

## 2009 Changes to Rules of the Auditor General

### Chapter 10.850 (6/30/09)

- Preface was revised to make consistent with other Rules of the Auditor General and to make reference to entities similar to charter schools.
- Rules 10.851(1) and (7) were revised to make consistent with other Rules of the Auditor General.
- Rules 10.851(3) and (4) were revised to update references to *Government Auditing Standards* (July 2007 Revision).
- Rule 10.851(4) was revised to delete unnecessary statutory reference.
- Rule 10.853 was revised to update references to authoritative literature.
- Rules 10.854(1)(b), (e)2., and (e)7. were revised to make certain Rule provisions applicable to charter technical career centers pursuant to Chapter 2009-214, Laws of Florida, effective July 1, 2009.
- Rule 10.854(1)(d) was revised to update reference to *Government Auditing Standards* (July 2007 Revision).
- Rule 10.854(1)(e)2. was revised to make the reference to Rule 10.857 consistent with other Rules of the Auditor General.
- Rules 10.854(1)(e)4. And 5. were revised to make consistent with *Government Auditing Standards* (July 2007 Revision).
- Rule 10.854(1)(e)6. was revised to clarify that this requirement is applicable to charter schools, charter technical career centers, and the Florida Virtual School.
- Rule 10.855(3) was revised to make consistent with other Rules of the Auditor General.
- Rule 10.855(5) was revised to clarify financial statement requirements for charter technical career centers.
- Rule 10.855(8) was revised to update reference to *Government Auditing Standards* (July 2007 Revision).

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- Rule 10.855(10) was revised to make this Rule applicable to charter technical career centers pursuant to Chapter 2009-214, Laws of Florida, effective July 1, 2009.
- Rules 10.856(2) and (3) were revised to update reference to, and make consistent with, *Government Auditing Standards* (July 2007 Revision).
- Rule 10.856(2)(d) was revised to make the reference to Rule 10.854 consistent with other Rules of the Auditor General.
- Rule 10.857(1) was revised to reflect deletion of former Section 1002.33(9)(g), and creation of new Section 1002.345(2)(a)1., by Chapter 2009-214, Laws of Florida, effective July 1, 2009.
- Rules 10.857(2), (3), and (4) were revised to clarify which Rule provisions are required for charter schools and charter technical career centers but not for the Florida Virtual School.
- Rule 10.857(2) was also revised to make consistent with statutory language.
- Rule 10.857(3) was also revised to the make consistent with other Rules of the Auditor General regarding delivery of a copy of the audit report to the audit committee (if applicable) and to clarify that a copy of the audit report must be delivered to the Florida Department of Education as is required by law.