

**JOINT LEGISLATIVE AUDITING COMMITTEE
MEETING SUMMARY
December 11, 2023**

Members in attendance:

Representative Mike Caruso, Chair
Senator Jason Pizzo, Vice Chair
Senator Jason Brodeur
Senator Tracie Davis
Senator Nick DiCeglie
Representative Peggy Gossett-Seidman
Representative Rachel Plakon
Senator Corey Simon
Representative Taylor Yarkosky

Representatives Hart and Benjamin were excused

Any unfinished business from the previous meeting

City of Winter Springs:

Senator Brodeur discussed issues related to the City, and moved the Committee to refer the matter to Chief Inspector General Melinda Miguel and request that her office promptly review the matter to determine if the conditions exist for the Governor to find the City in a state of financial emergency.

Motion was adopted unanimously.

Consideration of a request for an Auditor General operational audit of the City of Mexico Beach submitted by Senator Trumbull and Representative Griffitts

Senator Trumbull presented his request for an operational audit of the City of Mexico Beach and answered members' questions.

Representative Plakon moved that the Committee direct the Auditor General to perform an operational audit of the City of Mexico Beach. 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 Trumbull and Representative Griffitts are considered.

Motion was adopted unanimously.

Consideration of a request for an Auditor General operational audit of the Town of Greenville submitted by Representative Tant

Representative Tant presented her request for an operational audit of the Town of Greenville and answered members' questions.

City Attorney, John Reid, was placed under oath and answered members' questions.

In addition, the following individuals with the Town spoke and/or answered members' questions:

Edward Dean, Interim Town Manager
Britni Brown, Council Member and former Mayor
Barbara Dansey, Mayor

Representative Gossett-Seidman moved that the Committee direct the Auditor General to perform an operational audit of the Town of Greenville. 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 Tant are considered.

Motion was adopted unanimously.

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

Debbie White, Chief Legislative Analyst with the Committee, discussed the local governmental entities that had not submitted their required financial reports and answered members' questions.

Below are the lists of the local governmental entities that, as of the time of the meeting, had failed to submit an Annual Financial Report and/or an annual financial audit report for one or more fiscal years and the staff's recommendations. Unless otherwise stated, the delinquent financial reports below are for the 2021-22 fiscal year.

List 1: County

| Name | Staff Recommendation |
|------------------------------------|--|
| Baker County | Take action on 5/1/2024 if delinquent financial reports not received |
| Total Number of Counties: 1 | |

List 2: Municipalities

| Name | County | Staff Recommendation |
|--------------------------|---------------|--|
| Town of Altha | Calhoun | Take action on 4/1/2024 if delinquent financial reports not received |
| City of Apalachicola | Franklin | Take action on 3/1/2024 if delinquent financial reports not received |
| Town of Bascom | Jackson | Take action on 1/15/2024 if delinquent financial report(s) not received |
| Town of Bell | Gilchrist | |
| Town of Branford | Suwannee | |
| City of Brooksville | Hernando | |
| City of Bunnell | Flagler | |
| Town of Campbellton | Jackson | Take action on 4/1/2024 if delinquent financial reports not received |
| Town of Century | Escambia | Take action on 1/15/2024 if delinquent financial reports not received |
| City of Clermont | Lake | Take action on 4/1/2024 if delinquent financial reports not received |
| City of Dade City | Pasco | Take action on 3/1/2024 if delinquent financial reports not received |
| City of DeFuniak Springs | Walton | Take action on 4/1/2024 if delinquent financial reports not received |
| Village of El Portal | Miami-Dade | Take action on 1/15/2024 if delinquent financial report not received |
| Town of Greenville | Madison | |
| City of Gretna | Gadsden | Continue action on FY 2020-21 delinquent reports. Take action on 3/1/2024 if delinquent FY 2021-22 financial reports not received. |
| Town of Havana | Gadsden | Take action on 5/1/2024 if delinquent financial reports not received |
| City of Hawthorne | Alachua | Take action on 1/15/2024 if delinquent financial report(s) not received |
| City of Hialeah Gardens | Miami-Dade | |
| City of High Springs | Alachua | |
| Town of Kenneth City | Pinellas | |
| City of LaBelle | Hendry | |
| City of Lake Worth Beach | Palm Beach | Take action on 4/1/2024 if delinquent financial reports not received |
| City of Laurel Hill | Okaloosa | Take action on 1/15/2024 if delinquent financial report not received |

| Name | County / Creation Method | Staff Recommendation |
|---|--------------------------|--|
| Village of Lazy Lake | Broward | Take action on 3/1/2024 if delinquent financial report(s) not received |
| Town of Loxahatchee Groves | Palm Beach | Take action on 1/15/2024 if delinquent financial reports not received |
| Town of Manalapan | Palm Beach | |
| Town of Mangonia Park | Palm Beach | Take action on 3/1/2024 if delinquent financial reports not received |
| City of Mexico Beach | Bay | Take action on 4/1/2024 if delinquent financial reports not received |
| Village of Miami Shores | Miami-Dade | Take action on 1/15/2024 if delinquent financial report not received |
| City of Neptune Beach | Duval | Take action on 3/1/2024 if delinquent financial reports not received |
| City of New Port Richey | Pasco | Take action on 1/15/2024 if delinquent financial report(s) not received |
| Town of Noma | Holmes | |
| City of Opa-locka | Miami-Dade | Take action on 3/1/2024 if delinquent financial reports not received |
| City of Pahokee | Palm Beach | Continue action on FY 2020-21 delinquent reports. Take action on 4/1/2024 if delinquent FY 2021-22 financial reports not received. |
| Town of Pembroke Park | Broward | Take action on 1/15/2024 if delinquent financial report(s) not received |
| Town of Raiford | Union | |
| City of Safety Harbor | Pinellas | |
| City of Springfield | Bay | |
| City of Vernon | Washington | Take action on 4/1/2024 if delinquent financial reports not received |
| Town of Welaka | Putnam | |
| Town of White Springs | Hamilton | Take action on 1/15/2024 if delinquent financial reports not received |
| City of Winter Springs | Seminole | |
| Total Number of Municipalities: 42 | | |

List 3: Special Districts (Independent)

| Name | County / Creation Method | Staff Recommendation |
|---|--------------------------------|---|
| Bayshore Gardens Park and Recreation District | Manatee / Special Act | Take action on 1/15/2024 if delinquent financial report not received |
| Belmond Reserve Community Development District | Hillsborough / Local Ordinance | |
| Buckhead Trails Community Development District | Manatee / Local Ordinance | |
| Concorde Estates Community Development District | Osceola / Local Ordinance | Take action on 3/1/2024 if delinquent financial reports not received |
| Creek Preserve Community Development District | Hillsborough / Local Ordinance | Take action on 1/15/2024 if delinquent financial report(s) not received |
| Cypress Preserve Community Development District | Pasco / Local Ordinance | |
| Doctors Memorial Hospital | Holmes / Special Act | |

| Name | County / Creation Method | Staff Recommendation |
|--|--|---|
| Dorcas Fire District | Okaloosa / Special Act | Take action on 3/1/2024 if delinquent financial report(s) not received |
| Duval Soil and Water Conservation District | Duval / General Law | |
| Eastpoint Water and Sewer District | Franklin / Special Act | |
| Fort Myers Beach Mosquito Control District | Lee / Special Act | Take action on 4/1/2024 if delinquent financial reports not received |
| Grand Oaks Community Development District | St. Johns / Local Ordinance | Take action on 1/15/2024 if delinquent financial report not received |
| Grove Resort Community Development District | Orange / Local Ordinance | Take action on 4/1/2024 if delinquent financial report not received |
| Ham Brown Reserve Community Development District | Osceola / Local Ordinance | Take action on 1/15/2024 if delinquent financial report(s) not received |
| Hamilton County Soil and Water Conservation District | Hamilton / General Law | |
| Highland Trails Community Development District | Pasco / Local Ordinance | Take action on 3/1/2024 if delinquent financial report not received |
| Hillsboro Inlet District | Broward / Special Act | Take action on 1/15/2024 if delinquent financial report(s) not received |
| Hillsborough Soil and Water Conservation District | Hillsborough / General Law | |
| Holmes Creek Soil and Water Conservation District | Holmes / General Law | |
| Lake Lucie Community Development District | St. Lucie / Local Ordinance | |
| Leon Soil and Water Conservation District | Leon / General Law | |
| Liberty Fire District | Walton / Special Act | Take action on 3/1/2024 if delinquent financial reports not received |
| North Park Isle Community Development District | Hillsborough / Local Ordinance | Take action on 1/15/2024 if delinquent financial report not received |
| Plantation Acres Improvement District | Broward / Special Act | |
| Sherwood Manor Community Development District | Hillsborough / Local Ordinance | |
| Simmons Village North Community Development District | Hillsborough / Local Ordinance | |
| South Bay Community Development District (Hillsborough County) | Hillsborough / Local Ordinance | |
| Southern Hills Plantation II Community Development District | Hernando / Local Ordinance | |
| Stoneybrook Community Development District | Lee / Local Ordinance | |
| Suncoast Community Development District | Pasco / Local Ordinance | Take action on 1/15/2024 if delinquent financial report(s) not received |
| Sun 'n Lake of Sebring Improvement District | Highlands / Local Ordinance | |
| Taylor County Development Authority | Taylor / Special Act | |
| Two Rivers East Community Development District | Pasco / Local Ordinance | |
| Two Rivers North Community Development District | Pasco / Local Ordinance | |
| Wakulla Soil and Water Conservation District | Wakulla / General Law | |
| Wilderness Coast Public Libraries | Franklin, Jefferson, Wakulla / General Law | |
| Total Number of Special Districts (Independent): 36 | | |

List 4: Special Districts (Dependent)

| Name | County / Creation Method | Staff Recommendation |
|--|---------------------------------|--|
| Bunnell Community Redevelopment Agency | Flagler / Local Ordinance | Take action on 1/15/2024 if delinquent financial report(s) not received |
| Century Community Redevelopment Agency | Escambia / Local Ordinance | |
| City of Brooksville Community Redevelopment Agency | Hernando / Local Ordinance | No action on the special district since the City of Brooksville is responsible for submitting the Agency's AFR. [Note: Take action on City of Brooksville if delinquent financial report not received by 1/15/2024.] |
| City of Midway Community Redevelopment Agency | Gadsden / Local Ordinance | Take action on 1/15/2024 if delinquent financial report(s) not received |
| Community Redevelopment Agency of the Town of Havana | Gadsden / Local Ordinance | Take action on 5/1/2024 if delinquent financial report(s) not received |
| Dade City Community Redevelopment Agency | Pasco / Local Ordinance | Take action on 3/1/2024 if delinquent financial reports not received |
| DeFuniak Springs Community Redevelopment Agency | Walton / Local Ordinance | Take action on 4/1/2024 if delinquent financial report(s) not received |
| Downtown Clermont Redevelopment Agency | Lake / Local Ordinance | |
| Gretna Neighborhood Improvement District | Gadsden / Local Ordinance | No action on the special district since the City of Gretna is responsible for submitting the District's AFR. [Note: Take action on City of Gretna on 3/1/2023 if delinquent financial reports(s) not received.] |
| Hawthorne Community Redevelopment Agency | Alachua / Local Ordinance | Take action on 1/15/2024 if delinquent financial report(s) not received |
| High Springs Community Redevelopment Agency | Alachua / Local Ordinance | No action on the special district since the City of High Springs is responsible for submitting the Agency's AFR. [Note: Take action on City of High Springs if delinquent financial report not received by 1/15/2024.] |
| Lake Worth Beach Community Redevelopment Agency | Palm Beach / Local Ordinance | Take action on 4/1/2024 if delinquent financial reports not received |
| Loxahatchee Groves Water Control District | Palm Beach / Special Act | No action on the special district. The Town of Loxahatchee Groves is responsible for submitting the District's financial reports. [Note: Take action on Town of Loxahatchee Groves if delinquent financial reports not received by 1/15/2024.] |
| New Port Richey Community Redevelopment Agency | Pasco / 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 delinquent financial report not received by 1/15/2024.] |
| Opa-Locka Community Redevelopment Agency | Miami-Dade / Local Ordinance | Take action on 3/1/2024 if delinquent financial reports not received |

| Name | County / Creation Method | Staff Recommendation |
|--|--------------------------------|---|
| Safety Harbor Community Redevelopment Agency | Pinellas / Local Ordinance | No action on the special district since the City of Safety Harbor is responsible for submitting the Agency's AFR. [Note: Take action on City of Safety Harbor if delinquent financial report not received by 1/15/2024.] |
| Springfield Community Redevelopment Agency | Bay / Local Ordinance | Take action on 1/15/2024 if delinquent financial report(s) not received |
| Union Soil and Water Conservation District | Union / General Law | Due to the lack of a registered agent and office, take action upon the filing of a registered agent or office if filed by 9/18/2024. Otherwise, declare District inactive in accordance with Section 189.062, <i>Florida Statutes</i> . |
| Valrico Manor Special Dependent Tax District | Hillsborough / Local Ordinance | Take action on 1/15/2024 if delinquent financial report(s) not received. |
| Total Number of Special Districts (Dependent): 19 | | |

List 5: Take No Action or Continue to Delay Action

| Name | County / Creation Method | Staff Recommendation |
|--|--------------------------|---|
| Campbellton-Graceville Hospital District | Jackson / Special Act | Continue to delay state action on prior year delinquent financial reports and delay state action on FY 2021-22 delinquent financial reports, and have staff monitor District's progress in complying with terms of Chapter 2018-188, <i>Laws of Florida</i> , to "wind down its affairs" now that the Hospital property has been sold |
| Santa Rosa Bay Bridge Authority | Santa Rosa / Special Act | No action is required by the Committee |
| Total Number of Special Districts: 2 | | |

Senator Brodeur 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 and FloridaCommerce, 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. He further moved that the Chair, with the consent of the Vice Chair, be permitted to delay action against the entities listed in 1-4 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 decisions 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.

Motion was adopted unanimously.

Presentation of OPPAGA’s performance reviews of the Liberty and Argyle Fire Districts and responses from the Districts

Emily Leventhal, Staff Director for Government Operations at OPPAGA, presented OPPAGA’s performance reviews of the Liberty Fire District and the Argyle Fire District, Report Numbers 23-06 and 23-07, respectively, and answered members’ questions.

The following individuals were placed under oath, spoke, and answered members’ questions regarding the Liberty and Argyle Fire Districts:

- John Hinson, Vice Chair, Liberty Fire District
- Michael Engel, Chair, Liberty Fire District
- Steven Richardson, Chair, Argyle Fire District
- James Odom, Resident of Liberty Fire District
- Tracey Vause, Chief of Emergency Services, Walton County Sheriff’s Office
- Jonathan Day, Chief, Argyle Fire District

Presentation of the Auditor General’s operational audit of the Town of White Springs and response from the Town

Derek Noonan, Audit Manager with the Auditor General’s Office, presented the findings from the Auditor General’s operational audit of the Town of White Springs (Report Number 2024-051) and answered members’ questions.

The following individuals with the Town were placed under oath, spoke, and answered members’ questions:

- Vanessa George, Town Manager
- Richard Powell, Town Accountant

The following citizens spoke and/or answered members’ questions:

- Scott Gay
- Teri Siewert
- John Warner

Consideration of the Committee’s report required by the Transparency Florida Act, s. 215.985, F.S.

At the December 4, 2023 meeting, staff of the Governor’s Office and the Department of Financial Services demonstrated the transparency websites and staff provided a summary of the draft report. Chair Caruso provided an opportunity, after the meeting, for members to submit recommendations to be considered for the Committee’s Transparency Florida report.

Chair Caruso spoke on the draft of the Transparency Florida report and added the recommendation to add universities and state colleges to the website.

Representative Yarkosky presented a motion that the Committee require state colleges and universities to post their budgets online as a recommendation in the draft report and recommended that they be added to the website as well.

Motion was adopted unanimously.

Chair Caruso also entertained a motion to accept the draft report. Representative Yarkosky, moved the motion, and the motion was adopted 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.

The item was not considered.

Results of recent Lobbying Firm Compensation Report engagements

Chair Caruso called on Kathy DuBose, Committee Coordinator, to provide the results of the audits of the lobbying firm quarterly compensation reports performed in 2023.

With no further business, before the Committee, Senator Davis moved to adjourn.