

JOINT LEGISLATIVE AUDITING COMMITTEE MEETING SUMMARY February 18, 2013

Members in attendance:

**Senator Joseph Abruzzo, Chair
Representative Lake Ray, Vice Chair
Senator Rob Bradley
Representative Daphne D. Campbell
Senator Alan Hays
Representative Daniel D. Raulerson
Senator Jeremy Ring
Representative Ray Rodrigues
Representative Cynthia A. Stafford**

Representative Gayle B. Harrell and Senator Wilton Simpson were excused.

The agenda items were taken up in the following order:

Continued discussion and questions related to the audit of Okaloosa County's Oversight of the Tourist Development Council, Tourist Development Taxes, and British Petroleum funds

This item was deferred until the next meeting.

Pursuant to s. 218.39(8), F.S., the Committee is expected to consider taking action against municipalities and special districts that have failed to take full corrective action in response to repeat audit findings

Kathy DuBose, Committee Coordinator, explained the Committee's authority related to entities that have not corrected repeat audit findings. (Note: See the Committee's meeting packet for 2/18/13 beginning on page 271 for the specific entities that were reported to the Committee.)

Rep. Stafford moved to direct staff to send letters to the municipalities and special districts that have been reported to the Committee by the Auditor General for failing to correct audit findings unless the audit for 2011-12 fiscal year is available and it shows the findings have since been corrected.

These entities shall be required to provide a written statement to the Committee explaining why full corrective action has not been taken, or, if the governing body intends to take full corrective action, describing the corrective action to be taken and when it will occur.

The motion was adopted without objection.

Consideration of a request for an audit of the South Florida Workforce Board received from Senator Flores

Senator Anitere Flores presented her request for an audit of the South Florida Workforce Board to the Committee.

Rick Beasley, Executive Director, South Florida Workforce Board, spoke to the Committee regarding the audit request.

Rep. Raulerson moved that the Committee direct the Auditor General to perform an operational audit of the South Florida Workforce Board, focusing on the training funds. The Committee shall allow the Auditor General to set the: (1) scope of the audit, providing that the concerns of Senator Flores are addressed, and (2) timing of the audit as audit resources are available, consistent with his work plan and so as not to jeopardize the timely completion of statutorily mandated assignments.

The motion was adopted without objection.

Presentation of the Auditor General's Operational Audit of Hardee County Economic Development Activities and response from County officials

Marilyn Rosetti, Audit Manager, Auditor General's office, presented the findings from the Operational Audit Economic Development Activities Administered by the Hardee County Industrial Development Authority, Hardee County Economic Development Authority, and Hardee County Board of County Commissioners, and Other Administrative Matters (Report No. 2013-102). John Tenewitz, General Counsel for the Auditor General, and David Martin, Auditor General, also answered the Committee's questions concerning the audit findings.

William "Bill" Lambert, Hardee County Industrial Development Authority director, and Kenneth Evers, County Attorney, were placed under oath and spoke to the Committee and answered questions.

Hardee County Commissioner Grady Johnson and City of Wauchula Commissioner Russell Smith were also placed under oath before speaking to the Committee and answering questions.

Frank Kirkland and Henry Kuhlman, Hardee County citizens, also spoke to the Committee.

Senator Ring moved to rise.