

Section 17 – Reporting Requirements

Overview

The Joint Legislative Auditing Committee (JLAC) maintains a Reporting Calendar, which provides a [comprehensive list](#) of recurring financial reporting requirements for Florida local governments. Most of these requirements are financial in nature and thus typically fall into the responsible hands of the government finance officer. The Office of Economic and Demographic Research (EDR) website includes various links to [Local Government Financial Reporting Requirements](#). Local Government TRIM Compliance Requirements and related information can be found on the [Florida Department of Revenue website](#). The [Department of Management Services' website](#) includes information pertaining to Local Government Retirement Plans established under Chapter 112, 175 and 185, Florida Statutes, including links to the various local retirement plans' compliance requirements..

In addition, the Special District Accountability Program publishes Reporting Requirements by Due Date for special districts and is available from: https://floridajobs.org/docs/default-source/2015-community-development/community-assistance/sdap/florida-special-district-handbook.pdf?sfvrsn=987754b0_2

JLAC Reporting Calendar

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

- Due date (if specified).
- Title of the required report.
- Statutory or Administrative Rule authority.
- 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, 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 non-compliant entities, contact the JLAC at jlac@leg.state.fl.us (850) 487-4110.