

**REVIEW OF LOCAL GOVERNMENTAL ENTITY
2012-13 FISCAL YEAR AUDIT REPORTS
PREPARED BY INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANTS**



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

The review was coordinated by Anita Marlowe, CPA, and supervised by Derek H. Noonan, 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) 412-2881.

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) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

**REVIEW OF LOCAL GOVERNMENTAL ENTITY
2012-13 FISCAL YEAR AUDIT REPORTS
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SUMMARY

Pursuant to Section 218.39, Florida Statutes¹, counties and certain municipalities and special districts are required to provide for annual financial audits conducted by independent certified public accountants (CPAs). Audit reports for the 2012-13 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 9 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, Florida Statutes. In addition, pursuant to Section 215.97(11)(f), Florida Statutes, we are required to perform ongoing reviews of selected financial reporting packages submitted pursuant to Section 215.97, Florida Statutes (the *Florida Single Audit Act*). We reviewed audit reports for 1,257 local governmental entities, 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 18 municipalities and 19 special districts required to provide for an audit. Also, 1 municipality and 31 special districts that may have been required to provide for an audit did not submit an audit report to us. Additionally, 165 local governmental entities did not submit the audit report timely, including 104 entities that did not submit the audit reports within the required 45-day time frame, and 61 entities that did not submit the audit reports by the 9-month deadline.

Finding No. 2: Our completeness reviews of 1,257 audit reports disclosed instances of noncompliance with certain requirements, primarily related to required supplementary information and the auditor's management letter. Our comprehensive reviews of selected 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 the presentation of 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 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.²

¹ All references to the Florida Statutes are to the 2013 Statutes.

² All Rules of the Auditor General references are to the rules effective September 30, 2013.

Additionally, the law requires that the entity’s officer respond in writing to findings contained in the audit report, and that the written response be submitted to the entity’s governing body within 30 days after delivery of the findings.

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(7), Florida Statutes, requires that the local governmental entity submit the audit report and a written response to any audit report findings to us within 45 days after delivery of the audit report to the entity’s governing body, but no later than 9 months after the fiscal year end. Table 1 shows noncompliance, or potential noncompliance, with the audit report submission requirements for the 2012-13 fiscal year as of September 25, 2014, and the previous four fiscal years.³

Table 1

Type of Exception	Fiscal Year				
	2012-13	2011-12	2010-11	2009-10	2008-09
Audit required, but report not submitted.	37	37	53	48	40
Audit may have been required, but report not submitted.	30	31	24	13	15
Audit report not submitted within 45-day time frame.	104	59	111	107	107
Audit report submitted after 9 month deadline.	61	74	70		
Audit report submitted after 12 month deadline.				68	86

Source: Auditor General

Further, for the 2012-13 fiscal year information provided in Table 1:

- The 37 local governmental entities required to submit an audit report to us, but did not, included 18 municipalities and 19 special districts (see Exhibit A).
- For the 30 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 1 municipality and 29 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’ (DFS) records (because the entities had not filed annual financial reports), or other sources (see Exhibit B). If the entity is required to have an audit, the audit report must be filed with the DFS and with the Auditor General.

³ Prior to the 2010-11 fiscal year, audit reports were due no later than 12 months after the fiscal year end.

- Audit reports for 104 local governmental entities were not submitted to us within 45 days of delivery to the governing body (up to 144 days late) but were submitted before the 9-month deadline (see Exhibit C).
- Audit reports for 61 local governmental entities were not submitted to us within the 9-month deadline (see Exhibit D).

Local governmental entities that fail to provide for audits may be subject to consequences prescribed in Section 11.40(2), 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: Completeness Reviews

All 1,257 local governmental entity audit reports submitted to us as of July 31, 2014, 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, 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 2012-13 fiscal year, 72 local governmental entities (including county agencies) were sent letters requesting items omitted from the audit report. Most of the items requested related to: (1) missing responses for each audit finding in Federal or State programs, compliance reports, or management letter; (2) disclosing whether audit findings from the preceding financial audit report were corrected, and identifying uncorrected audit findings from the two preceding financial audit reports; and (3) indicating whether or not the annual financial report filed with Florida Department of Financial Services was in substantial agreement with the financial audit report. Of the 72 local governmental entities sent letters requesting items omitted from the audit report, 13 had not provided the requested items as of September 23, 2014, and, 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.

Most of the audit reports included audited financial statements, and notes thereto, and the required auditor's reports on the financial statements and on internal control over financial reporting and compliance. 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 required supplementary information and the auditor's management letter. For example, a defined benefit pension plan schedule of funding progress for the past six consecutive years was not included for 32 (15 percent) of 212 applicable reports. Further, a statement as to whether or not the entity complied with State and Federal laws, rules, regulations, contracts, or grant agreements governing the receipt and expenditure of Deepwater Horizon Oil Spill funds was not included in the management letter for 4 (33 percent) of 12 applicable reports.

A summary 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 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: Local governmental entities and their auditors should ensure that audit reports are presented in accordance with GAGAS, GAAP, and Chapter 10.550, Rules of the Auditor General.

Finding No. 3: Comprehensive Reviews

In addition to the completeness reviews, we made more comprehensive reviews of selected audit reports for the 2012-13 fiscal year, as follows:

- We reviewed 60 audit reports (3 counties, 18 municipalities, and 39 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 auditors' reports. For example, the notes to the financial statements did not disclose that material overexpenditures at the legal level of control identified in the budgetary comparison schedules represented significant violations of the legally adopted budget, or the actions taken to address these significant violations, for 8 (80 percent) of 10 applicable reports reviewed. Additionally, nonrounding mathematical errors in the financial statements were found in 9 (15 percent) of the 60 reports reviewed.
- We reviewed 60 audit reports with pension plan note disclosures to determine the extent of compliance with GAAP. Our review disclosed deficiencies in some pension plan note disclosures. For example, 8 (30 percent) of 27 applicable reports did not disclose for defined contribution plans the contribution requirements of plan members, in dollars or percentage of payroll. Also, 3 (15 percent) of 20 applicable reports that included a pension trust fund did not include employer contribution information for the past six years.
- We reviewed 60 audit reports with other postemployment benefit (OPEB) plan note disclosures to determine the extent of compliance with GAAP. Our review disclosed a significant number of deficiencies in OPEB plan note disclosures. For example, 10 (17 percent) of 60 reports did not disclose whether the OPEB plan issues a stand-alone financial report or is included in the report of a public employee retirement system or another entity, and if so, how to obtain the report. Also, 9 (15 percent) of 60 reports did not include one or more of the following requirements for its other postemployment benefit plan: the name of each defined benefit plan; identification of the public employee retirement system or other entity that administered the plan; or identification of the plan as a single-employer, agent multiple-employer, or cost-sharing multiple-employer defined benefit OPEB plan.

- 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 60 audit reports to determine the extent of compliance with the reporting requirements contained in OMB Circular No. A-133. We also reviewed 60 audit reports to determine the extent of compliance with the reporting requirements contained in the *Florida Single Audit Act*. Our review disclosed deficiencies related to Federal or State single audit requirements. For example, the dollar threshold identified in the schedule of findings and questioned costs to distinguish Type A and Type B State projects was calculated incorrectly for 5 (8 percent) of the 60 reports reviewed.

A summary 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 reports reviewed for each type of local governmental entity, we did not attempt to present comparative prior year information.

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

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, 375 municipalities, and 816 special districts (a total of 1,257 entities) prepared by independent CPAs and submitted to us by July 31, 2014, for the 2012-13 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 reportable internal 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; other

postemployment benefit 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 1,257 audit reports received by us through July 31, 2014, and applied the detailed comprehensive review checklists to a selection of 60 audit reports for each comprehensive review topic. The results of our comprehensive reviews cannot be projected to the population of all audit reports received for a given entity type.

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, 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 2012-13 fiscal year.



David W. Martin, CPA
Auditor General

**EXHIBIT A
 LOCAL GOVERNMENTAL ENTITIES REQUIRED TO SUBMIT AN AUDIT REPORT,
 BUT DID NOT FOR THE 2012-13 FISCAL YEAR
 AS OF SEPTEMBER 25, 2014**

MUNICIPALITIES
Arcadia, City of
Boynton Beach, City of
Caryville, Town of
DeFuniak Springs, City of
El Portal, Village of
Esto, Town of
Gretna, Town of
Hampton, City of
Indian Rocks Beach, City of
Islamorada, Village of
Mexico Beach, City of
Midway, City of
Quincy, City of
Springfield, City of
Sweetwater, City of
Vernon, City of
Webster, City of
Westville, Town of
SPECIAL DISTRICTS
Arborwood Community Development District
Belmont Lakes Community Development District
Central County Water Control District
CrossCreek Community Development District
Cypress Cove Community Development District
Dorcas Fire District
Eastpoint Water and Sewer District
Homestead Educational Facilities Benefit District (Dissolved 7/12/13)
Lakeside Landings Community Development District
Levy Soil & Water Conservation District
Martin County Industrial Development Authority
Quincy Community Redevelopment Agency
Silverleaf Community Development District
South Fork East Community Development District
Southern Hills Plantation II Community Development District
Southern Hills Plantation III Community Development District
Tallahassee-Leon County Civic Center Authority (Dissolved 7/22/13)
Tri-County Airport Authority
Venetian Community Development District

EXHIBIT B
LOCAL GOVERNMENTAL ENTITIES THAT MAY HAVE BEEN REQUIRED TO PROVIDE FOR AN AUDIT,
BUT DID NOT SUBMIT AN AUDIT REPORT FOR THE 2012-13 FISCAL YEAR
AS OF SEPTEMBER 25, 2014

MUNICIPALITIES
Belleair Shore, Town of
SPECIAL DISTRICTS
Bella Verde East Community Development District (Dissolved 2/7/14)
Bella Verde Golf Community Development District (Dissolved 2/17/14)
Bella Verde Lake Community Development District (Dissolved 2/7/14)
Bermont Drainage District
Brevard County Educational Facilities Authority
Chandler’s Meadow Community Development District (Dissolved 11/19/12)
Cooperative Producers Water Control District
Cypress Club Recreation District (Dissolved 11/13/12)
Downtown Belleview Community Redevelopment Agency (Created 6/18/13)
Duval Soil and Water Conservation District
East Lake Park Special Dependent District
Flagler Soil and Water Conservation District
Florida PACE Funding Agency
Greater Osceola Partnership for Economic Prosperity Agency (Created 11/19/12)
Gretna Neighborhood Improvement District
Hacienda Lakes Community Development District
Isle of Palms Special District
Lee Soil and Water Conservation District (Dissolved 9/27/13)
Mills Park Community Development District (Dissolved 12/19/12)
Moultrie Creek Community Development District
Northwest Neighborhood Improvement District (Dissolved 2/18/14)
Polk Soil and Water Conservation District
Santa Rosa Bay Bridge Authority
Springfield Community Redevelopment Agency
Tarawood Dependent Special Tax District
Telegraph Cypress Water Management District (Dissolved 9/30/13)
Tuscany Community Development District (Dissolved 4/5/13)
Valrico Manor Special Dependent Tax District
Vizcaya in Kendall Community Development District

EXHIBIT C
LOCAL GOVERNMENTAL ENTITIES NOT SUBMITTING AUDIT REPORT FOR THE 2012-13 FISCAL YEAR
WITHIN 45-DAY TIME FRAME

COUNTIES	Days Late
Broward County	40
Manatee County	25
Martin County	11
Osceola County	5
Sumter County	38
MUNICIPALITIES	Days Late
Cape Coral, City of	9
Highland Beach, Town of	52
Lady Lake, Town of	5
Loxahatchee Groves, Town of	5
Miami, City of	38
North Bay Village, City of	21
North Miami Beach, City of	10
Punta Gorda, City of	26
Safety Harbor, City of	28
Sebastian, City of	66
South Daytona, City of	39
South Miami, City of	33
St. Cloud, City of	29
Umatilla, City of	36
SPECIAL DISTRICTS	Days Late
Arbor Greene Community Development District	6
Artisan Lakes Community Development District	59
Arts Council of Hillsborough County	96
Bahia Lakes Community Development District	53
Bainebridge Community Development District	33
Bella Vida Community Development District	11
Bobcat Trail Community Development District	25
Bridgewater Community Development District	34
Bridgewater of Wesley Chapel Community Development District	11
Cedar Hammock Community Development District	28
Celebration Community Development District	47
CFM Community Development District	12
Cheval West Community Development District	8
Concord Station Community Development District	24
Country Greens Community Development District	25
Country Walk Community Development District	34
Covington Park Community Development District	40
Delray Beach Downtown Development Authority	73

EXHIBIT C (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES NOT SUBMITTING AUDIT REPORT FOR THE 2012-13 FISCAL YEAR
WITHIN 45-DAY TIME FRAME

SPECIAL DISTRICTS (Continued)	Days Late
Dovera Community Development District	127
Downtown Development Authority City of Miami	108
East Park Community Development District	8
Eastlake Oaks Community Development District	98
Enterprise Community Development District	7
Escambia-Pensacola Human Relations Commission	72
Fishhawk Community Development District II	40
Fishhawk Community Development District III	32
Glen St. Johns Community Development District	32
Greater Orlando Aviation Authority	15
Groves Community Development District, The	39
Hamal Community Development District	7
Harbour Isles Community Development District	39
Harmony Community Development District	25
Heritage Landing Community Development District	38
Heritage Palms Community Development District	11
Heritage Springs Community Development District	12
Hillsborough County Aviation Authority	9
Housing Finance Authority of St. Johns County	60
K-Bar Ranch Community Development District	7
Lakeland Downtown Development Authority	10
Lee County Trauma Services District	64
Lee Memorial Health System	64
Magnolia Creek Community Development District	19
Marion County Hospital District (Munroe Regional Medical Center)	91
Meadow Pointe II Community Development District	77
Meadow Pointe III Community Development District	39
Mira Lago West Community Development District	62
North St. Lucie River Water Control District	17
Osceola County Expressway Authority	53
Palatka Gas Authority	22
Palm Beach Workforce Development Consortium	20
Palm Coast Park Community Development District	60
Pasco County Mosquito Control District	43
Pier Park Community Development District	40
Pinellas County Construction Licensing Board	39
Plantation Acres Improvement District	13
Poinciana Community Development District	29
Poinciana West Community Development District	68
Port Malabar Holiday Park, Mobile Home Park Recreation District	61
Preserve at Wilderness Lake Community Development District, The	35

EXHIBIT C (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES NOT SUBMITTING AUDIT REPORT FOR THE 2012-13 FISCAL YEAR
WITHIN 45-DAY TIME FRAME

SPECIAL DISTRICTS (Continued)	Days Late
Renaissance Community Development District	7
River Ridge Community Development District	6
Sarasota National Community Development District	5
Seminole Improvement District	15
Solid Waste Authority of Palm Beach County	79
South Fork Community Development District	37
Spicewood Community Development District	45
St. Johns County Educational Facilities Authority	73
St. Johns Forest Community Development District	6
Sterling Hill Community Development District	32
Stevens Plantation Community Development District	115
Tampa Port Authority	25
Tara Community Development District	40
Taylor County Development Authority	99
Town Center at Palm Coast Community Development District	56
Trails Community Development District	56
Triple Creek Community Development District	39
Valencia Water Control District	16
Vasari Community Development District	85
Verandahs Community Development District, The	12
Waterchase Community Development District	69
Waterlefe Community Development District (Manatee County)	39
Waterset North Community Development District	39
Windemere Special Dependent District	144
Withlacoochee Regional Water Supply Authority	94
World Commerce Community Development District	54

EXHIBIT D
LOCAL GOVERNMENTAL ENTITIES SUBMITTING AUDIT REPORT FOR THE 2012-13 FISCAL YEAR
AFTER 9-MONTH DEADLINE

COUNTIES	Date Received
Pasco County	07/24/14
Wakulla County	07/16/14
MUNICIPALITIES	Date Received
Astatula, Town of	09/04/14
Belleair, Town of	07/29/14
Carrabelle, City of	07/22/14
Chattahoochee, City of	08/07/14
Clermont, City of	07/23/14
Crystal River, City of	07/30/14
Dade, City of	08/29/14
Deerfield Beach, City of	07/24/14
Everglades City, City of	07/23/14
Hialeah Gardens, City of	08/29/14
Hollywood, City of	07/07/14
Jacob City, City of	07/14/14
Manalapan, Town of	07/29/14
Minneola, City of	08/06/14
Montverde, Town of	07/30/14
New Port Richey, City of	07/22/14
Opa-locka, City of	09/22/14
Parker, City of	09/19/14
St. Leo, Town of	07/30/14
Treasure Island, City of	07/29/14
SPECIAL DISTRICTS	Date Received
Aucilla Area Solid Waste Administration	07/30/14
Baker Fire District	08/13/14
Bay Crest Park Special District	08/02/14
Beacon Meadows Special Dependent Tax District	09/19/14
Bloomington Oaks Special Dependent Tax District	08/02/14
Brandon Hills Dependent Special District	07/29/14
Buckhorn Estates Special Dependent District	08/02/14
Buckhorn Oaks Special Dependent District	08/02/14
Campbellton-Graceville Hospital	08/07/14
City Center Community Development District	08/18/14
Country Run Maintenance District	08/02/14
Grand Bay at Doral Community Development District	07/16/14
Hardee County Indigent Health Care Special District	07/29/14

EXHIBIT D (CONTINUED)
LOCAL GOVERNMENTAL ENTITIES SUBMITTING AUDIT REPORT FOR THE 2012-13 FISCAL YEAR
AFTER 9-MONTH DEADLINE

SPECIAL DISTRICTS (Continued)	Date Received
Hendry-LaBelle Recreation Board	09/22/14
Hickory Hill Special Dependent District	08/02/14
Hillsboro Inlet District	08/06/14
Indian Hills-Hickory Ridge II Special Dependent Tax District	08/02/14
Indian Trail Improvement District	08/22/14
Jackson Soil and Water Conservation District	09/12/14
Jacksonville Aviation Authority	08/01/14
Lago Vista Maintenance District	08/02/14
Lake Brant Special Dependent District	08/02/14
Lake Heather Special Dependent Tax District	07/31/14
Lake Magdalene Estates West Special Dependent Tax District	08/02/14
Lake Magdalene Special Dependent District	08/02/14
North Lakes Maintenance District	08/02/14
North Pointe Special Dependent Tax District	08/02/14
Northwest Florida Transportation Corridor Authority	08/06/14
Panther Trace II Community Development District	07/30/14
Pine Hollow Special Dependent District	08/02/14
Pinellas Suncoast Transit Authority	08/05/14
Port St. Joe Port Authority	07/31/14
South Bay Community Development District	08/24/14
South Dade Soil and Water Conservation District	09/04/14
South Lake County Hospital District	07/31/14
Tolomato Community Development District	07/14/14
Waters Edge Community Development District (Pasco County)	07/18/14
West Villages Improvement District	08/02/14
Westchester Special Dependent District	07/16/14

**EXHIBIT E
COMPLETENESS REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2012-13 FISCAL YEAR**

Description of Deficiencies – Reports Reviewed for Total of 1,257 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 (a)	Percent (b)	Number (a)	Percent (b)	Number (a)	Percent (b)	Number (a)	Percent (c)	Percent (c)
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.	43	1	25	5	28	6	29	12	28	10
Auditor’s Management Letter										
Written explanation or rebuttal concerning findings and recommendations in the management letter not included.	340	2	4	9	6	8	6	19	6	(d)
Legal authority of the primary government and each component unit not included in management letter or notes to financial statements.	1,257	22	33	92	25	11	1	125	10	7
Statement as to whether or not the entity complied with State and Federal laws, rules, regulations, contracts, or grant agreements governing the receipt and expenditure of Deepwater Horizon Oil Spill funds not included.	12	1	25	2	40	1	33	4	33	(e)
Budgetary Compliance										
Information that reconciles budgetary information to GAAP not included.	99	0	0	6	11	5	15	11	11	(d)
Notes to Financial Statements										
Criteria for including component units within the reporting entity not disclosed.	263	11	21	14	8	0	0	25	10	7
Required Supplementary Information										
Schedule of funding progress for the past six consecutive years for defined benefit pension trust fund not included.	212	1	50	25	14	6	22	32	15	(d)
Schedule of employer contributions for other postemployment benefit plan (OPEB) not included.	61	2	20	3	9	2	12	7	11	(d)
State Financial Assistance										
Schedule of expenditures of State financial assistance not included on schedule of expenditures of Federal awards.	132	3	5	5	11	3	13	11	8	7

- Notes: (a) Number of reports for which the deficiency was noted.
 (b) 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.
 (c) 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.
 (d) Percentage not reported in prior fiscal year.
 (e) New criterion effective for the 2012-13 fiscal year.

**EXHIBIT F
COMPREHENSIVE REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2012-13 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
		(a)	(b)	(a)	(b)	(a)	(b)	(a)	(c)
Auditor’s Report on Financial Statements									
Statement that the audit was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States not included in Independent Auditor’s Report.	60	0	0	0	0	5	13	5	8
Auditor’s Report on Internal Control Over Financial Reporting and Compliance									
“Purpose of Report,” which states, in part, “the purpose of the report is solely to describe the scope of testing of internal control,” not included.	60	0	0	2	11	1	3	3	5
Financial Statements									
Financial statements contained mathematical errors (nonrounding).	60	0	0	7	39	2	5	9	15
Notes to the Financial Statements – Other Than Pension Plan and Other Postemployment Benefit Disclosures									
Material overexpenditures at the legal level of control identified in the budgetary comparison schedule, representing significant violations of the legally adopted budget, or the actions taken to address these significant violations of law, not disclosed.	10	0	0	6	100	2	50	8	80
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	67	2	11	0	0	4	7

**EXHIBIT F (CONTINUED)
COMPREHENSIVE REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2012-13 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
		(a)	(b)	(a)	(b)	(a)	(b)	(a)	(c)
Pension Plan Financial Statement Note Disclosures									
For cost-sharing defined benefit plans, the required contribution for the current year and preceding two years and the percent contributed not disclosed.	39	0	0	2	12	2	13	4	10
For sole or agent employer defined benefit plans, whether the amortization period is open or closed not disclosed.	20	0	0	1	6	2	50	3	15
For sole or agent employer defined benefit plans that use the aggregate actuarial cost method, the notes did not disclose that because the method does not identify or separately amortize unfunded actuarial liabilities, information about funded status and funding progress was prepared using the entry age actuarial cost method for that purpose.	10	0	0	1	13	2	100	3	30
For defined benefit pension trust funds, required supplementary information did not include a schedule of employer contributions for the past six consecutive fiscal years.	20	0	0	1	6	2	50	3	15
For defined contribution plans, the contribution requirements of plan members, in dollars or a percentage of payroll, not disclosed.	27	0	0	6	30	2	29	8	30
Other Postemployment Benefit (OPEB) Plan Financial Statement Note Disclosures									
Name of the each defined benefit plan, identification of the public employee retirement system or other entity that administers the plan, and identification of the plan as a single-employer, agent multiple-employer, or cost-sharing multiple-employer defined benefit OPEB plan not disclosed.	60	0	0	4	11	5	31	9	15
Whether the OPEB plan issues a stand-alone financial report or is included in the report of another entity, and if so, how to obtain the report, not disclosed.	60	0	0	7	20	3	19	10	17
Required contribution of plan members, either as a rate per member or a percentage of covered payroll, not disclosed.	58	1	11	1	3	2	13	4	7

**EXHIBIT F (CONTINUED)
COMPREHENSIVE REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2012-13 FISCAL YEAR**

Description of Deficiencies – Reports Reviewed for Total of 60 Entities	Number of Reports to Which Criteria Applied	Counties		Municipalities		Special Districts		Total Current Year	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
		(a)	(b)	(a)	(b)	(a)	(b)	(a)	(c)
Other Postemployment Benefit (OPEB) Plan Financial Statement Note Disclosures (Continued)									
Required contribution rate(s) of the employer, in dollars or as a percentage of current-year covered payroll not disclosed.	58	2	22	1	3	2	13	5	9
The annual OPEB cost for the current year, and the dollar amount of contributions made, not disclosed.	59	0	0	1	3	2	13	3	5
For net OPEB obligations, the component of the annual OPEB cost and the increase/decrease in net OPEB obligation not disclosed.	60	0	0	1	3	2	13	3	5
The annual OPEB cost, percentage of that cost contributed, and net OPEB obligation for the current year and two preceding years not presented.	60	0	0	4	11	4	25	8	13
Information about the funded status of the plan as of the most recent valuation date, including the actuarial valuation date, the actuarial value of assets, the actuarial accrued liability, the total unfunded actuarial liability (or funding excess), the actuarial value of assets as a percentage of the actuarial accrued liability (funded ratio), the annual covered payroll, and the ratio of the unfunded actuarial liability (or funding excess) to annual covered payroll not disclosed.	60	1	11	4	11	2	13	7	12
Statement that the schedule of funding progress presents multi-year trend information about the actuarial value of plan assets relative to the actuarial accrued liability not made.	59	2	22	1	3	5	31	8	14
The method used to amortize the unfunded actuarial liability not disclosed.	57	0	0	3	9	1	7	4	7
The period over which the unfunded actuarial liability is being amortized not disclosed.	57	0	0	2	6	1	7	3	5
A schedule of funding progress for the most recent and two preceding actuarial valuations not presented.	60	0	0	3	9	2	13	5	8
Annual covered payroll not included in schedule of funding progress.	56	1	11	1	3	1	6	3	5

**EXHIBIT F (CONTINUED)
COMPREHENSIVE REVIEWS
SUMMARY OF DEFICIENCIES
FOR THE 2012-13 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 (a)	Percent (b)	Number (a)	Percent (b)	Number (a)	Percent (b)	Number (a)	Percent (c)
Other Postemployment Benefit (OPEB) Plan Financial Statement Note Disclosures (Continued)									
Ratio of the unfunded actuarial liability/funding excess to the annual covered payroll not included in schedule of funding progress did not include the.	56	1	11	1	3	1	7	3	5
Federal Awards									
Notes that describe the significant accounting policies used in preparing the schedule of expenditures of Federal awards not disclosed.	60	0	0	3	9	0	0	3	5
State Financial Assistance									
Statement as to whether there were any audit findings required to be reported not included in schedule of findings and questioned costs.	60	2	8	1	4	0	0	3	5
Correct dollar threshold used to distinguish Type A and Type B State projects not included in schedule of findings and questioned costs.	60	2	8	3	13	0	0	5	8

- Notes: (a) Number of reports for which the deficiency was noted.
 (b) 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.
 (c) 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.