

KATHLEEN PASSIDOMO
President of the Senate



Senator Jason Brodeur
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THE FLORIDA LEGISLATURE
JOINT LEGISLATIVE AUDITING COMMITTEE

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Speaker of the House



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Representative Dianne Hart
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Representative Taylor Michael Yarkosky

March 1, 2024

Mr. J. Alex Kelly, Secretary
Department of Commerce
107 East Madison Street
Caldwell Building, Suite 212
Tallahassee, Florida 32399-4120

Dear Secretary Kelly:

The Joint Legislative Auditing Committee (Committee) met on December 11, 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*.

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*.

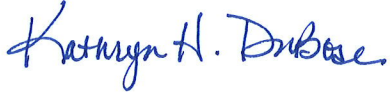
Enclosed is a list of special districts that the Committee has determined should be subject to further state action. Accordingly, the Committee requests that the Department of Commerce (formerly the Department of Economic Opportunity) proceed pursuant to the provisions specified in Section 189.062 or Section 189.067, *Florida Statutes*.

Kathryn H. DuBose, Coordinator
111 West Madison Street, Room 876, Claude Pepper Building, Tallahassee, Florida 32399-1400
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If you have any questions, please do not hesitate to call me at 487-4110.

Sincerely,



Kathryn H. DuBose
Coordinator

cc: sent by Email: Ms. Gina R. Perez-Calhoun, Esq., Registered Agent for Concorde Estates Community
Development District
Ms. Leslie Porter, Registered Agent for Dade City Community Redevelopment Agency
Ms. Deborah L. Wimer-Zills, Registered Agent for Dorcas Fire District
Mr. Billy Fuentes, Registered Agent for Eastpoint Water and Sewer District
Mr. Craig Wrathell, Registered Agent for Stoneybrook Community Development District

Representative Mike Caruso, Chair
The Honorable Jimmy Patronis, Chief Financial Officer
Sherrill Norman, Auditor General
Jack Gaskins, Department of Commerce

LOCAL GOVERNMENTAL ENTITIES THAT DID NOT SUBMIT THE FINANCIAL REPORTS REQUIRED BY S. 218.32 AND S. 218.39, *FLORIDA STATUTES*

SPECIAL DISTRICT (County)	FY 2021-22	
	AFR	Audit Report
INDEPENDENT		
Concorde Estates Community Development District (Osceola)	X	X
Dorcas Fire District (Okaloosa)	X	X
Eastpoint Water and Sewer District (Franklin)	X	X
Stoneybrook Community Development District (Lee)	X	X
DEPENDENT		
Dade City Community Redevelopment Agency (Pasco)	X	X

LEGEND

X

 = not yet received