

**KATHLEEN PASSIDOMO**  
President of the Senate



Senator Jason Brodeur  
Senator Tracie Davis  
Senator Nick DiCeglie  
Senator Corey Simon

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

**Senator Jason Pizzo, Alternating Chair**  
**Representative Mike Caruso, Alternating Chair**

**PAUL RENNER**  
Speaker of the House



Representative Daniel Alvarez, Sr.  
Representative Christopher Benjamin  
Representative Peggy Gossett-Seidman  
Representative Dianne Hart  
Representative Vicki Lopez

March 3, 2023

Ms. Meredith Ivey, Acting Secretary  
Department of Economic Opportunity  
107 East Madison Street  
Caldwell Building, Suite 212  
Tallahassee, Florida 32399-4120

Dear Acting Secretary Ivey:

The Joint Legislative Auditing Committee (Committee) met on February 16, 2023, 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 **Columbia County Industrial Development Authority** was required to submit the FY 2020-21 Annual Financial Report and possibly the FY 2020-21 Annual Financial Audit Report as required by Sections 218.32 and 218.39, *Florida Statutes*, respectively. 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*.

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

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Department of Economic Opportunity  
March 3, 2023  
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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". The signature is written in a cursive style with a large initial 'K'.

Kathryn H. DuBose  
Coordinator

cc: sent by Certified Mail: Mr. Glenn J. Hunter, Registered Agent for Columbia County Industrial Development Authority

cc: sent by Email: Senator Jason Pizzo, Chair  
The Honorable Jimmy Patronis, Chief Financial Officer  
Sherrill Norman, Auditor General  
Jack Gaskins, Department of Economic Opportunity