required.

Based on information provided to us by Board staff, we determined that the 2008-09 fiscal year audits of four municipalities and five special districts were performed by five individual audit firms that did not hold active or temporary licenses issued by the Board as of the date of the auditor’s report on financial statements, as follows:

- Audits of two municipalities and five special districts were performed by three audit firms that did not hold firm licenses.
- One audit of a municipality was performed by a firm that did not hold a firm license by the name indicated on the auditor’s report on the financial statements; however, there was a licensed firm with a similar name and the same business address.
- One audit of a municipality was performed by an out-of-state firm that did not have a temporary license.

For comparison purposes, Table 2 includes similar information for the 2008-09 fiscal year and the previous four fiscal years.

Table 2

Type of Exception	Fiscal Year				
	2009	2008	2007	2006	2005
Audits performed by firms that did not hold active licenses.	9	14	10	7	17
Audit firms without appropriate licensure.	5	3	6	5	9

Source: Florida Board of Accountancy

Audit firms identified with inappropriate licensure were reported to Board staff, and those that were previously licensed may be subjected to disciplinary actions as determined by the Board pursuant to Section 473.323, Florida Statutes, whereas those that were not previously licensed may be subjected to penalties prescribed in Section 455.228, Florida Statutes.

Recommendation: Local governmental entities, in contracting for audits, should ensure that auditors hold active licenses certified by the Board. Also, auditors of local governmental entities should ensure that the license is active and current through the audit report date and that the name used on the audit report is consistent with the name on file in the Board's records.

Finding No. 3: Completeness Reviews

All local governmental entity audit reports submitted to us pursuant to Section 218.39, Florida Statutes, were subjected to completeness reviews to determine: (1) whether the audit reports included the required financial statements, note disclosures, reports, and other items listed in Chapter 10.550, Rules of the Auditor General and (2) the extent to which they complied, for selected significant matters, with GAGAS, GAAP, and Chapter 10.550, Rules of the Auditor General, as applicable.

Section 11.45(7)(b), Florida Statutes, requires us to request from local governmental entities significant items omitted from audit reports. Accordingly, for those audit reports that did not include required items, such as financial statements, required supplementary information, auditor's reports/management letter, and auditee's response thereto, the local governmental entity was requested by letter to provide the missing items. We concurrently provided a copy of the letter to the local governmental entity's auditor. Local governmental entities are required to provide us with the requested items no later than 45 days after the date of our request.

For the 2008-09 fiscal year, 127 local governmental entities (including county agencies) were sent letters requesting items omitted from the audit report. Most of the items requested related to: (1) a written statement of explanation or rebuttal concerning the auditor's comments included in the auditor's report on compliance and internal control or management letter or (2) a statement in the management letter as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding audit report. Of the 127 local governmental entities sent letters requesting items omitted from the audit report, 36 had not provided the requested items as of May 31, 2011. Pursuant to Section 11.45(7)(b), Florida Statutes, we notified the Legislative Auditing Committee of those entities that had not provided the requested items as of May 31, 2011.

Section 11.45(7)(d), Florida Statutes, requires us to contact those local governmental entities that are not in compliance with Section 218.415, Florida Statutes (Local Government Investment Policies), and request evidence of corrective action, and to report to the Legislative Auditing Committee those entities that fail to comply with our request. We requested corrective action from nine local governmental entities and all but one complied with our request, which we reported to the Legislative Auditing Committee as required.

Most of the audit reports included audited financial statements, and notes thereto, and the required auditor's reports on the financial statements and on compliance and internal control. Additionally, most reports reviewed were generally presented in accordance with GAGAS, GAAP, and Chapter 10.550, Rules of the Auditor General. The majority of the instances of noncompliance disclosed by our completeness reviews relate to: (1) the presentation of the auditor's report on compliance and internal control in accordance with GAGAS; (2) the adequacy of financial statement note disclosures in accordance with GAAP; and (3) the presentation of required supplementary information. For example:

- The auditors' reports on compliance and internal control, where the auditors issued other than an unqualified opinion, did not include a description of the departure from the standard auditor's report on the financial statements for 4 (31 percent) of the 13 applicable reports.

- Contrary to Section I50.134, Codification of Governmental Accounting and Financial Reporting Standards (as of June 30, 2009), 46 (60 percent) of the 77 applicable audit reports that disclosed investments exposed to foreign currency risk did not provide the U.S. dollar balances organized by currency denomination and, if applicable, by investment type.
- Contrary to Section 2400.121, Codification of Government Accounting and Financial Reporting Standards (as of June 30, 2009), 47 (35 percent) of the 134 applicable reports that presented excess expenditures over appropriation in their budget to actual schedule did not provide narrative describing the legal level of budgetary control.
- The impact fee affidavits included in the audit reports were not sworn to before an officer authorized to administer oaths (e.g. notary public) for 7 (32 percent) of the 22 applicable reports, contrary to Section 163.31801(4), Florida Statutes.

Summaries of the deficiencies disclosed by our completeness reviews, with comparative prior year information, and an analysis of the deficiencies disclosed by our completeness reviews by type of local governmental entity, is included as Exhibit E.

External parties rely on audits to provide independent assessments of the accuracy and completeness of the financial statements, and to provide, for financial reporting, a means for evaluating the effectiveness of an entity's internal controls and determining the extent to which an entity has complied with applicable laws, rules, regulations, contractual requirements, and bond covenants. Accordingly, it is important that the various components of the audit report (auditor's reports and management letter, financial statements, notes to financial statements, etc.) be presented in accordance with GAGAS, GAAP, and Chapter 10.550, Rules of the Auditor General, so that the reader can form appropriate conclusions relating to the audited entity.

Recommendation: Independent auditors of local governmental entities should make a greater effort to ensure that their reports are presented in accordance with GAGAS. Local governmental entities should ensure that the financial statements and related notes are presented in accordance with GAAP, and that notarized or sworn impact fee affidavits are included in audit reports in accordance with Section 163.31801(4), Florida Statutes.

Finding No. 4: Comprehensive Reviews

In addition to the completeness reviews, we made more comprehensive reviews of selected audit reports for the 2008-09 fiscal year, as follows:

- We reviewed a sample of 60 audit reports (4 counties, 27 municipalities, and 29 special districts) to determine the extent of compliance, on a more comprehensive basis, with GAGAS, GAAP, and Chapter 10.550, Rules of the Auditor General, as they apply to financial statements and notes thereto. The majority of deficiencies disclosed by our comprehensive reviews pertained to financial statements and note disclosures, but we also noted deficiencies with required supplementary information and other required reports. For example, nonrounding mathematical errors in the financial statements were found in 25 percent of the reports reviewed, and totals on supporting schedules in notes to the financial statements did not agree with corresponding account totals on the financial statements in 15 percent of the reports reviewed, also not due to rounding differences. Also, 15 percent of the reports reviewed did not give an analysis of balances and transactions in the management's discussion and analysis. In addition, 20 percent of the reports reviewed did not provide definitions of control deficiency and significant deficiency in the auditor's report on internal control and compliance.

- Because of numerous note disclosure requirements for pension plans, we reviewed a sample of 60 audit reports with pension plan note disclosures to determine the extent of compliance with GAAP with respect to pension plan disclosures. Our review disclosed a significant number of pension note disclosure deficiencies. For example, for defined benefit pension plans the notes did not disclose the authority under which plan benefit provisions are established and may be amended nor the authority under which the obligation to contribute is established or may be amended in 23 percent of the reports reviewed. Additionally, 42 percent of the reports reviewed did not disclose the post-employment benefit increases used in the actuarial assumptions of their defined benefit plans. Also, for those with defined contribution plans, 21 percent of the reports reviewed did not disclose the actual contribution amounts made by plan members and employer.
- Section 10.556(6), Rules of the Auditor General, requires that the scope of the audit, when applicable, encompass the additional activities necessary to establish compliance with the Federal *Single Audit Act Amendments of 1996*, Public Law 104-156 (31 U.S.C.A. ss. 7501 to 7507); United States Office of Management and Budget (OMB) *Circular No. A-133*; other applicable Federal law; and the *Florida Single Audit Act* (i.e., Section 215.97, Florida Statutes). We reviewed a sample of 60 audit reports to determine the extent of compliance with the reporting requirements contained in OMB *Circular No. A-133*. We also reviewed a sample of 60 audit reports to determine the extent of compliance with the reporting requirements contained in the *Florida Single Audit Act*. Our comprehensive review disclosed various deficiencies related to Federal or State single audit requirements. For example:
 - Totals of amounts expended for each Federal program and State project that reported multiple awards with the same Catalog¹ number were not provided on 48 percent of the schedules of expenditures of Federal awards and on 37 percent of the schedules of expenditures of State financial assistance.
 - Corrective action plans for Federal award findings did not include the name, and contact information of the person responsible for the corrective action, for 50 percent of applicable reports reviewed.
 - The dollar threshold identified in the schedules of findings and questioned costs to distinguish Type A and Type B State projects was calculated incorrectly for 18 percent of the reports reviewed.

Summaries of the deficiencies disclosed by our comprehensive reviews, and an analysis of the deficiencies disclosed by our comprehensive reviews by type of local governmental entity, are included as Exhibit F. Because of the limited number of sample items applicable to each type of local governmental entity, we did not attempt to present comparative prior year information.

Recommendation: Local governmental entities should ensure that financial statements and note disclosures (including pension plan disclosures) are presented in accordance with GAAP. In addition, local governmental entities and their auditors should ensure that reports and schedules are prepared in accordance with the requirements of the Federal *Single Audit Act Amendments of 1996* and the *Florida Single Audit Act*.

¹ For Federal programs, the Catalog of Federal Domestic Assistance and for State projects, the Catalog of State Financial Assistance.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this project were to determine whether the audit reports for the local governmental entities submitted to us:

- Appeared to comply with GAGAS, GAAP, and Chapter 10.550 Rules of the Auditor General; and
- Were prepared by independent CPAs properly licensed by the Florida Board of Accountancy.

The scope of this project included a review of audit reports for 66 counties, 389 municipalities, and 781 special districts (a total of 1,236 entities) prepared by independent CPAs and submitted to us by February 28, 2011, for the 2008-09 fiscal year.

Our review of audit reports was conducted in accordance with applicable GAGAS. Those standards require that we plan and perform the review 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 desk review (i.e., a review that does not include an examination of the CPA's working papers) was necessarily limited to the contents of the audit reports submitted to us and did not extend to a determination of whether the auditors followed all generally accepted government auditing standards 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 the entity's compliance with applicable laws, rules, regulations, charters, contractual requirements, or bond covenants. Likewise, our desk review would not disclose whether the auditor reported all instances of noncompliance or control deficiencies noted during the audit, or whether certain required financial disclosures were completely omitted from the audit report.

Due to the volume of reports included in this review, evaluation criteria from our rules and report review guidelines (as discussed in the Background section) were established in the following checklists: basic completeness review, and detailed comprehensive reviews for: financial statements and notes thereto; pension plan disclosures; and compliance with the reporting requirements contained in the Federal *Single Audit Act Amendments of 1996* and the *Florida Single Audit Act*. We applied the basic completeness review checklist to the 1,236 audit reports received by us through February 28, 2011, and applied the detailed comprehensive review checklists to a judgmentally selected sample of 60 audit reports for each comprehensive review topic.

AUTHORITY

Section 11.45(7)(b), Florida Statutes, requires us to review, in consultation with the Florida Board of Accountancy, all local governmental entity audit reports prepared by independent CPAs and submitted pursuant to Section 218.39, Florida Statutes. Pursuant to the provisions of Section 11.45(7)(b), 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 2008-09 fiscal year.



David W. Martin, CPA
Auditor General

**EXHIBIT A
 LOCAL GOVERNMENTAL ENTITIES REQUIRED TO SUBMIT
 AN AUDIT REPORT FOR THE 2008-09 FISCAL YEAR, BUT DID NOT
 AS OF FEBRUARY 28, 2011**

MUNICIPALITIES
Boynton Beach, City of
Caryville, Town of
Cottondale, City of
Eatonville, Town of
Laurel Hill, City of
Mangonia Park, Town of
Miami Shores, Village of
Noma, Town of
Pahokee, City of
Springfield, City of
St. Lucie Village, Town of
Umatilla, City of
SPECIAL DISTRICTS
Argyle Fire Control District
Baker Fire District
Bella Verde Golf Community Development District
Broward Soil and Water Conservation District
Chapel Creek Community Development District
Cordoba Ranch Community Development District
CrossCreek Community Development District
Cypress Creek of Hillsborough County Community Development District
Dorcas Fire District
Gardens at Millenia Community Development District
Gateway Services Community Development District
Hamilton County Memorial Hospital
Highland Meadows Community Development District
Longleaf Community Development District
New River Community Development District
Ochlocknee River Soil and Water Conservation District
Orange Hill Soil and Water Conservation District
Palm River Community Development District
Panther Trace II Community Development District
Preserve at Wilderness Lake Community Development District

EXHIBIT A (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES REQUIRED TO SUBMIT
AN AUDIT REPORT FOR THE 2008-09 FISCAL YEAR, BUT DID NOT
AS OF FEBRUARY 28, 2011

SPECIAL DISTRICTS (Continued)
River’s Song Community Development District – Dissolved 5/07/2009
Riverwood Estates Community Development District
Saddle Creek Community Development District
Santa Rosa Bay Bridge Authority
South Dade Soil and Water Conservation District
South Shore Corporate Park Industrial Community Development District
Tidewater Preserve Community Development District
Vizcaya in Kendall Community Development District

**EXHIBIT B
 LOCAL GOVERNMENTAL ENTITIES THAT MAY HAVE BEEN REQUIRED TO
 PROVIDE FOR AN AUDIT FOR THE 2008-09 FISCAL YEAR, BUT AUDIT REPORT NOT SUBMITTED
 AS OF FEBRUARY 28, 2011**

MUNICIPALITIES
Weeki Wachee, City of
Westville, Town of
SPECIAL DISTRICTS
Highlands Road and Bridge District
Hillcrest Preserve Community Development District
Lafayette Soil and Water Conservation District
Lanark Village Water and Sewer District
Magnolia Bluff Community Development District
Palm Beach County Educational Facilities Authority
Pasco Heights Road and Bridge District
Peace Creek Drainage District
Pinecraft Lighting District
Tapestry Community Development District – Dissolved 10/21/2008
Terra Bella Community Development District – Dissolved 5/22/2009
Water Authority of Volusia
Willford Place Community Development District

EXHIBIT C
LOCAL GOVERNMENTAL ENTITIES SUBMITTING AUDIT REPORT FOR THE 2008-09 FISCAL YEAR
AFTER 45-DAY DEADLINE

COUNTIES	Days Late
Glades County	37
Hernando County	3
Lafayette County	46
Manatee County	39
Osceola County	9
MUNICIPALITIES	Days Late
Altamonte Springs, City of	3
Avon Park, City of	100
Bushnell, City of	94
Casselberry, City of	130
Cooper City, City of	2
Coral Springs, City of	17
Davenport, City of	35
Deerfield Beach, City of	27
El Portal, Village of	124
Florida City, City of	70
Fort Lauderdale, City of	27
Fort Myers Beach, Town of	39
Golf, Village of	40
Gulfport, City of	95
Hialeah, City of	18
Hialeah Gardens, City of	3
High Springs, City of	4
Hollywood, City of	109
Indian Creek, Village of	15
Indian Rocks Beach, City of	126
Indian Shores, Town of	75
Key West, City of	2
Lake Park, Town of	95
Mexico Beach, City of	68
Neptune Beach, City of	28
North Miami Beach, City of	48
Orange Park, Town of	6
Pinecrest, Village of	163
Punta Gorda, City of	74
Safety Harbor, City of	8
Sebastian, City of	162

EXHIBIT C (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES SUBMITTING AUDIT REPORT FOR THE 2008-09 FISCAL YEAR
AFTER 45-DAY DEADLINE

MUNICIPALITIES (Continued)	Days Late
South Palm Beach, Town of	26
St. Cloud, City of	88
St. Leo, Town of	55
Tavares, City of	17
Treasure Island, City of	11
Webster, City of	9
Winter Park, City of	95
Zephyrhills, City of	60
SPECIAL DISTRICTS	Days Late
Anthem Park Community Development District	58
Arbor Greene Community Development District	20
Bainebridge Community Development District	3
Bonnet Creek Resort Community Development District	26
Boynton Beach Community Redevelopment Agency	11
Briger Community Development District	11
Brighton Lakes Community Development District	38
Captiva Erosion Prevention District	24
Celebration Community Development District	60
Citrus County Mosquito Control District	19
Colonial Country Club Community Development District	35
Columbia County Industrial Development Authority	16
Copperstone Community Development District	52
Country Walk Community Development District	3
Covington Park Community Development District	52
Desoto County Hospital District	199
Downtown Development Authority City of Miami	192
Dupree Lakes Community Development District	10
Escambia Health Facilities Authority	3
Fleming Island Plantation Community Development District	18
Groves Community Development District	3
Habitat Community Development District	10
Halifax Hospital Medical Center	39
Harbour Isles Community Development District	11
Heritage Oaks Park Community Development District	23
Heritage Springs Community Development District	88
Homosassa Special Water District	11
Julington Creek Plantation Community Development District	6

EXHIBIT C (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES SUBMITTING AUDIT REPORT FOR THE 2008-09 FISCAL YEAR
AFTER 45-DAY DEADLINE

SPECIAL DISTRICTS (Continued)	Days Late
Laguna Lakes Community Development District	3
Lee County Trauma Services District	11
Lee Memorial Health System	11
Lexington Oaks Community Development District	23
Madeira Community Development District	12
Manatee County Mosquito Control District	99
Maple Ridge Community Development District	73
Meadow Pointe Community Development District	37
Merritt Island Public Library District	15
Miami-Dade County Housing Finance Authority	139
Oak Creek Community Development District	11
Ocean Highway and Port Authority	36
Pace Property Finance Authority	142
Palm Coast Park Community Development District	10
Piney-Z Community Development District	68
Poinciana Community Development District	24
Solid Waste Authority of Palm Beach County	91
South Florida Regional Transportation Authority	7
South Fork Community Development District	39
St. Johns Forest Community Development District	23
St. Lucie County Fire District	24
Stevens Plantation Community Development District	59
Stoneybrook West Community Development District	38
Tara Community Development District	52
Technological Research and Development Authority	75
Tohopekaliga Water Authority	153
Town Center at Palm Coast Community Development District	22
University Place Community Development District	89
Urban Orlando Community Development District	24
Valrico Manor Special Dependent Tax District	184
Vista Lakes Community Development District	17
Waterchase Community Development District	130
West Lake Community Development District	25
Windemere Special Dependent District	4
Withlacoochee Regional Water Supply Authority	6

EXHIBIT D
LOCAL GOVERNMENTAL ENTITIES SUBMITTING AUDIT REPORT FOR THE 2008-09 FISCAL YEAR
AFTER 12-MONTH DEADLINE

MUNICIPALITIES	Date Received
Altha, Town of	10/19/2010
Astatula, Town of	12/29/2010
Atlantis, City of	10/21/2010
Belle Glade, City of	02/17/2011
Bonifay, City of	10/27/2010
Callahan, Town of	10/26/2010
Century, Town of	11/17/2010
Ebro, Town of	12/02/2010
Fort Pierce, City of	10/26/2010
Lake Helen, City of	11/19/2010
Mascotte, City of	10/12/2010
Midway, City of	10/25/2010
Otter Creek, Town of	10/25/2010
Port Richey, City of	12/16/2010
Quincy, City of	10/13/2010
Shalimar, Town of	10/19/2010
Sunny Isles Beach, City of	10/12/2010
Sweetwater, City of	01/04/2011
SPECIAL DISTRICTS	Date Received
Amelia Island Mosquito Control District	11/10/2010
Aqua Isles Community Development District	10/28/2010
Avelar Creek Community Development District	11/03/2010
Bartram Park Community Development District	10/06/2010
Bay Colony Special Recreation District	10/29/2010
Blackman Fire District	11/01/2010
Boggy Creek Improvement District	12/03/2010
Buckeye Park Community Development District	11/03/2010
Central County Water Control District	11/10/2010
Children's Board of Hillsborough County	11/16/2010
Collier Soil and Water Conservation District	12/09/2010
Cypress Club Recreation District	11/01/2010
Eagle Pointe Community Development District	01/21/2011
Eastpoint Water and Sewer District	11/23/2010
Escambia-Pensacola Human Relations Commission	10/05/2010
Gerber Groves Water Control District	10/04/2010
Grand Bay at Doral Community Development District	11/01/2010
Greater Lakes/Sawgrass Bay Community Development District	11/23/2010

EXHIBIT D (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES SUBMITTING AUDIT REPORT FOR THE 2008-09 FISCAL YEAR
AFTER 12-MONTH DEADLINE

SPECIAL DISTRICTS (Continued)	Date Received
GreeneWay Improvement District	12/03/2010
Hammock Bay Community Development District	10/05/2010
Hardee County Economic Development Authority	10/29/2010
Hendry-LaBelle Recreation Board	11/10/2010
Highlands Community Development District	01/19/2011
Hillsborough County Hospital Authority	11/17/2010
Jacksonville Transportation Authority	11/01/2010
Key Largo Wastewater Treatment District	10/29/2010
Lake Frances Community Development District	01/10/2011
Lakeside Landings Community Development District	12/06/2010
Lexington Community Development District	11/10/2010
Myrtle Creek Improvement District	12/03/2010
North Bay Fire District	02/01/2011
North Okaloosa County Fire District	12/02/2010
Northwest Florida Transportation Corridor Authority	11/05/2010
Northwood Community Development District	12/23/2010
Oakmont Grove Community Development District	01/12/2011
Panther Trace Community Development District	11/15/2010
Park Place Community Development District	01/20/2011
Parkway Center Community Development District	12/17/2010
PBR Community Development District	01/19/2011
Pembroke Harbor Community Development District	12/02/2010
Pensacola-Escambia Promotion and Development Commission	10/07/2010
Plantation Acres Improvement District	11/02/2010
Quincy Community Redevelopment Agency	02/17/2011
River Bend Community Development District	10/29/2010
Rivercrest Community Development District	12/21/2010
Six Mile Creek Community Development District	10/25/2010
South Bay Community Development District (Hillsborough County)	11/10/2010
South Fork East Community Development District	10/29/2010
South Lake County Hospital District	11/08/2010
Southern Grove Community Development District No. 5	02/22/2011
Tampa Bay Area Regional Transportation Authority	10/06/2010
Taylor County Development Authority	10/28/2010
Tern Bay Community Development District	02/23/2011
Tradition Community Development District No. 1	02/22/2011
Tradition Community Development District No. 2	02/22/2011
Tradition Community Development District No. 3	02/22/2011

EXHIBIT D (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES SUBMITTING AUDIT REPORT FOR THE 2008-09 FISCAL YEAR
AFTER 12-MONTH DEADLINE

SPECIAL DISTRICTS (Continued)	Date Received
Tradition Community Development District No. 4	02/22/2011
Tradition Community Development District No. 5	02/22/2011
Tradition Community Development District No. 6	02/22/2011
Tri-County Airport Authority	02/14/2011
Troup-Indiantown Water Control District	11/10/2010
Verandahs Community Development District, The	01/13/2011
Villages of Westport Community Development District	11/22/2010
Water and Sewer Expansion Authority	02/16/2011
West Villages Improvement District	11/01/2010
Winter Garden Village at Fowler Groves Community Development District	10/14/2010
Yellow River Soil and Water Conservation District	01/21/2011
Zephyr Ridge Community Development District	01/12/2011

**EXHIBIT E
COMPLETENESS REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2008-09 FISCAL YEAR**

Description of Deficiencies – Reports Reviewed for Total of 1,236 Entities	Number of Reports to Which Criteria Applied	Counties		Municipalities		Special District		Total Current Year		Prior Fiscal Year
		Number	Percent	Number	Percent	Number	Percent	Number	Percent	Percent
		(1)	(2)	(1)	(2)	(1)	(2)	(1)	(3)	(3)
Auditor's Report on Internal Control Over Financial Reporting and Compliance										
Description of a departure from standard auditor's report on the financial statements not included in the report.	13	1	25	3	50	0	0	4	31	50
Management's written statement of explanation or rebuttal concerning findings and recommendations noted in the report.	344	2	5	7	4	11	9	20	6	(4)
Statement that certain matters were reported to management in a separate letter not included in the report.	468	11	22	22	10	35	17	68	15	13
Auditor's Management Letter										
Management's written statement of explanation or rebuttal concerning findings and recommendations noted in the management letter not provided.	485	6	12	23	10	21	10	50	10	(4)
Notes to Financial Statements										
Policy for defining operating and nonoperating revenues of proprietary funds not disclosed.	513	1	2	9	3	17	13	27	5	5
Policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for which both restricted and unrestricted assets are available not disclosed.	1,068	2	3	42	12	65	10	109	10	12
Types of investments authorized by legal or contractual provisions not disclosed.	926	2	3	60	20	29	5	91	10	11
Investment policies related to the various types of risk (e.g., credit, custodial credit, interest rate, foreign currency) to which the entity was exposed, by investment type, not disclosed.	697	1	2	23	9	16	4	40	6	6
U.S. dollar balances for investments exposed to foreign currency risk organized by currency denomination or investment type not disclosed.	77	1	33	40	62	5	56	46	60	65
Methods for handling risk of loss not disclosed.	1,236	1	2	19	5	93	12	113	9	9
GAAP Required Supplementary Information										
Legal level of budgetary control not disclosed in reports that presented excess expenditures over appropriations.	134	2	29	15	22	30	50	47	35	31

**EXHIBIT E (CONTINUED)
COMPLETENESS REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2008-09 FISCAL YEAR**

Description of Deficiencies – Reports Reviewed for Total of 1,236 Entities	Number of Reports to Which Criteria Applied	<u>Counties</u>		<u>Municipalities</u>		<u>Special District</u>		<u>Total Current Year</u>		<u>Prior Fiscal Year</u>
		Number	Percent	Number	Percent	Number	Percent	Number	Percent	Percent
		(1)	(2)	(1)	(2)	(1)	(2)	(1)	(3)	(3)
Statutory Required Supplementary Information										
Impact fee affidavit not notarized or otherwise sworn to before an appropriate official authorized to administer an oath.	22	0	0	7	41	0	0	7	32	46
Federal Awards										
Summary schedule of prior audit findings pertaining to Federal award programs not included.	49	2	13	1	4	1	17	4	8	(4)
State Financial Assistance										
Schedule of expenditures of State financial assistance not included on schedule of expenditures of Federal awards.	170	4	7	3	4	3	10	10	6	(4)

- Notes: (1) Number of reports for which the deficiency was noted.
 (2) Percentage of reports for which the deficiency was noted. The percentage is based on the number of reports for the respective type of local government entity to which the criterion was applied.
 (3) Percentage of reports for which the deficiency was noted. The percentage is based on the total number of reports for all types of government entities to which the criterion was applied
 (4) Percentage not reported in prior fiscal year.

**EXHIBIT F
COMPREHENSIVE REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2008-09 FISCAL YEAR**

Description of Deficiencies – Reports Reviewed for Total of 60 Entities	Number of Reports to Which Criteria Applied	<u>Counties</u>		<u>Municipalities</u>		<u>Special Districts</u>		<u>Total Current Year</u>	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
		(1)	(2)	(1)	(2)	(1)	(2)	(1)	(3)
Auditor’s Report on Internal Control Over Financial Reporting and Compliance									
Definition of control deficiency and significant deficiency not included in the report.	60	1	25	7	26	4	14	12	20
Financial Statements									
Financial statements contained mathematical errors (nonrounding).	60	2	50	6	22	7	24	15	25
Governmental function expenditures not netted against program revenues on statement of activities.	51	0	0	0	0	3	15	3	6
Notes to the Financial Statements									
Totals on supporting schedules or other information in the notes to financial statements did not agree with corresponding account totals on the financial statements (nonrounding).	60	2	50	2	7	5	17	9	15
Policy for eliminating internal activity in the statement of activities not disclosed.	33	0	0	3	13	1	20	4	12
Description of the types of transactions included in program revenues not included.	47	0	0	2	7	4	25	6	13
Details of the property tax calendar not disclosed.	42	0	0	3	11	3	27	6	14
Management’s Discussion and Analysis									
Condensed financial data comparing financial position and results of operations to that of the prior year not included.	60	0	0	1	4	2	7	3	5
Analysis of balances and transactions of the individual funds not included.	60	0	0	1	4	8	28	9	15
Significant capital asset and long-term debt activity during the year not described.	56	0	0	1	4	3	12	4	7

**EXHIBIT F (CONTINUED)
COMPREHENSIVE REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2008-09 FISCAL YEAR**

Description of Deficiencies – Reports Reviewed for Total of 60 Entities	Number of Reports to Which Criteria Applied	<u>Counties</u>		<u>Municipalities</u>		<u>Special Districts</u>		<u>Total Current Year</u>	
		Number (1)	Percent (2)	Number (1)	Percent (2)	Number (1)	Percent (2)	Number (1)	Percent (3)
Pension Plan Financial Statement Note Disclosures									
For defined benefit plans, name of each plan, name the public employee retirement system or administrator of the plan, or identification of the plan as to single-employer, agent multiple-employer, or cost sharing multiple-employer not disclosed.	53	1	17	3	10	2	11	6	11
Authority under which the defined benefit plan’s benefit provisions were established or may be amended not disclosed.	53	2	33	5	17	5	28	12	23
For defined benefit plans issuing a stand-alone financial report, information on how report could be obtained not disclosed.	53	0	0	4	14	3	17	7	13
Authority under which the defined benefit plan employer obligations to contribute were established or may be amended not disclosed.	53	2	33	5	17	5	28	12	23
Required contribution in dollars, and percentage of that amount contributed, not disclosed for the current year and each of the two preceding years for a cost-sharing defined benefit plan.	36	0	0	3	19	2	14	5	14
Annual pension cost, percentage of annual pension cost contributed, and net pension obligation of a defined benefit plan for the current year and preceding two years not disclosed.	26	0	0	2	11	1	17	3	12
Post-employment benefit increases used in the actuarial assumptions of a defined benefit plan not disclosed.	26	1	100	7	37	3	50	11	42
Amortization method used to determine the current actuarially required contribution to a defined benefit plan not disclosed.	26	1	100	2	11	1	17	4	15
Amortization period used to determine the current actuarially required contribution to a defined benefit plan not disclosed.	26	1	100	2	11	1	17	4	15
Whether the amortization period used to determine the current actuarially required contribution for a defined benefit plan is opened or closed not disclosed.	26	1	100	3	16	1	17	5	19
Required supplementary information about the funded status of a defined benefit plan for the most recent and two prior actuarial valuations not provided.	26	0	0	3	16	0	0	3	12

**EXHIBIT F (CONTINUED)
COMPREHENSIVE REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2008-09 FISCAL YEAR**

Description of Deficiencies – Reports Reviewed for Total of 60 Entities	Number of Reports to Which Criteria Applied	<u>Counties</u>		<u>Municipalities</u>		<u>Special Districts</u>		<u>Total Current Year</u>	
		Number (1)	Percent (2)	Number (1)	Percent (2)	Number (1)	Percent (2)	Number (1)	Percent (3)
Pension Plan Financial Statement Note Disclosures (Continued)									
Correct caption for the difference between total plan net assets and liabilities not used for statement of plan net assets.	26	1	100	2	11	2	33	5	19
Statement of changes in plan net assets for a pension trust fund did not refrain from presenting realized investment gains and losses separately from unrealized investment gains and losses.	26	0	0	0	0	3	50	3	12
For defined benefit plans included as a pension trust fund a schedule of funding progress for the past three actuarial valuations not included.	27	0	0	3	16	0	0	3	11
For defined benefit pension plans included as a pension trust fund and separately issued financial statements were not available, required supplementary information immediately following the notes not reported.	20	0	0	3	23	0	0	3	15
Authority under which provisions of a defined contribution plan are established and may be amended not disclosed.	29	1	33	1	6	2	25	4	14
Actual contributions made to a defined contribution plan by plan members and by employer not disclosed.	29	0	0	4	22	2	25	6	21
Federal Awards									
Totals of amounts expended for each Federal program that reported multiple awards with the same Catalog of Federal Domestic Assistance number not provided on schedule of expenditures of Federal awards.	46	8	50	13	59	1	13	22	48
Notes describing the significant accounting policies used in preparing schedule of expenditures of Federal awards not included.	60	3	19	3	9	1	9	7	12
Name and contact information of the person responsible for the plan not included in corrective action plans for Federal program findings.	10	0	0	4	67	1	50	5	50

**EXHIBIT F (CONTINUED)
COMPREHENSIVE REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2008-09 FISCAL YEAR**

Description of Deficiencies – Reports Reviewed for Total of 60 Entities	Number of Reports to Which Criteria Applied	<u>Counties</u>		<u>Municipalities</u>		<u>Special Districts</u>		<u>Total Current Year</u>	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
		(1)	(2)	(1)	(2)	(1)	(2)	(1)	(3)
State Financial Assistance									
Totals of amounts expended for each State project that reported multiple awards with the same Catalog of State Financial Assistance number not provided on schedule of expenditures of State financial assistance.	43	9	50	6	33	1	14	16	37
Notes describing the significant accounting policies used in preparing the schedule of expenditures of State financial assistance not included.	60	3	17	2	7	1	8	6	10
Report on compliance and internal control cites the Executive Office of the Governor, rather than the Florida Department of Financial Services as the authority for the State projects compliance supplement.	60	5	28	9	31	7	54	21	35
Statement as to whether the audit disclosed any audit findings required to be reported pursuant to Section 10.557, Rules of the Auditor General, not included on schedule of findings and questioned costs.	60	1	6	4	14	1	8	6	10
Schedule of findings and questioned costs does not show the correct dollar threshold used to distinguish Type A and Type B State projects.	60	0	0	8	28	3	23	11	18

- Notes: (1) Number of reports for which the deficiency was noted.
 (2) Percentage of reports for which the deficiency was noted. The percentage is based on the number of reports for the respective type of local government entity to which the criterion was applied.
 (3) Percentage of reports for which the deficiency was noted. The percentage is based on the total number of reports for all types of government entities to which the criterion was applied.