

**TRAILER ESTATES PARK & RECREATION DISTRICT
ANNUAL FINANCIAL AUDIT REPORT
AUDITOR SELECTION COMMITTEE
ANNUAL FINANCIAL REPORT**

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The Trailer Estates Park & Recreation District shall prepare an annual financial audit report and annual financial report in accordance with appropriate district regulations and state statutes.

COMMITTEE MEMBERSHIP

In preparation for the annual financial audit report there shall be an auditor selection committee appointed by the Chairperson of the Board of Trustees. The committee shall consist of one trustee and four property owners of the District, with the trustee serving as liaison to the Board. To avoid a possible conflict of interest, the Treasurer of the Board and employees of the District shall not be members of the auditor selection committee.

AUDITOR SELECTION

In selecting the auditor for the annual financial audit, the auditor selection committee shall follow the process and procedures as outlined in Florida Statute 218.391. Special note: 218.391 (8) Renewals may be contracted, in writing, by the auditor selection committee without following the auditor selection procedures outlined in 218.391.

ANNUAL FINANCIAL AUDIT REPORT

The annual financial audit report shall be completed by an independent certified public accountant who is licensed pursuant to Chapter 473. The annual financial audit report shall be filed in the office of the Auditor General as per Florida Statute 218.39.

ANNUAL FINANCIAL REPORT

Upon receipt of the annual financial report form from the Department of Financial Services, the annual financial report shall be completed. The annual financial report, along with a copy of the annual financial audit report, shall be mailed to the Department of Financial Services within 45 days after the completion of the annual financial audit report, but no later than the 30th of September of the year following the fiscal year covered by the annual financial audit report.