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**THE FLORIDA LEGISLATURE**  
**JOINT LEGISLATIVE AUDITING**  
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April 2, 2019

Mr. Ken Lawson, Executive Director  
Department of Economic Opportunity  
107 East Madison Street  
Caldwell Building, Suite 212  
Tallahassee, Florida 32399-4120

Dear Director Lawson:

The Joint Legislative Auditing Committee (Committee) met on February 7, 2019, and discussed local governmental entities that have not complied with the reporting requirements set forth in Sections 218.39(1) and 218.32(1)(a), *Florida Statutes*. In accordance with the provisions of Sections 11.45(7)(a) and 218.32(1)(f), *Florida Statutes*, the Committee adopted a motion to take action pursuant to Section 11.40(2), *Florida Statutes*, for certain special districts if they did not file the required financial reports by specified due dates.

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 the provisions specified in Section 189.062 or Section 189.067, *Florida Statutes*.

The Yellow River Soil and Water Conservation District was required to submit the FY 2016-17 Annual Financial Report and the FY 2016-17 Annual Financial Audit Report as required by Sections 218.32 and 218.39, *Florida Statutes*, respectively by April 1, 2019. Because these financial reports have not yet been submitted, 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 Section 189.062 or Section 189.067(3), *Florida Statutes*.

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

Sincerely,

Handwritten signature of Kathryn H. DuBose in blue ink.

Kathryn H. DuBose  
Coordinator

cc: Senator Jeff Brandes, Chair  
The Honorable Jimmy Patronis, Chief Financial Officer  
Sherrill Norman, Auditor General  
Mr. David Clark, Registered Agent for Yellow River Soil and Water Conservation District  
Mr. Jack Gaskins, Department of Economic Opportunity

**Kathryn H. DuBose, Coordinator**  
111 West Madison Street, Room 876, Claude Pepper Building, Tallahassee, Florida 32399-1400  
Telephone (850) 487-4110 Fax (850) 922-5667  
jlac@leg.state.fl.us