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**THE FLORIDA LEGISLATURE**  
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March 13, 2017

Ms. Cissy Proctor, Executive Director  
Department of Economic Opportunity  
107 East Madison Street  
Caldwell Building, Suite 212  
Tallahassee, Florida 32399-4120

Dear Director Proctor:

The Joint Legislative Auditing Committee (Committee) met on January 26, 2017, and discussed local governmental entities that failed to provide to the Auditor General significant item(s) omitted from their audit reports for the 2014-15 fiscal year, as required by Section 11.45(7)(b), *Florida Statutes*. The Committee adopted a motion to take action pursuant to Section 11.40(2), *Florida Statutes*.

Section 11.40(2), *Florida Statutes*, provides, in part, that, if the Committee determines one or more local governmental entities should be subjected to further state action, the Committee shall:

- In the case of a special district, notify the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the Department of Economic Opportunity shall proceed pursuant to Sections 189.062 or 189.067, *Florida Statutes*.

The **Arlington Ridge Community Development District** has not yet provided to the Auditor General the following significant item omitted from its audit report for the 2014-15 fiscal year:

“A statement in the management letter as to whether corrective actions have been taken to address findings and recommendations made in the preceding audit report (required by Section 10.554(1)(i)1., Rules of the Auditor General).”

As a result, the Committee has determined that further state action should occur. Accordingly, the Committee requests that the Department of Economic Opportunity proceed pursuant to the provisions specified in Sections 189.062 or 189.067, *Florida Statutes*.

If you have any questions, please do not hesitate to call me at 487-4110.

Sincerely,

A handwritten signature in blue ink that reads "Kathryn H. DuBose".

Kathryn H. DuBose  
Coordinator

cc: Senator Debbie Mayfield, Chair  
The Honorable Jeff Atwater, Chief Financial Officer  
Sherrill Norman, Auditor General  
Ms. Jennifer Kilinski, Registered Agent for Arlington Ridge Community Development District (by certified mail, return receipt requested)  
Jack Gaskins, Department of Economic Opportunity