

Accounting and Financial Reporting – Effective July 22, 2024

- **Florida Statutes**

<http://www.leg.state.fl.us/>

- 11.40 - Legislative Auditing Committee
- 11.45 - The Auditor General
- 11.47- Penalties
- 215.97 – Florida Single Audit Act
- Chapter 218 – Financial Matters Pertaining to Political Subdivisions
 - 218.32 – Annual Financial Reports; Local Governmental Entities
 - 218.39 – Annual Financial Audit Reports
 - 218.503 – Determination of Financial Emergency

- **Rules of the Auditor General**

<https://flauditor.gov/pages/rules.html>

- Florida Single Audit Act Questions and Answers, June 2019
<https://docslib.org/doc/1039071/florida-single-audit-act-questions-and-answers>
- Chapter 10.550 – Local Governmental Entity Audits
 - 10.556 – Scope of the Financial Audit and Florida Single Audit Act Audit
 - 10.557 – Audit Report

- **Federal Government – Code of Federal Regulations**

<https://www.ecfr.gov/cgi-bin/ECFR?page=browse>

- Title 2 – Grants and Agreements
 - Part 200.501 Audit Requirements

- **American Institute of Certified Public Accountants**

- Generally Accepted Auditing Standards (GAAS)
 - Statement on Auditing Standards (SAS)
 - SAS 114
 - SAS 115
 - SAS 142

- SAS 144
- SAS 145

- **United States Government Accountability Office**

- Generally Accepted Governmental Auditing Standards
 - “Yellow Book”
- Standards for Internal Control in the Federal Government
 - “Green Book”

- **Governmental Accounting Standards Board (GASB)**

<https://www.gasb.org/home>

- Statements

- **Government Finance Officers Association**

<https://www.gfoa.org/>

- Award Program – Certificate of Achievement for Excellence in Financial Reporting
- Governmental Accounting, Auditing and Financial Reporting (GAAFR)