

STATE OF FLORIDA AUDITOR GENERAL

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Summary

Report Number: [2012-085](#)

Report Title: [Review of Local Governmental Entity 2009-10 Fiscal Year Audit Reports Prepared by Independent Certified Public Accountants](#)

Report Period: [10/01/2009 – 09/30/2010](#)

Release Date: [02/03/2012](#)

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 2009-10 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, 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 1,175 local governmental entities received through October 7, 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:

As of December 31, 2011, audit reports were not submitted to us for 9 municipalities and 39 special districts required to provide for an audit. Also, 2 municipalities and 11 special districts that may have been required to provide for an audit did not submit an audit report to us. Additionally, 175 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 68 entities that did not submit the audit reports by the 12-month deadline.

Audits of eight local governmental entities were performed by seven 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.

Our completeness reviews of 1,175 audit reports received as of October 7, 2011, pursuant to Section 218.39, Florida Statutes, disclosed instances of noncompliance with certain requirements, primarily related to the auditors' reports and notes to the financial statements.

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, other postemployment benefit disclosures, and the presentation of the schedules of expenditures, and schedules of findings and questioned costs, for Federal awards and State financial assistance, respectively.

¹ All references to the Florida Statutes are to the 2010 Statutes.