

Section 17 – Reporting Requirements

Overview

The Joint Legislative Auditing Committee (JLAC) has prepared a comprehensive listing of recurring reporting requirements for local governments in the State. Most of these requirements are financial in nature and thus typically fall into the responsible hands of the government finance officer. EDR staff has compiled the linked calendar related to Local Government Financial Reporting Requirements, Local Government Truth-In-Millage (TRIM) Compliance Requirements, and Local Government Retirement Plans Reporting Requirements.

In addition, the Special District Accountability Program publishes Reporting Requirements by Due Date for special districts and is available from <http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/florida-special-district-handbook-online/reporting-requirements-by-due-date>.

EDR Reporting Calendar

The calendar presents a compilation of statutorily-mandated reporting requirements made of all local governments. For each reporting requirement, the following is listed:

1. due date (if specified);
2. title of the required report;
3. statutory or Administrative Rule authority; and,
4. current contact person in state government to whom the report is submitted.

The calendar lists reporting requirements that may apply to all or one type of local government (counties, municipalities, special districts - independent or dependent, school districts) on various topics. This calendar lists information concerning statutorily-mandated reporting requirements due throughout the year.

Because local government budgeting can be a critical and complex process, Truth-in-Millage (TRIM) compliance requirements are highlighted in gray and comprise reporting requirements associated with local government budgeting and TRIM Compliance. Local government retirement plans reporting requirements are highlighted in yellow and include statutorily mandated requirements applicable to local governments with retirement and or pension plans.

If you have any questions about reporting requirements or action taken against noncompliant entities, contact the Joint Legislative Auditing Committee (JLAC) at jlac@leg.state.fl.us (850) 487-4110.