

**JOE NEGRON**  
President of the Senate



Senator Dennis Baxley  
Senator Audrey Gibson  
Senator Kathleen Passidomo  
Senator Perry E. Thurston, Jr.

**THE FLORIDA LEGISLATURE**  
**JOINT LEGISLATIVE AUDITING COMMITTEE**

**Representative Jennifer Mae Sullivan, Chair**  
**Senator Debbie Mayfield, Vice Chair**

**RICHARD CORCORAN**  
Speaker of the House



Representative Tracie Davis  
Representative Randy Fine  
Representative Joe Gruters  
Representative Roy Hardemon  
Representative Cyndi Stevenson

January 16, 2018

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 December 7, 2017, and discussed local governmental entities that failed to provide to the Auditor General significant item(s) omitted from their audit reports for the 2015-16 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 **Taylor County Development Authority** has not yet provided to the Auditor General the following significant item omitted from its audit report for the 2015-16 fiscal year:

“A schedule of the entity’s proportionate share of the net pension liability and a schedule of the entity’s contributions to the pension plan were excluded from the audit report required supplementary information, although required for entities with defined benefit cost-sharing pension plans by P50.125 of the *Codification of Governmental Accounting and Financial Reporting Standards*.”

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,

  
Kathryn H. DuBose  
Coordinator

cc: Representative Jennifer Sullivan, Chair  
The Honorable Jimmy Patronis, Chief Financial Officer  
Sherrill Norman, Auditor General  
Mr. Scott Frederick, Registered Agent for Taylor County Development Authority (by certified mail, return receipt requested)  
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