

DATE: February 19, 2019

TO: Agency Addressed (No. 16, 2018-2019)

FROM: Paul Whitfield, Director
Division of Accounting and Auditing
Department of Financial Services

SUBJECT: FLORIDA SINGLE AUDIT ACT - AMENDED RULE AND REVISED FORMS

An amended Rule Chapter 69I-5, Florida Administrative Code (F.A.C.), State Financial Assistance, has been published in the Florida Administrative Code. Revised versions of the Florida Single Audit Act (FSAA) Forms DFS-A2-XX have been incorporated in the amended Rule.

The amended Rule 69I-5, F.A.C., and the incorporated FSAA Forms DFS-A2-XX reflect Legislative changes to section (s.) 215.97, Florida Statutes (F.S.), Florida Single Audit Act, and the Federal implementation of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, including Subpart F - Audit Requirements and Appendix XI, Compliance Supplement.

The Department of State's Florida Administrative Code provides the amended [Rule Chapter 69I-5, State Financial Assistance](#).

The revised FSAA Forms DFS-A2-XX are available from:

- The FSAA Links/Forms page, <https://apps.fldfs.com/fsaa/links.aspx>, and
- The Division of Accounting and Auditing's Forms page, under Auditing, <https://myfloridacfo.com/Division/AA/Forms/default.htm>.

For state single audits of a nonstate entity, the s. 215.97(2)(a), F.S., audit threshold of \$750,000, as amended by s. 6, Ch. 216-132, Laws of Florida (LOF), was effective July 1, 2016. Also, as required by s. 215.97(4)(a)2., F.S., DFS Rule 69I-5.008, F.A.C., establishes amended criteria for identifying major state projects. The amended criteria are effective for fiscal years ending January 31, 2019, and thereafter. Independent auditors should exercise professional judgement in considering these criteria when conducting a state single audit for fiscal years ending after July 1, 2016.

Please contact the Bureau of Auditing at (850) 413-5512 if you have any questions.