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**THE FLORIDA LEGISLATURE
JOINT LEGISLATIVE AUDITING COMMITTEE**

Representative Chip LaMarca, Chair

September 2, 2025

The Honorable Ben Albritton, President
The Florida Senate
409 The Capitol
Tallahassee, Florida 32399-1100

The Honorable Daniel Perez, Speaker
The Florida House of Representatives
420 The Capitol
Tallahassee, Florida 32399-1300

Dear President Albritton and Speaker Perez:

As required by s. 11.40(3), *Florida Statutes*, the Joint Legislative Auditing Committee (Committee) is pleased to provide you with the results of the agreed-upon procedures (AUP) engagements performed on the 2023 Quarterly Lobbying Firm Compensation Reports filed by randomly selected lobbying firms.

Enclosed for your review are bound and electronic copies of the AUP reports for the 12 engagements performed related to legislative branch compensation reporting. Although the Commission on Ethics is responsible for enforcing any non-compliance related to executive branch compensation reporting, electronic copies of the AUP reports related to executive branch compensation reporting are also provided on the thumb drive.

For your convenience, the following summary information is provided:

- A one-page summary of all 22 AUP engagements, listed in order by the size of the lobbying firm, which includes the type of compensation audited (executive or legislative branch), the audit firm selected, the cost of each engagement, and whether any findings were reported.
- A one-page summary of the 10 executive branch AUP engagements, listed in alphabetical order.
- A one-page summary of the 12 legislative branch AUP engagements, listed in alphabetical order.
- A summary, with the findings reported in 11 of the AUP reports.

The Honorable Ben Albritton, President
The Honorable Daniel Perez, Speaker
September 2, 2025
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Excluding Legislative member and staff time, the total cost of this year's AUP engagements was \$312,632.50. Of this amount, \$201,989.60 will be paid by the Executive Branch Lobbyist Registration Trust Fund for the audits of executive branch compensation, and \$110,642.90 will be paid by the Legislative Branch Lobbyist Registration Trust Fund for audits of legislative branch compensation.

We thank you and your staff for the guidance provided during this process.

Best regards,



Representative Chip LaMarca
Chair

cc (w/o reports): Members of the Joint Legislative Auditing Committee
Christie Letarte, President's Office
Audrey Mathews, Senate Administration
Tom Hamby, Speaker's Office
Nicole Washington, Speaker's Office
Allison Deison, Office of Legislative Services

Enclosures: Bound Agreed-Upon Procedures Reports for Legislative Branch Engagements
Electronic Copy (Thumb drive) of Agreed-Upon Procedures Reports for Legislative and
Executive Branch Engagements
Summary of All 22 Engagements; Sorted by Size of Lobbying Firm
Summary of Executive Branch Engagements; Listed in Alphabetical Order
Summary of Legislative Branch Engagements; Listed in Alphabetical Order
Summary of Agreed-Upon Procedures (AUP) Findings Reported

2023 Lobbying Firm Compensation Audits
Summary of All 22 Engagements
Sorted by Size of Lobbying Firm

Lobbying Firm	Number of Lobbyists	Number of Principals														Compensation Audited	CPA Firm Selected	Cost of Engagement	Exceptions (Findings) Reported?		
		1	2	6	10	12	14	29	30	87	110	117	138	321							
1 850 Consulting Group LLC	1	X															Executive	Carroll & Company	\$ 1,710.00	No	
2 Capital Ideas		X																Legislative	Carroll & Company	\$ 3,285.00	Yes
3 Governmental Consulting		X																Executive	Carroll & Company	\$ 2,430.00	Yes
4 Luks, Santaniello, Petrillo, Cohen & Peterfriend		X																Legislative	Carroll & Company	\$ 1,687.50	No
5 Pyle & Associates		X																Executive	C.S. West	\$ 2,145.00	No
6 Sue Mullins		X																Legislative	Carroll & Company	\$ 1,890.00	No
7 Capital Hills Consultants, Inc.			X															Legislative	Carroll & Company	\$ 2,700.00	No
8 Donald Brown Consulting			X															Executive	Carr, Riggs & Ingram	\$ 3,458.00	No
9 People Who Think			X															Legislative	Carroll & Company	\$ 2,970.00	No
10 Piller Swaford Group Inc			X															Legislative	Carroll & Company	\$ 2,835.00	No
11 Capitol Group, Inc.				X														Legislative	Carroll & Company	\$ 4,815.00	Yes
12 Merury Public Affairs						X												Executive	Carroll & Company	\$ 6,840.00	Yes
13 Silver Palm Consulting								X										Legislative	Carroll & Company	\$ 1,620.00	No
14 Robert M. Levy & Associates Inc	2			X													Executive	Carroll & Company	\$ 4,140.00	Yes	
15 CAS Governmental Services LLC						X												Legislative	Carr, Riggs & Ingram	\$ 8,499.40	No
16 The Merchant Strategy, Inc.	3	X															Legislative	Carroll & Company	\$ 3,375.00	Yes	
17 Ronald L. Book PA	4											X					Legislative	Carroll & Company	\$ 52,177.50	Yes	
18 The Vogel Group	6								X								Executive	Carroll & Company	\$ 10,440.00	Yes	
19 RSA Consulting Group LLC	7									X							Legislative	Carroll & Company	\$ 24,052.50	Yes	
20 The Advocacy Partners												X						Executive	Carr, Riggs & Ingram	\$ 33,551.70	No
21 Greenberg Traurig PA	8												X				Executive	Carroll & Company	\$ 58,432.50	Yes	
22 Capital City Consulting LLC	16													X			Executive	Carr, Riggs & Ingram	\$ 78,842.40	Yes	
Total																			\$ 311,896.50	11	

In addition, Warren Averett performed procedures related to Fowler, Feeney & Associates, PA, but determined that it did not qualify for an engagement. The invoice for this effort was \$736.00. An engagement was performed on an alternate lobbying firm.

**2023 Lobbying Firm Compensation Audits
Summary of Executive Branch Engagements**

Listed in Alphabetical Order

	Lobbying Firm	CPA Firm Selected	Cost of Engagement	Exceptions (Findings) Reported?
1	850 Consulting Group LLC	Carroll & Company	\$ 1,710.00	No
2	Capital City Consulting LLC	Carr, Riggs & Ingram	\$ 78,842.40	Yes
3	Donald Brown Consulting	Carr, Riggs & Ingram	\$ 3,458.00	No
4	Governmental Consulting	Carroll & Company	\$ 2,430.00	Yes
5	Greenberg Traurig PA	Carroll & Company	\$ 58,432.50	Yes
6	Merury Public Affairs	Carroll & Company	\$ 6,840.00	Yes
7	Pyle & Associates	C.S. West	\$ 2,145.00	No
8	Robert M. Levy & Associates Inc	Carroll & Company	\$ 4,140.00	Yes
9	The Advocacy Partners	Carr, Riggs & Ingram	\$ 33,551.70	No
10	The Vogel Group	Carroll & Company	\$ 10,440.00	Yes
	Total		<u>\$ 201,989.60</u>	6

**2023 Lobbying Firm Compensation Audits
Summary of Legislative Branch Engagements**

Listed in Alphabetical Order

	Lobbying Firm	CPA Firm Selected	Cost of Engagement	Exceptions (Findings) Reported?
1	Capital Hills Consultants, Inc.	Carroll & Company	\$ 2,700.00	No
2	Capital Ideas	Carroll & Company	\$ 3,285.00	Yes
3	Capitol Group, Inc.	Carroll & Company	\$ 4,815.00	Yes
4	CAS Governmental Services LLC	Carr, Riggs & Ingram	\$ 8,499.40	No
5	Luks, Santaniello, Petrillo, Cohen & Peterfriend	Carroll & Company	\$ 1,687.50	No
6	People Who Think	Carroll & Company	\$ 2,970.00	No
7	Piller Swaford Group Inc	Carroll & Company	\$ 2,835.00	No
8	Ronald L. Book PA	Carroll & Company	\$ 52,177.50	Yes
9	RSA Consulting Group LLC	Carroll & Company	\$ 24,052.50	Yes
10	Silver Palm Consulting	Carroll & Company	\$ 1,620.00	No
11	Sue Mullins	Carroll & Company	\$ 1,890.00	No
12	The Merchant Strategy, Inc.	Carroll & Company	\$ 3,375.00	Yes
	Total		\$ 109,906.90	5

Summary of Agreed-Upon Procedures (AUP) Findings Reported

Note: Only engagements in which one or more exceptions (findings) were noted or the CPA firm included a required observation are listed below.

Executive Summary

In November 2013, the Joint Legislative Auditing Committee (Committee) adopted *Guidelines for Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports (Guidelines)*. The *Guidelines* were most recently revised in March 2023. In February 2024, Committee staff, following procedures approved by the Committee, and with assistance from the Auditor General's Office, randomly selected 3% of the executive branch lobbying firms and 3% of the legislative branch lobbying firms for an audit.¹ The 10 and 12 lobbying firms selected, respectively, were provided 30 days from the date of the Committee's notification of their selection to choose one of five CPA firms approved to perform the AUP engagements.

The *Guidelines* provided the CPA firms with specific steps (procedures) to follow during each AUP engagement. These procedures include comparisons of documents filed with the Legislature's Division of Law Revision and Information, comparisons of documents filed with lobbying firm records, and the receipt of a representation letter from the lobbying firm. Instances in which any discrepancies were noted were required to be reported as a finding or exception by the CPA firm. Engagements were performed between March 2024 and August 2025 on the 2023 Quarterly Lobbying Firm Compensation Reports filed.

Of the 22 AUP engagements performed, exceptions (findings) were reported for 11 lobbying firms (50%). Findings were reported for 6 of the 10 AUP engagements (60%) performed related to executive branch compensation and for 5 of the 12 AUP engagements (41.66%) performed related to legislative branch compensation.

Compensation was overstated by 10 lobbying firms for one or more quarters for one or more principals. Compensation was understated by eight lobbying firms for one or more quarters for one or more principals. Of these, seven lobbying firms both overstated and understated compensation for one or more quarters for one or more principals. In addition, three lobbying firms overstated total compensation for one or two quarters.

The exceptions noted that did not relate to the compensation amounts reported during 2023 were:

- Two lobbying firms reported compensation from a principal, but the firms' lobbyists were not registered to represent the respective principals during 2023.
- Three lobbying firms received compensation for a principal for one quarter, but the firms' lobbyists were not registered to represent the principal until the next quarter.
- One lobbying firm received compensation for a principal from a different entity.²

¹ Although Section 11.40(3), *Florida Statutes*, refers to an audit, the type of work performed does not meet the definition of an audit under professional auditing standards. An agreed-upon procedures engagement is a type of attestation engagement; the use of this type of engagement in lieu of an audit was worked out in cooperation with the Florida Board of Accountancy.

² The *Guidelines* provide an exception for a lobbying firm that receives payment from a third-party vendor that the principal has contracted with to provide bill paying services rather than directly from the principal. As long as the lobbying firm has a contract or other documentation that adequately supports this contractual arrangement, this will be reported as an observation rather than a finding. In this case, the third-party entity that paid the compensation was not a bill paying service, but rather a consulting firm doing business with the lobbying firm. The third-party entity did not have a registered lobbyist associated with it.

- One lobbying firm did not provide the CPA firm with documentation to support compensation for two principals and documentation to support reimbursed expenses included on the compensation reports for certain principals.
- Two lobbying firms incorrectly listed individuals as firm lobbyists on one or two compensation reports. In one case, the individuals were subcontracted lobbyists.

For details of the exceptions and other information summarized above, please refer to the exceptions reported for the applicable lobbying firms that follow.

Reports on 2023 Executive Branch Compensation

(Listed in alphabetical order)

1. Capital City Consulting LLC

Compensation for the following principals was incorrectly reported for 2023, as noted below:

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
2nd Quarter			
SI Group Client Services	\$1.00-\$9,999.00	\$10,000.00-\$19,999.00	Understated
4th Quarter			
For Better Science Holdings & Integrated Technologies, LLC	\$30,000.00-\$39,999.00	\$20,000.00-\$29,999.00	Overstated

Per the CPA firm:

“For SI Group Client Services, the firm... utilizes an accounting firm to prepare the compensation reports, and the accounting firm erroneously reported one invoice in the incorrect quarter. Management has discussed this error with their accounting firm and implemented remedial measures to ensure future reports are accurate.”

For Better Science Holdings & Integrated Technologies, LLC, the firm... maintained two separate contracts with the principal for executive branch and legislative branch lobbying, and inadvertently reported the compensation received for the legislative branch lobbying within the executive branch compensation report for the fourth quarter. Management has discussed this mistake and has taken corrective actions to ensure future reports are accurate.”

Number of Registered Lobbyists: 16; Number of Registered Principals: 321

CPA Firm: Carr, Riggs & Ingram, LLC

2. Governmental Consulting

Compensation for the firm’s only principal was incorrectly reported for one quarter of 2023, as noted below:

Time Period	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
1st Quarter			
Hillsborough County Planning Commission	\$10,000.00-\$19,999.00	\$1.00-\$9,999.00	Overstated

Per the CPA firm:

“The lobbying firm informed us the difference in compensation reported was due to an error in calculating the compensation to be allocated to executive branch lobbying.”

On April 12, 2024, the lobbying firm filed an amended compensation report for the first quarter reflecting the correct range of compensation for lobbying services for this principal.

*Number of Registered Lobbyists: 1; Number of Registered Principals: 1
CPA Firm: Carroll and Company, CPAs*

3. Greenberg Traurig PA

Compensation for the following principals was incorrectly reported for 2023, as noted below:

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
1st Quarter			
Applied Underwriters, Inc.	\$1.00-\$9,999.00	\$0.00	Overstated
AU Holding Company, Inc.	\$1.00-\$9,999.00	\$0.00	Overstated
Avibra, Inc.	\$1.00-\$9,999.00	\$0.00	Overstated
Clearway Energy	\$1.00-\$9,999.00	\$0.00	Overstated
Diana Food Group	\$1.00-\$9,999.00	\$0.00	Overstated
FFBF Investment Corp.	\$1.00-\$9,999.00	\$0.00	Overstated
Holocaust Documentation & Education Center, Inc.	\$1.00-\$9,999.00	\$0.00	Overstated
Lio Insurance Company	\$1.00-\$9,999.00	\$0.00	Overstated
National Specialty Insurance Company	\$1.00-\$9,999.00	\$0.00	Overstated
North American Casualty Co.	\$1.00-\$9,999.00	\$0.00	Overstated
Oscar Insurance Company of Florida	\$1.00-\$9,999.00	\$0.00	Overstated
Positive Physicians Insurance Company	\$1.00-\$9,999.00	\$0.00	Overstated
ProSelect Insurance Company	\$1.00-\$9,999.00	\$0.00	Overstated
Southern Farm Bureau Casualty Insurance Company	\$1.00-\$9,999.00	\$0.00	Overstated
Sprouts Farmers Market	\$1.00-\$9,999.00	\$0.00	Overstated
St. James Insurance Group, Inc.	\$1.00-\$9,999.00	\$0.00	Overstated
Texas Insurance Company	\$1.00-\$9,999.00	\$0.00	Overstated
The Related Group	\$1.00-\$9,999.00	\$0.00	Overstated
Trupanion Managers USA, Inc.	\$1.00-\$9,999.00	\$0.00	Overstated
UMB Bank n.a. solely as trustee for Santa Rosa Bonds, series 1996	\$1.00-\$9,999.00	\$0.00	Overstated
United Home Care	\$1.00-\$9,999.00	\$0.00	Overstated
Florida Healthy Alternatives Association	\$1.00-\$9,999.00	\$10,000.00-\$19,999.00	Understated

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
2nd Quarter			
Florida Healthy Alternatives Association	\$1.00-\$9,999.00	\$0.00	Overstated
NTT DATA State Health Consulting, LLC	\$1.00-\$9,999.00	\$0.00	Overstated
The Orlando Philharmonic Plaza Foundation	\$1.00-\$9,999.00	\$0.00	Overstated
3rd Quarter			
Pulselight	\$1.00-\$9,999.00	\$0.00	Overstated

On September 18, 2024, the lobbying firm filed amended compensation reports for the first, second and third quarters reflecting the correct amount of compensation for these principals.

In addition, the CPA firm reported the following observation:³

“The lobbying firm received payment from a third-party vendor that the following principals contracted with to provide accounts payable services, rather than directly from the princip[als]:

- Florida Surplus Lines Service Office
- SecurityScorecard

The lobbying firm provided documentation to support the contractual arrangement with each princip[al].”

Per the lobbying firm:

“Greenberg Traurig did not intentionally misrepresent any compensation. The discrepancies noted stem from differing interpretations of reporting requirements.

- Findings Bullet One and Four:⁴ We reported registration fees in the quarter the principal was registered with the state. No additional lobbying work was performed, and we chose not to bill the client. The unbilled registration fees ranged from \$25 to \$50, totaling \$690. We will update our process to ensure proper billing or amend the reported quarter revenue amount as needed.
- Findings Bullet Two, Three, and Five:⁵ These were timing issues between quarters, but the total annual compensation reported for each principal was accurate. Compensation was received before quarter-end, with work extending into the next quarter. We will enhance our process to ensure correct quarterly reporting for any early payments.

³ An observation is not a finding and is not an indication that the lobbying firm did anything incorrectly. Rather, it provides additional information regarding anomalies found by the CPA firm.

⁴ This includes all principals listed for the first quarter except for Florida Healthy Alternatives Association and the NTT DATA State Health Consulting, LLC for the second quarter.

⁵ This includes Florida Healthy Alternatives Association for the first and second quarters and The Orlando Philharmonic Plaza Foundation for the second quarter.

For 2023, Greenberg Traurig handled over 500 executive lobbying compensation filings with total executive lobbying compensation exceeding \$2.6 million. The total discrepancy noted was just \$690 in overstated registration fees, which is under 0.027% of our total executive compensation. This supports our good faith in quarterly reporting. We remain committed to excellence in our state filings.”

*Number of Registered Lobbyists: 8; Number of Registered Principals: 138
CPA Firm: Carroll and Company, CPAs*

4. Mercury Public Affairs

Compensation for the following principals was incorrectly reported for 2023, as noted below:

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
1st Quarter			
22 nd Century Group	\$40,000.00-\$49,999.00	\$50,000.00	Understated
Florida Atlantic University Board of Trustees	\$10,000.00-\$19,999.00	\$0.00	Overstated
Newsmax Media, Inc.	\$60,000.00	\$30,000.00-\$39,999.00	Overstated
Verdant World Breeding	\$30,000.00-\$39,999.00	\$1.00-\$9,999.00	Overstated
2nd Quarter			
22 nd Century Group	\$40,000.00-\$49,999.00	\$60,000.00	Understated
Hill International, Inc	\$10,000.00-\$19,999.00	\$0.00	Overstated
3rd Quarter			
Better Tomorrow Treatment Center	\$30,000.00-\$39,999.00	\$20,000.00-\$29,999.00	Overstated
Carahsoft Technology Corp.	\$20,000.00-\$29,999.00	\$10,000.00-\$19,999.00	Overstated
Carline, Inc (DBA Playground)	\$10,000.00-\$19,999.00	\$1.00-\$9,999.00	Overstated
Ellucian	Principal not included	\$1.00-\$9,999.00	Understated
Synergy Laboratories	\$10,000.00-\$19,999.00	\$1.00-\$9,999.00	Overstated
Verdant World Breeding	\$30,000.00-\$39,999.00	\$10,000.00-\$19,999.00	Overstated
4th Quarter			
22 nd Century Group	\$69,000.00	\$68,000.00	Overstated

Total executive branch compensation was incorrectly reported for one quarter of 2023, as noted below:

Time Period	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
1st Quarter			
Total Compensation	\$250,000.00-\$499,999.00	\$100,000.00-\$249,999.00	Overstated

In addition, for the first quarter's executive branch lobbying compensation report:

- The lobbying firm incorrectly included Skylar Swanson as a firm lobbyist; and
- Florida Atlantic University Board of Trustees was listed as a principal; however, the firm's lobbyist was not registered to lobby the executive branch for this principal in 2023.

For the third quarter, as noted in the first table above, the lobbying firm did not include the principal Ellucian on the quarterly compensation report. The lobbying firm received executive branch lobbying compensation from this principal during the quarter; however, the executive branch lobbyist registration for Ellucian was not effective until October 3, 2023, which is in the fourth quarter.

The lobbying firm filed amended compensation reports for all quarters reflecting the correct amount of compensation for these principals, total compensation, and to correct the other errors noted that could be corrected after the fact. On June 7, 2024, the lobbying firm filed amended compensation reports for the first quarter; on June 6, 2024, the lobbying firm filed amended compensation reports for the second, third, and fourth quarters.

Per the lobbying firm:

"It has recently become clear that as result of the 2023 Executive lobbying audit conducted by Kathleen Brothers, Carroll & Company, Mercury Public Affairs, LLC was required to make several amendments on 2023 compensation quarterly filings.

We acknowledge, all but one exception, were accounting administrative errors. Mercury did not willfully intend these errors, nor in any way compromise the public or the State of Florida regarding the transparency of lobbying activity or compensation. Mercury continues to embrace lobbying transparency, and opportunities to improve filing process to ensure timeliness and accuracy. Going forward, Mercury's accounting will provide **monthly invoiced** compensation on a 12-month rolling basis, rather than providing information **payment received quarterly**. The accounting information provided in an updated format, meant for tracking lobby business should help increase accuracy.

We would like to provide information regarding the one exception that appears in the '*Comparison of Documents Filed with the Office*' category. The Client, Florida Atlantic University Board of Trustees was initially listed as a principal on the executive branch lobbying compensation report submitted to the Lobbyist Registration Office with the intention of lobbying. However, the firm decided, after Q1 filing, the scope of services did not and would not include lobbying for the remainder of the contract terms. As a result of this audit, discussion of the Q1 activities revealed lobbying activity was not triggered in Q1 and should not be reported. An amended report reflecting executive branch lobbying compensation of \$0.00 from this principal for this quarter was filed on June 7, 2024."

*Number of Registered Lobbyists: 1; Number of Registered Principals: 12
CPA Firm: Carroll and Company, CPAs*

5. Robert M. Levy & Associates Inc

Compensation for the following principal was incorrectly reported for 2023, as noted below:

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
2nd Quarter			
New World School of the Arts	\$0.00	\$1.00-\$9,999.00	Understated
3rd Quarter			
New World School of the Arts	\$1.00-\$9,999.00	\$0.00	Overstated

On June 13, 2024, the lobbying firm filed amended compensation reports for the second and third quarters reflecting the correct amount of compensation for this principal.

In addition, for all four quarters, the lobbying firm reported executive branch lobbying compensation from Home Care Plus LLC; however, the firm’s lobbyists were not registered to lobby the executive branch for this principal in 2023.

*Number of Registered Lobbyists: 2; Number of Registered Principals: 10
CPA Firm: Carroll and Company, CPAs*

6. The Vogel Group

Compensation for the following principals was incorrectly reported for 2023, as noted below:

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
1st Quarter			
Chesapeake Utilities Corporation	\$0.00	\$10,000.00-\$19,999.00	Understated
2nd Quarter			
Personal Watercraft Industry Association	\$1.00-\$9,999.00	\$0.00	Overstated
3rd Quarter			
Mosaic Fertilizer, LLC	\$30,000.00-\$39,999.00	\$40,000.00-\$49,999.00	Understated
Susan B. Anthony Pro-Life America	\$10,000.00-\$19,999.00	\$1.00-\$9,999.00	Overstated
4th Quarter			
Mosaic Fertilizer, LLC	\$30,000.00-\$39,999.00	\$20,000.00-\$29,999.00	Overstated
Strategic Digital Services	\$1.00-\$9,999.00	\$0.00	Overstated
Susan B. Anthony Pro-Life America	\$20,000.00-\$29,999.00	\$10,000.00-\$19,999.00	Overstated

Total executive branch compensation was incorrectly reported for two quarters of 2023, as noted below:

Time Period	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
2nd Quarter			
Total Compensation	\$250,000.00-\$499,999.00	\$100,000.00-\$249,999.00	Overstated
4th Quarter			
Total Compensation	\$250,000.00-\$499,999.00	\$100,000.00-\$249,999.00	Overstated

On June 19, 2024, the lobbying firm filed amended compensation reports for all quarters reflecting the correct amount of compensation for these principals and the correct amount of total compensation.

In addition, for the third quarter, the lobbying firm received executive branch lobbying compensation from Susan B. Anthony Pro-Life America and reported such on the compensation report. However, the executive branch lobbyist registration for this principal was not effective until October 11, 2023, which was during the fourth quarter.

The following observations⁶ were reported:

- The second, third, and fourth quarters’ executive branch lobbying compensation reports list the following duplicate principal: SAS Institute, Inc and SAS Institute Inc. In each quarter, compensation was consistently reported under only one of the principals; therefore, compensation was not duplicated.
- The fourth quarter’s executive branch lobbying compensation lists the following duplicate principal: South Central Florida Express, Inc and South Central Florida Express Inc.⁷ No compensation was reported under either of the principals.

Per the lobbying firm:

“Regarding items 2(b) and 3(d) [relates to the compensation reported for Susan B. Anthony Pro-Life America] – we concur with these findings. We signed Susan B. Anthony Pro-Life America effective August 1, 2023. The client’s executive branch lobbying did not begin until October 2023. We reported compensation from this client as it was paid, which is how we interpret the instructions. Specifically, “total compensation provided or owed to the firm for each principal represented” from question 20 on the Lobbyist Compensation Reporting FAQs.

⁶ An observation is not a finding and is not an indication that the lobbying firm did anything incorrectly. Rather, it provides additional information regarding anomalies found by the CPA firm.

⁷ Minor differences, such as the omission or inclusion of a period, when different lobbyists registered for the principal, will result in a duplicate principal.

Regarding item 3(e) [relates to compensation amounts that were under- or over-stated] - we concur with these findings. These were simply clerical mathematical errors and have been corrected.

Thank you for the opportunity to clarify our intent.”

*Number of Registered Lobbyists: 6; Number of Registered Principals: 30
CPA Firm: Carroll and Company, CPAs*

Reports on 2023 Legislative Branch Compensation

(Listed in alphabetical order)

1. Capital Ideas

Compensation for the firm’s only principal was incorrectly reported for all quarters of 2023, as noted below:

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
1st Quarter			
Boat Owners Association of the United States	\$30,000.00-\$39,999.00	\$1.00-\$9,999.00	Overstated
2nd Quarter			
Boat Owners Association of the United States	\$30,000.00-\$39,999.00	\$1.00-\$9,999.00	Overstated
3rd Quarter			
Boat Owners Association of the United States	\$30,000.00-\$39,999.00	\$1.00-\$9,999.00	Overstated
4th Quarter			
Boat Owners Association of the United States	\$30,000.00-\$39,999.00	\$1.00-\$9,999.00	Overstated

On May 6 and 14, 2024, the lobbying firm filed amended compensation reports for all quarters reflecting the correct range of compensation for lobbying services for this principal.

Per the lobbying firm, “During an audit of my 2023 Lobbying reports, it was pointed out that I was incorrectly reporting *my quarterly fee*. Rather than show the amount of fee for a particular quarter, I was showing my yearly fee.

When this was brought to my attention, I amended those quarterly reports. I am grateful to the auditing firm of Carroll and Company and the auditor, Kathleen Brothers, for bringing this to my attention.”

*Number of Registered Lobbyists: 1; Number of Registered Principals: 1
CPA Firm: Carroll and Company, CPAs*

2. Capital Group, Inc.

Compensation for the following principals was incorrectly reported for 2023, as noted below:

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
3rd Quarter			
Florida Automobile Joint Underwriting Association	\$0.00	\$1.00-\$9,999.00	Understated
Monroe County Board of County Commissioners	\$1.00-\$9,999.00	\$10,000.00-\$19,999.00	Understated
4th Quarter			
American Contractors Insurance Group	\$1.00-\$9,999.00	\$0.00	Overstated
Monroe County Board of County Commissioners	\$20,000.00-\$29,999.00	\$10,000.00-\$19,999.00	Overstated

In addition, total legislative branch compensation was incorrectly reported for two quarters of 2023, as noted below:

Time Period	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
2nd Quarter			
Total Compensation	\$50,000.00-\$99,999.00	\$1.00-\$49,999.00	Overstated
4th Quarter			
Total Compensation	\$50,000.00-\$99,999.00	\$1.00-\$49,999.00	Overstated

On May 15, 2024, the lobbying firm filed amended compensation reports for the second, third, and fourth quarters reflecting the correct range of compensation for lobbying services for these principals and the correct Total Compensation.

Per the lobbying firm:

“Carroll and Company have recently concluded an audit of the Capitol Group, Inc Legislative Lobbyist Compensation reporting for 2023.

It appears that I made two mistakes reporting compensation. The first is in the third quarter report for the Florida Automobile Joint Underwriting Association. I reported zero compensation, and it should have been \$1.00- \$9,999.

The second is in the fourth quarter report. I reported \$10,000 - \$19,000 for American Contractors Insurance Group when it should have been zero.

The reports have been correctly amended.”

*Number of Registered Lobbyists: 1; Number of Registered Principals: 6
CPA Firm: Carroll and Company, CPAs*

3. Ronald L. Book PA

Compensation for the following principals was incorrectly reported for 2023, as noted below:

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
1st Quarter			
7-11, Inc.	\$60,000.00	\$0.00	Overstated
AutoNation, Inc	\$20,000.00-\$29,999.00	\$90,000.00	Understated
Carfax, Inc.	\$10,000.00-\$19,999.00	\$0.00	Overstated
City of Coral Gables	\$1.00-\$9,999.00	\$10,000.00-\$19,999.00	Understated
Dealer Services Network, LLC	\$20,000.00-\$29,999.00	\$0.00	Overstated
Driver's Rights Inc	\$30,000.00-\$39,999.00	\$20,000.00-\$29,999.00	Overstated
Financial Counseling Association of America, Inc.	\$20,000.00-\$29,999.00	\$54,000.00	Understated
Florida High School Athletic Association	\$54,000.00	\$95,000.00	Understated
Florida Independent Glass Association, Inc.	\$20,000.00-\$29,999.00	\$40,000.00-\$49,999.00	Understated
Florida Network of Children Advocacy Centers	\$20,000.00-\$29,999.00	\$30,000.00-\$39,999.00	Understated
K.A.S & Associates, Inc.	\$50,000.00	\$0.00	Overstated
League of Southeastern Credit Unions	Not included on report	\$20,000.00-\$29,999.00	Understated
Martin Property Holdings Co. 1, LLC	\$20,000.00-\$29,999.00	\$0.00	Overstated
SEED Foundation, Inc., The	\$20,000.00-\$29,999.00	\$1.00-\$9,999.00	Overstated
Solemia	\$20,000.00-\$29,999.00	\$10,000.00-\$19,999.00	Overstated
Title Clerk Consulting Company, LLC	\$150,000.00	\$201,000.00	Understated
Underdog Sports	\$20,000.00-\$29,999.00	\$0.00	Overstated
Wayne Halfway House, Inc.	\$0.00	\$10,000.00-\$19,999.00	Understated

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
2nd Quarter			
Automated Healthcare Solutions	\$20,000.00-\$29,999.00	\$30,000.00-\$39,999.00	Understated
AutoNation, Inc	\$20,000.00-\$29,999.00	\$0.00	Overstated
BSD 268 Investors, LLC	\$20,000.00-\$29,999.00	\$1.00-\$9,999.00	Overstated
Financial Counseling Association of America, Inc.	\$20,000.00-\$29,999.00	\$0.00	Overstated
Florida High School Athletic Association	\$30,000.00-\$39,999.00	\$1.00-\$9,999.00	Overstated
Florida Independent Glass Association, Inc.	\$20,000.00-\$29,999.00	\$0.00	Overstated
Florida Network of Children Advocacy Centers	\$20,000.00-\$29,999.00	\$0.00	Overstated
FortiFi Financial, Inc.	\$0.00	\$40,000.00-\$49,999.00	Understated
K.A.S & Associates, Inc.	\$40,000.00-\$49,999.00	\$0.00	Overstated
League of Southeastern Credit Unions	\$20,000.00-\$29,999.00	\$0.00	Overstated
Martin Property Holdings Co. 1, LLC	\$20,000.00-\$29,999.00	\$0.00	Overstated
Miami-Dade Expressway Authority	\$20,000.00-\$29,999.00	\$10,000.00-\$19,999.00	Overstated
Pacesetter Personnel Services	\$0.00	\$1.00-\$9,999.00	Understated
Performance Title Services, Inc	\$115,000.00	\$118,000.00	Understated
Reyes Holdings, L.L.C.	\$20,000.00-\$29,999.00	\$30,000.00-\$39,999.00	Understated
SEED Foundation, Inc., The	\$10,000.00-\$19,999.00	\$1.00-\$9,999.00	Overstated
Solemia	\$59,000.00	\$10,000.00-\$19,999.00	Overstated
Title Clerk Consulting Company, LLC	\$165,000.00	\$210,000.00	Understated

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
3rd Quarter			
AutoNation, Inc	\$20,000.00-\$29,999.00	\$1.00-\$9,999.00	Overstated
BSD 268 Investors, LLC	\$20,000.00-\$29,999.00	\$0.00	Overstated
Carfax, Inc.	\$1.00-\$9,999.00	\$10,000.00-\$19,999.00	Understated
City of Marathon	\$20,000.00-\$29,999.00	\$10,000.00-\$19,999.00	Overstated
City of Miramar	\$10,000.00-\$19,999.00	\$20,000.00-\$29,999.00	Understated
Florida High School Athletic Association	\$30,000.00-\$39,999.00	\$0.00	Overstated
Florida Network of Children Advocacy Centers	\$20,000.00-\$29,999.00	\$0.00	Overstated
Florida Power & Light Company	\$0.00	\$50,000.00	Understated
FortiFi Financial, Inc.	\$20,000.00-\$29,999.00	\$0.00	Overstated
K.A.S & Associates, Inc.	\$50,000.00	\$0.00	Overstated
League of Southeastern Credit Unions	\$30,000.00-\$39,999.00	\$0.00	Overstated
North Broward Hospital District (d/b/a Broward Hospital)	\$1.00-\$9,999.00	\$10,000.00-\$19,999.00	Understated
Performance Title Services, Inc	\$128,000.00	\$130.00.00	Understated
SEED Foundation, Inc., The	\$1.00-\$9,999.00	\$0.00	Overstated
Solemia	\$20,000.00-\$29,999.00	\$10,000.00-\$19,999.00	Overstated
Title Clerk Consulting Company, LLC	\$143,000.00	\$204,000.00	Understated
Town of Loxahatchee Groves	\$0.00	\$1.00-\$9,999.00	Understated

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
4th Quarter			
AutoNation, Inc	\$20,000.00-\$29,999.00	\$0.00	Overstated
Carfax, Inc.	\$1.00-\$9,999.00	\$10,000.00-\$19,999.00	Understated
City of Miramar	\$10,000.00-\$19,999.00	\$1.00-\$9,999.00	Overstated
Florida Association of Public Insurance Adjusters	\$30,000.00-\$39,999.00	\$0.00	Overstated
Florida Network of Children Advocacy Centers	\$1.00-\$9,999.00	\$0.00	Overstated
Florida Power & Light Company	\$50,000.00	\$0.00	Overstated
FortiFi Financial, Inc.	\$20,000.00-\$29,999.00	\$0.00	Overstated
K.A.S & Associates, Inc.	\$20,000.00-\$29,999.00	\$0.00	Overstated
Martin Property Holdings Co. 1, LLC	\$20,000.00-\$29,999.00	\$0.00	Overstated
Performance Title Services, Inc	\$105,000.00	\$118,000.00	Understated
Solemia	\$20,000.00-\$29,999.00	\$10,000.00-\$19,999.00	Overstated
Title Clerk Consulting Company, LLC	\$200,000.00	\$205,000.00	Understated

On August 15, 2025, the lobbying firm filed amended reports reflecting the correct legislative branch lobbying compensation for all quarters, as noted above.

The CPA firm reported the following additional exceptions:

- For the first quarter of 2023, the lobbying firm reported legislative branch lobbying compensation of \$20,000.00-\$29,999.00 from Underdog Sports; however, the firm’s lobbyists were not registered to lobby the legislative branch for this principal until April 11, 2023, which was during the second quarter.
- For the first quarter of 2023, the lobbying firm received legislative branch lobbying compensation from League of Southeastern Credit Unions; however, the firm’s lobbyists were not registered to lobby the legislative branch for this principal until April 7, 2023 (during the second quarter) and the principal was not listed on the first quarter’s compensation report. On August 15, 2025, the lobbying firm filed an amended compensation report for the first quarter with compensation of \$20,000.00-\$29,999.00 for this principal.
- The lobbying firm was registered to represent the principal Carmichan Holdings and reported compensation on the quarterly compensation reports; however, the compensation reported for this principal was received from a different entity, MAM Title Consultants.
- The lobbying firm did not provide the CPA firm with documentation to support the legislative branch compensation reported in each quarter of 2023 for the following principals:
 - Ashbritt
 - Carmichan Holdings
- The lobbying firm did not provide the CPA firm with documentation for reimbursed expenses included in legislative branch compensation for certain principals during the year.

Finally, the following observations⁸ were reported:

- Legislative branch compensation reports for the first and second quarters list the following duplicate principal:
 - “GEO Group., Inc., The” and “The GEO Group Inc.”However, compensation was consistently reported under only one of the principals and was not duplicated.
- The lobbying firm was a subcontractor for Johnston & Stewart to provide legislative lobbying services for the principal Florida Independent Glass Association, Inc. Johnston & Stewart is listed as the Prime Contractor Firm for this principal on all four quarters’ compensation reports; however, the lobbying firm received payment directly from the principal rather than from the Prime Contractor Firm.

Number of Registered Lobbyists: 4; Number of Registered Principals: 117
CPA Firm: Carroll and Company, CPAs

⁸ An observation is not a finding and is not an indication that the lobbying firm did anything incorrectly. Rather, it provides additional information regarding anomalies found by the CPA firm.

4. RSA Consulting Group LLC

Compensation for the following principals was incorrectly reported for 2023, as noted below:

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
3rd Quarter			
Allegis, Redwood, Maxim Public Affairs, LLC	\$1.00-\$9,999.00	\$10,000.00-\$19,999.00	Understated
4th Quarter			
Allegis, Redwood, Maxim Public Affairs, LLC	\$1.00-\$9,999.00	\$10,000.00-\$19,999.00	Understated
Charter School Leaders	\$0.00	\$1.00-\$9,999.00	Understated
United Way Suncoast	\$1.00-\$9,999.00	\$10,000.00-\$19,999.00	Understated

On June 20, 2024, the lobbying firm filed amended compensation reports for the third and fourth quarters reflecting the correct range of compensation for lobbying services for these principals.

In addition, the following observation⁹ was reported:

Per the CPA firm, “[t]he lobbying firm received payment from a third-party vendor that New Life Village contracted with to provide bill paying services, rather than directly from the principal.

The lobbying firm provided documentation to support the contractual arrangement between the principal and the third-party vendor.”

*Number of Registered Lobbyists: 7; Number of Registered Principals: 87
CPA Firm: Carroll and Company, CPAs*

5. The Merchant Strategy

Compensation for the firm’s only principal was incorrectly reported for all quarters of 2023, as noted below:

⁹ An observation is not a finding and is not an indication that the lobbying firm did anything incorrectly. Rather, it provides additional information regarding anomalies found by the CPA firm.

Time Period / Principal	Range Reported by Lobbying Firm	Correct Range as Determined by CPA Firm	Result
1st Quarter			
Tenet Healthcare Corporation	\$20,000.00-\$29,999.00	\$10,000.00-\$19,999.00	Overstated
2nd Quarter			
Tenet Healthcare Corporation	\$20,000.00-\$29,999.00	\$10,000.00-\$19,999.00	Overstated
3rd Quarter			
Tenet Healthcare Corporation	\$20,000.00-\$29,999.00	\$10,000.00-\$19,999.00	Overstated
4th Quarter			
Tenet Healthcare Corporation	\$20,000.00-\$29,999.00	\$10,000.00-\$19,999.00	Overstated

The lobbying firm informed the CPA firm the difference in compensation reported was due to a misunderstanding of the requirements for allocating lobbying compensation.

In addition, per the CPA firm:

“For each of the quarters ended March 31, June 30, September 30, and December 31, 2023, the lobbying firm incorrectly included two subcontracted lobbyists, Robert Lamar Broadway and Don Mathis, as firm lobbyists on the legislative branch lobbying compensation reports submitted to the Lobbyist Registration Office on May 10, 2023 and March 28, 2024. Amended reports that do not include Robert Lamar Broadway and Don Mathis were filed on April 8, 2024.”

On April 8, 2024, the lobbying firm filed amended compensation reports for all quarters reflecting the correct range of compensation for lobbying services for this principal. The revised reports do not include Robert Lamar Broadway and Don Mathis as lobbyists.

*Number of Registered Lobbyists: 3; Number of Registered Principals: 1
CPA Firm: Carroll and Company, CPAs*