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THE FLORIDA LEGISLATURE  
JOINT LEGISLATIVE AUDITING COMMITTEE

Senator Joseph Abruzzo, Chair  
Representative Daniel Raulerson, Vice Chair

February 23, 2015

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

Dear Mr. Panuccio:

The Joint Legislative Auditing Committee (Committee) met on February 16, 2015, 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), F.S. In accordance with the provisions of Sections 11.45(7)(a) and 218.32(1)(f), F.S., the Committee adopted a motion to take action pursuant to Sections 11.40(2), F.S., for certain special districts if they did not file the required financial reports by specified due dates.

Section 11.40(2), F.S., 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 created by any manner other than a special act or local ordinance, 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 Section 189.062 or Section 189.067(3), F.S.

The **Polk Soil and Water Conservation District** was required to file the FY 2012-13 Annual Financial Report and the FY 2012-13 Annual Financial Audit Report (if the audit threshold was met) by no later than nine (9) months after fiscal year-end (June 30, 2014). Since these financial reports have not yet been filed, the Committee has determined that further state action should occur. Given the date of the Committee's action, it would appear that the District did not make a good faith effort to comply with the reporting requirements.

Accordingly, the Committee requests that the Department of Economic Opportunity proceed pursuant Section 189.062 or Section 189.067(3), F.S.

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 Joseph Abruzzo, Chair  
The Honorable Jeff Atwater, Chief Financial Officer  
David Martin, Auditor General  
Mr. Tim Ford, Registered Agent for Polk Soil and Water Conservation District  
Jack Gaskins, Department of Economic Opportunity

Kathryn H. DuBose, Coordinator  
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