**AUDIT RULES FROM AG**

UPDATED 2019 Effective 9-30-2019 <https://flauditor.gov/pages/tech_localgovt.html>

Note: Pursuant to Section 8 of Chapter 2019-163, Laws of Florida, effective for audits for fiscal years beginning October 1, 2019, and thereafter, community redevelopment agencies with revenues or a total of expenditures and expenses in excess of $100,000 must provide for a financial audit.  Such audits must include a finding by the auditor as to whether the community redevelopment agency complied with Sections 163.387(6) and (7), Florida Statutes. Accordingly, the scope of such audits will include an examination pursuant to AICPA Professional Standards, AT-C Section 315, promulgated by the American Institute of Certified Public Accountants, to determine compliance with Sections 163.387(6) and (7), Florida Statutes. A Compliance Supplement is available on the Auditor General Web site to assist auditors with these requirements.

2019 AG SUMMARY OF CHANGES to Rules of the Auditor General Chapter 10.550 <https://flauditor.gov/pages/pdf_files/10_550%20summary%20of%20changes.pdf>

10.550 – Local Governmental Entity Audits 1. Revised Rules to correct or update references to the 2019 Florida Statutes, references to authoritative literature, references to laws, references to Rules, and effective date of the Rules. 2. Revised Rule 10.554(1)(d) to reflect changes to Section 11.45(1), Florida Statutes, regarding definition of a “county agency” pursuant to Section 2 of Chapter 2019-15, Laws of Florida. 3. Revised Rule 10.554(1)(l)1.h. to disclose change in dollar thresholds used to determine major State projects and to distinguish between Type A and Type B projects effective for fiscal years ending January 31, 2019, and thereafter. 4. Revised Rule 10.556 to disclose a new requirement pursuant to Section 8 of Chapter 2019-163, Laws of Florida, regarding community redevelopment agency audit requirements effective for audits of fiscal years beginning October 1, 2019, and thereafter. 5. Revised Rules 10.554(1)(a) and 10.557(3)(m) to reflect changes to Section 163.31801, Florida Statutes, pursuant to Section 5 of Chapter 2019-165, Laws of Florida, regarding accountability for impact fees. 6. Revised Rule 10.557 to disclose a new requirement pursuant to Section 2 of Chapter 2019-15, Laws of Florida, whereby the Auditor General must now report all local governmental entities that fail to comply with transparency requirements as identified in audit reports submitted pursuant to Section 218.39, Florida Statutes. 7. Revised Rule 10.558(3) to clarify where the audit report submittal checklist can be found on the Auditor General’s Web site.

Based on the legislation passed in 2019 (<https://my.redevelopment.net/2019-summary-of-cra-legislation-cs-hb-9/>)