



Auditor General Draft Rules

The Auditor General draft rules for the 2022-23 Fiscal Year audits are now available. Pursuant to 11.45(8), Florida Statutes, the Auditor General, in consultation with the Board of Accountancy, adopts rules for the form and conduct of all financial audits performed by independent certified public accountants pursuant to Sections 215.981, 218.39, 1001.453, 1002.395, 1004.28, and 1004.70, Florida Statutes.

Comments regarding the draft rules may be sent to Derek Noonan (dereknoonan@aud.state.fl.us) by July 30, 2023. [Review the FY 2022-23 draft rules here.](#)

FY 2022-2023 DRAFT RULES

GASB IMPLEMENTATION GUIDE NO. 2023-1

The Governmental Accounting Standards Board has issued implementation guidance in the form of questions and answers intended to clarify, explain, or elaborate on certain GASB pronouncements.

[Implementation Guide No. 2023-1, Implementation Guidance Update—2023](#), contains new questions and answers that address application of GASB standards on leases, subscription-based information technology arrangements, and accounting changes. The guide also includes amendments to previously issued implementation guidance on leases.

Implementation Guidance Update

