

**JOINT LEGISLATIVE AUDITING COMMITTEE
MEETING SUMMARY
November 16, 2017**

MEMBERS in attendance:

**Senator Debbie Mayfield, Chair
Representative Jennifer Sullivan, Vice Chair
Senator Dennis Baxley
Representative Tracie Davis
Senator Audrey Gibson
Representative Randy Fine
Senator Kathleen Passidomo
Senator Perry Thurston
Representative Cyndi Stevenson**

Representatives Joe Gruters and Roy Hardemon were excused

Consideration of a request for an Auditor General audit of the City of Palm Bay received from Representative Fine

Greg Lynk, City Manager from the City of Palm Bay, spoke to the Committee regarding the request for an audit.

Representative Stevenson moved to direct the Auditor General to perform an operational audit of the City of Palm Bay. The Auditor General shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of Representative Fine as included in his request letter and the staff analysis are considered.

Motion passed unanimously.

Consideration of a request for an Auditor General audit of the City of Gulf Breeze received from Senator Broxson

Senator Broxson spoke to the Committee regarding the request for an audit.

Edwin Eddy, Consultant to the City Manager of Gulf Breeze spoke to the Committee against the audit request.

Representative Sullivan moved to direct the Auditor General to perform an operational audit of the City of Gulf Breeze. The Auditor General shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of Senator Broxson are considered.

Motion passed (Senator Gibson voted against this motion)

Presentation of OPPAGA’s review of the Florida Development Finance Corporation (FDFC)

Alex Regalado with OPPAGA gave a presentation regarding the Florida Development Finance Corporation (FDFC).

Bill Spivey, FDFC Executive Director, spoke before the Committee to answer any questions the Committee may have.

Presentation and discussion related to the Transparency Florida Act, s. 215.985, F.S.

Mike Jones, Policy Coordinator with the Governor’s Office, gave a brief demonstration of the Transparency Florida website.

Kathy DuBose, Coordinator, presented the draft report on Transparency Florida.

Pursuant to s. 11.40(2), F.S., the Committee is expected to consider taking action against local governmental entities that have failed to file an annual financial report and/or annual financial audit (if required) in accordance with ss. 218.32(1) and 218.39, F.S.

Debbie White, CPA, Legislative Analyst with the Committee, discussed the local governments that had not submitted their required financial reports. Below are the lists of the local governmental entities that, as of the time of the meeting, had failed to file an annual financial report and/or an annual financial audit report for one or more years and the Committee’s action:

List 1: Counties

Name	County	Staff Recommendations
Baker County	Baker	Take action if not received by 12/8/2017
Total Number of Counties: 1		

Note: The Committee’s meeting packet also listed Union County (County); however, the County submitted the delinquent reports just prior to the meeting.

List 2: Municipalities

Name	County	Staff Recommendations
Town of Belleair Shore	Pinellas	Take action if not received by 12/8/2017
Village of Biscayne Park	Miami-Dade	Take action if not received by 1/15/2018
Town of Carryville	Washington	Direct the Auditor General to perform a site visit at the Town to evaluate the sufficiency of the financial records for FY 2015-16 and FY 2016-17 and: 1) Take action against the Town on 1/15/2018, if the Town fails to cooperate with the Auditor General, or (2) Take action against the Town on 3/30/2018, if the Town cooperates with the Auditor General and has not submitted the required reports

Name	County	Staff Recommendations
Town of Century	Escambia	Take action if not received by 12/8/2017
City of DeFuniak Springs	Walton	Take action if not received by 1/15/2018
City of Gretna	Gadsden	Take action if not received by 12/8/2017
City of Hallandale Beach	Broward	Take action if not received by 1/15/2018
City of Hampton	Bradford	Continue to delay action and request the City to provide an updated status by 3/31/2018
City of New Port Richey	Pasco	Take action if not received by 12/8/2017
Town of Noma	Holmes	
City of Opa-locka	Miami-Dade	Take action if not received by 1/15/2018 (for FY 2015-16 AFR and Audit Report) Continue action relating to FY 2014-15 AFR and Audit Report
City of Pahokee	Palm Beach	Take action if not received by 12/8/2017
City of Springfield	Bay	Take action if not received by 1/15/2018
City of Vernon	Washington	Take action if not received by 12/8/2017
Total Number of Municipalities: 14		

Note: The Committee's meeting packet also listed the City of Chattahoochee (City); however, the City submitted the delinquent reports just prior to the meeting.

List 3: Special Districts (Independent)

Name	County/ Creation Method	Staff Recommendations
Baker Fire District	Okaloosa County/ Special Act	Take action if not received by 1/15/2018
Baker Soil and Water Conservation District	Baker County/ General Law	Take action if not received by 12/8/2017
Campbellton-Graceville Hospital District	Jackson County/ Special Act	Take action if not received by 4/30/2018 Continue action relating to FY 2013-14 and FY 2014-15 AFRs and Audit Reports
Cypress Cove Community Development District	Broward County/ Local Ordinance	Take action if not received by 12/8/2017
Dorcas Fire District	Okaloosa County/ Special Act	Take action if not received by 1/15/2018
Green Corridor Property Assessment Clean Energy (PACE) District	Miami-Dade County/ General Law	Take action if not received by 1/15/2018
Hamilton County Development Authority	Hamilton County/ Special Act	Take action if not received by 12/8/2017
Portofino Landings Community Development District	St. Lucie County/ Local Ordinance	Take action if not received by 1/15/2018
Southern Hills Plantation II Community Development District	Hernando County/ Local Ordinance	
WaterGrass Community Development District I	Pasco County/ Local Ordinance	
Waters Edge Community Development District (Manatee County)	Manatee County/ Local Ordinance	Take action if not received by 12/8/2017
Total Number of Special Districts: 11		

Note: The Committee's meeting packet also listed Eastpoint Water and Sewer District (District); however, the District submitted the delinquent reports just prior to the meeting.

List 4: Special Districts (Dependent)

Name	County/ Creation Method	Staff Recommendations
Ali-Baba Neighborhood Improvement District	Miami-Dade County/ Local Ordinance	No action on the special district since the City of Opa-locka is responsible for submitting the District's AFR. [Note: Take action on City of Opa-locka if not received by 1/15/2018]
East-West Neighborhood Improvement District	Miami-Dade County/ Local Ordinance	
Golden Isles Safe Neighborhood District	Broward County/ Local Ordinance	No action on the special district since the City of Hallandale Beach is responsible for submitting the District's AFR. [Note: Take action on City of Hallandale Beach if not received by 1/15/2018]
Hallandale Beach Community Redevelopment Agency	Broward County/ Local Ordinance	
New Port Richey Community Redevelopment Agency	Pasco County/ Local Ordinance	No action on the special district since the City of New Port Richey is responsible for submitting the Agency's AFR. [Note: Take action on City of New Port Richey if not received by 12/8/2017]
Niles Garden Neighborhood Improvement District	Miami-Dade County/ Local Ordinance	No action on the special district since the City of Opa-locka is responsible for submitting the District's AFR. [Note: Take action on City of Opa-locka if not received by 1/15/2018]
Opa-Locka Community Redevelopment Agency	Miami-Dade County/ Local Ordinance	
Springfield Community Redevelopment Agency	Bay County/ Local Ordinance	No action on the special district since the City of Springfield is responsible for submitting the Agency's AFR. [Note: Take action on City of Springfield if not received by 1/15/2018]
Three Islands Safe Neighborhood District	Broward County/ Local Ordinance	No action on the special district since the City of Hallandale Beach is responsible for submitting the District's AFR. [Note: Take action on City of Hallandale Beach if not received by 1/15/2018]
Total Number of Special Districts: 9		

Note: The Committee's meeting packet also listed Union County Special Library District; however, the District's delinquent report was submitted just prior to the meeting.

List 5: Take No Action

Name	County/ Creation Method	Staff Recommendations
Santa Rosa Bay Bridge Authority	Santa Rosa County/ Special Act	Continue to delay action
Southern Hills Plantation III Community Development District	Hernando County/ Local Ordinance	No state action
Total Number of Special Districts: 2		

Senator Passidomo moved that the Committee accept staff recommendations for the county, municipalities, and special districts on Lists 1 through 5 and direct staff to contact the Department of Revenue and the Department of Financial Services or the Department of Economic Opportunity, as appropriate, and direct them to proceed according to the provisions of Section 11.40(2), *Florida Statutes*.

Staff shall notify all parties required to be notified by law regarding these entities. She further moved that the Chair, with the consent of the Vice Chair, be permitted to delay action against the entities on Lists 1 through 3 if additional information is brought to their attention that should be considered in determining the effective date of the Committee's action.

Staff shall deliver a copy of any such decision to the members of the Committee, the President of the Senate, and the Speaker of the House.

Staff shall continue to monitor the special districts on List 5.

The motion passed unanimously.

The Committee is expected to consider taking action against local governmental entities that have failed to provide the Auditor General with significant items missing from audit reports submitted in accordance with s. 218.39, F.S.

Due to time constraints, this item was not considered.

Chairman Sullivan moved to rise.

NOTE: A video of the Committee Meeting is available online at TheFloridaChannel.org by selecting "VideoLibrary" and scrolling to the meetings for November 16, 2017.