

JOINT LEGISLATIVE AUDITING COMMITTEE
MEETING SUMMARY
December 4, 2023

Members in attendance:

Representative Mike Caruso, Chair
Senator Jason Pizzo, Vice Chair
Representative Christopher Benjamin
Senator Jason Brodeur
Senator Nick DiCeglie
Representative Peggy Gossett-Seidman
Representative Diane Hart
Representative Rachel Plakon
Senator Corey Simon
Representative Taylor Yarkosky

Senator Davis was excused

Consideration of a request for an Auditor General operational audit of the City of Milton submitted by Senator Broxon

Senator Broxon presented his request for an audit of the City of Milton and answered members' questions.

Representative Gossett-Seidman moved that the Committee direct the Auditor General to perform an operational audit of the City of Milton. The Auditor General, pursuant to her authority, shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of Senator Broxon are considered.

Motion was adopted unanimously.

Consideration of a request for an Auditor General operational audit of the City of Pahokee submitted by Representative Roth

Representative Roth presented his request for the City of Pahokee and answered members' questions.

Senator Simon moved that the Committee direct the Auditor General to perform an operational audit of the City of Pahokee. The Auditor General, pursuant to her authority, shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of Representative Roth are considered.

Motion was adopted unanimously.

Presentation of the Auditor General's operational audit of the City of Winter Springs and response from the City

Derek Noonan, Audit Manager with the Auditor General's Office, presented the Auditor General's Report Number 2024-036, *City of Winter Springs*, and answered questions from the Committee members.

Kevin McCann, Mayor, was placed under oath and gave an update on the City's progress in addressing the audit findings and answered members' questions. Philip Hursh, Interim City Manager, and Donna Bruno, Interim Finance Director, were also sworn in. Ms. Bruno answered questions from members.

Senator Brodeur moved that the Committee formally refer the matter to Chief Inspector General Melinda Miguel and request that her office promptly review the matter to determine if conditions exist for the Governor to find that the City's in a state of financial emergency. This will allow for the City to get the resources they need to make sure that they are on the up and up and we're going to get this thing fixed as soon as possible.

After discussion, Senator Brodeur withdrew his motion under the promise that we would have the 2021-22 fiscal year audit by December 31st.

Meeting Extension

At 5:14 p.m., during the next item, Senator Simon moved to extend the meeting 30 minutes to 6:00 p.m.

Motion was adopted unanimously.

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

Mike Jones, Policy Coordinator for Systems Design and Development with the Governor's Office, gave an overview of the Transparency Florida website and answered members' questions.

Mark Merry, Assistant Director of the Division of Accounting and Auditing at the Department of Financial Services, presented the CFO's Transparency website and an update on the implementation of the XBRL project.

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

Discussion will be continued at the next Committee meeting on December 11, 2023.

Consideration of action against educational and local governmental entities that have failed to take full corrective action in response to repeat audit findings, pursuant to ss. 11.45(7)(j) and 218.39(8), F.S.

Chair Caruso discussed the Committee's enforcement against local governmental entities that have failed to correct long-term audit findings. Chair Caruso a motion to accept the staff's recommendations and also direct staff to send a letter to any entity for which the Auditor General reports uncorrected audit findings to the Committee for late-filed 2021-22 audit reports, unless a response has been previously provided and it appears that the entity has taken corrective action, to the extent possible, using existing resources.

Motion was adopted unanimously.

Note: For the list of entities and staff recommendations, see the [Committee Meeting Packet](#) for December 4, 2023, pages 134-302.

Consideration of the Department of the Lottery's audit for the 2023-24 fiscal year

Chair Caruso discussed the annual audit of the Department of the Lottery.

Senator DiCeglie moved that the Committee direct the Auditor General and OPPAGA to conduct the audit of the Department of the Lottery for the 2023-24 fiscal year. The Auditor General will be responsible for the financial statements, internal control, and compliance issues. The Auditor General may also use her discretion to include operational topics. OPPAGA will be responsible for developing recommendations to enhance the earning capability of the lottery and to improve the efficiency of the department's operations.

Motion was adopted unanimously.

With no further business before the Committee, Representative Gossett-Seidman moved to adjourn.