

LOGGER Points of Clarification

The following points of clarification are to assist all local governments when completing and submitting the Annual Financial Report (AFR) to the Bureau of Local Government. For step-by-step instructions navigating and completing the AFR please consult the LOGGER Manual.

Certification

- Submission of the AFR is a paperless process. The Certification page is completed via an electronic signature of the required Chief Financial Officer and chairman or elected official of the local government.
- The complete AFR package is printable. This option is available on the government's AFR Summary page. If having these officials review the package on-line before certifying is not practical, present them with the printed version which they can sign manually for the local government's own records. Submitting the certification electronically with the corresponding officials' names is now possible.
- A subsidiary database will be maintained by the Department of Financial Services to track each local government's signature authority for AFR certification.

Third Party Completion

- If your government employs the services of an independent accounting or government financial management firm to complete the AFR, this is still possible through LOGGER.
- All third party users will login with the following user id and password
 - *User Id: 3party*
 - *Password: @password*
- After choosing "**AFR Management**", the third party user will be able to choose through a series of drop down options which local government they will be working on.
- Third party users will only have access to the government's Revenues, Expenditures, Long-Term Debt and Component Unit portions of the AFR.
- When the third party user has completed the financial portions of the AFR, they will automatically notify the government contact that the AFR is ready for certification by clicking the send button on the AFR Summary page found under the text: "**Send notification to government that the AFR is ready to be certified and submitted to the Department of Financial Services.**"
- This notification will be sent to the E-mail address noted in the government's General Information page. If no e-mail address is listed, the third party user is responsible for informing the government the financial portions of the AFR are complete and the submission is ready for certification.
- Only the government can update the General Information and Certification portions of the AFR.

Audit Section

- To maintain the integrity of the data submitted on the AFR, LOGGER has implemented an Audit section that must be completed before the AFR can be submitted.

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- The Revenues and Expenditure portions of the AFR must be completed before the Audit Section can be accessed. The balances posted in these sections will determine if the AFR needs to be submitted with an independently audited financial statement. The determining factors are based on Section 218.39, Florida Statutes.
- If an audit was required and completed, the government will need to provide basic information such as the date the statement was received from the auditor, the firm's name, address, etc.
- If an audit is not required and not voluntarily obtained, the government will need to complete the Auditor General's Data Element Worksheet required by 218.32(1)(e), Florida Statutes. Questions concerning the Data Element Worksheet should be directed to the Auditor General's Office at (850) 487-9031 or flaudgen@aud.state.fl.us.