

COMMITTEE ACTION
JOINT LEGISLATIVE AUDITING COMMITTEE
October 5, 2009

Members in attendance:

Senator Alex Diaz de la Portilla, Chair
Representative Greg Evers, Alternating Chair
Senator Andy Gardiner
Representative Betty Reed
Representative Dwayne Taylor
Representative John Tobia
Representative Charles Van Zant
Senator Stephen R. Wise

Senator Ring and Senator Bullard were excused.

Agenda Item 5

Other Committee business

Matters under Agenda Item 5 were taken up first.

Election of Vice Chair

Since Representative Coley no longer serves on the Committee, a new vice chair needed to be elected. Senator Wise moved that Representative Greg Evers be elected as vice chair.

The motion passed without objection.

Recognition of New House Members

New JLAC members from the House of Representatives introduced themselves.

Introduction of Staff

The Chair introduced Kathy DuBose, staff director for the Committee. Kathy then introduced the remainder of the staff.

Overview of the Committee

Kathy DuBose presented an overview of the Committee, its duties and responsibilities, for the benefit of the new House members.

Agenda Item 1 Presentation by David W. Martin, CPA, Auditor General

Mr. Martin gave a presentation providing an overview of the Office of the Auditor General.

Don Hancock, Deputy Auditor General, gave a briefing on the latest State of Florida Single Audit for the fiscal year ended June 30, 2008, and audit expectations and requirements associated with federal funding received by the American Recovery and Reinvestment Act.

Agenda Item 2 Presentation by Gary VanLandingham, Ph.D., Director, Office of Program Policy Analysis and Government Accountability

Dr. VanLandingham presented an overview of OPPAGA, defining their role in assisting the Legislature with research, performance reviews of agencies, policy decisions, projects, etc.

Agenda Item 3 Discussion concerning local governmental entities that have not filed their annual financial reports as required by Section 218.32, F.S., and audit reports as required by Section 218.39, F.S.

Kathy DuBose explained the Committee's role and the processes concerning local governmental entities not in compliance with Sections 218.32 and 218.39, F.S.

Debbie White, CPA, gave an update on the local governmental entities which the Committee took action on at the March 9, 2009, meeting.

Leslie Anderson-Adams, Assistant General Counsel with the Department of Community Affairs, provided an update on the legal proceedings currently in progress between the Department of Community Affairs and the three independent special districts that the Committee took action on at the March 9, 2009, meeting.

Rep. Taylor moved that the Committee staff be directed to contact the Department of Community Affairs no later than November 9, 2009, and direct them in accordance with Section 11.40(5)(b), F.S., to proceed pursuant to the provisions specified

in Section 189.421, F.S., for the following independent special districts, unless the districts have complied with the reporting requirements of Sections 218.32 and 218.39, F.S.:

Harbour Lake Estates Community Development District
Highlands Road and Bridge District
Magnolia Bluff Community Development District

The motion passed without objection.

**Agenda Item 4 Update on the Transparency Florida Act, Chapter 2009-74,
Laws of Florida**

The Chair recognized Kathy DuBose to brief the Committee on the Transparency Florida Act and the responsibilities the Act places with the Committee. Ms. DuBose described the Committee's role in carrying out the law. She explained the steps taken so far and the course of action to be taken in the future to meet the Committee's responsibilities under the Act.

Rep. Reed moved to direct the Committee staff to send out surveys to school districts and consortiums with a return date of December 31st.

The motion passed without objection.

Rep. Taylor moved to rise.