

AUDITOR GENERAL
FLORIDA SINGLE AUDIT ACT – NONPROFIT AND FOR-PROFIT ENTITIES
FINANCIAL REPORTING PACKAGE SUBMITTAL CHECKLIST
(SECTION 215.97, FLORIDA STATUTES)

Entity Name _____

Entity Type (Nonprofit, For-Profit) _____

Contact Person Name and Title _____

Contact Person Mailing Address _____

Contact Person Phone Number _____

Contact Person Email Address _____

Fiscal Period Audited _____

Date Auditor Delivered Audit Report to Entity _____

Does the financial reporting package include the following items required by Auditor General Rule 10.656(3):

Required for State single audits as defined by Section 215.97(2)(w), Florida Statutes, and project-specific audits as defined by Section 215.97(2)(v), Florida Statutes:

_____ A schedule of expenditures of State financial assistance as described in Auditor General Rule 10.656(3)(d)1.? **NOTE:** The schedule of expenditures of State financial assistance, when applicable, is required to be combined with the schedule of expenditures of Federal awards.

_____ The auditor's report on the schedule of State financial assistance as described in Auditor General Rule 10.656(3)(d)2.?

_____ The auditor's report on internal control and compliance related to major State projects as described in Auditor General Rule 10.656(3)(d)3.?

_____ A schedule of findings and questioned costs as described in Auditor General Rule 10.656(3)(d)4.?

_____ A summary schedule of prior audit findings as described in Auditor General Rule 10.656(3)(d)5.? **NOTE:** If a schedule of prior audit findings is not presented because there are no prior audit findings to be reported, this should be stated in the schedule of findings and questioned costs.

_____ A corrective action plan as described in Auditor General Rule 10.656(3)(d)6.?

_____ The management letter defined in Auditor General Rule 10.654(1)(e), and, if applicable, a written statement of explanation or rebuttal, including corrective action to be taken, concerning the deficiencies cited in the management letter (see AG Rule 10.656(3)(e))? **NOTE:** If a management letter is not presented because there are no items related to State financial assistance required to be reported in the management letter, this should be stated in the schedule of findings and questioned costs.

_____ Are all of the above elements of the financial reporting package included in a **single document** as required by Auditor General Rule 10.656(3)?

_____ Is **one** paper copy and **one** electronic copy of the financial reporting package being submitted as required by Auditor General Rule 10.657(1)? **NOTE:** There are no provisions in the statutes for any extension for filing the financial reporting package.

_____ Is the electronic copy named using all lower case letters as follows? [fiscal year] [name of entity].pdf. For example, the converted document for the 2010-11 fiscal year for “Example Nonprofit” entity should be named 2011 example nonprofit.pdf.

_____ Is the financial reporting package being submitted within 45 days after receipt of the financial reporting package from the auditor, but no later than 9 months after the end of the fiscal year as required by Auditor General Rule 10.657(2)?

Required only for State single audits as defined by Section 215.97(2)(w), Florida Statutes:

_____ The annual financial statements described in Auditor General Rule 10.655, as applicable, together with related notes to the financial statements (see Auditor General Rule 10.656(3)(f))?

_____ Required supplementary information (RSI) such as the Management’s Discussion and Analysis, or the Budgetary Comparison Schedule required as RSI if not presented as part of the financial statements (see Auditor General Rule 10.655(3))? **NOTE:** This applies only to nonprofit organizations that are determined to be governmental entities.

_____ The auditor’s report on the financial statements as described in Auditor General Rule 10.656(3)(b)1.?

_____ The auditor’s report on compliance and internal control based on an audit of the financial statements as described in Auditor General Rule 10.656(3)(b)2.?

_____ If applicable, the auditor’s reports and related financial information required pursuant to the Federal *Single Audit Act Amendments of 1996*, OMB Circular A-133, or other applicable Federal law (see AG Rule 10.656(3)(c))?

This checklist should accompany the financial reporting package. It is suggested that you retain a copy of the checklist for your files. Do not hesitate to contact this office if assistance or clarification is needed regarding reporting requirements. Our telephone and fax numbers, and electronic addresses, are as follows:

Address –

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