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THE FLORIDA LEGISLATURE
JOINT LEGISLATIVE AUDITING COMMITTEE

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Representative Cyndi Stevenson

February 6, 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 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.

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, 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 189.4044 or 189.421, F.S.

Enclosed is a list of special districts that the Committee has determined should be subject to further state action. Accordingly, the Committee requests that the Department of Economic Opportunity proceed pursuant to the provisions specified in Sections 189.4044 or 189.421, 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

cc: Senator Debbie Mayfield, Chair
The Honorable Jeff Atwater, Chief Financial Officer
Sherrill Norman, Auditor General
Mr. Anthony Young, Registered Agent for Coquina Water Control District
Mr. William Rizzetta, Registered Agent for Heritage Plantation Community Development District
Mr. Joe Franklin, Registered Agent for Holmes Creek Soil and Water Conservation District
Mr. Cooper McMillan, Registered Agent for South Dade Soil and Water Conservation District
Mr. Brian Lamb, Registered Agent for Southern Hills Plantation II Community Development District
Mr. Brian Lamb, Registered Agent for WaterGrass Community Development District
Jack Gaskins, Department of Economic Opportunity

Kathryn H. DuBose
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

LOCAL GOVERNMENTAL ENTITIES THAT DID NOT SUBMIT THE REPORTS REQUIRED BY S. 218.32 AND S. 219.39, F.S.

SPECIAL DISTRICTS (County)	FY 2014-15		FY 2013-14		FY 2012-13	
	AFR	Audit	AFR	Audit	AFR	Audit
INDEPENDENT						
Coquina Water Control District (Okeechobee County)	X	X				
Heritage Plantation Community Development District (Okaloosa County)	X	X	X	X		
Holmes Creek Soil and Water Conservation District (Holmes County)	X	(1)				
South Dade Soil and Water Conservation District (Miami-Dade County)	X	X				
Southern Hills Plantation II Community Development District (Hernando County)	X	X	X	X		X
WaterGrass Community Development District I (Pasco County)	X	X				

Note:

- (1) The Auditor General's Office was unable to obtain sufficient information to determine whether the district met the threshold for the requirement of an audit for this fiscal year.

LEGEND

X

 = not yet received