

**DISTRICT SCHOOL BOARD, CHARTER SCHOOL AND  
CHARTER TECHNICAL CAREER CENTER, THE FLORIDA VIRTUAL  
SCHOOL (INCLUDING FLORIDA VIRTUAL SCHOOL GLOBAL),  
AND VIRTUAL INSTRUCTION PROGRAM PROVIDER  
INSTRUCTIONS FOR AUDIT REPORTS ELECTRONICALLY  
SUBMITTED TO THE AUDITOR GENERAL**

Each entity required to submit an audit report to the Auditor General must submit an electronic copy of its audit report in addition to one paper copy. District school boards, charter schools and charter technical career centers, Florida Virtual School (including Florida Virtual School Global), and virtual instruction program providers should e-mail the electronic copy of the audit report to [flaudgen\\_dsb\\_charter@aud.state.fl.us](mailto:flaudgen_dsb_charter@aud.state.fl.us). Proper submittal of electronic and paper copies will ensure the timely receipt and review of the audit report.

The electronic copy of the audit report should:

- Be in a portable document format (PDF) in which the original document is converted to a PDF document (as opposed to scanned into PDF format). The entity, or another party on the entity's behalf, will need to convert the original files to the PDF format.
- Include the appropriate letterhead and signatures in the report. If the entity does not use electronic signatures or letterhead, it may scan the applicable pages then insert the scanned pages into the electronic copy of the report.
- Be a single document; however, if the size capacity of a single document exceeds our 35 megabytes e-mail size capacity, we can arrange to receive the document via file transfer protocol (FTP). For FTP submittal, contact Rick Voss by e-mail at [rickvoss@aud.state.fl.us](mailto:rickvoss@aud.state.fl.us) or by telephone at (850) 412-2892. Alternatively, the document can be saved to a universal serial bus (USB) flash drive and mailed to us with the paper copy. **We are no longer accepting compact discs (CDs).**
- Be an exact duplicate of the paper copy submitted.
- Not have security settings applied to it. If there are, we will request the entity provide a password to allow us to unsecure the document for our internal use. Electronically submitted documents will be secured using Adobe software prior to being placed on our Web site.
- Be named using **all lower case letters** as follows: [fiscal year] [name of entity].pdf. For example, the converted document for the 2024-25 fiscal year for Alachua County District School Board should be named "**2025 alachua county dsb.pdf**", while the converted document for the 2024-25 fiscal year for Alachua Learning Center, Inc. should be named "**2025 alachua learning center.pdf**". Do not include ", Inc." in the file name. If the charter school goes by a DBA (doing business as), use the DBA in the file name.

All audit reports must be accompanied by a submittal checklist (see appropriate Technical Guidance Web page) provided as a separate document. Only the audit report, exclusive of the checklist, will be placed on our Web site.

Each entity is responsible for reviewing their electronic audit report once placed on our Web site and notifying us of any problems or needed corrections. Questions regarding the electronic submission audit reports, or their security on our Web site, should be directed to Rick Voss by e-mail at [rickvoss@aud.state.fl.us](mailto:rickvoss@aud.state.fl.us) or by telephone at (850) 412-2892.