

August 3, 2023

Re: Proposed Rules of the Auditor General

Chapter 10.550 - Local Government Entity Audits, effective 9-30-23

Chapter 10.650 - Florida Single Audit Act Audits, Nonprofit and For-profit Organizations, effective 6-30-23

Chapter 10.700 - Audits of Certain Nonprofit Organizations, effective 6-30-23

Chapter 10.800 - Audits of District School Boards, effective 6-30-23

Chapter 10.850 - Audits of Charter Schools and Similar Entities, The Florida Virtual School, and Virtual Instruction Program Providers, effective 6-30-23

Via: dereknoonan@aud.state.fl.us :

To: Derek Noonan,

The State and Local Government Committee (the Committee) of the Florida Institute of Certified Public Accountants (FICPA) respectfully submits its comments on the above referenced 2023 Draft Rules of the Auditor General (Draft Rules). The Committee is a technical committee of the FICPA and has reviewed and discussed the Draft Rules. The FICPA has more than 18,500 members, with its membership comprised primarily of CPAs in public practice and industry. The Committee is comprised of members from local or regional firms, large multi-office firms, sole practitioners, academia, and local and state government finance/audit officials. The response below reflects only the views of the Committee.

By and large, the Committee appreciates the general update nature of the Draft Rules and is supportive of the proposed changes in all of the Chapters noted above. Additionally, the Committee supports the changes proposed for Chapter 10.700 relating to including The Florida Scholars Academy and its requirement to comply with Section 985.619, Florida Statutes.

In the future, the Committee respectfully asks staff to consider issuing proposed changes in a "black line" version. This format would allow a more efficient and timely review of future proposed changes. As such, it might also encourage additional stakeholder involvement in due process.

Your consideration of our comments in this letter is greatly appreciated. Please contact me or FICPA's chief external affairs officer Jason Harrell at jasonH@ficpa.org.

Sincerely,
Lynda M. Dennis, CPA, CGFO, PhD
Chair – FICPA State and Local Government Committee

cc: Jason Harrell, FICPA Chief External Affairs Officer
FICPA State and Local Government Committee
Florida Board of Accountancy