



Reminder from the Auditor General Community Redevelopment Agency (CRA) Audit Report Filing Requirements

Each CRA meeting the specified \$100,000 threshold specified in Section 163.387(8)(a), Florida Statutes, must provide for a separate financial audit, and:

- The financial audit must include the geographical areas within the CRA. Portions of geographical areas within a singularly created CRA may not issue separate audit reports to satisfy the audit requirement.
- The scope of the financial audit must include an examination pursuant to AICPA Professional Standards, AT-C Section 315, promulgated by the American Institute of Certified Public Accountants, and a determination regarding CRA compliance with Section 163.387(6) and (7), Florida Statutes.

A [Compliance Supplement](#) and [Guidance on CRA Stand-Alone Financial Statements](#) are available on the Auditor General Web site as resources. Any questions may be directed to Derek Noonan at dereknoonan@aud.state.fl.us.

