

BEN ALBRITTON
President of the Senate



DANIEL PEREZ
Speaker of the House



Joint Legislative Auditing Committee

Representative Chase Tramont, Alternating Chair
Senator Jason Brodeur, Alternating Chair

Meeting Packet

Monday, October 13, 2025
102 House Office Building (Reed Hall)

3:30 p.m. – 5:30 p.m.

The Florida Legislature
COMMITTEE MEETING AGENDA
JOINT LEGISLATIVE AUDITING COMMITTEE

Representative Chase Tramont, Chair
Senator Jason Brodeur, Vice Chair

MEETING DATE: Monday, October 13, 2025

TIME: 3:30 p.m. - 5:30 p.m.

PLACE: 102 House Office Building (Reed Hall)

MEMBERS:

Senator Tracie Davis
Senator Stan McClain
Senator Jason W. B. Pizzo
Senator Corey Simon
Senator Keith L. Truenow
Senator Tom A. Wright

Representative Kimberly Daniels
Representative Peggy Gossett-Seidman
Representative Sam Greco
Representative Yvonne Hayes Hinson
Representative Rachel Saunders Plakon
Representative Taylor Michael Yarkosky

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1. Transparency Florida: Presentations by the Governor's Office and the Department of Financial Services related to financial transparency and discussion of the Committee's report required by the Transparency Florida Act, s. 215.985, F.S.
 2. The Committee is expected to consider taking 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.
 3. Consideration of the Department of the Lottery's audit for the 2025-26 fiscal year

1 Transparency Florida



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Transparency Florida Act (§.215.985,F.S.)

- §.215.985(2)(a),F.S. - "Committee" means the Legislative Auditing Committee.
- §.215.985(4),F.S. - The Executive Office of the Governor, in consultation with the appropriations committees of the Senate and the House of Representatives, shall establish and maintain a website that provides information relating to the approved operating budget for each branch of state government and state agency.

Key Aspects:

- Single Website hosted by Executive Office of the Governor
- Features data on the state's operating budget, state payments, and employee salaries and positions
- Primary goal is to enhance accountability and allow Floridians to view how taxpayer dollars are used
- Intended to be accessible to the public

§.215.985(4)(a),F.S. - At a minimum, the information must include:

- Disbursements
- Adjustments
- Spending Authority
- Position Information
- Allotments
- Trust Fund Balance Reports
- General Revenue Reports
- Fixed Capital Outlay Projects
- 10 year history of Appropriations

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Overview



Launched in 2010 the site now contains data from FY 2008-09 through FY 2025-26

Budgeting and accounting data is updated nightly from FLAIR and LAS/PBS



State personnel information is updated weekly from PeopleFirst

Legislative personnel information is updated monthly from the Legislature's MyHR system



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Layout



General Public

Summary view of Budget and Spending by Agency



Budget Analyst

In-depth breakdown of Budget and Spending



Interactive Bill

View of Budget and Spending in Appropriations Bill format



State Positions

List of positions with corresponding Salaries and Benefits

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Layout



Reports

Chart, compare, filter specific Budget and Spending data



Quick Facts

Summarized list of similar Budget items



Search

Quickly find information on Budget and Spending items



Site Information

Information and help with this website

General Public

- Displays Budget and Expense data for the selected Fiscal Year
- Fiscal Year can be changed to review historical data
- Data categorized by Agency
- Agency data can be expanded to display programs and services
- Links provided to OPPAGA's Program Summary website.

Agency: STATEWIDE

Export		Fiscal Year 2023-22	
Agency Descriptions	Agency	Operating Budget	Amount Spent
ADMINISTERED FUNDS		1,573,350,941	41,741
AGENCY FOR HEALTH CARE ADMINISTRATION		38,145,785,297	6,314,415,997
AGENCY FOR PERSONS WITH DISABILITIES		1,658,819,397	109,553,859
AGRICULTURE AND CONSUMER SERVICES, DEPARTMENT OF AND COMMISSIONER OF AGRICULTURE		1,781,124,974	217,568,524
BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF		197,962,808	29,332,832
CHILDREN AND FAMILIES, DEPARTMENT OF		4,755,314,778	830,775,039
CITRUS, DEPARTMENT OF		38,626,426	1,146,243
CONSERVATION, DEPARTMENT OF		2,918,432,139	459,175,194
ECONOMIC OPPORTUNITY, DEPARTMENT OF		2,199,695,655	973,504,579
EDUCATION, DEPARTMENT OF		41,328,773,569	5,751,325,336
ELDER AFFAIRS, DEPARTMENT OF		446,066,177	49,654,013
ENVIRONMENTAL PROTECTION, DEPARTMENT OF		2,296,689,889	109,656,690
FINANCIAL SERVICES, DEPARTMENT OF		420,761,020	54,072,336
FISH AND WILDLIFE CONSERVATION COMMISSION		466,363,761	53,023,732
FLORIDA COMMISSION ON OFFENDER REVIEW		12,469,759	1,792,656
GOVERNOR, EXECUTIVE OFFICE OF THE		2,879,497,156	570,944,506
HEALTH, DEPARTMENT OF		4,571,135,977	770,634,069
HIGHWAY SAFETY AND MOTOR VEHICLES, DEPARTMENT OF		511,121,593	95,568,860
JUSTICE ADMINISTRATION		1,079,740,058	159,368,934
JUVENILE JUSTICE, DEPARTMENT OF		629,073,579	111,696,890
LAW ENFORCEMENT, DEPARTMENT OF		350,454,258	52,090,796
LEGAL AFFAIRS, DEPARTMENT OF AND ATTORNEY GENERAL		378,916,126	36,750,355
LEGISLATIVE BRANCH		852,505,065	32,260,464
LOTTERY, DEPARTMENT OF THE		198,350,629	32,835,148
MANAGEMENT SERVICES, DEPARTMENT OF		956,943,994	106,310,738
MILITARY AFFAIRS, DEPARTMENT OF		76,587,341	13,200,797
PUBLIC SERVICE COMMISSION		23,032,174	3,860,721
REVENUE, DEPARTMENT OF		614,675,309	85,618,500
STATE COURT SYSTEM		694,929,475	97,307,209
STAT. DEPARTMENT OF		161,759,013	7,687,574
TRANSPORTATION, DEPARTMENT OF		12,335,232,932	393,791,766
VETERANS AFFAIRS, DEPARTMENT OF		157,443,071	21,471,097
Total		124,482,004,934	16,956,437,016

Budget Analyst

- Provides Agency or Ledger view of Appropriations
- Displays Appropriations, Reserves, Releases and Disbursements
- Displays all actions impacting an appropriation
- Allows Disbursements to be viewed by Object
- Information displays by State, Agency or Program

		Appropriations	Unbudgeted Reserve	Approved Budget	Releases	Approved Budget Unreleased	Disbursements
General Revenue		39,778,984,168	1,682,893,457	38,096,090,709	20,539,002,035	17,557,088,674	8,249,391,725.23
Trust Funds		84,703,020,768	17,080,725,547	67,622,295,221	65,722,256,771	1,899,338,450	8,707,045,290.95
Total		124,482,004,934	18,763,619,004	105,718,385,930	86,261,258,806	19,456,427,124	16,956,437,016.18

Appropriations, Approved Budget, and Releases		Export				
07/01/2021	Appropriations Bill (S&H - Laws of Florida, Chapter 2021-36 (Senate Bill 2500))	101,544,893,693	4,902,579,958	96,642,313,695	67,822,549,157	
07/01/2021	Supplemental Appropriations	6,137,516	0	6,137,516	0	
07/01/2021	Continents	-380,937	0	-380,937	0	
07/01/2021	Notes	-61,194,756	0	-61,194,756	-83,651	
07/01/2021	Lottery Debt Service	164,255,285	0	164,255,285	32,851,057	
07/01/2021	Budget Amendment 80028 - Department of Elder Affairs	38,075,190	0	38,075,190	38,075,190	
07/01/2021	Budget Amendment 80028 - Division of Emergency Management	3,536,541	0	3,536,541	3,536,541	
07/01/2021	Budget Amendment 80029 - Department of Children and Families	7,560,115	0	7,560,115	7,560,115	
07/01/2021	Budget Amendment 80030 - Department of Children and Families	28,231,026	0	28,231,026	28,231,026	
07/01/2021	Budget Amendment 80031 - Division of Emergency Management	708,212,561	0	708,212,561	708,212,561	
Total - All Funds		124,482,004,934	18,763,619,004	105,718,385,930	86,261,258,806	

Disbursements		View Disbursements by Object
Operational		16,553,787,780.83
Fixed Capital Outlay		402,649,235.35
Total - All Funds		16,956,437,016.18

Interactive Bill

- Data organized in the same format as the General Appropriations Act
- Values are updated to reflect all actions taken
- Allows user to jump to a specific Line Item
- Links provided to allow ledger view of each appropriation
- Position link allows personnel data to be displayed

HEALTH, DEPARTMENT OF			
PROGRAM: COMMUNITY PUBLIC HEALTH			
STATEWIDE PUBLIC HEALTH SUPPORT SERVICES			
	SALARY RATE	21,810.073	
	POSITIONS	450.00	
489	SALARIES AND BENEFITS		
	FROM GENERAL REVENUE FUND	2,287,269	
	FROM ADMINISTRATIVE TRUST FUND		1,689,906
	FROM EMERGENCY MEDICAL SERVICES TRUST FUND		2,211,530
	FROM FEDERAL GRANTS TRUST FUND		8,026,020
	FROM GRANTS AND DONATIONS TRUST FUND		787,822
	FROM BRAIN AND SPINAL CORD INJURY REHABILITATION TRUST FUND		2,800,685
	FROM PLANNING AND EVALUATION TRUST FUND		5,788,251
	FROM RADIATION PROTECTION TRUST FUND		5,828,363
490	OTHER PERSONAL SERVICES		
	FROM GENERAL REVENUE FUND	2,062	
	FROM ADMINISTRATIVE TRUST FUND		191,560
	FROM EMERGENCY MEDICAL SERVICES TRUST FUND		630,593
	FROM FEDERAL GRANTS TRUST FUND		657,137
	FROM GRANTS AND DONATIONS TRUST FUND		66,789
	FROM BRAIN AND SPINAL CORD INJURY REHABILITATION TRUST FUND		122,935
	FROM PLANNING AND EVALUATION TRUST FUND		745,810
	FROM RADIATION PROTECTION TRUST FUND		45,632

State Positions

- View of positions by Agency, Program or Service
- Provides an agency-wide position summary
- Allows user to select position details at the Agency or Program level
- Detail information includes Title, Salary Range, Benefits Range and Total Salaries and Benefits

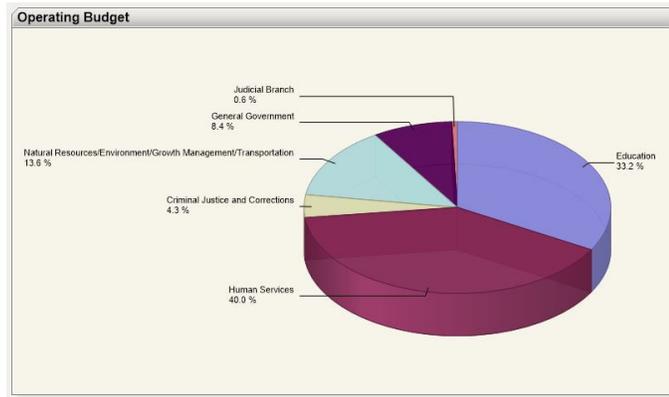
Agency	Fixed	Excess	Total	Reserve	Authorized	Established	Filled	Vacant
AGENCY FOR HEALTH CARE ADMINISTRATION	1,529.50	0.00	1,529.50	0.00	1,529.50	1,529.50	1,247.50	282.00
AGENCY FOR PERSONS WITH DISABILITIES	2,700.50	0.00	2,700.50	0.00	2,700.50	2,700.50	1,953.50	747.00
AGRICULTURE AND CONSUMER SERVICES, DEPARTMENT OF AND COMMISSIONER OF AGRICULTURE	3,726.25	0.00	3,726.25	0.00	3,726.25	3,726.25	3,253.50	472.75
BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF	1,653.25	0.00	1,653.25	0.00	1,653.25	1,653.25	1,402.50	250.75
CHILDREN AND FAMILIES, DEPARTMENT OF	12,230.75	0.00	12,230.75	0.00	12,230.75	12,144.25	10,350.00	1,794.25



Established Positions	Title	Total Filled	FLAIR Organization	Pay Plan	Salary Range	Benefits Range	Total Salaries & Benefits
1.00	ACCOUNTANT III	1.00	OFFICE OF DIRECTOR OF ANIMAL INDUSTRY	CAREER SERVICE	39,921 - 39,921	14,416 - 14,416	53,337
1.00	ADMINISTRATIVE ASSISTANT I	1.00	ANIMAL DISEASE CONTROL	CAREER SERVICE	29,152 - 29,152	5,427 - 5,427	34,579
1.00	ADMINISTRATIVE ASSISTANT I	1.00	BROVSON ANIMAL DISEASE DIAGNOSTIC LABORATORY	CAREER SERVICE	35,293 - 35,293	15,724 - 15,724	51,017
1.00	ADMINISTRATIVE ASSISTANT I	1.00	OFFICE OF DIRECTOR OF ANIMAL INDUSTRY	CAREER SERVICE	32,525 - 32,525	15,212 - 15,212	47,737
1.00	ADMINISTRATIVE ASSISTANT II - SES	1.00	ANIMAL DISEASE CONTROL	SELECTED EXEMPT SERVICES	39,705 - 39,705	29,005 - 29,005	68,710

Reports

- 3 Operating Budget Reports
- 6 Appropriation/ Disbursement Reports
- 4 Reversion Reports
- 6 Fund Balance Reports (includes reports on Trust Funds)
- Ten Year History of Appropriations



Quick Facts – Five Categories

- Approved amendments are referenced by its budget amendment number
- Back of Bill Appropriations are identified by section number
- Budget Issues are detailed for every item in the General Appropriations Act
- Supplemental Appropriations are identified by bill number and section
- Governor’s vetoes are identified by bill number and the relevant line item/section

Example: Back of Bill

Laws of Florida	Bill Number	Section	Title	FTE	Appropriation Amount
2021-36	SB 2500	SECTION 021	Provides that the unexpended balance of funds appropriated to the Executive Office of the Governor, Division of Emergency Management, for the Federal Emergency Management Performance Grant in Specific Appropriations 2620 and 2629 of chapter 2020-111.		4,280,093.00
2021-36	SB 2500	SECTION 26	Provides for the reversion and reappropriation of funds appropriated in Fiscal Year 2020-21 to the Office of Early Learning for the Enhanced Field System (EFS) Modernization project for purposes of correcting identified project deficiencies.		1,370,967.00
2021-36	SB 2500	SECTION 27	Provides for the reversion and reappropriation of funds provided to the Office of Early to competitively procure a private sector provider with experience in conducting independent verification and validation services of public sector information.		141,048.00
2021-36	SB 2500	SECTION 28	Provides for the reversion and reappropriation of funds appropriated in Fiscal Year 2020-21 to the Office of Early Learning for the Preschool Development Birth to Five Grant Program for the same purpose.		7,822,439.00
2021-36	SB 2500	SECTION 29	Provides for the reversion of unexpended funds from those provided to the Department of Education for the Preschool Emergency Alert Response Learning System (PEARLS) in section 13 of chapter 2020-111, Laws of Florida, and reappropriates the funds.		263,000.00
2021-36	SB 2500	SECTION 030	Provides to the Office of Early Learning for the Supplemental Disaster Relief Funds for Child Care program in section 14 of chapter 2020-111, Laws of Florida, and subsequently distributed to the office pursuant to budget amendment EOG #2021-0004.		2,834,143.00
2021-36	SB 2500	SECTION 32	Provides for the reversion of the unexpended balance of funds provided to the Department of Education for the Community School Grant Program in Specific Appropriation 113 of chapter 2020-111, Laws of Florida, and for the remaining funds to be.		2,118,268.00

Search

- Text of the Appropriations Bill can be searched by word or phrase
- Budget Issues can be searched by word or phrase
- Summary and detail object titles can be searched providing a list of matching items
- Vendor names can be searched providing all payments made to a vendor

Vendor Name	Vendor ID	Payment Amount
AT & T	xxxx4710	455,160.03
AT YOUR SERVICE CLEANING GROUP	xxxx7990	700.00
AT&T	xxxx4710	4,750,948.01
AT&T	xxxx3453	98,418.82
AT&T	xxxx9052	1,013.89
AT&T CAPITAL SERVICES, INC.	xxxx4986	1,799.40
AT&T CORPORATION	xxxx4710	12,431.25
AT&T MOBILITY	xxxx4710	4,834.61
AT&T MOBILITY	xxxx9970	172,791.86
AT&T MOBILITY II LLC	xxxx9970	964,409.15
AT-RISK INTERNATIONAL, LLC	xxxx0612	68,898.90
ATA FISHVILLE FL LLC	xxxx4089	8,687.33
ATANASOFF, JESSINYA		968.00
ATC TOWER SERVICES, INC.	xxxx3707	2,161.44
ATHEA ANTOINE		1,199.00
ATHENA CONSULTING LLC	xxxx6169	265,054.16
ATHERTON B.A.		126.38
ATHLETIC TRAINING CONSULTANTS, I	xxxx3338	120.00

Site Information

- Training overview provides basic features of the website
- Instructional videos navigating users through the Transparency Florida website
- A contact list for each agency's budget office
- Glossary of terms used throughout the site
- Frequently Asked Questions

Transparency Florida Glossary

Agency

An agency includes any official, officer, commission, board, authority, council, committee, or department of the executive branch of state government. For purposes of this website the judicial and legislative branches are also included as agencies.

Agency Format

The operating budget displayed by programs and services within an agency as appropriated in the General Appropriations Act and other substantive legislation.

Aid to Local Governments

Appropriations made to local units of government having responsibility for services to the public, for which the unit receives either a state warrant or commodities purchased directly by the state.

Allotment

A further breakdown of an appropriation. Allotments are created and maintained by agencies to manage their budget and spending at an organizational level.

Appropriation

A legal authorization to make expenditures for specific purposes within the amounts authorized by law through the General Appropriations Act or other subsequent legislation.

Site Traffic and Estimated Expenditures for Fiscal Year 24-25

Estimated Expenditures

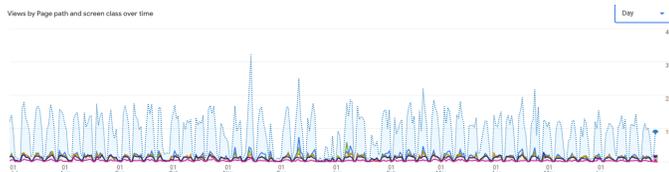
Project Manager	\$1,600
Programming Support	\$9,600
Database Administration	\$7,200
Application Support	\$10,000
Total	\$26,400

Website Traffic

Reporting Period – July 2024 through June 2025

Views	317,295
Active user	12,380
Busiest Days	Mid November
Most Popular Page	Ledger View

Views by Page path and screen class over time



Need Help

- Web based training can be provided for up to 75 participants
- Classroom instruction is available for 6 to 12 participants
- One-on-One training is also available upon request



Contact your House or Senate appropriations staff to schedule a training session.

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Transparency Florida

www.TransparencyFlorida.gov

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Transparency and Accountability Tools

Joint Legislative Audit Committee

October 13, 2025

CFO BLAISE INGOGLIA

Transparency and Accountability

- The Department of Financial Services provides transparency and accountability related to government spending through three tools:
 - Transparency Florida
 - Florida Accountability Contract Tracking System
 - LOGERx

CFO BLAISE INGOGLIA



Meet CHIEF FINANCIAL OFFICER BLAISE INGOGLIA



CFO NEWS	FRAUD FREE FLORIDA	INSURANCE HELP It's just a click away
PrepareFL	FLORIDA'S UNCLAIMED PROPERTY FLTREASUREHUNT.GOV	TRANSPARENCY FLORIDA AN OPEN DOOR TO FLORIDA'S FINANCES
FACTS FLORIDA ACCOUNTABILITY CONTRACT TRACKING SYSTEM	BETTER BUSINESS BUREAU SCAM TRACKER	FINANCIAL LITERACY
FloridaPALM Planning, Accounting, and Ledger Management	PUBLIC RECORDS REQUESTS	SERVICE OF PROCESS
My Safe FL Home	REPORT IRS HARASSMENT	LOGERx Local Government Financial Reports

DEPARTMENT OF FINANCIAL SERVICES

Transparency Florida

An Open Door to Florida's Finances

Our Transparency Mission

Transparency promotes accountability. Our goal is to provide a website that allows Floridians to scrutinize state budgets, payments, and contracts, and hold their government accountable for how every dollar is spent.

CFO BLAISE INGOGLIA

Transparency Florida

An Open Door to Florida's Finances

- Allows citizens to access:
 - State issued payments
 - The State's Financial Reports
 - Links to other tools

 <p>Report interest, contract, gift, grant, donation or other foreign disclosures</p> <p>Report Foreign Disclosures</p>	 <p>Florida Accountability Contract Tracking System</p> <p>Contracts</p>	 <p>Local government reporting</p> <p>Financial Reports</p>	 <p>State payments by type</p> <p>Payments</p>
 <p>State financial reports, grant expenditures, Component Units, Public-Private Partnerships, and Florida Fiscal Portal</p> <p>State Financial Reports</p>	 <p>State employees' salaries and regulations</p> <p>Employee Data</p>	 <p>Competitive state incentives for job creation and retention</p> <p>Economic Incentives</p>	 <p>Elected Officials and Florida law</p> <p>General Information</p>
 <p>Making State Government Run More Efficiently</p> <p>Report Fraud/Waste</p>			

Vendor/Payee Payments

Welcome to the State of Florida's state payments. This site provides information about state disbursements to vendors/payees. The information is based on the State's fiscal cycle, which runs July 1st through June 30th. Fiscal years are referenced by the year in which the fiscal year ends, e.g., fiscal year 2015 begins on July 1, 2014, and ends on June 30, 2015. Information for prior fiscal years will not change after the close of the fiscal year. This site contains 10 fiscal years worth of data. If you have the need to download all of the data for a full fiscal year without specifying search criteria, use the bulk download link displayed on Vendor Payment Search homepage.

For additional information on how to search this site, [see more](#).

Downloads

To download payments for a fiscal year, click [here](#).

Output will open in a new window to allow for the changing of the criteria. If your browser is set to block pop-ups, you may need to turn this feature off in order to use this web page.

Vendor Input <input type="radio"/> All Vendors <input type="radio"/> Vendor Number <input checked="" type="radio"/> Vendor Name <input type="text"/> *		Time Period <input checked="" type="radio"/> Fiscal Year (July 1 - June 30) <input type="text" value="2026"/> <input type="radio"/> Date Range	
<p>More than one option from Paying Agency(s) and Object Code Classification(s) may be selected by holding down the CTRL key.</p>			
Paying Agency(s) <input type="text" value="ALL"/> Agency For Health Care Administration Agency For Persons With Disabilities Agency For State Technology (Formerly SSRC/NSRC) Department Of Agriculture And Consumer Services			
Object Code Classification(s) <input type="text" value="ALL"/> Contracted Services Postage & Freight Communication Printing & Reproduction			
<input type="button" value="Run"/> <input type="button" value="Reset"/>		* Required Input	

CFO BLAISE INGOGLIA

FACTS

Florida Accountability Contract Tracking System

Within 30, days after contract execution, state agencies are required to record their contracts in the system.

- This includes:
 - Contracts (two party written agreements)
 - Grant Agreements (federal, state, other)
 - Purchase Orders



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FACTS

Florida Accountability Contract Tracking System

Recorded Contract Elements:

- Contracting parties
- Beginning and ending dates of service
- Total compensation under the agreement
- All payments made to date
 - Excluding Purchase Orders
- Procurement method
- Amendments



Florida Department of Financial Services

HOME NEWS ABOUT THE AGENCY

FACTS FLORIDA ACCOUNTABILITY CONTRACT TRACKING SYSTEM

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Quick Tips

Main Search

Search

To search for contract, grant award or purchase order information please enter at least one search criteria in the fields below. If you would like to see details for all agencies or all commodity groups, please provide additional criteria in any of the remaining fields.

Agency Name ALL AGENCIES	Vendor/Grantor Name
Dollar Value From To	Beginning and/or Ending Dates (mm/dd/yyyy) Begin End
Commodity/Service Type (Contract & Purchase Order Only) ALL COMMODITY GROUPS	<input checked="" type="radio"/> Show All <input type="radio"/> Show Contracts Only <input type="radio"/> Show Grant Awards Only <input type="radio"/> Show Purchase Orders Only
Agency Assigned Contract ID (if known) 	Grant Award ID (if known)
MFMP PO Number (if known) 	

By using this Search you agree to [terms and conditions](#) of the Search.

Reset Search

Results

Displaying 1 to 10 of 2716 [1](#) [2](#) [3](#) [4](#) [5](#) [6](#) [7](#) [8](#) 272 Next >> Download Results

AGENCY NAME	VENDOR/GRANTOR NAME	TYPE	AGENCY ASSIGNED CONTRACT #	GRANT AWARD #	PO NUMBER	TOTAL AMOUNT	COMMODITY/SERVICE TYPE	VIEW AUDITS
DEPARTMENT OF FINANCIAL SERVICES	PINELLAS SUNCOAST FIRE & RESCUE	Master Agreement	FM823			\$3,824.96	Fire fighting equipment	View
DEPARTMENT OF FINANCIAL SERVICES	RR DONNELLEY	No Ceiling / Rate Agreement	AC105			\$0.00	Security paper	View
DEPARTMENT OF FINANCIAL SERVICES	SEVA TECHNOLOGIES LLC	Settlement Agreement	WC-SA01-PO106125			\$2,766.75	Information technology consultation services	View
DEPARTMENT OF FINANCIAL SERVICES	JEFFERSON COUNTY BOCC	Grant Debursement Agreement	EM836			\$800,000.00	Fire fighting equipment	View
DEPARTMENT OF FINANCIAL SERVICES	CITY OF MARIANNA	Master Agreement	FM851			\$49,447.15		View
DEPARTMENT OF FINANCIAL SERVICES	BLOOMBERG LP	No Ceiling / Rate Agreement	TR237			\$0.00	Investment agreements	View
DEPARTMENT OF FINANCIAL SERVICES	GUNSTER, YOAKLEY & STEWART, PA	Settlement Agreement	BMSA06			\$52,639.07	Agreements	View
DEPARTMENT OF FINANCIAL SERVICES	NIC SERVICES, LLC	Multi-Agency Participation Agreement	TR236			\$0.00	Credit card service providers	View
DEPARTMENT OF FINANCIAL SERVICES	CLEARWATER ANALYTICS, LLC	Master Agreement	TR245			\$3,615,000.00	Financial asset management service	View
DEPARTMENT OF FINANCIAL SERVICES	TREASURY BANK & INVESTMENT	Three o' More Party Agreement	TR16Z			\$0.00	Banking institutions	View

Displaying 1 to 10 of 2716 [1](#) [2](#) [3](#) [4](#) [5](#) [6](#) [7](#) [8](#) 272 Next >> Download Results

Search results may display contract amounts more than once. Agencies may be recording contracted amounts on a Contract, on a Purchase Order or on both in FACTS. The absence of information in a column indicates that the information is not applicable to that type of agreement.

Florida Open Financial Statement System

LOGERx

- CFO is responsible to provide:
- Florida Open Financial Statement System
- eXtensible Business Reporting Language (XBRL) taxonomies suitable for state, county, municipal, and special district financial filings
- Software tool that enables local governments to create XBRL documents consistent with the Department's taxonomies

Florida Open Financial Statement System

LOGGERx

- Local Governments' responsibilities:
 - File financial statements in XBRL format that meet the validation requirements of the Department's XBRL UAS Taxonomy
 - The reporting commenced January 2023 for fiscal years ending on or after September 1, 2022

XBRL Format Benefits

- XBRL data validation routines ensure accuracy and completeness
- Complete trial balance by fund available
- Robust statewide reporting
- Reports allow for comparisons among local governments, financial trends, and statement analytics



DEPARTMENT OF FINANCIAL SERVICES

Florida Open Financial Statement System

Citizens Enter Here to View Local Government Financial Data

Users Log-in Here to Submit Review Local Government Financial Data

SEARCH FINANCIAL DATA

USER LOGIN

CFO BLAISE INGOGLIA

Select a Year

2024

Select a Format

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CFO BLAISE INGOGLIA

DEPARTMENT OF FINANCIAL SERVICES

Balance Sheet	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	Component Units	Total
Assets													
102.000 - Cash On Hand	\$53,000					\$12,000	\$10,000					\$1,000	\$76,000
104.000 - Equity In Pooled Cash	\$26,876,000	\$45,737,000	\$360,000	\$98,350,000	\$2,121,000	\$445,295,000	\$61,008,000	\$326,132,000	\$16,129,000			\$318,000	\$1,022,326,000
105.000 - Taxes Receivable								\$12,466,000					\$12,466,000
115.100 - Accounts Receivable	\$2,634,000	\$12,000		\$291,000		\$108,842,000	\$402,000		\$24,000			\$1,000	\$112,206,000
117.000 - Allowance For Uncollectible Accounts Receivable (Credit)	\$-29,000					\$-21,577,000							\$-21,606,000
121.000 - Assessments Receivable				\$42,000									\$42,000
128.000 - Notes Receivable - Current Portion		\$1,146,000		\$103,000									\$1,249,000
128.900 - Notes Receivable - Non-Current Portion						\$4,978,000							\$4,978,000
131.000 - Due From Other Funds				\$3,005,000		\$30,140,000	\$23,413,000						\$56,558,000
132.900 - Advances To Other Funds			\$9,995,000			\$12,504,000	\$1,599,000						\$24,098,000
133.000 - Due From Other Governmental Units	\$13,837,000	\$4,531,000		\$2,334,000		\$18,976,000	\$544,000						\$40,222,000
135.000 - Interest And Dividends Receivable	\$141,000	\$225,000		\$502,000	\$11,000	\$2,335,000	\$322,000		\$6,086,000			\$2,000	\$9,624,000
141.000 - Inventories - Materials And Supplies	\$925,000												\$925,000

CFO BLAISE INGOGLIA

DEPARTMENT OF FINANCIAL SERVICES



CFO BLAISE INGOGLIA

BEN ALBRITTON
President of the Senate



DANIEL PEREZ
Speaker of the House



DRAFT

**TRANSPARENCY FLORIDA
STATUS AND RECOMMENDATIONS**

**Joint Legislative Auditing Committee
October 2025**

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Joint Legislative Auditing Committee

Representative Chase Tramont, Alternating Chair

Senator Jason Brodeur, Alternating Chair

Representative Kimberly Daniels

Senator Tracie Davis

Representative Peggy Gossett-Seidman

Representative Sam Greco

Representative Yvonne Hayes Hinson

Senator Stan McClain

Senator Jason W. B. Pizzo

Representative Rachel Lora Saunders Plakon

Senator Corey Simon

Senator Keith L. Truenow

Senator Tom A. Wright

Representative Taylor Michael Yarkosky

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TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

SCOPE

As required by s. 215.985(7), F.S., this report from the Joint Legislative Auditing Committee (Committee) provides recommendations related to the possible expansion of the Transparency Florida website,¹ including whether to expand the scope to include educational, local governmental, and other non-state governmental entities. Also, as required by s. 215.985(13), F.S., this report provides the progress made in establishing the single website required by the Transparency Florida Act and recommendations for enhancing the content and format of the website and related policies and procedures.

BACKGROUND

Overview of the Transparency Florida Act

The “Transparency Florida Act (Act),”² an act relating to transparency in government spending, requires several websites for public access to government entity financial information.

The Act, as originally approved in 2009,³ required a single website to be established by the Executive Office of the Governor (EOG), in consultation with the appropriations committees of the Senate and the House of Representatives. Specified information relating to state expenditures, appropriations, spending authority, and employee positions and pay rates was required to be provided on the website.

Responsibilities assigned by law to the Committee included:

- provide oversight and management of the website;⁴
- propose additional state fiscal information to be included on the website;
- develop a schedule for adding information from other governmental entities to the website;⁵
- coordinate with the Financial Management Information Board in developing any recommendations for including information on the website which is necessary to meet the requirements of s. 215.91(8); and
- prepare an annual report detailing progress in establishing the website and providing recommendations for enhancement of the content and format of the website and related policies and procedures.

In 2011, the Act was revised to require the Chief Financial Officer (CFO) to provide public access to a state contract management system that provides information and documentation relating to the contracting agency.⁶ Other revisions included: (1) requiring the State’s five water management districts to provide monthly financial statements to their board members and to make such statements available for public access on their website, (2) exempting municipalities and special districts with total annual revenues of less than \$10 million from the Act’s requirements, and (3) several technical and clarifying changes.⁷ Also, a revision to s. 11.40, F.S., removed the Committee’s responsibility to manage and oversee the Transparency Florida website.⁸

¹ Refers to the website established by the Executive Office of the Governor, in consultation with the appropriations committees of the Senate and the House of Representatives, which provides information related to the approved operating budget for the State of Florida.

² Section 215.985, F.S. (Chapter 2013-54, L.O.F.)

³ Chapter 2009-74, L.O.F.

⁴ Section 11.40(4)(b), F.S. (2009)

⁵ These entities included any state, county, municipal, special district, or other political subdivision whether executive, judicial or legislative, including, but not limited, to any department, division, bureau, commission, authority, district, or agency thereof, or any public school district, community college, state university, or associated board.

⁶ Chapter 2011-49, L.O.F.

⁷ *Id.*

⁸ Chapter 2011-34, L.O.F.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Further revisions to the Act were adopted in 2013.⁹ In addition to the two websites previously required, the Act now also requires the following websites:

- The EOG, in consultation with the appropriations committees of the Senate and the House of Representatives, is required to establish and maintain a website that provides information relating to fiscal planning for the State. Minimum requirements include the Legislative Budget Commission's long-range financial outlook; instructions provided to state agencies relating to legislative budget requests; capital improvements plans, long-range program plans and legislative budget requests (LBR) submitted by each state agency or branch of state government; any amendments to LBRs; and the Governor's budget recommendation submitted pursuant to s. 216.163, F.S.
- The Department of Management Services (DMS) is required to establish and maintain a website that provides current information relating to each employee or officer of a state agency, a state university, or the State Board of Administration. Minimum requirements include providing the names of employees and their salary or hourly rate of pay; position number, class code, and class title; and employing agency and budget entity.
- The EOG, in consultation with the appropriations committees of the Senate and the House of Representatives, is required to establish and maintain a single website that provides access to all other websites (four) required by the Act.

Additional revisions include:

- The minimum requirements for the Act's original website (information relating to state expenditures, appropriations, spending authority, and employee positions) were expanded to include balance reports for trust funds and general revenue; fixed capital outlay project data; a 10-year history of appropriations by agency; links to state audits or reports related to the expenditure and dispersal of state funds; and links to program or activity descriptions for which funds may be expended.
- The Committee is no longer required to recommend a format for collecting and displaying information from governmental entities, including local governmental and educational entities. Rather, the Committee is required to recommend: (1) whether additional information from these entities should be included on the website, and (2) a schedule and a format for collecting and displaying the additional information.
- Language related to the contract tracking system required to be posted by the CFO is expanded to: (1) provide timelines, (2) require each state entity to post information to the contract tracking system, (3) address confidentiality and other legal issues, (4) provide definitions, and (5) authorize Cabinet members to post the required contract tracking information to their own agency-managed websites in lieu of posting on the CFO's tracking system.

In 2023, the Act was revised to require state entities to post specified documents submitted pursuant to s. 216.1366, F.S. [*Contract Terms*].^{10,11} It applies to contracts for services with nonprofit organizations executed, amended, or extended on or after July 1, 2023, and requires the contractor to provide documentation that indicates the amount of state funds:

1. Allocated to be used during the full term of the contract for remuneration to any member of the board of directors or an officer of the contractor.

⁹ Chapter 2013-54, L.O.F.

¹⁰ Chapter 2023-214, L.O.F.

¹¹ Section 216.1366, F.S., in part, requires each public agency contract for services entered into or amended on or after July 1, 2020, to authorize the public agency to inspect the: (a) financial records, papers, and documents of the contractor that are directly related to the performance of the contract or the expenditure of state funds; and (b) programmatic records, papers, and documents of the contractor, which the public agency determines are necessary to monitor the performance of the contract or to ensure that the terms of the contract are being met.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

2. Allocated under each payment by the public agency to be used for remuneration of any member of the board of directors or an officer of the contractor. The documentation must indicate the amounts and recipients of the remuneration.

No other substantive revisions to the Act have been made. Additional details relating to the Act in its current form may be found in Appendix A.

Previous Committee Effort

The Committee has previously issued numerous reports related to the Act. A brief summary of the recommendations of each report follows. In order for the recommendations made by the Committee to be requirements, they must be acted on by the Legislature.

2010 Committee Report

The act, as originally written, required the Committee to develop a plan to add fiscal information for other governmental entities, such as municipalities and school districts, to the website. Although the Committee was authorized to also make recommendations related to state agency information, much of that information was specified in statute and was being implemented by the EOG, in consultation with the appropriations committees of the Senate and the House of Representatives. The Committee's initial focus was on school districts due to the consistency of financial information required of the State's 67 school districts. Specific recommendations and timeframes for adding school district fiscal information to *Transparency Florida*¹² were provided. Also, general recommendations were provided for adding fiscal information for other governmental entities, including state agencies, universities, colleges, counties, municipalities, special districts, and charter schools/charter technical career centers.

The Committee recommended the use of three phases for the addition of school district financial information to *Transparency Florida*. The Committee wanted citizens who visit either the home page of a school district's website or *Transparency Florida* to have the ability to easily access the school district's financial information that was located on the school district's website, the Department of Education's (DOE) website, and *Transparency Florida*.

The overall approach was to recommend that information which was readily available, with minimal effort and cost, be included for school districts during the first two phases of implementation. Most of the information should be located on the DOE's website with links to access it on *Transparency Florida*. This information included numerous reports prepared by the school districts, the DOE, and the Auditor General. The Committee expected that the first two phases could be accomplished without the need for additional resources.

Ultimately, once all phases were implemented, the goal was to provide transaction-level details of expenditures. Stakeholders expressed concern about the school districts' ability to provide this level of detail. School districts' accounting systems have the ability to capture expenditures at the sub-function and the sub-object levels.¹³ These systems do not usually capture details of the amount spent on specific supplies, such as pencils and paper, or on a roofing project. Stakeholders also had concerns about the school districts' ability to provide this information on their websites, primarily due to cost and staffing issues. Their preference was for the State to build a data-system and require the school districts to upload via FTP (File Transfer Protocol) a monthly summary of expenditures at the sub-function and sub-object levels to *Transparency Florida*. Although Committee members were interested in more detailed information, this

¹² For the purpose of this report, *Transparency Florida* refers to www.transparencyflorida.gov/, the original website created pursuant to the Transparency Florida Act.

¹³ For example, sub-function categories include costs associated with K-12, food services, and pupil transportation services; sub-object categories include costs associated with classroom teachers, travel, and textbooks.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

approach was agreed to with the idea that it was a starting point. In addition, the Committee recommended that the school districts provide vendor histories, to include details of expenditures for each vendor.

Although both the State and the school districts would incur costs, the main financial burden of the project would fall on the State. Rough estimates of the State's cost ran into the millions of dollars. Due to the uncertainty of the cost estimates, the Committee members voted to recommend to delay this phase until further information is available.

2011 Committee Report

The initial Committee report, discussed above, recommended deferring implementation related to detailed school district financial transactions until the Committee had additional information and could further discuss the issues and potential costs involved. The premise was that the school districts would transmit monthly data to the State for display on *Transparency Florida*. As explained, the cost was expected to be in the millions of dollars, but only a rough estimate was available.

In light of the continued financial difficulties being faced by the State, the Committee decided to abandon this approach and recommend an alternative. The new focus was to keep local information at the local level and for the State to provide access to it on *Transparency Florida*.

Although the Committee understood that the goal of the project was to provide more financial transparency at all levels of government, it recognized that local governments¹⁴ know best what information their citizens want available for review. The Committee did not believe that it was the State's responsibility to design and build a system to collect and display local governments' information. Rather, the Committee recommended that the State work in partnership with local governments, as they increase transparency on their websites, so that the full financial burden did not fall on the local governments.

The Committee recommended that representatives for each type of entity develop suggested guidelines for the type of financial information and the level of detail that should be included. Each local government should be responsible for providing its financial information on its own website. A link should be included on *Transparency Florida* for each entity that implements the suggested guidelines in order to provide a central access point.

The Committee suggested that the guidelines include a uniform framework to display the information in a well-organized fashion so as to provide easy, consistent access to all online financial information for all local governments. When developing the suggested guidelines, some of the financial information that the Committee recommended for consideration included a searchable electronic checkbook, plus various documents that are prepared during the normal course of business, such as budget documents, monthly financial statements, audit reports, and contracts and related information. The Committee's intent was to provide an opportunity for increased financial transparency for Florida's citizens, by providing guidance and flexibility to local governments, without causing a financial burden in the process.

2014 Committee Report

The Committee was presented with a draft of the report which included an update for the status of *Transparency Florida* and the related websites, but did not include any recommendations. Rather, the section of the report titled "Recommendations" included only the wording "To Be Determined." A separate handout was provided in the meeting packet which included: (1) recommendations that had been suggested by Committee members, (2) a series of questions intended to guide the members during their discussion of possible recommendations, and (3) a chart which listed various types of financial-related information that could potentially be considered in an expansion of the Transparency Florida website. Specifically, this

¹⁴ Local government in this context referred to all non-state entities subject to the requirements of the Transparency Florida Act at the time of the Committee's recommendation.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

information was related to non-State entities, such as school districts, municipalities and other local entities, and included items such as budget documents, monthly financial statements, and contract information.

The Committee approved a motion to adopt the draft report “as is” by a vote of 10-1. This meant that the recommendations remained “To Be Determined” and no new information would be recommended for addition to *Transparency Florida* or the related websites. The member who voted against the motion did so because he had submitted a recommendation related to the online posting of college employee salaries that he had not had an opportunity to discuss prior to the time the motion was offered. At a subsequent meeting, the Committee adopted a related recommendation; however, because the report had already been approved, it was not available to be revised. Therefore, the recommendation was included in the cover letter which accompanied the report. The cover letter stated “[o]n February 17, 2014, the Committee recommended that the Florida Has a Right to Know website include the salary of each State University and Florida College System institution employee by position number only. The name of the employee should not be attached to the salary. Currently, the website provides the name and salary of each State University employee, in compliance with s. 215.985(6), F.S. The salaries of Florida College System institution employees are neither provided on the website, nor are they required to be provided under the provisions of the Transparency Florida Act (s. 215.985, F.S.)”

2015 Committee Report

The Committee’s only recommendation was identical to the recommendation included in the cover letter for the 2014 report. The Committee recommended that the Florida Has a Right to Know website include the salary of each State University and Florida College System institution employee by position number only. The name of the employee should not be attached to the salary. As mentioned in the previous paragraph, the website provides the name and salary of each State University employee. At the time of this report, no information was provided on the website for Florida College System institution employees.

2017 Committee Report

The Committee approved a recommendation to revise the “Transparency Florida Act,” s. 215.985(6), F.S., to add the personnel information for state college employees and officers to the required website, which is known as “Florida Has a Right to Know.”

The referenced section of law requires the DMS to establish and maintain a website that provides current information relating to each employee or officer of a state agency, a state university, or the State Board of Administration. At a minimum, the information must include each employees’:

- Name and hourly rate of pay;
- Position number, class code, and class title; and
- Employing agency and budget entity.

2019 Committee Report

The Committee was presented with a draft of the report which included an update for the status of *Transparency Florida* and the related websites, but did not include any recommendations. The section of the report titled “Recommendations” included only the wording “To Be Determined.” The Committee approved the draft report, as written, and declined to include any recommendations.

2021 Committee Report

The Committee approved a recommendation to include the following additional information on the Florida Accountability Contract Tracking System (FACTS) or other appropriate State transparency website:

- Documents provided by entities to an agency in compliance with Executive Order 20-44, including but not limited to documents detailing the total compensation for the entities’ executive leadership teams as well as the most recent Return of Organization Exempt From Income Tax Form 990, if applicable.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

2023 Committee Report

The Committee approved a recommendation to require state colleges and universities to post their budgets online and add them to *Transparency Florida*.

Other Financial Transparency-Related Legislation

During the 2010 Legislative Session, the Legislature adopted proviso language to implement the Committee's recommendations related to school districts for the first two phases. The DOE was required to provide access to existing school district financial-related reports on its website, create a working group to develop recommendations to provide school-level data in greater detail and frequency, and publish a report of its findings by December 1, 2010. School districts were required to provide a link to *Transparency Florida* on their respective website. Links to the DOE and other website information were provided on *Transparency Florida*. The requirements assigned to the DOE and school districts were fulfilled.

In 2011, two bills were passed which, although not directly related to the Act, were related to efforts to provide more financial transparency to Florida's citizens. Senate Bill 1292 (2011)¹⁵ required the CFO to conduct workshops with state agencies, local governments, and educational entities to be used to develop recommendations for uniform charts of accounts. The final report was due in January 2014. An entity's chart of accounts refers to the coding structure used to identify financial transactions. Most of the non-state entities are currently authorized to adopt their own charts of accounts. The school districts are the exception; the chart of accounts that they are required to use is specified by the DOE. During discussions related to determining recommendations for its first report required by the Act, the Committee understood that the various charts of accounts used by entities across the state was an obstacle for providing financial data that could be compared from one entity to another.

Senate Bill 224 (2011)¹⁶ required counties, municipalities, special districts, and school districts to post their tentative budgets, final budgets, and adopted budget amendments on their official websites within a specified period of time. If a municipality or special district does not have an official website, these documents are required to be posted on the official website of a county or other specified local governing authority, as applicable. Another provision required each local governmental entity to provide a link to the Department of Financial Services' (DFS) website to view the entity's Annual Financial Report (AFR). The AFR presents a financial snapshot at fiscal year-end of the entity's financial condition. It includes the types of revenue received and expenditures incurred by the entity. The format and content of the AFR is prescribed by the DFS.¹⁷ See Appendix B for the specific requirements of the bill.

House Bill 1255¹⁸ (2011)¹⁹ required each district school board to post on its website a plain language version of each proposed, tentative, and official budget which describes each budget item in terms that are easily understandable to the public. The information must be prominently posted on the school district's website in a manner that is readily accessible to the public. In addition, each district school board is encouraged to post the following items on its website: (1) timely information as to when a budget hearing will be conducted; (2) each contract between the district school board and the teachers' union; (3) each contract between the district school board and noninstructional staff; (4) each contract exceeding \$35,000 between the school board and a vendor of services, supplies, or programs or for the purchase or lease of lands, facilities, or properties; (5) each contract exceeding \$35,000 that is an emergency procurement or is with a single source as authorized under s. 287.057(3), F.S.; (6) recommendations of the citizens' budget advisory committee; and (7) current and archived video recordings of each district school board meeting and workshop. Finally, the website should include links to: (1) help explain or provide background information

¹⁵ Chapter 2011-44, L.O.F.

¹⁶ Chapter 2011-144, L.O.F.

¹⁷ See s. 218.32, F.S.

¹⁸ Chapter 2018-5, L.O.F.

¹⁹ Chapter 2011-175, L.O.F.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

on various budget items that are required by state or federal law; (2) allow users to navigate to related sites to view supporting details; and (3) enable taxpayers, parents, and education advocates to send e-mails asking questions about the budget and enable others to view the questions and responses.

The above requirements were listed in s. 1011.035, F.S.; however, much of it was revised in House Bill 1279 (2018).²⁰ The revision continues to require each district school board to post on its website a plain language version of each proposed, tentative, and official budget which describes each budget item in terms that are easily understandable to the public. The updated requirements specify that the website must include graphical representations, for each public school within the district and for the school district, of the following: (1) summary financial efficiency data; and (2) fiscal trend information for the previous three years on: (a) the ratio of full-time equivalent students to full-time equivalent instructional personnel, (b) the ratio of full-time equivalent students to full-time equivalent administrative personnel, (c) the total operating expenditures per full-time equivalent student, (d) the total instructional expenditures per full-time equivalent student, (e) the general administrative expenditures as a percentage of total budget, and (f) the rate of change in the general fund's ending fund balance not classified as restricted. In addition, the website must include a link to the web-based fiscal transparency tool developed by the DOE pursuant to s. 1010.20, F.S., to enable taxpayers to evaluate the financial efficiency of the school district and compare the financial efficiency of the school district with other similarly situated school districts. As previously required, the information must be prominently posted on the school district's website in a manner that is readily accessible to the public.

In 2013, a provision in House Bill 5401,²¹ the bill which revised the Act, created the User Experience Task Force. Its purpose was to develop and recommend a design for consolidating existing state-managed websites that provide public access to state operational and fiscal information into a single website. The task force was comprised of four members, with one member each designated by the Governor, the CFO, the President of the Senate, and the Speaker of the House of Representatives. The task force's work plan was required to include a review of: (1) all relevant state-managed websites, (2) options for reducing the number of websites without losing detailed data, and (3) options for linking expenditure data with related invoices and contracts. The recommendations, due March 1, 2014, were required to include: (1) a design that provides an intuitive and cohesive user experience that allows users to move easily between varied types of related data, and (2) a cost estimate for implementation of the design.²²

House Bill 7009²³ (2013) required charter schools to maintain a website that enables the public to obtain information regarding the school; the school's academic performance; the names of the governing board members; the programs at the school; any management companies, service providers, or education management corporations associated with the school; the school's annual budget and its annual independent

²⁰ Chapter 2018-005, L.O.F.

²¹ Chapter 2013-54, L.O.F.

²² The Task Force focused on 11 state-managed websites, including *Transparency Florida*, that provide state-wide financial information and recommended the following: (1) the use of www.floridasunshine.gov as a portal to access the information provided on these websites; (2) three levels of support for the portal, including a Transparency Steering Committee and the current website managers (i.e., the Governor's Office, the CFO's Office, etc.); (3) a three-pronged approach to education and training that includes a PowerPoint presentation and video of Florida's budget process; (4) categorizing the financial information provided in one of four categories: revenue, budget, spend, and audit; and (5) website features to include consistency in the display of webpages, the ability to search each website, compatibility with major web browsers, and numerous other suggestions to enhance the users' experience. The estimated cost to implement these recommendations is less than \$300,000; however, the Task Force acknowledged that their recommendations are very high-level. The report stated that "[d]etailed requirements should be further developed to quantify the effort, costs, implementation schedule, and the detailed design." [p. 34]

²³ Chapter 2013-250, L.O.F.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

fiscal audit; the school's grade pursuant to s. 1008.34, F.S.; and, on a quarterly basis, the minutes of governing board meetings.

In 2014, Senate Bill 1632²⁴ required all independent special districts that had been created for one or more fiscal years to maintain an official website, effective October 1, 2015.²⁵ The website is required to include information specified in s. 189.069, F.S., such as the special district's charter, contact information, description of the boundaries, budget, and audit report(s).

House Bill 479²⁶ (2016) required special district budget documents to remain posted on the special district's official website for a specified period of time. The tentative budget must remain online for 45 days, and the final adopted budget and any adopted budget amendments must remain online for two years.

The Legislative intent of House Bill 1073²⁷ (2018) was to create the Florida Open Financial Statement System, an interactive repository for governmental financial statements. The CFO was authorized to: (1) consult with various stakeholders for input on the design and implementation of the system; and (2) choose contractors to build one or more eXtensible Business Reporting Language (XBRL) taxonomies suitable for state, county, municipal, and special district financial filings and to create a software tool that enables financial statement filers to easily create XBRL documents consistent with such taxonomies. The CFO must require that all work products be completed no later than December 31, 2021. If the CFO deems the work products adequate, all local governmental financial statements for fiscal years ending on or after September 1, 2022, must be filed in XBRL format and must meet the validation requirements of the relevant taxonomy.²⁸

Senate Bill 190²⁹ (2019), an act relating to higher education, included the only recommendation in the Committee's 2017 report. It required payroll-related information for employees of Florida College System institutions to be posted on a website maintained by the DMS. The website previously included the salary or hourly rate of pay and position information for each employee or officer of state agencies, state universities, and the State Board of Administration, but excluded Florida College System institutions.

House Bill 861³⁰ (2019), an act relating to local government financial reporting, required the following:

- County and municipal budget officers must annually submit the following information to the Office of Economic and Demographic Research (EDR):
 - Government spending per resident, including, at a minimum, the spending per resident for the previous five fiscal years;
 - Government debt per resident, including, at a minimum, the debt per resident for the previous five fiscal years;
 - Median income within the county or municipality;
 - Average county or municipal employee salary;
 - Percent of budget spent on salaries and benefits for county or municipal employees; and
 - Number of special taxing districts, wholly or partially within the county or municipality.

²⁴ Chapter 2014-22, L.O.F.

²⁵ Dependent special districts are not required to maintain a separate website; however, their information must be accessible online from the website of the local general-purpose government that created the special district.

²⁶ Chapter 2016-22, L.O.F.

²⁷ Chapter 2018-102, L.O.F.

²⁸ This has been implemented. The DFS' website now provides public access to local governmental reports filed with the DFS in this format. The Local Government Electronic Reporting in XBRL (LOGERx) system, accessible from <https://logerx.myfloridacfo.gov/Login>, provides access to local governmental entity Annual Financial Reports (AFR) in PDF format and iXBRL format). In addition, it provides access to the entities' audit reports and other financial-related information (such as budget variance reports and impact fee affidavits), as applicable.

²⁹ Chapter 2019-103, L.O.F.

³⁰ Chapter 2019-56, L.O.F.

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

- County and municipality tentative budget must remain on the county's or municipality's website for at least 45 days.
- County and municipality final adopted budget must remain on the county's or municipality's website for at least two years.
- Adopted amendment(s) to a municipality's budget must remain on its website for at least two years.

Senate Bill 7014³¹ (2019), an act relating to government accountability, required the following:³²

- The monthly financial statement that each water management district must provide to its governing board and post on its website must now be prepared in the form and manner prescribed by the DFS.
- Adopted amendment(s) to a county's budget must remain on its website for at least two years.

House Bill 9³³ (2019) increased accountability and transparency for Community Redevelopment Agencies (CRAs) by requiring the following:

- By January 1, 2020, each CRA must publish on its website digital maps that depict the geographic boundaries and total acreage of the CRA. Subsequent changes to this information must be posted within 60 days after the date such change takes place.
- Beginning March 31, 2020, each CRA must file an annual report with the county or municipality that created it and publish the report on the CRA's website. The report must include: (1) the most recent audit report; (2) performance data for each plan authorized, administered, or overseen by the CRA (total number of projects started and completed and estimated costs, total expenditures from the redevelopment trust fund, original assessed real property values within the CRA, current assessed real property values within the CRA, and total amount expended for affordable housing for low-income and middle-income residents); and (3) a summary indicating the extent to which the CRA has achieved the goals set out in its CRA plan.

House Bill 1339³⁴ (2020), an act relating to community affairs, required county and municipal budget officers to annually submit the following information to the EDR, in addition to the information previously required by October 15:

- Annual expenditures providing for the financing, acquisition, construction, reconstruction, or rehabilitation of housing that is affordable, as that term is defined in s. 420.0004, F.S. The reported expenditures must indicate the source of such funds as "federal," "state," "local," or "other," as applicable.

Senate Bill 1466³⁵ (2020), an act relating to government accountability, revised the list of items that special districts must post on their website, as follows:

- Allows link to the special district's audit report that is posted on the Auditor General's website to be used to satisfy the requirement for the special district to post its audit report;
- Removes the requirement for the special district to post the public facilities report online; and
- Removes the requirement for the special district to post available meeting materials on the special district's website seven days before a meeting or workshop.

³¹ Chapter 2019-15, L.O.F.

³² This bill includes some requirements related to the period of time certain county and municipal budget documents must remain posted online that are identical to the previous bill and are not repeated in this list.

³³ Chapter 2019-163, L.O.F.

³⁴ Chapter 2020-27, L.O.F.

³⁵ Chapter 2020-77, L.O.F.

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House Bill 959³⁶ (2022), an act relating to the DFS, requires the Florida Open Financial Statement System to serve as an interactive repository for governmental financial statements. The act states that “[t]his system serves as the primary reporting location for government financial information. A local government shall use the system to file with the DFS copies of all audit reports compiled pursuant to ss. 11.45 and 218.39. The system must be accessible to the public and must be open to inspection at all times by the Legislature, the Auditor General, and the Chief Inspector General.”

Senate Bill 234³⁷ (2023), an act relating to statutorily required reports, specifies that state entities³⁸ required or authorized by law to make a regular or periodic report must electronically file one copy of the report with the Division of Library and Information Services (Division) of the Department of State. The act requires the Division to compile a list of statutorily required reports and their submission dates by November 1, 2023, and update the list by each November 1 thereafter, and bibliographic information on each statutorily required report beginning January 1, 2024. The act, in part, states that “[t]he Legislature finds that statutory reporting requirements for state entities is of great value to the public for accountability and transparency in government. A single, modern, Internet-based repository is necessary to compile reports on government activities as well as to insure that statutorily required reports are easily accessible and available to the public.”

³⁶ Chapter 2022-138, L.O.F.

³⁷ Chapter 2023-41, L.O.F.

³⁸ State entities are defined in this law as “any agency or officer of the executive, legislative, or judicial branch of state government, the State Board of Education, the Board of Governors of the State University System, the Public Service Commission, or a water management district operating under the authority of chapter 373.”

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PRESENT SITUATION

Status of Single Website

The requirements of s. 215.985(3), F.S., have been met. The single website titled “Florida Sunshine: Guiding you to the right financial source” provides external links to all other websites required by the Act and is available at <http://floridasunshine.gov/>. It provides access to: (1) Transparency Florida (State Finances), (2) Transparency Florida (State Budget), (3) Florida Has a Right to Know, (4) Florida Accountability Contract Tracking System (FACTS), (5) Florida Fiscal Portal, and (6) Florida Government Program Summaries.

Status of the Website Related to the Approved Operating Budget for State Government

The requirements of s. 215.985(4), F.S., have been met. The website titled [Transparency Florida](#) includes detailed financial-related information for state agencies and other units of state government for the fiscal years 2008-09 through the current fiscal year, 2025-26. School district information is also available.

Summary of State Information Available on *Transparency Florida*

The main focus of *Transparency Florida* has been to provide current financial data related to the State’s operating budget and daily expenditures made by the state agencies. Such financial data is updated nightly as funds are released to the state agencies, transferred between budget categories, and used for goods and services.

In September 2015, an updated version of *Transparency Florida* was released. Effort was made to provide a simpler interface for users who may not be familiar with the state appropriations process and terminology, yet retain the depth of information for the more knowledgeable users.

The Home Page provides the following nine options for users to navigate through the website:

- General Public: Summary view of Budget and Spending by Agency;
- Budget Analyst: In-depth breakdown of Budget and Spending;
- Interactive Bill: View of Budget and Spending in Appropriations Bill format;
- State Positions: List of positions with corresponding Salaries and Benefits;
- Reports: Chart, compare, filter specific Budget and Spending data;
- Quick Facts: Summarized lists of similar Budget items;
- Search: Quickly find information on Budget and Spending items;
- Site Information: Information and help with this website; and
- Other Budget Links: Links to School Districts and other Government Budget information.

The first four options all relate to the State’s Operating Budget. By selecting the General Public option, some details of the operating budget are available in agency format. This format allows users to select a specific state agency, including the legislative branch and the state courts system, to view the fiscal year budget and the amount spent to date. The current fiscal year, 2025-26, is the default; however, users may view information for any fiscal year from 2008-09 through the current year by selecting from a drop-down menu. By clicking on the hyperlinks, users may drill down to view the operating budget and amount spent broken down by program.

The Budget Analyst option allows users to select either the agency format or the ledger format. The agency format displays the appropriation amount and number of positions for the fiscal year selected, listed by agency. Users may drill down to the program or service area by selecting an agency’s hyperlink. Additional details, including disbursements by object and an organizational schedule of allotment balances, are provided by continuing to select hyperlinks. The ledger format displays appropriations-related information over the course of the fiscal year. It begins with the General Appropriations Act (GAA) and includes

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additional entries for Supplemental Appropriations, Vetoes, Budget Amendments approved by the Legislative Budget Commission, and other actions that affect the GAA. Users can select hyperlinks to obtain additional information for each item.

The Interactive Bill option displays the initial information as it appears in the GAA. Again, users may drill down to view more detailed information by clicking on the hyperlinks. As the user drills down, the screen displays the information described above for the Budget Analyst option. By continuing to drill down, the name of each vendor associated with an expenditure is provided. Since the State does not have electronic invoicing, images of invoices are not provided; however, the statewide document number is provided, and users may contact the specified agency to request further information or a copy of an invoice.

The State Positions option provides position information by agency and by program. At the agency level, the number of fixed, excess, total, reserve, authorized, established, filled, and vacant positions may be viewed. By drilling down, which may be done by selecting the hyperlink for the program area, users may view salaries for the positions by selecting the Details tab. Salaries are provided by position level only and do not include employee names.

The Budget Analyst, Interactive Bill, and State Positions options allow the user to indicate whether or not he or she wishes to display the codes associated with each entry. The General Public, Budget Analyst, and State Position options provide users with the ability to export the information into an Excel spreadsheet.

Various reports relating to the operating budget, appropriations/disbursements, fixed capital outlay, reversions, general revenue, and trust funds may be generated from *Transparency Florida* by selecting the Reports option. These reports include:

- Operating budget by expenditure type, fund source, or program area;
- Comparison of operational appropriations for two fiscal years by state agency and/or category;
- Comparison of operational appropriations to disbursements made within one fiscal year by state agency and/or category;
- Comparison of operational disbursements for two fiscal years by state agency, category, and/or object;
- Disbursements by line item;
- Fixed capital outlay appropriations and disbursements by category and/or state agency;
- Schedule of Allotment Balances;
- Annual operational reversions by fiscal year;
- Comparison of operational reversions by fiscal year;
- Fixed capital outlay appropriations, reversions, and outstanding disbursements by fiscal year;
- Five-year history of operational reversions;
- General Revenue Fund cash balance, cash receipts, and cash disbursements, by month and by year;
- Trust fund cash and investment balance in the State Treasury for current fiscal year, for all operating trust funds and their corresponding state agency;
- Trust fund cash balance and daily cash balance, for all operating trust funds and their corresponding state agency;
- Trust Fund Revenues Report;
- Revenues by Month Report; and
- Ten-Year History of Appropriation Reports.

The Quick Facts option provides information related to budget amendments, back of bill appropriations, budget issues, supplemental appropriations, and vetoes. A description of each of these items, the dollar amount (if applicable), and other details are provided.

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By selecting the Search option, users may search the appropriations bill, budget issues, objects, and vendors by entering a key word or phrase or similar information and continue to drill down to obtain more detailed information.

The Site Information option provides a training overview, training videos, the agency contact list, glossary, and frequently asked questions.

Finally, by selecting the Other Budget Links option, *Transparency Florida* provides links to various reports, websites, and other documents related to the state budget and other financial information as follows:

- Fiscal Analysis in Brief: an annual report prepared and published by the Legislature that summarizes fiscal and budgetary information for a given fiscal year;³⁹
- Long-Range Financial Outlook 3 Year Plan: an annual report prepared and published by the Legislature that provides a longer-range picture of the State's financial position by integrating projections of the major programs driving annual budget requirements with revenue estimates;⁴⁰
- The CFO's [Transparency Florida](#): a webpage which includes links to:
 - Florida Accountability Contract Tracking System;
 - Local government reporting;
 - State payments by type;
 - State financial reports; and
 - State employees' salaries and regulations.⁴¹
- Reports on State Properties and Occupancy Rates: information from the DMS' Division of Real Estate Development and Management on state-owned buildings and occupancy rates;
- Government Program Summaries: encyclopedia of descriptive information on over 200 major state programs compiled by the Office of Program Policy Analysis and Government Accountability; and
- Reports on Public School Districts: these reports will be described in the next section of this report.

Transparency Florida includes all information required by the Act.

Background and Summary of Public School District Information Accessible from *Transparency Florida*

To date, the only non-state financial-related information that is accessible from *Transparency Florida* relates to school districts. As previously discussed, the Committee's focus for its original report, issued in 2010, was on the addition of school district information to the website. Proviso language in the 2010 General Appropriations Act⁴² was based on the Committee's 2010 recommendations and required the DOE to:

- Coordinate, organize, and publish online all currently available reports relating to school district finances, including information generated from the DOE's school district finance database;
- Coordinate with the EOG to create links on *Transparency Florida* to school district reports by August 1, 2010;
- Publish additional finance data relating to school districts not currently available online, including school-level expenditure data, by December 31, 2010;

³⁹ By selecting the **Fiscal Analysis in Brief** link on *Transparency Florida*, users will view the page titled **Florida Fiscal Portal**. From this webpage, select **Documents**, and then **Fiscal Analysis in Brief** from the Document Type List.

⁴⁰ This link opens to the page titled **Florida Fiscal Portal**. From this webpage, select **Documents**, and then **Long-Range Financial Outlook** from the Document Type List.

⁴¹ This link opens to the **Florida Has a Right to Know** website, which includes salary information for most state employees and will be discussed in some detail later in this report.

⁴² Proviso language for Specific Appropriations 116 through 130 of Chapter 2010-152, L.O.F.

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- Work with the school districts to ensure that each district website provides a link to *Transparency Florida*; and
- Establish a working group to study issues related to the future expansion of school finance data available to the public through *Transparency Florida*, develop recommendations regarding the establishment of a framework to provide school-level data in greater detail and frequency, and publish a report of its findings by December 1, 2010.

The DOE met the proviso language requirements, and the EOG, working in consultation with the appropriations committees of the Senate and the House of Representatives, provided access to the related school district information on *Transparency Florida*. As a result, the following reports and other information are now accessible by selecting the Other Budget Links option from the *Transparency Florida* Home Page:

- School District Summary Budget
- School District Annual Financial Report
- School District Audit Reports Prepared by the Auditor General⁴³
- School District Audit Reports Prepared by Private CPA Firms⁴⁴
- School District Program Cost Reports
- Financial Profiles of School Districts
- Florida Education Finance Program (FEFP) Calculations
- Five-Year Facilities Work Plan
- Public School District Websites⁴⁵

A description of these reports is provided in Appendix C.

The DOE established the workgroup required by the proviso language to address the expansion of school district information available on *Transparency Florida*. The School District Working Group's report, published in December 2010, recommended:

- Providing school-level data at the sub-function (i.e., K-12, food services, and pupil transportation services) and sub-object (i.e., classroom teachers, travel, and textbooks) levels;⁴⁶ and
- Uploading school district data to *Transparency Florida* via file transfer protocol (FTP) on a monthly basis.

The sub-function and sub-object levels were recommended as the most cost-effective method due to the variety of accounting packages used by the school districts. These report recommendations align with the Committee's 2010 recommendations for phase three of school district implementation. The goal of this phase was to provide more frequent and detailed information than had been recommended in the two earlier phases. The Committee's 2011 recommendation, however, was to require local entities, including school districts, to post their financial information on their own website. The Committee reversed the earlier recommendation which required entities to submit data to the State and the State bearing the responsibility to design and build a system to receive and display the information on *Transparency Florida*. The

⁴³ The link opens the Auditor General's webpage titled **Reports Issued by the Auditor General**. Users may search for audit reports by fiscal year, entity type, entity audited, and/or engagement type.

⁴⁴ The link opens the Auditor General's webpage titled **Reports Submitted to the Auditor General**. At the bottom of the page, under the heading **Reports Submitted by Entity Type**, users may select School Districts.

⁴⁵ The link opens the **School District Data** webpage on the DOE website. From the left column, select **List of Schools by District** for this information.

⁴⁶ The level of detail required by *Financial and Program Cost Accounting and Reporting for Florida Schools*. Known as the Red Book, this is the uniform chart of accounts required to be used by all Florida school districts for budgeting and financial reporting (see ss. 1010.01 and 1010.20, F.S.; and Rule 6A-1.001, F.A.C.).

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Committee's recommendation in 2014 and in all later years was to not require the inclusion of any additional information on *Transparency Florida* from school districts or any other entity.

Status of the Website Related to Fiscal Planning for the State

The requirements of s. 215.985(5), F.S., have been met. The website titled "[Florida Fiscal Portal](#)" includes budget-related information for the fiscal years 2000-2001 through 2026-27. Publications available include:

- Planning and budgeting instructions provided to state agencies;
- Agency legislative budget requests and amended legislative budget requests;
- The Governor's Budget Recommendations;
- Appropriations bills;
- The approved budget, veto list, and veto message;
- The final budget report (prepared after year-end);
- Agency long-range program plans;
- Agency capital improvement plans;
- Fiscal analysis in brief;
- Long-range financial outlook 3 year plan;
- Variance from long-range financial outlook (2016-17);
- Schedule IV-C (listing of IT systems and services by state agency (2010-11));
- Schedule of trust fund revenues;
- Executive agency adjunct advisory body report;
- Citizen support and direct-support organization report;
- Ten-year summary of appropriations (2000-01 through 2009-10); and
- Water Management District documents for 2011-12.

Status of the Website Related to Employee Positions and Salary

The requirements of s. 215.985(6), F.S., have been met. The website titled "[Florida Has A Right To Know](#)," allows users to search payroll data from the State of Florida People First personnel information system. The database includes information from all state agencies, the Public Service Commission, the Justice Administrative Commission (including state attorneys and public defenders), and the State Courts System (including judges). In addition, a spreadsheet provides information related to employees of the State Board of Administration, and separate databases provide information for the Florida College System institutions and the 12 institutions within the State University System.

Information available for state employees includes: (1) name of employee, (2) salary or other rate of pay, (3) employing agency, (4) budget entity, (5) position number, (6) class code, and (7) class title. Similar information is provided for employees of the other entities. The People First information is updated weekly, the State University System and Florida College System institutions information is updated twice per year, and the State Board of Administration information is updated quarterly.

Status of the Contract Management System

The requirements of s. 215.985(14), F.S., have been met. The CFO established the [Florida Accountability Contract Tracking System \(FACTS\)](#), which provides online public access to information related to contracts, grant awards, and purchase orders executed by most state agencies.⁴⁷ Information available

⁴⁷ An exemption for two cabinet agencies, the Department of Agriculture and Consumer Services and the Department of Legal Affairs, is provided in s. 215.985(14)(i), F.S., which authorizes each to create its own agency-managed website for posting contracts in lieu of posting such information on the CFO's contract management system. Both Cabinet agencies, the Senate, and the House of Representatives provide contract information and documents on their

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includes: (1) agency name, (2) vendor/grantor name, (3) type (contract, grant, purchase order, settlement agreement, etc.), (4) agency assigned contract ID (if known), (5) grant award ID (if known), (6) purchase order (PO) number (if known), (7) total dollar amount, (8) commodity/service type, and (9) DFS contract audits (if applicable). Users may search for contract, grant, or purchase order information by agency name, dollar value, commodity/service type (for contract and purchase orders), contract ID, MyFloridaMarketPlace (MFMP) purchase order number, vendor/grantor name, beginning and/or ending dates, and/or grant award ID. By selecting a specific contract, grant, or purchase order and drilling down, users may access detailed information such as statutory authority, deliverables, a record of payments made, and an image of the contract or grant agreement. State agencies are required to redact confidential information prior to posting the contract document image online. Due, in part, to the length of time necessary to review contracts to ensure that all confidential information has been redacted, there may be a delay in posting images. For contracts in which the DFS has conducted an audit, either summary or more detailed information is available, depending on the date of the audit.⁴⁸

Status of Water Management District Information

The requirements of s. 215.985(11), F.S., have been met. All five of the state's water management districts provide online public access to monthly financial statements dating back to June 2025 or earlier. In addition, four of the five water management districts provide monthly financial statements to their governing board members in the meeting packet.⁴⁹

Potential Entities Subject to Transparency Florida Act Requirements

A governmental entity, as defined in the Act, means any state, regional, county, municipal, special district, or other political subdivision whether executive, judicial, or legislative, including, but not limited to, any department, division, bureau, commission, authority, district, or agency thereof, or any public school, Florida College System institution, state university, or associated board. As originally passed, the Act required the Committee to recommend a format for displaying information from these entities on *Transparency Florida*. Smaller municipalities and special districts, defined as those with a population of 10,000 or less, were exempt from the Act. Entities that did not receive state appropriations were also exempt. The Act was later revised to provide an exemption based on revenues rather than population. Municipalities and special districts with total annual revenues of less than \$10 million were then exempt from the Act's requirements. In addition, the exemption for entities that did not receive state appropriations was removed.

Subsequent to a major revision in 2013, current law does not require specific non-state governmental entities to be included in the Committee's recommendations or provide an exemption to any of these entities. The Committee is required to recommend "additional information to be added to a website, such as whether to expand the scope of the information provided to include state universities, Florida College System institutions, school districts, charter schools, charter technical career centers, local government

respective websites. In addition, information related to Department of Agriculture and Consumer Services' contracts is on FACTS.

⁴⁸ In addition, summary information is available on the CFO's [Accounting & Auditing's Audits and Reports webpage](https://www.myfloridacfo.com/division/aa/audits-reports) [accessible from <https://www.myfloridacfo.com/division/aa/audits-reports>]. Scroll down below the heading titled "Audits," and select "Contract/Grant Reviews." Users may access a comprehensive list of contracts that have been audited from the 2010-2011 through 2024-25 fiscal years, including the evaluation criteria used during the audit and the number of contacts with deficiencies. To view the list of contracts reviewed, select the hyperlink. By scrolling down further, users may also access a list of settlement agreements by agency from the 2010-2011 through 2024-25 fiscal years.; and payroll post audits. Also, agency contract management reviews may be accessed by selecting "Agency Contract Management Reviews" below the heading titled "Audits."

⁴⁹ Although the Southwest Florida Water Management District did not include a monthly financial statement in a recent meeting packet available online, recent packets included financial-related items such as budget transfers and a quarterly investment report.

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units, and other governmental entities.”⁵⁰ The following table shows the number of non-state entities of each type that could potentially be recommended for inclusion:

Type of Entity (Non-State)	Total Number
School Districts	67
Charter Schools and Charter Technical Career Centers	732 ⁵¹
State Universities	12
Florida College System Institutions	28
Counties	67 ⁵²
Municipalities	411
Special Districts	2,077 active ⁵³
Regional Planning Councils	11
Metropolitan Planning Organizations	27
Entities affiliated with Universities and Colleges, such as the Moffitt Cancer Center	Unknown

To date, only school districts have been assigned responsibility related to the Act. As previously discussed, the DOE was directed to work with the school districts to ensure that each district’s website provided a link to *Transparency Florida*. This requirement was based on proviso language and was applicable for the 2010-11 fiscal year.

RECOMMENDATION(S)

To be determined.

⁵⁰ Section 215.985(7)(a), F.S.

⁵¹ Reported by the DOE for the 2024-25 school year on its website <https://www.fldoe.org/schools/school-choice/charter-schools/> (last visited October 1, 2025).

⁵² While there are 67 counties within the State, there are many more independent reporting entities since many of the constitutional officers operate their own financial management/accounting systems. The 38 counties that responded to a 2009 survey by the Florida Association of Counties reported 193 independent reporting entities.

⁵³ From the Florida Department of Commerce, also known as FloridaCommerce’s (formerly the Department of Economic Opportunity) website <https://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/official-list-of-special-districts> (last visited October 1, 2025). Select 10.a., “State Totals.”

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Appendix A

Requirements of the Transparency Florida Act		
Entity	Section of Law	Requirement
Joint Legislative Auditing Committee	215.985(7)	<p>By November 1, 2013, and annually thereafter, the Committee shall recommend to the President of the Senate and the Speaker of the House of Representatives:</p> <ul style="list-style-type: none"> • Additional information to be added to a website, such as whether to expand the scope of the information provided to include state universities, Florida College System institutions, school districts, charter schools, charter technical career centers, local government units, and other governmental entities. • A schedule for adding information to the website by type of information and governmental entity, including timeframes and development entity. • A format for collecting and displaying the additional information.
Joint Legislative Auditing Committee	215.985(13)	Prepare an annual report detailing progress in establishing the single website and providing recommendations for enhancement of the content and format of the website and related policies and procedures. Report shall be submitted to the Governor, the President of the Senate, and the Speaker of the House of Representatives by November 1.
Joint Legislative Auditing Committee	215.985(9)	Coordinate with the Financial Management Information Board in developing recommendations for including information on the website which is necessary to meet the requirements of s. 215.91(8) . ⁵⁴
Executive Office of the Governor (EOG), in consultation with the appropriations committees of the Senate and the House of Representatives	215.985(3)	<p>Establish and maintain a single website that provides access to all other websites required by the Transparency Florida Act. These websites include information relating to:</p> <ul style="list-style-type: none"> • The approved operating budget for each branch of state government and state agency; • Fiscal planning for the state; • Each employee or officer of a state agency, a state university, Florida College System institution, or the State Board of Administration; and, • A contract tracking system. <p>Specific requirements include compliance with the Americans with Disabilities Act, compatibility with all major web browsers, provide an intuitive user experience to the extent possible, and provide a consistent visual design, interaction or navigation design, and information or data presentation.</p>
EOG, in consultation with the appropriations committees of the Senate and the House of Representatives	215.985(4)	<p>Establish and maintain a website that provides information relating to the approved operating budget for each branch of state government and state agency. Information must include:</p> <ul style="list-style-type: none"> • Disbursement data and details of expenditure data, must be searchable; • Appropriations, including adjustments, vetoes, approved supplemental appropriations included in legislation other than the General Appropriations Act (GAA), budget amendments, and other actions and adjustments; • Status of spending authority for each appropriation in the approved operating budget, including released, unreleased, reserved, and disbursed balances. • Position and rate information for employee positions; • Allotments for planned expenditures and the current balance for such allotments; • Trust fund balance reports; • General revenue fund balance reports; • Fixed capital outlay project data; • A 10-year history of appropriations by agency; and • Links to state audits or reports related to the expenditure and dispersal of state funds. • Links to program or activity descriptions for which funds may be expended

⁵⁴ The Financial Management Information Board, comprised of the Governor and Cabinet, has not met in a number of years.

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Requirements of the Transparency Florida Act		
Entity	Section of Law	Requirement
EOG, in consultation with the appropriations committees of the Senate and the House of Representatives	215.985(5)	<p>Establish and maintain a website that provides information relating to fiscal planning for the state Information must include:</p> <ul style="list-style-type: none"> • The long-range fiscal outlook adopted by the Legislative Budget Commission; • Instructions to agencies relating to the legislative budget requests, capital improvement plans, and long-range program plans; • The legislative budget requests submitted by each state agency or branch of state government, including any amendments; • The capital improvement plans submitted by each state agency or branch of state government; • The long-range program plans submitted by each state agency or branch of state government; and • The Governor’s budget recommendation submitted pursuant to s. 216.163. <p>The data must be searchable by the fiscal year, agency, appropriation category, and keywords. The Office of Policy and Budget in the EOG shall ensure that all data added to the website remains accessible to the public for 10 years.</p>
DMS	215.985(6)	<p>Establish and maintain a website that provides current information relating to each employee or officer of a state agency, a state university, a Florida College System institution, or the State Board of Administration. Information to include for each employee or officer:</p> <ul style="list-style-type: none"> • Name and salary or hourly rate of pay; • Position number, class code, and class title; • Employing agency and budget entity. <p>Information must be searchable by state agency, state university, Florida College System institution, and the State Board of Administration, and by employee name, salary range, or class code and must be downloadable in a format that allows offline analysis.</p>
Manager of each website described in 215.985(4), (5), and (6). This refers to the three preceding websites and to staff of the EOG and DMS.	215.985(8)	Submit to the Joint Legislative Auditing Committee information relating to the cost of creating and maintaining such website, and the number of times the website has been accessed.
Chief Financial Officer (CFO)	215.985(14)	Establish and maintain a secure contract tracking system available for viewing and downloading by the public through a secure website. Appropriate Internet security measures must be used to ensure that no person has the ability to alter or modify records available on the website.
Each State Entity ⁵⁵	215.985(14)(a), (b), and (c)	Post contract-related information on the CFO’s contract tracking system within 30 days after executing a contract. Information is to include names of contracting entities, procurement method, contract beginning and ending dates, nature or type of commodities or services purchased, applicable contract unit prices and deliverables, total compensation to be paid or received, all payments made to the contractor to date, applicable contract performance measures, justification if a competitive solicitation was not used to procure the goods or services, and electronic copies of the contract and procurement documents that have been redacted to exclude confidential or exempt information. If competitive solicitation was not used, justification must be provided. Information must be updated within 30 days of any contract amendments.
Water Management Districts	215.985(11)	Provide a monthly financial statement in the form and manner prescribed by the DFS to the district’s governing board and make such statement available for public access on its website.

⁵⁵ An exemption for two cabinet agencies, the Department of Agriculture and Consumer Services and the Department of Legal Affairs, is provided in s. 215.985(14)(i), F.S., which authorizes each to create its own agency-managed website for posting contracts in lieu of posting such information on the CFO’s contract management system.

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Appendix B

Summary of Local Government Budget Requirements Related to Financial Transparency <i>Documents that entities are required to post on their official websites</i>				
Type of Entity <i>(Statutory Reference)</i>	Tentative Budget <i>(must be posted online)</i>	Final Budget <i>(must be posted online)</i>	Adopted Budget Amendments <i>(must be posted online)</i>	If No Official Website
Board of County Commissioners <i>(ss. 129.03(3)(c) and 129.06(2)(f)2., F.S.)</i>	2 days before public hearing and must remain on the website for at least 45 days	Within 30 days after adoption and must remain on the website for at least 2 years	Within 5 days after adoption and must remain on the website for at least 2 years	N/A
Municipality <i>(s. 166.241(3) and (9), F.S.)</i>	2 days before public hearing and must remain on the website for at least 45 days	Within 30 days after adoption and must remain on the website for at least 2 years	Within 5 days after adoption and must remain on the website for at least 2 years	If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the tentative and final budgets and any adopted amendment to the manager or administrator of such county or counties who shall post such documents on the county's website.
Special District (excludes Water Management Districts) <i>(s. 189.016(4) and (7), F.S.)</i>	2 days before public hearing and must remain on the website for at least 45 days	Within 30 days after adoption and must remain on the website for at least 2 years	Within 5 days after adoption and must remain on the website for at least 2 years	Each independent special district must maintain a separate website. Each dependent special district shall be prominently displayed on the home page of the local general-purpose government upon which it is dependent with a hyperlink to the required information <i>(s. 189.069(1), F.S.)</i>
Property Appraiser <i>(s. 195.087(6), F.S.)</i>	N/A	Within 30 days after adoption	N/A	If the Property Appraiser does not have an official website, the final approved budget must be posted on the county's official website
Tax Collector <i>(s. 195.087(6), F.S.)</i>	N/A	Within 30 days after adoption	N/A	If the Tax Collector does not have an official website, the final approved budget must be posted on the county's official website
Clerk of Circuit Court <i>(budget may be included in county budget)</i> <i>(s. 218.35(4), F.S.)</i>	N/A	Within 30 days after adoption	N/A	Must be posted on the county's official website
Water Management District <i>(s. 373.536(5)(d) and (6)(d), F.S.)</i>	2 days before public hearing and must remain on the website for at least 45 days	Within 30 days after adoption and must remain on the website for at least 2 years	Within 5 days after adoption and must remain on the website for at least 2 years <i>(s. 189.016(7), F.S.)</i>	Each independent special district must maintain a separate website. <i>(s. 189.069(1), F.S.)</i>
District School Board <i>(s. 1011.03(3) and (4), F.S.)</i>	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	N/A
Additional Requirement				
Each local governmental entity (county agency, municipality, and special district) website must provide a link to the DFS' website to view the entity's annual financial report (AFR) submitted; if an entity does not have an official website, the county government website must provide the link. [s. 218.32(1)g, F.S.]				

TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Appendix C

Transparency Florida Links: Reports and Other Information Available for School Districts <i>(As recommended in the Committee's 2010 report)</i>	
Title of Report / Other Information	Summary Description of Report / Other Information
School District Summary Budget http://www.fldoe.org/finance/fl-edu-finance-program-fefp/school-dis-summary-budget.shtml	<i>At the beginning of each fiscal year, each district school board formally adopts a budget. The District Summary Budget is the adopted budget that is submitted to the Department of Education (DOE) by school districts. The budget document provides millage levies; estimated revenues detailed by federal, state, and local sources; and estimated expenditures detailed by function (the purpose of an expenditure) and object (what was purchased or the service obtained).</i>
School District Annual Financial Report http://www.fldoe.org/finance/fl-edu-finance-program-fefp/school-dis-annual-financial-reports-af.shtml	<i>The Annual Financial Report is the unaudited data submitted to the DOE by school districts after the close of each fiscal year. It includes actual revenues detailed by federal, state, and local sources, and actual expenditures detailed by function and object.</i>
School District Audit Reports Prepared by the Auditor General https://flauditor.gov/pages/Reports.aspx [From the "Entity Type" drop-down, select "District School Boards and Related Entities"]	<i>The Auditor General provides periodic financial, federal, and operational audits of district school boards. The Auditor General also provides periodic audits of district school boards to determine whether the district: 1) complied with state requirements governing the determination and reporting of the number of full-time equivalent students under the Florida Education Finance Program, and 2) complied with state requirements governing the determination and reporting of the number of students transported.</i>
School District Audit Reports Prepared by Private CPA Firms https://flauditor.gov/pages/dsb_efiles.html	<i>The Auditor General maintains copies of district school board financial and federal audit reports, which are prepared on a rotational basis by private certified public accounting firms.</i>
School District Program Cost Reports https://web08.fldoe.org/TransparencyReports/CostReportSelectionPage.aspx	<i>The Program Cost Report data is submitted to the DOE by school districts after the close of each fiscal year. Actual expenditures by fund type are presented as either direct costs or indirect costs, and are attributed to each program at each school. A total of nine separate reports are produced from the cost reporting system.</i>
Financial Profiles of School Districts http://www.fldoe.org/finance/fl-edu-finance-program-fefp/profiles-of-fl-school-diss.shtml	<i>The Financial Profiles of School Districts is a publication designed to provide detailed summary information about revenues and expenditures in the school districts. Revenues by source and expenditures by function and object are detailed in the document. The publication is intended for comparative generalizations about school districts. Additional sources of information should be consulted for a comprehensive understanding of a school district's financial position. [Note: No information is available after 2018-2019.]</i>
Florida Education Finance Program (FEFP) Calculations http://www.fldoe.org/finance/fl-edu-finance-program-fefp/fl-edu-finance-program-fefp-calculatio.shtml	<i>The FEFP is a series of formulas and components used to allocate funds appropriated by the legislature and is the primary mechanism for funding the operating costs of school districts. These funds make up the majority of K-12 public school funding. A key feature of the FEFP is that it bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. Most of the components of the calculation are authorized in Section 1011.62, Florida Statutes, and the annual General Appropriations Act.</i>
Five-Year Facilities Work Plan http://www.fldoe.org/finance/edual-facilities/wkplans/	<i>The Five-Year District Facilities Work Plan is the authoritative source for educational facilities information, including planning and funding. Governmental entities that use this information include the DOE, Legislature, Governor's Office, Division of Community Planning (growth management), and local governments.</i>
Public School District Websites https://web03.fldoe.org/Schools/schoolmap_text.asp	<i>Provides a link to the homepage of each school district.</i>

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**2 Three Peat:
Introductory Information**

Audit Findings Not Corrected (Three-Peats) – Materials Provided

Tab 2:

- 1. Overview:** Failure to Correct Audit Findings – Educational Entities and Local Governments
- 2. Directory of Schedules for Repeat Audit Findings**

Tab 2a:

- 3. Schedules: Audit Findings Not Corrected and Recommended Action:**
(Detailed analysis regarding audit findings that have been reported to the Committee)

Educational Entities:

- State Colleges (Schedule 1)
[Note: There were no university findings reported to the Committee this year.]
- District School Boards (Schedule 2)
- Charter Schools (Schedules 3 & 4)

Tab 2b:

Local Governmental Entities:

- County Constitutional Officers (Schedules 5 & 6)
- Municipalities (Schedules 7 & 8)
- Special Districts (Schedules 9 & 10)

Note: The green background used for some audit findings indicates that it appears that the entity may have addressed the finding to the extent possible using existing resources. The determination is made based on previous correspondence the Committee has received from the entity.

Tab 2c:

- 4. Notifications** received from the Auditor General

Failure to Correct Audit Findings Educational and Local Governmental Entities

The Joint Legislative Auditing Committee (Committee) has the authority to take action against educational and local governmental entities that fail to correct audit findings reported in three successive audits.

Statutory Authority

- **District School Boards, Colleges, and Universities:** The Auditor General is required to notify the Committee of any financial or operational audit report prepared pursuant to s. 11.45, F.S., (*reports prepared by the Auditor General*) which indicates that a district school board, a state university, or a Florida College System institution has failed to take full corrective action in response to a recommendation that was included in the two preceding financial or operational audit reports. Upon notification,

(1) The Committee may direct the district school board or the governing body of the state university or Florida College System institution 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.

(2) If the Committee determines that the written statement is not sufficient, the Committee may require the chair of the district school board or the chair of the governing body of the state university or Florida College System institution, or the chair's designee, to **appear before the Committee**.

(3) If the Committee determines that the district school board, state university, or Florida College System institution has failed to take full corrective action for which there is no justifiable reason or has failed to comply with Committee requests made pursuant to this section, the Committee shall refer the matter to the State Board of Education or the Board of Governors, as appropriate, to **proceed in accordance with ss. 1008.32 or 1008.322, F.S., respectively** [s. 11.45(7)(j), F.S.]

- **District School Boards, Charter Schools / Charter Technical Career Centers, and Local Governmental Entities:** The Auditor General is required to notify the Committee of any audit report prepared pursuant to s. 218.39, F.S., (*reports prepared by private CPAs for audits of district school boards, charter schools / charter technical career centers, counties, municipalities, and special districts*) which indicates that an audited entity has failed to take full corrective action in response to a recommendation that was included in the two preceding audit reports. Upon notification,

(1) The Committee may direct the governing body of the audited entity 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.

(2) If the Committee determines that the written statement is not sufficient, the Committee may require the chair of the governing body of the local governmental entity or the chair's designee, the elected official of each county agency or the elected official's designee, the chair of the district school board or the chair's designee, the chair of the governing board of the charter school / charter technical career center or the chair's designee, as appropriate, to **appear before the Committee**.

(3) If the Committee determines that the audited entity has failed to take full corrective action for which there is no justifiable reason for not taking such action, or has failed to comply with Committee requests made pursuant to this section, the Committee may **proceed in accordance with s. 11.40(2), F.S.** [s. 218.39(8), F.S.]

Section 11.40(2), F.S., provides that the Committee may schedule a hearing to determine if the entity should be subject to further state action. If the Committee determines that the entity should be subject to further state action, the Committee shall:

(a) In the case of a local governmental entity or district school board, direct the Department of Revenue and the Department of Financial Services to withhold any funds not pledged for bond debt service satisfaction which are payable to such entity until the entity complies with the law. The Committee shall specify the date that such

action must begin, and the directive must be received by the Department of Revenue and the Department of Financial Services 30 days before the date of the distribution mandated by law. The Department of Revenue and the Department of Financial Services may implement this paragraph.

(b) (Excerpt) In the case of a special district, notify the Department of Commerce, and in certain instances other specified parties, that the special district has failed to comply with the law. Upon receipt of notification, the Department of Commerce shall proceed pursuant to ss. 189.062 (potentially declare the special district inactive) or 189.067 (potential legal action), F.S. Note: In addition, certain special districts may be required to participate in a public hearing.

(c) In the case of a charter school or charter technical career center, notify the appropriate sponsoring entity, which may terminate the charter pursuant to ss. 1002.33 and 1002.34, F.S.

Notifications Received from the Auditor General

The Committee has received notifications from the Auditor General regarding this initiative each year since 2012. The Auditor General is required by law to conduct audits of state universities, Florida College System institutions, and district school boards.¹ The Auditor General is required to conduct audits of county offices, municipalities, and special districts if directed by the Committee. In addition, the Auditor General routinely reviews financial audits of district school boards, charter schools, and local governmental entities that are performed by private CPAs. Based on the Auditor General's review of all of these audit reports, the following is a breakdown of the entities that have failed to correct repeat audit findings for the 2019-20 fiscal year through the 2023-24 fiscal year, as reported to the Committee by October 1, 2025 [Note: Over 200 local governmental entities did not timely file their audit reports for the 2023-24 fiscal year; in most instances, any repeat audit findings for these entities are not included in the numbers listed for county offices, municipalities, and special districts for the 2023-24 fiscal year]:

Type of Entity	Number of Entities with Repeat ² Audit Findings During Last Five Fiscal Years (Total Number of Repeat Findings)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Colleges	2 (4)	1 (3)	3 (3)	4 (4)	2 (2)
Universities	1 (1)	0 (0)	0 (0)	0 (0)	0 (0)
District School Boards	7 (7)	9 (11)	9 (13)	6 (6)	9 (11)
Charter Schools	20 (27)	9 (10)	3 (3)	6 (9)	10 (11)
County Offices ³	33 (50)	27 (41)	23 (33)	24 (29)	18 (21)
Municipalities ⁴	102 (206)	97 (179)	99 (193)	97 (197)	48 (80)
Special Districts ⁵	99 (153)	91 (150)	102 (152)	90 (134)	57 (81)
Total	264 (448)	234 (394)	239 (397)	277 (379)	144 (206)

Recent Committee Action

Based on notifications received related to audit reports for the 2022-23 fiscal year, the Committee took action against 134 of the entities noted above during the meeting on February 3, 2025. As a result of the Committee's action, letters were sent to these entities to direct each governing body to provide a written statement regarding a total of 213 audit findings to the Committee to explain the corrective action that has occurred or is planned or to provide the reasons no corrective action is planned.

Action Available for the Committee to Take in During Fall 2025 Committee Meeting

The Committee may take action against the entities that were reported by the Auditor General for failing to correct audit findings that had been reported for at least the third time in the entities' 2023-24 fiscal year audit reports. In addition, the Committee may wish to direct Committee staff to send a letter requesting the status of uncorrected audit findings to all entities on future notification(s) from the Auditor General for late-filed audit reports for the 2023-24 fiscal year, or earlier.

¹All district school boards are required to have an annual financial audit performed. District school boards in counties with a population less than 150,000 are audited annually by the Auditor General; district school boards in larger counties are audited once every three years by the Auditor General and by a private CPA during the other years.

² For the purpose of this document, repeat findings are those which have also been reported in the two prior audits; therefore, the auditor has reported these findings a minimum of three times in successive audits.

³ Separate audits are conducted of most County Constitutional Officers (Board of County Commissioners, Tax Collector, Property Appraiser, Clerk of Circuit Courts, Supervisor of Elections, and Sheriff).

⁴ There are currently 411 municipalities in Florida.

⁵ As of October 1, 2025, there are 2,077 active special districts in Florida.

Directory of Schedules for Repeat Audit Findings

A series of schedules follow that provide information related to entities with audit findings that have been reported in three successive audit reports. The schedules vary by type of entity and, in some cases, whether it appears that the entity has taken all steps to correct certain audit findings using existing resources.

To assist you in locating all information related to a specific entity, the tables below list all entities included in the schedules and indicate the schedule(s) in which their information appears.

Note: The green background used for some audit findings indicates that it appears that the entity has addressed the finding to the extent possible using existing resources.

State Colleges

[Note: There were no university findings reported to the Committee this year.]

<i>State College</i>	<i>County</i>	<i>Schedule</i>
Polk State College	Polk	1
St. Johns River State College	Putnam	

District School Boards

<i>District School Board</i>	<i>Schedule</i>
Alachua	2
Citrus	
Columbia	
Dixie	
Gulf	
Okaloosa	
Polk	
Suwannee	
Volusia	

Charter Schools

<i>Charter School</i>	<i>County</i>	<i>Schedule(s)</i>
Crossroad Academy	Gadsden	3
School of Arts and Sciences on Thomasville Road	Leon	
The School of Arts and Sciences Centre	Leon	
Bridgeprep Academy of St. Cloud	Osceola	
Chain of Lakes Collegiate High School (formerly known as Polk State College Chain of Lakes Collegiate High School)	Polk	
Polk State College Collegiate High School	Polk	
Polk State College Lakeland Gateway to College Charter High School	Polk	
Samsula Academy	Volusia	
The Reading Edge Academy	Volusia	4
Byrneville Elementary School	Escambia	

Counties

<i>County</i>	<i>County Office</i>	<i>Schedule(s)</i>
Calhoun County	Sheriff	6
Clay County	Board of County Commissioners	5
Desoto County	Board of County Commissioners	5
Gadsden County	Sheriff	5
Gulf County	Board of County Commissioners	5
Hardee County	Board of County Commissioners	5
	Sheriff	5
Hendry County	Board of County Commissioners	5
Jackson County	Board of County Commissioners	5
Levy County	Board of County Commissioners	5
	Sheriff	5
Okeechobee County	Board of County Commissioners	5
Santa Rosa County	Board of County Commissioners	5
St. Johns County	Board of County Commissioners	5
Sumter County	Sheriff	5
Washington County	Board of County Commissioners	5
	Property Appraiser	6
	Supervisor of Elections	6

Municipalities

<i>Municipality</i>	<i>County</i>	<i>Schedule(s)</i>
Bonifay, City of	Holmes	7, 8
Bowling Green, City of	Hardee	7
Branford, Town of	Suwannee	8
Bushnell, City of	Sumter	8
Clermont, City of	Lake	7
Coleman, City of	Sumter	8
Crystal River, City of	Citrus	7
Daytona Beach, City of	Volusia	7
Delray Beach, City of	Palm Beach	7
Eatonville, Town of	Orange	7
Ebro, Town of	Washington	7
Edgewood, City of	Orange	7
El Portal, Village of	Miami-Dade	7
Fanning Springs, City of	Gilchrist & Levy	8
Glen Saint Mary, Town of	Baker	8
Graceville, City of	Jackson	8
Greensboro, Town of	Gadsden	7, 8
Greenville, Town of	Madison	7
Hialeah, City of	Miami-Dade	7
Hilliard, Town of	Nassau	8
Interlachen, Town of	Putnam	8
Jacksonville, City of	Duval	7

<i>Municipality</i>	<i>County</i>	<i>Schedule(s)</i>
Jay, Town of	Santa Rosa	7
Lake Butler, City of	Union	7
Lynn Haven, City of	Bay	7
Madison, City of	Madison	8
Maitland, City of	Orange	7
Malabar, Town of	Brevard	7
Malone, Town of	Jackson	8
Mayo, Town of	Lafayette	8
McIntosh, Town of	Marion	8
Mexico Beach, City of	Bay	7
Montverde, Town of	Lake	8
Pahokee, City of	Palm Beach	7
Panama City, City of	Bay	7
Paxton, City of	Walton	8
Pembroke Park, Town of	Broward	7
Penney Farms, Town of	Clay	8
Pierson, Town of	Volusia	8
Pomona Park, Town of	Putnam	7, 8
St. Augustine Beach, City of	St. Johns	7
St. Cloud, City of	Osceola	7
St. Lucie Village, Town of	St. Lucie	8
Vernon, Town of	Washington	7, 8
West Melbourne, City of	Brevard	7
White Springs, Town of	Hamilton	7
Windermere, Town of	Orange	8
Worthington Springs, Town of	Union	8

Special Districts

<i>Special District</i>	<i>County</i>	<i>Schedule(s)</i>
Alligator Point Water Resources District	Franklin	10
Argyle Fire District	Walton	9
Aucilla Area Solid Waste Administration	Dixie, Jefferson, Madison, Taylor	10
Baker County Development Commission	Baker	10
Baker County Hospital District	Baker	10
Beach Mosquito Control District	Bay	10
Cedar Key Water and Sewer District	Levy	10
Central County Water Control District	Hendry	9
City-County Public Works Authority	Glades	9
Creekside Community Development District	St. Lucie	9
Crossings at Fleming Island Community Development District, The	Clay	9
Downtown Clermont Redevelopment Agency	Lake	9
Downtown Investment Authority	Duval	9
Flagler Estates Road and Water Control District	St. Johns	10
Fred R. Wilson Memorial Law Library	Seminole	9, 10
Gadsden Soil and Water Conservation District	Gadsden	10
George E. Weems Memorial Hospital	Franklin	9
Gilchrist Soil and Water Conservation District	Gilchrist	10
Gramercy Farms Community Development District	Osceola	9
Hillsborough Soil and Water Conservation District	Hillsborough	10
Holmes Creek Soil and Water Conservation District	Holmes	10
Immokalee Water and Sewer District	Collier	9
Indian River Soil and Water Conservation District	Indian River	9
Jackson Soil and Water Conservation District	Jackson	10
KingSoutel Crossing Community Redevelopment Agency	Duval	9
Lake Region Lakes Management District	Polk	9
Lake Soil and Water Conservation District	Lake	9
Lakeside Plantation Community Development District	Sarasota	9
Leon County Educational Facilities Authority	Leon	9
Levy Soil and Water Conservation District	Levy	10
Liberty Fire District	Walton	9
Madeira Community Development District	St. Johns	9
Madison County Soil and Water Conservation District	Madison	9
Magnolia Creek Community Development District	Walton	9
Marion Soil and Water Conservation District	Marion	9
Naturewalk Community Development District	Walton	9
Panama City Beach Community Redevelopment Agency	Bay	9
Polk Regional Water Cooperative	Polk	9
Port Orange Town Center	Volusia	9
Portofino Isles Community Development District	St. Lucie	9
Portofino Vista Community Development District	Osceola	9
Putnam Soil and Water Conservation District	Putnam	10

<i>Special District</i>	<i>County</i>	<i>Schedule(s)</i>
Renew Arlington Community Redevelopment Agency	Duval	9
Reunion East Community Development District	Osceola	9
South Seminole and North Orange County Wastewater Transmission Authority	Orange, Seminole	10
South Village Community Development District	Clay	9
Southern Hills Plantation II Community Development District	Hernando	9
St. Lucie County Fire District	St. Lucie	9
Sterling Hill Community Development District	Hernando	9
Stevens Plantation Community Development District	Osceola	9
Suwannee County Conservation District	Suwannee	10
SWI Community Development District	Volusia	9
Town of Eatonville Community Redevelopment Agency	Orange	9
Tri-County Airport Authority	Holmes, Jackson, Washington	10
West Villages Improvement District	Sarasota	9
Westside Community Development District	Osceola	9
Yellow River Soil and Water Conservation District	Okaloosa	10

**2a Three Peat:
Educational Entities**

STATE COLLEGES

STATE COLLEGES

[Note: There were no university findings reported to the Committee this year.]

Failed to Take Full Corrective Action in Response to a Recommendation Included in Audit Reports Issued During July 1, 2024, through June 30, 2025, and the Two Preceding Audit Reports¹

Entity	Audit Finding	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Polk State College	<p><u>AG Report No. 2025-067 (Finding #3 - Perspective Student Sensitive Personal Information)</u>: The College collects social security numbers (SSNs) from all prospective students during the application process. State-adopted General Records Schedules require retention periods of five years for certain records of students who apply for College admission but are denied or do not register. As of April 2024, the College IT system contained information, including SSNs, for 148,102 prospective students who never enrolled in the College and 200 employees had access to that information. In a November 2021 response to a similar finding reported by the Auditor General, the College President indicated that the College would review the reasons for retaining prospective student information and would work to create a timeline for removing such information if the student did not choose to attend the College. However, audit procedures disclosed that the College had not established a time frame for purging prospective student information during the 2023 calendar year and the age of that information was not readily available. The auditors noted, according to College personnel, the College: (1) continued to indefinitely maintain prospective student sensitive personal information because the College IT system did not have the ability to purge such records, and (2) plans to purge prospective student information over five years old upon implementation of the College's new IT system during the 2025 calendar year. The auditors state that retaining prospective student sensitive personal information beyond five years increases the risk of unauthorized disclosure of the information and the possibility that the information may be used to commit fraud. The auditors recommend that the College identify and periodically purge prospective student sensitive personal information over five years old to minimize the risks associated with maintaining that information. (See PDF Pages 5 - 6)</p>	N/A	N/A	N/A	Yes

STATE COLLEGES

[Note: There were no university findings reported to the Committee this year.]

Failed to Take Full Corrective Action in Response to a Recommendation Included in Audit Reports Issued During July 1, 2024, through June 30, 2025, and the Two Preceding Audit Reports¹

Entity	Audit Finding	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
St. Johns River State College	<p><u>AG Report No. 2025-024 (Finding #3 - Information Technology User Access Privileges)</u>: The College collects and uses social security numbers (SSNs) for various purposes, such as to register newly enrolled students, comply with Federal tax reporting requirements and other Federal and State requirements related to financial and academic assistance, and to perform other College responsibilities such as processing employee payrolls. The College: (1) established a unique identifier, other than the SSN, to identify each student and maintained student information, including SSNs, in the College IT system; (2) maintains an imaging system that contains copies of various documents, including some with student SSNs, such as applications for enrollment and IRS tax return transcripts for student financial aid; and (3) has applicable College administrators and delegated staff members responsible for approving employee access to sensitive data to help protect student and employee sensitive information from unauthorized disclosure, modification, or destruction. To ensure the privileges remain appropriate, College procedures require administrators and delegated staff members to annually review employee IT user access privileges. As of June 2024, the College IT system contained SSNs for a total of 181,516 current, former, and prospective students and College employees, and the College maintained an imaging system that contained copies of various documents as previously noted. College personnel provided records to the auditors that 93 employees had IT user access to student and employee SSNs, including 52 employees with access through the imaging system, 26 employees with access through the College IT system, and 15 employees with access through both systems. However, neither the College IT system nor the imaging system have a mechanism to differentiate user access privileges to employee or student SSNs or the SSNs of current, former, or prospective students and, therefore, did not limit access based on employee job duties. As a result, the auditors noted 34 employees</p>	N/A	N/A	N/A	Yes

STATE COLLEGES

[Note: There were no university findings reported to the Committee this year.]

Failed to Take Full Corrective Action in Response to a Recommendation Included in Audit Reports Issued During July 1, 2024, through June 30, 2025, and the Two Preceding Audit Reports¹

Entity	Audit Finding	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
St. Johns River State College (continued)	had unnecessary access to certain SSNs in the imaging system, 9 employees had unnecessary access to certain SSNs in the College IT system, and 3 employees had unnecessary access to certain SSNs in both systems. Effective June 2024, the College started purging prospective student data over five years old while maintaining the rest of the student information pursuant to the State General Records Schedules required retention period of five years. To ensure access to sensitive student and employee information is properly safeguarded, the auditors recommend that the College: (1) Upgrade the College IT and imaging systems to include a mechanism to differentiate IT user access privileges to current student information from access privileges to employees and former and prospective student information; (2) Continue efforts to purge prospective student information over five years old; and (3) After the College IT and imaging system upgrades, enhance periodic reviews of IT user access privileges to student and employee SSNs to determine whether such privileges are necessary, and timely remove any inappropriate or unnecessary access privileges detected. (See PDF Pages 5 - 6)				

LEGEND:

1. These audits have been conducted by the Auditor General pursuant to Section 11.45(2)(c) or (f), *Florida Statutes*.
2. **Material Weakness (MW)**: a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that one of the following will not be prevented, or detected and corrected, on a timely basis:
 - a. a material misstatement of the entity's financial statements, or
 - b. material noncompliance with a type of compliance requirement.

For example, a deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis.

The severity of the deficiency would determine whether it should be classified as a material weakness, a significant deficiency, or an additional matter.
3. **Significant Deficiency (SD)**: less severe than a material weakness, yet important enough to merit attention by those charged with governance.

DISTRICT SCHOOL BOARDS

DISTRICT SCHOOL BOARDS

Failed to Take Full Corrective Action in Response to a Recommendation Included in Audit Reports Issued During July 1, 2024, through June 30, 2025, and the Two Preceding Audit Reports¹

County	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Alachua	<p><u>AG Report No. 2025-030 (#5 - Facilities Maintenance)</u>: The District Facilities, Maintenance, Planning, and Construction Department is responsible for maintenance and repair services of school and ancillary facilities and performs or assists the Board in contracting for heating, ventilating, and air conditioning (HVAC); electrical; plumbing; and other maintenance-related services. During the 2023-24 fiscal year, the District solicited bids and awarded contracts for certain services to maintain and repair school and ancillary facilities. Service contracts with fixed hourly labor rates (and annual estimated costs) included HVAC (\$898,000), roofing (\$208,000), and painting (\$196,000) services. District records disclosed that General Fund maintenance and repair expenditures totaled \$7.2 million, including \$6.2 million for employee compensation. While the District's competitive selection process provided some assurance that services were procured at the best rate, the District had not as of July 2024 established policies and procedures for annually evaluating and documenting the cost-effectiveness of obtaining facility maintenance and repair contracted services versus using existing District personnel or hiring additional personnel to perform maintenance and repair services. In response to audit inquiry, the District personnel indicated that, due to employee turnover, it was difficult to find employees to fill vacant positions and they were not able to provide documentation of a specific project where an analysis was made to determine whether it was more cost effective to use District personnel or contracted services. Absent a documented analysis to evaluate the cost effectiveness of such services, there is an increased risk that cost savings may not be achieved. The auditors recommend that the District establish policies and procedures requiring and ensuring periodic documented evaluations of significant maintenance and repair services that consider the use of District personnel-provided services versus contracted services and the selection of the most effective and cost-saving services. (See PDF Pages 8 - 9)</p>	N/A	N/A	N/A	Yes

DISTRICT SCHOOL BOARDS

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County	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Alachua (continued)	<p><u>AG Report No. 2025-030 (#6 – Adult General Education Classes)</u>: The District reported 23,684 instructional contact hours provided to 466 students enrolled in 133 classes during the Summer and Fall 2023 Semesters. The auditors examined District records for 1,682 hours reported for 30 students enrolled in 26 adult general education classes and noted that instructional contact hours for 19 students were over reported by 456 hours, ranging from 2 to 98 hours. In response to audit inquiry, District personnel indicated that the misreported hours occurred primarily due to programming errors. The auditors recommend that the District strengthen controls to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE. The auditors also recommend that the District determine to what extent adult general education hours were misreported and contact the FDOE for proper resolution. (See PDF Page 9)</p>	N/A	2023	<p>The District implemented several new protocols which continue to improve the accuracy and reliability of Adult Education reporting. The program supervisor, teacher specialist, database clerk, and all Adult Education teachers have been trained on these protocols. The Adult Education team went through a training process with Skyward SIS State Reporting and District FTE reporting teams. The District's database clerk runs the six-day absence report daily. Any student who appears on the report is withdrawn after the sixth absence and is subsequently re-enrolled upon return. The Adult Education Department regularly reviews attendance reports to ensure accurate reporting and compliance with procedures. Additional information is included in the response letter.</p>	Yes
Citrus	<p><u>AG Report No. 2025-084 (#3 - Information Technology User Access Privileges to Sensitive Student Information)</u>: The District student information system (SIS) provides for student records data processing and the District maintains student information, including SSNs, in the District SIS. Additionally, the District uses a document imaging system (DIS) to electronically store documents that are part of a student's cumulative record. The documents may include, for example, registration forms and court papers, that could include a student's SSN. Moreover, the District uses the Florida Automated System for Transferring Educational Records (FASTER), maintained by the Florida Department of Education, to exchange transcripts and other student records electronically. FASTER allows authorized personnel to view student SSNs for their assigned school when transcripts are generated. District personnel indicated that each location supervisor is responsible for requesting the appropriate system access privileges for their staff from the Educational Technology Department. District personnel also indicated that a staff member from that department performs monthly evaluations of access privileges to the sensitive personal information of students. However, the monthly evaluation excluded access privileges for the DIS and FASTER. As of</p>	N/A	N/A	N/A	Yes

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County	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Citrus (continued)	<p>April 2024, the District maintained records for 270,000 former and 17,000 current students, and certain employees had access to student SSNs in those records, including 238 users with access to the DIS, 46 users with access to the SIS, and 41 users with access to FASTER. The auditors examined District records supporting the access privileges for selected users, including 55 of the 238 DIS users, 9 of the 46 SIS users, and all 41 FASTER users. The auditors noted that access privileges for 19 DIS users and 2 FASTER users, which included, for example, teachers, a career advisor, and a payroll analyst, were unnecessary to perform the users' job functions. In response to audit inquiry, District personnel indicated that these users had primarily been granted access because they were in a District administrative position or the access had been required for a previous position. As of November 2024, and subsequent to audit inquiry, District personnel had removed the unnecessary access for the 21 users. Inappropriately assigned access privileges and the lack of periodic evaluations of those privileges increase the risk for unauthorized disclosure of sensitive personal information and the information to be used to commit a fraud. The auditors recommend that the District continue efforts to ensure access privileges to sensitive personal student information are properly assigned and establish procedures to require periodic evaluations of DIS and FASTER user access privileges and promptly remove any inappropriate or unnecessary access privileges detected. (See PDF Pages 5 - 6)</p>				
Columbia	<p><u>AG Report No. 2025-053 (#8 - Contracted Services)</u>: The Board, as contracting agent for the District, routinely enters into contracts for services and internal controls have been designed and implemented that generally ensure payments are consistent with contract terms and conditions. For the period July 2023 through March 2024, District payments for contracted services totaled \$3.3 million. The auditors examined District records supporting ten selected payments totaling \$409,766 and found that District controls over contracted services could be improved. Specifically, for four payments totaling \$184,601 the auditors noted that the District paid: (1) \$97,135 to a vendor that provided afterschool</p>	N/A	N/A	N/A	Yes

DISTRICT SCHOOL BOARDS

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County	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Columbia (continued)	<p>program workers, school nurses, and tutoring services during January 2024 and February 2024 although the vendor's contract ended on June 30, 2023. While the payment was consistent with the terms of the expired contract for those services, the Board took no action to authorize services and payments subsequent to the contract end date; (2) \$34,116 for tutoring services during August and September 2023 for students at private schools that participated in a District Federal awards program. While the service rates billed on the company invoices agreed with the respective contract terms, District records did not demonstrate that anyone confirmed receipt of the contracted services; (3) \$30,392 to a company for student psychological services at the 14 District schools during November 2023. The auditors noted that District records confirmed receipt of certain services billed at the correct hourly rate and supported payments totaling \$16,474; however, the District was also billed and paid for: (a) 50 hours in excess of the 5-hour per week contract limit for work from home for three therapists, totaling \$6,961; and (b) 84 hours for services by 5 therapists, totaling \$6,957, and school personnel did not document confirmation of the contracted services at the appropriate hourly rates; and (4) \$22,958 to another company for student psychological services at the 14 District schools during October 2023. District records demonstrated confirmed receipt of services at the appropriate hourly rate for 198 billed hours totaling \$17,335. However, although requested by the auditors, District records were not provided to demonstrate confirmed receipt of services at the appropriate hourly rate for 67 billed hours totaling \$5,623.</p> <p>Absent effective contracted services procedures, there is an increased risk that services received may not be consistent with District expectations or for overpayments to occur. The auditors recommend that the District enhance procedures to ensure that Board action is taken to authorize contracted services and documented confirmation is maintained to demonstrate that, prior to payment, services were satisfactorily received and billed at rates consistent with the contract terms. (See PDF Pages 10 - 11)</p>				

MW = Material Weakness (see 2. in Legend)
 SD = Significant Deficiency (see 3. in Legend)

DISTRICT SCHOOL BOARDS

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County	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Dixie	<p><u>AG Report No. 2025-020 (#5 - Information Technology User Access Privileges - Sensitive Personal Information)</u>: The North East Florida Educational Consortium (NEFEC) provides IT software hosting and application support for District student records data processing, and the District maintains current and former student information, including social security numbers (SSNs), in the District Management Information System (MIS). As of June 2024, the District MIS contained the SSNs for 16,302 former and 2,270 current District students, and 24 employees and other individuals had IT user access privileges to that information. The auditors examined District records supporting the access privileges and found that 11 of the 24 individuals did not need to access student SSNs or only required occasional access as a backup. The individuals with unnecessary access privileges included, for example, a data clerk, a former contract vendor, school secretaries, and contracted school nurses. District records included monthly security reports that were signed and dated by the MIS Coordinator; however, due to oversights, the 11 individuals' unnecessary access to student SSNs was not identified. Subsequent to audit inquiry, in May 2024 the unnecessary access was removed. The existence of unnecessary access privileges and the lack of thorough, periodic reviews of IT user access privileges increase the risk of unauthorized disclosure of student SSNs and the possibility that sensitive information may be used to commit a fraud against District students or others. The auditors recommend that the District continue efforts to ensure that only those individuals who have a demonstrated need to access student SSNs have such access. The auditors state that such efforts should include thorough, periodic reviews of assigned IT user access privileges to determine whether such privileges are necessary and the timely removal of any inappropriate or unnecessary access privileges. (See PDF Pages 6 - 7)</p>	N/A	N/A	N/A	Yes
Gulf	<p><u>AG Report No. 2025-042 (#2 - Financial Condition - Food Service Program)</u>: The District operates a food service program for each District school and provides meals to participating students and staff. The financial condition of the program is significantly impacted by the prices charged for meals served along with the costs associated with those meals. For the 2021-22,</p>	N/A	N/A	N/A	Yes

DISTRICT SCHOOL BOARDS

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Gulf (continued)	<p>2022-23, and 2023-24 fiscal years, the District food service program experienced operating losses of \$252,887, \$79,036, and \$257,161, respectively, with an average annual loss of \$196,361 for that period. To subsidize program operations and cover the losses each year, the Board approved unrestricted General Fund transfers to the Food Service Fund. While the District's total number of students and the total meals served for the 2023-24 fiscal year remained relatively consistent with those for the 2022-23 fiscal year, program revenues decreased (\$129,533 or 10 percent) and expenditures increased (\$48,593 or 3 percent), resulting in the greater operating loss for the 2023-24 fiscal year. Notwithstanding the Board-approved transfers, although requested by the auditors, requested records were not provided to document Board actions or District efforts to monitor the program and improve the program's financial condition. The auditors noted that, in response to a similar finding in a prior year audit report, the Superintendent stated in November 2021 that steps had been taken to reduce the program deficit and promote self-sufficiency and listed various steps to improve District procedures. However, as of June 2024, Board policies had not been established for specifying the program's target fund balance or funding level, documenting the financial decisions that cause operating losses and District procedures that will help reverse the losses, or identifying the funding sources to subsidize the program when the program is not self-sufficient. Continued shortages in the food service program will require other resources to fund the program and reduce funds available for the District's other educational programs. The auditors continue to recommend that Board policies be established to specify the food service program's target fund balance or funding level; require the financial decisions that cause program operating losses be documented, along with the District procedures that will help reverse the losses; and identify the funding sources to subsidize the program if the program is occasionally not self-sufficient. (See PDF Pages 4 - 5)</p>				
Okaloosa	<p><u>AG Report No. 2025-032 (#7 – Information Technology User Access Privileges - Sensitive Personal Information)</u>: As of May 2024, the District ERP system contained the social security numbers (SSNs) for 23,818</p>	N/A	N/A	N/A	Yes

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County	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Okaloosa (continued)	<p>former and 4,802 current District employees, and 42 employees had access privileges to that information. According to District personnel, the ERP system did not include a mechanism to differentiate the access privileges to former and current employee SSNs. Consequently, employees who only needed access to former or current employee SSNs also had access to employee SSNs that were unnecessary for their assigned job duties. The auditors noted that the school principal or site supervisor at each location requests employee access privileges for their staff through the IT Department and District security verification procedures require an evaluation of employee access privileges twice a year to ensure that the access granted remains appropriate. However, District personnel had not performed an evaluation of employee access privileges since March 2022. The auditors examined District records supporting the access privileges of ten selected employees with access to employee SSNs and noted that four employees (an accountant, a bookkeeper, a secretary, and a Purchasing Department employee) did not have a demonstrated need to access employee SSNs and two employees (a data technician and a school principal) had access to both former and current employee SSNs but did not have a demonstrated need to access former employee SSNs. In response to audit inquiry, District personnel indicated that these access privileges were granted in error and removed the unnecessary access of the six employees. The auditors recommend that, in order to properly safeguard and protect employee SSNs, the District: (1) update the ERP system to differentiate employee access privileges to former and current employee SSNs and mask employee SSNs from employees who do not require access to perform their job duties; and (2) conduct routine, periodic evaluations of employee access privileges to ensure that inappropriate or unnecessary access privileges to employee SSNs are detected and promptly removed. (See PDF Pages 9 - 10)</p>				
Polk	<p><u>AG Report No. 2025-034 (#1 – Background Screenings)</u>: State law requires that individuals who serve in an instructional or noninstructional capacity that requires direct contact with students undergo a level 2 background</p>	N/A	2023	The District has created and implemented processes and internal controls to ensure appropriate and timely review of candidates and employees for Polk County Public Schools	Yes

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Polk (continued)	<p>screening at least once every five years. According to District personnel, the Human Resource Department is responsible for: (1) ensuring that new hires who have direct contact with students undergo required background screenings; (2) entering information regarding the new hires into the FDLE shared system, which provides a comprehensive report of the District employees subject to the background screenings; (3) monthly generating and reviewing an FDLE shared system report (District monthly report) of District employees screened within that month 5 years previously and notifying the applicable employees that another screening is required; and (4) comparing the District monthly report to District employment records and removing the names of individuals no longer employed by the District from the FDLE shared system, excluding those individuals from the District screening process.. The auditors examined District records as of April 2024 and found that the District and District charter schools employed a total of 19,696 instructional and noninstructional personnel. However, as of that date, the FDLE shared system comprehensive report of District personnel included 3,527 more names than in District records. According to District personnel, the difference occurred because the most recent comparison of the District monthly report to District employment records conducted in July 2023 only resulted in the removal of records for individuals entered into the system after January 2016. Because the District did not timely compare the District monthly report to District employment records and remove the names of individuals no longer employed by District and District charter schools, the District may have incurred unnecessary annual costs totaling \$21,162 for FDLE services to retain screening results for those individuals. To determine whether required background screenings had been timely performed, the auditors examined District records supporting the screenings of 30 selected employees as of April 17, 2024, and found that screenings for 11 of the employees were last completed 6 to 13 years, or an average of 9 years, after the required five-year period had elapsed. In response to audit inquiry, District personnel indicated that the untimely screenings were due to the volume of individuals in the FDLE shared system and oversights in the District review process. Following audit inquiry, screenings were</p>			<p>(PCPS). The results of required background screenings will be reviewed and assessed through a multi-tiered approach according to specified timeframes and intervals: daily checks, monthly checks, and quarterly audits/inventory checks. See response letter for additional information. This series of quarterly checks coupled with the daily and monthly reviews, should significantly decrease failure to ensure appropriate screenings and duplicate entries of candidates and employees screened.</p>	

DISTRICT SCHOOL BOARDS

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County	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Polk (continued)	completed for the 10 employees still employed. The auditors recommend that the District establish effective controls to identify employees who have not obtained the required background screenings; ensure the screenings of those employees are promptly obtained and evaluated; and make decisions, as necessary, based on the results of the screening evaluations. The auditors state that controls could include: (1) periodic comparisons of District employment records to the FDLE shared system comprehensive report; and (2) appropriate adjustments to the FDLE shared system based on the comparison results to ensure that the names of all employees required to undergo background screenings are included and individuals no longer employed by the District are removed. The adjustments would help avoid unnecessary FDLE service costs to retain screening results for individuals no longer employed by the District. (See PDF Pages 3 - 4)				
	<u>AG Report No. 2025-105 (#2024-001 – Financial Reporting)</u> : District financial reporting procedures need improvement to ensure that financial statements are properly presented in the annual comprehensive financial report (ACFR) provided for audit. Contrary to generally accepted accounting principles, District personnel did not report all deferred outflows related to pensions and erroneously recorded insurance claims expense twice in the internal service fund. Before audit adjustments, the Deferred Outflows of Resources - Pensions, Accounts Payable, and various expense functions contained misstatements that resulted in an understatement of Unrestricted Net Position in the Governmental Activities totaling \$61,118,392. District personnel responsible for preparing the ACFR and those responsible for reviewing and approving the ACFR had limited financial reporting experience and misunderstood the necessary entries to properly present the financial statements. Also, the District's review procedures were not effective to detect ACFR errors. The auditors extended audit procedures to determine the adjustments necessary to ensure District financial statement amounts were properly reported and District personnel accepted the adjustments. However, the audit procedures cannot substitute for management's responsibility to	SD	2025	The finding refers to Sales Tax Revenue that was inappropriately accrued. It was determined the monthly sales tax revenue received for the month of May was inappropriately recorded as April. Therefore, the May Deposit was both accrued and received, resulting in an overstatement of revenue. The District has implemented two additional reconciliations to address the finding. The District performs a quarterly and year-end reconciliation to ensure revenue received is recorded appropriately. Every account is reconciled and is reviewed for accuracy.	Yes

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County	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Polk (continued)	implement adequate controls over preparation of the ACFR. The auditors recommend that the District improve procedures to ensure that financial statement account balances and transactions are properly reported in the District ACFR. The auditors further state that such improvements should include appropriate training for District personnel responsible for ACFR preparation and review and approval of the ACFR to detect and correct errors before financial statements are completed. (See PDF Pages 184 - 185)				
Suwannee	<p><u>AG Report No. 2025-197 (#1 - Background Screenings)</u>: State law and Board policies require that individuals who serve in an instructional or noninstructional capacity that requires direct contact with students undergo a level 2 background screening at least once every five years. Noninstructional contractors (and their workers) who are permitted access on school grounds when students are present or who have direct contact with students must undergo a level 2 background screening at least once every five years unless the individuals are under the direct supervision of a school district employee or contractor who has a criminal history check and meets the statutory background screening requirements. According to District personnel, the Human Resources (HR) Department is responsible for: (1) ensuring that employees and contractor workers who have access to school grounds undergo required background screenings at least once every 5 years, and (2) maintaining a comprehensive list of contractor workers. Principals also verify contractors performing services at their schools have identification to demonstrate that the background screenings were appropriate. However, the auditors' examination of District records disclosed that the HR Department did not always ensure that employees and contractor workers obtained timely background screenings nor maintain an up-to-date comprehensive list of contractor workers.</p> <p>During the 2023-24 fiscal year, District records indicated there were 238 individuals (207 instructional and noninstructional employees and 31 contractor workers) requiring level 2 background screenings. The auditors examined District records supporting the screenings of</p>	N/A	N/A	N/A	Yes

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County	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Suwannee (continued)	<p>69 selected District employees and the 31 contractor workers. As of June 2024, District records were not provided to demonstrate that 1 employee and 2 contractor workers had ever undergone a background screening, and, according to District records, background screenings for 2 contractor workers had expired and the most recent screenings for 7 employees (4 noninstructional and 3 instructional employees) were obtained 8 to 24 months late. In response to audit inquiry, District personnel indicated that untimely screenings for the 8 employees and 4 contractor workers were due to oversights in the District verification process. As of June 2024, the District employee and 1 of the 2 contractor workers without a background screening no longer provided services for the District. Subsequent to audit inquiry, the 3 other contractor workers obtained background screenings, and no unsuitable backgrounds were noted; however, the screenings were obtained 4 to 15 months late. The auditors recommend that the District continue efforts to identify District employees and contractor workers who have not obtained required background screenings, ensure that the screenings are promptly obtained and evaluated, and make decisions as necessary, based on the evaluations. In addition, the auditors recommend that District procedures ensure background screening due dates are appropriately monitored and required background screenings are obtained and evaluated for applicable employees and contractor workers at least once every 5 years. The auditors state that such monitoring efforts should include the maintenance of an up-to-date comprehensive list of contractor workers. (See PDF Pages 4 - 5)</p>				

DISTRICT SCHOOL BOARDS

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County	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Volusia	<p>AG Report No. 2025-123 (#3 - Information Technology User Access Privileges to Sensitive Personal Information): Audit examination of District records disclosed that, as of July 2024, the District student information system (SIS) contained sensitive personal information for 185,124 former and 47,025 current students, and 573 District users had access to the former and current student information. The auditors inquired of District personnel and examined District records supporting the IT user access privileges for all 573 users with access privileges to the sensitive information of students. The auditors found that District records did not demonstrate the need for 517 users, such as individuals who worked for the SIS provider, teachers, and office specialists, to have access privileges to the sensitive information of former or current students. In response to audit inquiries, District personnel indicated that, although periodic evaluations of access privileges had been performed, high staff turnover contributed to only evaluating access to one field in the SIS and not the other fields where student SSNs are stored. The existence of unnecessary IT user access privileges increases the risk of unauthorized disclosure of sensitive personal information and the possibility that such information may be used to commit fraud against former or current District students. Subsequent to audit inquiry, in July 2024 District personnel removed the inappropriate access privileges for all 517 users. The auditors recommend that District management continue efforts to ensure sensitive personal information maintained by the District is properly safeguarded. The auditors further state that such efforts should include documenting periodic evaluations of IT user access privileges for all areas of the SIS containing student SSNs and timely removing any inappropriate or unnecessary access privileges detected. (See PDF Pages 6 - 7)</p>	N/A	N/A	N/A	Yes

Failed to Take Full Corrective Action in Response to a Recommendation Included in Audit Reports
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FOOTNOTE/LEGEND:

1. These audits have been conducted either by the Auditor General or by private certified public accountants, as required by Section 218.39(1), *Florida Statutes*.
2. **Material Weakness (MW)**: a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that one of the following will not be prevented, or detected and corrected, on a timely basis:
 - a. a material misstatement of the entity's financial statements, or
 - b. material noncompliance with a type of compliance requirement.

For example, a deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis.

The severity of the deficiency would determine whether it should be classified as a material weakness, a significant deficiency, or an additional matter.

3. **Significant Deficiency (SD)**: less severe than a material weakness, yet important enough to merit attention by those charged with governance.

CHARTER SCHOOLS

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Failed to Take Full Corrective Action in Response to a Recommendation Included in the 2023-24 Fiscal Year Audit Report and the Two Preceding Audit Reports¹

County	Charter School	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response This Year?
Gadsden	Crossroad Academy	<p><u>2024-001 – Material Adjustments:</u> Certain adjustments were required to be made to the accounting records subsequent to the start of the audit process. The auditors state that the financial statements would be materially misstated if significant adjustments were not made; therefore, this deficiency is deemed to be a material weakness. The auditors recommend that management select and apply the appropriate accounting principles to prepare the financial statements in accordance with generally accepted accounting principles. (See PDF Page 39)</p>	MW	N/A	N/A	Yes
		<p><u>2024-002 - Journal Entry Approval:</u> Management is responsible for adopting and maintaining a set of internal controls and financial policies that are applicable to the Academy's operations. In addition, management is responsible for having all adjusting journal entries signed off as reviewed by someone other than the person who posted the entry. The auditors tested five journal entries and noted that the journal entries were not signed off as approved by management. As a result, potential misstatement or errors or irregularities in the financial statements could occur. The auditors recommend that a list of all adjusting journal entries with supporting documentation be provided to the Academy's Board of Directors for approval at monthly meetings. (See PDF Page 39)</p>	MW	N/A	N/A	Yes

CHARTER SCHOOLS

Failed to Take Full Corrective Action in Response to a Recommendation Included in the 2023-24 Fiscal Year Audit Report and the Two Preceding Audit Reports¹

County	Charter School	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response This Year?
Leon	School of Arts and Sciences on Thomasville Road	<u>2024-001 – Significant Adjustments:</u> The internal controls of the School have focused primarily on the objective of effectiveness and efficiency of operations (i.e., performance and mission goals and safeguarding of resources). However, the system of internal control over the objectives of reliability of financial reporting contains certain deficiencies. A key element of financial reporting is the ability of management to select and apply the appropriate accounting principles to prepare the financial statements in accordance with generally accepted accounting principles GAAP). Certain adjustments were required to be made to the accounting records for FY 2023-24 subsequent to the start of the audit process. Since these adjustments resulted in a material misstatement of the financial statements, this deficiency is deemed to be a material weakness. The auditors recommend that management select and apply the appropriate accounting principles to prepare the financial statements in accordance with GAAP. (See PDF Page 39)	MW	N/A	N/A	Yes
	The School of Arts and Sciences Centre	<u>2024-001 – Significant Adjustments:</u> The internal controls of the School have focused primarily on the objective of effectiveness and efficiency of operations (i.e., performance and mission goals and safeguarding of resources). However, the system of internal control over the objectives of reliability of financial reporting contains certain deficiencies. A key element of financial reporting is the ability of management to select and apply the appropriate accounting principles to prepare the financial statements in accordance with generally accepted accounting principles (GAAP). Certain adjustments were required to be made to the accounting records for FY 2023-24 subsequent to the start of the audit process. Since these adjustments resulted in a material misstatement of the financial statements, this deficiency is deemed to be a material weakness. The auditors recommend that management select and apply the appropriate accounting principles to prepare the financial statements in accordance with GAAP. (See PDF Page 40)	MW	N/A	N/A	Yes

CHARTER SCHOOLS

Failed to Take Full Corrective Action in Response to a Recommendation Included in the
2023-24 Fiscal Year Audit Report and the Two Preceding Audit Reports¹

County	Charter School	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response This Year?
Osceola	Bridgeprep Academy of St. Cloud	<u>2024-001 – Total fund deficit and deficit in net position:</u> The Academy had a total deficit in fund balance of \$670,074 at fiscal year-end. The 2024 school year was the Academy’s third year of operations, and there has been significant start-up costs the first two years in order to get the property set up from an infrastructure and technology basis. The auditors recommend that the Academy increase enrollment and continue to properly budget the Academy’s expected expenditures and revenues for the following school year so that it can continue to improve its financial position. (See PDF Pages 33-34)	N/A	N/A	N/A	Yes
Polk	Chain of Lakes Collegiate High School (formerly known as Polk State College Chain of Lakes Collegiate High School)	<u>2024-01 – Charter Contract Compliance:</u> The charter contract requires the School’s annual audit to be completed no later than September 30 following the close of the fiscal year. The School’s FY 2023-24 annual audit was completed on November 5, 2024, which was after the charter deadline and was caused by a delay in preparing and accumulating supporting documentation to be audited. The auditors recommend that management begin audit preparation early enough after the end of the fiscal year to allow for accumulation of all supporting documentation in a timely manner. (See PDF Page 25)	N/A	N/A	N/A	Yes
	Polk State College Collegiate High School	<u>2024-01 – Charter Contract Compliance:</u> The charter contract requires the School’s annual audit to be completed no later than September 30 following the close of the fiscal year. The School’s FY 2023-24 annual audit was completed on November 5, 2024, which was after the charter deadline and was caused by a delay in preparing and accumulating supporting documentation to be audited. The auditors recommend that management begin audit preparation early enough after the end of the fiscal year to allow for accumulation of all supporting documentation in a timely manner. (See PDF Page 25)	N/A	N/A	N/A	Yes

CHARTER SCHOOLS

Failed to Take Full Corrective Action in Response to a Recommendation Included in the
2023-24 Fiscal Year Audit Report and the Two Preceding Audit Reports¹

County	Charter School	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response This Year?
Polk (continued)	Polk State College Lakeland Gateway to College Charter High School	<u>2024-01 – Charter Contract Compliance:</u> The charter contract requires the School’s annual audit to be completed no later than September 30 following the close of the fiscal year. The School’s FY 2023-24 annual audit was completed on November 5, 2024, which was after the charter deadline and was caused by a delay in preparing and accumulating supporting documentation to be audited. The auditors recommend that management begin audit preparation early enough after the end of the fiscal year to allow for accumulation of all supporting documentation in a timely manner. (See PDF Page 25)	N/A	N/A	N/A	Yes
Volusia	Samsula Academy	<u>2024-002 General Fund and Capital Fund Budgetary Compliance:</u> The auditors noted that actual expenditures and transfers exceeded the approved amounts in the School’s budget. Florida Statutes allow the budget compliance matter to be resolved by budget amendments within 60 days of fiscal year-end; however, no amendments were made to the budgeted expenditures and transfers, resulting in actual amounts exceeding the approved budget. The auditors recommend that the School complete the amendments within 60 days of year-end. The auditors also recommend that the School perform a budget-to-actual analysis monthly, or any time significant new expenditures are incurred and amend the budget as necessary to ensure the Academy is in compliance with budgetary regulations. (See PDF Page 33)	N/A	2025 (FY 2022- 23)	On April 15, 2025, a resolution was signed by Reading Edge Academy and Samsula Academy to separate the operations of the Charter Schools so that Reading Edge Academy continues to operate as Reading Edge Academy and a new nonprofit corporation to be known as Samsula Academy Charter School, Inc. will operate Samsula Academy effective July 1, 2025. Samsula Academy Charter School, Inc. will be reassessing all processes and procedures for the calendar year starting July 1, 2025. The audit finding will be addressed in the updated processes and procedures.	Yes

CHARTER SCHOOLS

Failed to Take Full Corrective Action in Response to a Recommendation Included in the 2023-24 Fiscal Year Audit Report and the Two Preceding Audit Reports¹

County	Charter School	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response This Year?
Volusia	The Reading Edge Academy	<p>2024-001 – General Fund and Capital Fund Budgetary Compliance: The auditors noted actual expenditures and transfers exceeded the approved amounts in the School's budget. Florida Statutes allow the budget compliance matter to be resolved by budget amendments within 60 days of fiscal year-end; however, no amendments were made to the budgeted expenditures and transfers, resulting in actual amounts exceeding the approved budget. The auditors recommend that the School complete the amendments within 60 days of year-end. The auditors also recommend the School perform a budget to actual analysis monthly or any time significant new expenditures are incurred and amend the budget as necessary to ensure the School is compliance with budgetary regulations. (See PDF Page 33)</p>	N/A	2025 (FY 2022-23)	The Academy acknowledges that no budget amendments were made, resulting in actual expenditures and transfers exceeding approved amounts. To ensure compliance with Florida Statutes, the Academy will implement a monthly budget-to-actual review process and amend the budget as needed, particularly when significant new expenditures arise.	Yes

FOOTNOTE/LEGEND:

1. These audits have been conducted by private certified public accountants, as required by Section 218.39(1), *Florida Statutes*.
2. **Material Weakness (MW):** a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that one of the following will not be prevented, or detected and corrected, on a timely basis:
 - a. a material misstatement of the entity's financial statements, or
 - b. material noncompliance with a type of compliance requirement.

For example, a deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis.

The severity of the deficiency would determine whether it should be classified as a material weakness, a significant deficiency, or an additional matter.

3. **Significant Deficiency (SD):** less severe than a material weakness, yet important enough to merit attention by those charged with governance.

CHARTER SCHOOLS

Failed to Take Full Corrective Action in Response to a Recommendation Included in the
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County	Charter School	Audit Finding(s)	MW or SD?	Year Last Response Received	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response This Year?
Escambia	Byrneville Elementary School	<u>2024-001 – Segregation of Duties</u> : The size of the School’s accounting and administrative staff precludes certain internal controls that would be preferred, namely segregation of custody of assets and recording duties. The auditors believe that certain practices could be implemented to improve existing internal control without impairing efficiency. Errors or material misstatements in the financial statements presented to the School’s governing board by management may exist and not be detected. The auditors recommend that management develop compensating controls. (See PDF Page 37)	MW	2025 (FY 2022- 23)	The School has implemented a 3-person team internal control system for the 2024-25 fiscal year to address the finding. School staff comprised of the Bookkeeper, the Principal, and a Lead Teacher. Additional details are included in the response letter. In addition, the School contracts with an outside accounting firm who reviews all transactions quarterly to ensure accuracy. Monthly financial reports are also reviewed by the School’s Board of Directors. The School fully anticipates this finding being resolved in the next audit.	Yes

FOOTNOTE/LEGEND:

1. These audits have been conducted by private certified public accountants, as required by Section 218.39(1), *Florida Statutes*.
2. **Material Weakness (MW)**: a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that one of the following will not be prevented, or detected and corrected, on a timely basis:
 - a. a material misstatement of the entity’s financial statements, or
 - b. material noncompliance with a type of compliance requirement.

For example, a deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis.

The severity of the deficiency would determine whether it should be classified as a material weakness, a significant deficiency, or an additional matter.

3. **Significant Deficiency (SD)**: less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**2b Three Peat:
Local Governmental
Entities**

COUNTIES

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
Included in the FY 2023-24 Fiscal Year Audit Report and the Two Preceding Audit Reports¹**

County	Constitutional Officer	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Clay County	Board of County Commissioners	<u>2024-001 - Unexpended Balance – Building Permits:</u> Section 553.80(7)(a), Florida Statutes, limits the amount of unexpended building permit funds carried forward to future fiscal years to no more than the County's average operating budget for enforcing the Florida Building Code for the previous four fiscal years. A local government must use any funds in excess of this limitation to rebate or reduce fees. The County's unexpended building permit funds in the Building Department Fund at fiscal year-end exceeded the average operating budget for enforcing the Florida Building Code for the previous four fiscal years. The auditors recommend that the County analyze the current and future projections of this fund's activity and make any adjustments deemed necessary in order to comply with Florida Statutes. (See PDF Page 177)	N/A	N/A	N/A	Yes
DeSoto County	Board of County Commissioners	<u>2024-01 - Timeliness of Financial Close and Reporting:</u> At the commencement of the auditors' final fieldwork, all significant audit areas should be completed in order to limit the need for a large volume of subsequent journal entries. This reduces the chance of errors and allows management to perform an effective review of final amounts prior to commencement of the audit. However, the auditors noted that there were several large areas still requiring completion and adjustment. The County subsequently provided adjustments to these areas, which resulted in significant updates to the original trial balance, a delay in the completion of final audit fieldwork, and a delay in the issuance of the financial statements. The auditors recommend that management review policies and procedures in relation to the closing process in order to improve the timeliness of financial close and reporting. (See PDF Page 109)	SD	N/A	N/A	Yes

MW = Material Weakness (see 2. In Legend)
SD = Significant Deficiency (see 3. In Legend)

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
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County	Constitutional Officer	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Gadsden County	Sheriff	<u>2024-01 - Financial Statement Close</u> : Pursuant to Section 218.36, Florida Statutes, each County officer is required to make an annual report of revenues and expenditures within 31 days of the close of the fiscal year. While this report was submitted to the County by October 31 as required, the report was based on preliminary estimates. The accounting records of the Sheriff's office were not officially closed and ready for audit until April 2025. Sheriff's personnel indicated the delay in the closing of the books and the preparation of year-end reconciliations were due to the lack of sufficient staffing in the Sheriff's accounting department necessary to have all transactions entered into the accounting system, prepare all year-end account balance reconciliations, including the calculations of excess fees, and submit any required budget amendments in a timely manner. Without effective procedures in place to close the books and prepare timely reconciliation of accounts, there is an increased risk that errors or fraud will go undetected for long periods of time or that instances of non-compliance with budgetary requirements for appropriation of expenditures will occur. The auditors recommend that the Sheriff's office continue to evaluate the need to hire additional accounting staff to assist with the monthly and year-end closing process. The auditors further recommend that: (1) a detailed plan be established, including scheduled completion dates for each step required in the closing process; and (2) the Sheriff's office implement procedures to ensure that all balance sheet accounts are reconciled within 20 days of month-end. (See PDF Pages 176 - 177)	SD	2025 (FY 2022-23)	The Sheriff's Office is located in a rural fiscally constrained county with limited resources, high staffing turnovers, and a non-competitive pay structure. The Sheriff's Office will continue to make all efforts to comply with Section 218.36, Florida Statutes. The Sheriff's Finance Office is staffed by a Chief Financial Officer, a Staff Accountant, and an outside part-time Accounting Consultant. The delay in year-end closings is attributed to the lack of sufficient staffing. Although the Sheriff's Office is limited in adequate staffing and resources, staff are working extended workdays, additional hours during holidays, and weekends to keep up with the workload. The Sheriff's Office anticipates hiring an employee in June 2025 to assist with the process of closing the books in accordance with Florida Statutes. Details relating to the financial statement close process are included in the response letter.	Yes
Gulf County	Board of County Commissioners	<u>2024-001 - Utility Billing and Receipts</u> : Separation of certain accounting and administrative duties among	N/A	N/A	N/A	Yes

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SD = Significant Deficiency (see 3. In Legend)

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County	Constitutional Officer	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Gulf County (continued)	Board of County Commissioners (continued)	employees, which is recommended as an effective internal control, was not adequate. The auditors noted that a single individual within the utility department is responsible for customer billing, customer billing adjustments, posting payments to the utility system, and the collection of receipts. This individual has access to all functions within the utility software. The failure to maintain separation of these functions subjects the County to the risk that material misstatements due to error or fraud may occur and not be detected by employees in a timely manner during the performance of their assigned tasks. The auditors recommend that County management further review and revise its internal policies and procedures over the utility billing cash receipt process to ensure that they are properly designed and evaluate whether the designed controls are performed as intended. The auditors also recommended that County management further review the duties and responsibilities required of the Gulf County, Florida utility billing contractor and add or cross train personnel as necessary to achieve appropriate segregation of duties and oversight. (See PDF Pages 131 - 132)				
Hardee County	Board of County Commissioners	<u>2024-002 - Schedule of Expenditures of Federal Awards and State Financial Assistance</u> : The auditors noted the following errors in the Schedule of Expenditures of Federal Awards and State Financial Assistance (Schedule): (1) expenditures for one state financial assistance grant were incorrectly reported resulting in a net understatement of total state financial assistance; and (2) expenditures for one federal award grant were incorrectly reported resulting in a net understatement of total of federal awards. Title 2, Part 200, Code of	MW	N/A	N/A	Yes

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County	Constitutional Officer	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Hardee County (continued)	Board of County Commissioners (continued)	<p>Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires an auditee to "prepare appropriate financial statements, including the Schedule of Expenditures of Federal Awards." Chapter 69I-5, Florida Administrative Code (Rules of the Florida Department of Financial Services) contains a similar requirement. Errors in reporting expenditures on the Schedule may lead to improper testing and, therefore, noncompliance with the Uniform Guidance and Rules of the Florida Department of Financial Services. The County's management is responsible for establishing and maintaining internal controls to ensure that the Schedule is properly reported. The County's process for preparing the Schedule did not completely and accurately identify the expenditures of certain grants. The auditors recommend developing additional preparation and review procedures related to grant reporting to ensure that federal program and state project expenditures are completely and accurately reported in accordance with the Uniform Guidance and Rules of the Florida Department of Financial Services. The auditors also recommend that the Schedule include grant expenditures from all six offices comprising the county-wide financial statements, and the OMB compliance supplement be consulted for guidance related to reporting requirements of the Schedule. (See PDF Page 121)</p>				
		<p><u>2024-001 – Financial Statement Adjustments:</u> The County's management is responsible for establishing and maintaining internal controls to ensure that transactions are properly recorded and reported in the</p>	MW	N/A	N/A	Yes

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SD = Significant Deficiency (see 3. In Legend)

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
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County	Constitutional Officer	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Hardee County (continued)	Board of County Commissioners (continued)	financial statements in accordance with generally accepted accounting principles. The auditors proposed adjustments to correct the following errors in the County's financial statements: (1) Assets and revenues were overstated for the Transportation Trust Fund and governmental activities related to derived tax revenues that were misstated as of fiscal year-end; and (2) Deferred inflows of resources were understated while revenues were overstated for the Grant Fund related to funds received but not expended within the current year. The County's internal controls over financial reporting did not detect or prevent the errors. The auditors recommend that the County update fiscal year-end and monthly closing checklists to ensure that the impacted accounts are reconciled and reviewed, and all transactions be separately prepared and reviewed using all relevant data in order to accurately and completely capture all financial statement transactions. (See PDF Page 120)				
	Sheriff	<u>2024-001 - Audit Adjustments and Account Reconciliations:</u> The Sheriff's management is responsible for establishing and maintaining internal controls to ensure that transactions are properly recorded and reported in the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP). In the current and prior years, material audit adjustments to correct the Sheriff's financial statements were identified during the audit. Accounts, including receivables and liabilities, did not reconcile to supporting documentation. The auditors noted that: (1) there is unfamiliarity with how to account and report for certain transactions; (2) account reconciliations were either not performed or were not completed in a	MW	2025 (FY 2022-23)	The Sheriff's Office has implemented training in the accounting software to ensure proper accounting transactions and reconciliations. In addition, the Sheriff's Office has appointed a new Finance Manager and is receiving assistance from a third party knowledgeable in GAAP to provide advice, report findings, and recommend the correct procedures for identifying and resolving discrepancies with journal entries.	Yes

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SD = Significant Deficiency (see 3. In Legend)

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County	Constitutional Officer	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Hardee County (continued)	Sheriff (continued)	manner that identified and resolved issues with account balances; and (3) financial statement balances were misstated. The auditors recommend that: (1) account reconciliations be prepared monthly for all balance sheet accounts, including at fiscal year-end, by one person and reviewed by another; (2) review of certain revenue and expenditure accounts be performed as well to assist in identifying errors; (3) any discrepancies be investigated and resolved; and (4) trial balances be reviewed to ensure that all accounts are reconciled and any related adjustments from a prior or current year are posted. (See PDF Page 217)				
Hendry County	Board of County Commissioners	<u>2024-001-HC - Submission of Timely Audit Reports:</u> The audit report and the annual financial report (AFR) are due to state and federal governmental agencies no later than nine months after year end. The financial audit and the AFR were not submitted within the timeline prescribed by Florida Statutes. The County is not in compliance regarding timely submission of audited financial statements and the AFR. The auditors recommend that the County follow its internal controls to ensure compliance and timely financial reporting. (See PDF Page 113)	SD	N/A	N/A	Yes
Jackson County	Board of County Commissioners	<u>BCC 2022-003 - Grant Reporting:</u> All grant-related assets and liabilities should be properly reported on the financial statements. The auditors were required to make four adjustments totaling approximately \$143,000 to correct errors in grant revenue and receivable accounts. The auditors recommend that all significant assets be agreed to supporting schedules to promote accuracy in reporting. (See PDF Page 133)	SD	N/A	N/A	Yes

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Jackson County	Board of County Commissioners (continued)	<u>BCC 2022-002 - New Markets Tax Credit Transaction Reporting:</u> Revenues for the 2023-24 fiscal year were overstated by approximately \$410,000 before adjustments. The auditors noted that assets and liabilities related to the New Markets Tax Credit transaction were not properly recorded. This was an unusual and complex transaction which was unfamiliar to County staff. All assets and liabilities should be properly reported on the financial statements. The auditors recommend that the County carefully review unusual and nonrecurring transactions for reporting accuracy. (See PDF Page 132)	SD	N/A	N/A	Yes
Levy County	Board of County Commissioners	<u>2024-003 - Unexpended Balance – Building Permits:</u> Section 553.80(7)(a), Florida Statutes, limits the amount of unexpended building permit funds carried forward to future fiscal years to no more than the County's average operating budget for enforcing the Florida Building Code for the previous four fiscal years. A local government must use any funds in excess of this limitation to rebate or reduce fees. The County's unexpended building permit funds at fiscal year-end exceeded the average operating budget for enforcing the Florida Building Code for the previous four fiscal years by approximately \$716,000. The auditors recommend that the County identify how it intends to reduce the amount of unexpended building code balances in order to comply with Florida Statutes and state that such action may require the County to modify subsequent fiscal year budgets. (See PDF Page 79)	N/A	N/A	N/A	Yes
	Sheriff	<u>2024-001 - Interfund Activity and Budget Management:</u> The auditors noted that the Sheriff's interfund activity due to and due from accounts did not originally reconcile to zero. Additionally, the approved budget did not agree	N/A	N/A	N/A	Yes

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SD = Significant Deficiency (see 3. In Legend)

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Levy County (continued)	Sheriff (continued)	to the budget entered into the general ledger. The auditors recommend that the Sheriff's management implement procedures to ensure accurate interfund activity are posted in the appropriate accounts and reconciled, and to establish controls to ensure the approved budget is accurately reflected in the general ledger. (See PDF Page 155)				
Okeechobee County	Board of County Commissioners	<u>2024-001 - Schedule of Expenditures of Federal Awards and State Financial Assistance</u> : The auditors identified material errors in the Schedule of Expenditures of Federal Awards and State Financial Assistance (Schedule). Title 2, Part 200, Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires an auditee to "prepare appropriate financial statements, including the Schedule of Expenditures of Federal Awards." Chapter 69I-5, Florida Administrative Code (Rules of the Florida Department of Financial Services) contains a similar requirement. The auditors noted that: (1) the errors resulted in the County underreporting Federal expenditures and overreporting State expenditures on the Schedule; (2) the change in expenditures required the auditors to reevaluate the major programs being tested; (3) the lack of a consistent manner to accumulate data and ensure completeness of the Schedule; and (4) the desegregation of grant management and changes in personnel led to lack of communication between grant management and accounting personnel. The auditors recommend that the County develop additional tracking procedures for all grants received by the County and enhance communication between grant managers and the accounting department. (See PDF Page 167)	MW	N/A	N/A	Yes

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SD = Significant Deficiency (see 3. In Legend)

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Santa Rosa County	Board of County Commissioners	<p><u>2024-001 - Grant Revenue Recognition</u>: The County's internal control over financial reporting is designed to allow for management and employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, a material misstatement on a timely basis. Pursuant to Governmental Accounting Standards Board Statement (GASB) No. 33, recipients of expenditure-driven grants should recognize revenue as qualifying expenditures are incurred. The auditors noted that supporting documentation for grant revenues and expenditures did not reconcile to the accounting records and to the Schedule of Expenditures of Federal Awards and State Financial Assistance (Schedule). The reconciliation of grant activities for financial reporting purposes was not prepared and reviewed on a timely basis by appropriately experienced and trained personnel. While the County has a written policy for grant administration activities, that policy does not provide the guidance necessary to facilitate financial reporting of grant activities in accordance with U.S. general accepted accounting procedures, as well as preparation of the Schedule required by the Uniform Guidance. Adjustments were required to properly reconcile grant activity for financial reporting purposes and to prepare the Schedule. The auditors recommend that County management review grant policies and procedures with key personnel to ensure the process for estimating the year-end grant accrual balance allows for matching grant revenues with related qualifying expenditures. The auditors further recommend that the policies reflect who is responsible for preparing and reviewing the reconciling schedule of grant activities for financial reporting purposes, as well as preparation of the Schedule. (See PDF Page 158)</p>	MW	2025 (FY 2022-23)	<p>There have been significant staff changes during the past few fiscal year audits, which have directly impacted the reporting in the single audit. Nevertheless, the Board of County Commissioners (BCC) is confident in the actions implemented to rectify the material weakness in future audit reports. The County has established compliance policies and procedures in the Grant Manual to ensure a consistent review of expenditures and revenues in accordance with GASB Statement No. 33. Responsibilities for reconciling grant revenues and expenditures have been clearly defined between the Clerk Comptroller and the BCC. Furthermore, the County has introduced a reporting system to identify discrepancies in revenues and expenditures, as the current system does not allow for quick reviews due to the increase in grant funding. Additional details are included in the response letter.</p>	Yes

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SD = Significant Deficiency (see 3. In Legend)

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St. Johns County	Board of County Commissioners	<u>MLC 2020-002 - Unexpended Fund Balance – Building Permits</u> : Section 553.80(7)(a), Florida Statutes, limits the amount of unexpended building permit funds carried forward to future fiscal years to no more than the County's average operating budget for enforcing the Florida Building Code for the previous four fiscal years. A local government must use any funds in excess of this limitation to rebate or reduce fees. The County's unexpended building permit funds in the Building Services Fund at fiscal year-end exceeded the County's average operating budget for enforcing the Florida Building Code for the previous four fiscal years by substantial amounts. The auditors continue to recommend that the County take steps to reduce the amount of unexpended building code balances in order to comply with Florida Statutes. (See PDF Page 267)	N/A	2025 (FY 2022-23)	The County Building Department has purposefully planned for an addition to the Permit Center, programmed within the Board of County Commissioners (BCC)'s Capital Improvement Plan, and in compliance with Section 553.80(7)2, Florida Statutes. Unfortunately, the County's COVID-19 pandemic response efforts postponed initial construction timelines for the Permit Center. After COVID-19 pandemic response efforts, the post COVID-19 pandemic market uncertainty drove construction bid response prices significantly higher than experienced prior to the pandemic. The County further postponed construction projects, including the Permit Center project, until such time construction prices normalized. In the 2022-23 fiscal year, the County solicited construction bids for the Permit Center through an Invitation for Bid. On April 16, 2024, the Commission awarded a construction contract for the construction of the Permit Center addition. As a result of the BCC action, the accumulated building permit funds were encumbered, thereby implementing the corrective action necessary to resolve the audit finding. It is anticipated that the construction project will be completed within 24 months, with an estimate of October 2025 for the completion of the Permit Center addition. It is estimated it will necessitate an additional 60 days to pay the construction contract in full, at which time will resolve the audit finding. It is important to note that, in August 2020, the BCC approved a 30% reduction to building permit fees to minimize future reserve accumulations. That reduction remains in effect and is monitored on a quarterly basis by the County Office of Management and Budget should additional changes be necessary to ensure compliance with Section 553.80(7)(a), Florida Statutes.	Yes

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County	Constitutional Officer	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Sumter County	Sheriff	<u>2024-001 - Service Organization Internal Control Monitoring:</u> The Sheriff's Office (Office) is responsible for maintaining effective internal controls over financial transactions and reporting. The Office contracts with service organizations to provide commissary and telephone services to inmates. The Office does not monitor internal controls of the service organizations over revenue collection and remittance. A service contract was not available between the Office and the commissary provider. The service organizations do not provide Service Organization Controls audit reports (SOC-1, Type 2) for the services they provide to the Office and the Office has not taken alternative steps to identify and monitor relevant controls. As a result, risk of misappropriation of assets or understatement of revenue earned related to inmate commissary and telephone services is elevated. The auditors recommend that the Office request an annual Service Organization Controls audit reports (SOC-1, Type 2) from each of the service organizations and implement and monitor relevant user controls. The auditors further recommend that, if such a report is unavailable, the Office take alternative steps to understand and monitor the controls at the service organizations and to identify, implement, and monitor the relevant user controls. Additionally, the auditors recommend establishing a written contract with the provider. (See PDF Page 173)	MW	2025 (FY 2022-23)	The Sheriff's Office has made multiple requests to the applicable service organizations to obtain the required SOC 1, Type 2 reports but has been unsuccessful in securing them. In the absence of these reports, the Sheriff's Office has implemented compensating controls, primarily through the active monitoring and reconciliation of revenue. Management believes that, based on these compensating procedures, revenue is being fairly and accurately reported despite the lack of SOC 1, Type 2 assurance from service providers. The Sheriff's Office remains committed to strengthening internal controls and will continue efforts to obtain the necessary documentation from third-party service organizations.	Yes
Washington County	Board of County Commissioners	<u>2024-001 - Federal Award and State Financial Assistance – Suspension and Debarment:</u> 2 CFR 200.303 requires the non-Federal entity to "(a) establish and maintain effective internal controls over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal statutes, regulations, and the terms and conditions of the Federal award."	N/A	N/A	N/A	Yes

MW = Material Weakness (see 2. In Legend)
SD = Significant Deficiency (see 3. In Legend)

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
Included in the FY 2023-24 Fiscal Year Audit Report and the Two Preceding Audit Reports¹**

County	Constitutional Officer	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Washington County (continued)	Board of County Commissioners (continued)	<p>Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include those procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. The County did not have adequate controls in place to provide for proper review of covered transactions, over \$25,000 paid with grant funding, to ensure evidence of compliance with suspension and debarment. Failure to properly verify that a potential vendor has not been suspended or debarred could result in unallowable expenditures and disallowed costs. The auditors recommend that controls be put into place to better monitor and document the compliance of vendors for suspension and debarment. (See PDF Page 121)</p>				
		<p><u>BCC2022-001 - Accrual Accounting</u>: Generally accepted accounting principles (GAAP) for governmental entities requires that entities prepare financial statements for governmental funds using the current financial resources measurement focus and the modified accrual basis of accounting. Accounting for all funds necessitates significant adjustments to the County's books of record in order to prepare financial statements in conformity with GAAP. Material adjustments were required to grant receivables, deferrals, and payables because management did not adequately review asset and liability balances for some accounts at fiscal year-end. As a result, revenue and expenditures were not recorded when earned or incurred which adversely affects the County's ability to prepare financial statements free of</p>	MW	N/A	N/A	Yes

MW = Material Weakness (see 2. In Legend)
SD = Significant Deficiency (see 3. In Legend)

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
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County	Constitutional Officer	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Washington County (continued)	Board of County Commissioners (continued)	misstatements and in accordance with GAAP. The auditors recommend that interim and year-end financial statements be prepared using the modified accrual basis of accounting. (See PDF Page 119)				

FOOTNOTE/LEGEND:

1. These audits have been conducted by private certified public accountants, as required by Section 218.39(1), *Florida Statutes*.
2. **Material Weakness (MW)**: a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that one of the following will not be prevented, or detected and corrected, on a timely basis:
 - a. a material misstatement of the entity's financial statements, or
 - b. material noncompliance with a type of compliance requirement.

For example, a deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis.

The severity of the deficiency would determine whether it should be classified as a material weakness, a significant deficiency, or an additional matter.
3. **Significant Deficiency (SD)**: less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
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County	Constitutional Officer	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Calhoun County	Sheriff	<p><u>Sheriff 2004-002 – Need for Segregation of Duties:</u> There is a lack of segregation of duties between employees who have recordkeeping responsibility and employees in custody of the Sheriff's assets because the Sheriff has limited personnel in the accounting department. The possibility exists that unintentional or intentional errors or irregularities could occur and not be promptly detected. The auditors realize that, due to the limited number of employees and certain incompatible duties being performed by the same employee, it is difficult to achieve ideal separation of duties. Nevertheless, internal control is strengthened when incompatible duties are separated and review procedures are established and adhered to. The auditors also recommend that the Sheriff log into the bank's website and review the original bank statement. (See PDF Page 166)</p>	SD	2017 (FY 2014-15)	The Sheriff's Office is a very small agency. Limited funding prohibits the hiring of additional staff to strengthen internal controls. The finance officer/administrative assistant is supervised directly by the Sheriff. The Sheriff will continue to monitor the finances and review bank statements each month in order to provide a measure of assurance of proper accountability and handling of the Sheriff's finances.	Yes
Washington County	Property Appraiser	<p><u>PA2003-003 - Segregation of Duties:</u> There is a lack of segregation of duties between employees who have recordkeeping responsibility and employees who have custody of assets because the Property Appraiser's office has limited personnel in the accounting department. The possibility exists that unintentional or intentional errors or irregularities could occur and not be promptly detected. The auditors realize that, due to the size of the administrative staff, it is difficult to achieve ideal separation of duties; however, the auditors recommend that the Property Appraiser remain very active and involved in the day-to-day operations and that controls be implemented to help compensate for the weaknesses and to provide checks and balances. (See PDF Page 219)</p>	SD	2017 (FY 2014-15)	This is a small office with employees who have overlapping duties, and complete segregation of duties is not possible. The Property Appraiser will continue to remain active in the day-to-day operations of the office and continue to ensure there are checks and balances in the daily work and the ledger is balanced on a monthly basis.	Yes

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SD = Significant Deficiency (see 3. In Legend)

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County	Constitutional Officer	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Washington County (continued)	Supervisor of Elections	<u>SOE2003-003 - Need for Segregation of Duties</u> : There is a lack of segregation of duties between employees who have recordkeeping responsibility and employees who have custody of assets because the Supervisor of Elections' office has limited personnel in the accounting department. The possibility exists that unintentional or intentional errors or irregularities could occur and not be promptly detected. The auditors realize that, due to the size of the Supervisor of Elections' administrative staff, it is difficult to achieve ideal separation of duties; however, the auditors recommend that the Supervisor of Elections remain very active and involved in the day-to-day operations. The auditors further recommend that controls be implemented to help compensate for these weaknesses and to provide checks and balances. (See PDF Page 243)	SD	2017 (FY 2014-15)	The Supervisor of Elections is a small office, and it would not be feasible to hire additional personnel to accomplish adequate segregation of duties. Procedures to help alleviate this situation include: (1) the person responsible for completing bank reconciliations does not process checks/payments nor does she have check-signing authority, and (2) the Supervisor of Elections reviews all monthly bills to be paid. The Supervisor of Elections will continue to initiate controls to mitigate the lack of segregation of duties. Appropriate safeguards are in place to deter fraud and abuse from taking place. The office is currently working with the auditors to identify specific areas it can work on to help alleviate this comment.	Yes

FOOTNOTE/LEGEND:

- These audits have been conducted by private certified public accountants, as required by Section 218.39(1), *Florida Statutes*.
- Material Weakness (MW)**: a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that one of the following will not be prevented, or detected and corrected, on a timely basis:
 - a material misstatement of the entity's financial statements, or
 - material noncompliance with a type of compliance requirement.

For example, a deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis.

The severity of the deficiency would determine whether it should be classified as a material weakness, a significant deficiency, or an additional matter.
- Significant Deficiency (SD)**: less severe than a material weakness, yet important enough to merit attention by those charged with governance.

MUNICIPALITIES

City of Daytona Beach (Volusia County)

Consideration of Requiring an Official to Appear before the Joint Legislative Auditing Committee to Address an Audit Finding (Section 218.39(8)(b), F.S.)

	FY Audit Report/ Finding #	Finding	Town's Response
<p>The finding, described below, has been reported in the City of Daytona Beach's (City's) annual financial audit report for six consecutive years. It has been reported to the Joint Legislative Auditing Committee (Committee) for the past four years, and the City has provided three written responses, based on the Committee's action.</p>			
<p>UNEXPENDED BALANCE – BUILDING PERMITS</p>			
1	2023-24 2024-006	<p>The City's unexpended building permit funds at fiscal year-end exceeded the City's average operating budget for enforcing the Florida Building Code for the previous four fiscal years by \$10,855,097. Prior to July 1, 2019, there was no provision in the Florida Statutes limiting the amount of carryforward of unexpended building permit funds. In prior fiscal years, the annual revenue derived from building permit fees exceeded anticipated amounts. The auditors recommend that the City complete the action items presented to the Joint Legislative Audit Committee (spending plan) to reduce the unexpended building code balances in order to comply with Section 553.80(7), Florida Statutes. (See PDF Page 231)</p>	<p>N/A</p> <p>This was reported to the Committee in September 2025 and, prior to today, the Committee has not had an opportunity to request a status update.</p>
2	2022-23 2023-005	<p>The City's unexpended building permit funds at fiscal year-end exceeded the City's average operating budget for enforcing the Florida Building Code for the previous four fiscal years by \$11,478,318. Prior to July 1, 2019, there was no provision in the Florida Statutes limiting the amount of carryforward of unexpended building permit funds. In prior fiscal years, the annual revenue derived from building permit fees exceeded anticipated amounts. The auditors recommend the City complete the action items presented to the Joint Legislative Auditing Committee (spending plan) to reduce the unexpended building code balances in order to comply with Section 553.80(7), Florida Statutes. (See PDF Page 229)</p>	<p>Without objection the City accepts the finding and is working assiduously to remediate the issue. The City has seen a substantial amount of new construction. The City, but particularly the western limits of the City that encapsulate the intersection of I-95 and I-4, have grown more than at any other time in the City's history. The geographic coincidence of two major highways respectively serving south and southwest Florida together with the COVID/post-COVID population increase of Florida led to the unprecedented growth of development in the City. New development growth results in increased associated revenue and expenses accumulated or expended by the City to properly serve and regulate the new development. New growth in the City has created a need to expand the City's Permits & Licensing office (P&L) to employ additional people training the staff, to acquire additional workspace, and to acquire and install associated equipment to be deployed in performance of the work. Dedicated budget accounts have been implemented to foster the City's needed Permits & Licensing (P&L) expansion of workspace, training of staff, and acquisition of equipment associated therewith to conduct P&L "allowable activities" as defined by the Florida Statutes. The updated P&L Spending Plan provides for total expenditures in the sum of \$14,374,453. The expenditures will reduce the City's unexpended balance as required by Section 553.80(7)(a), Florida Statutes. The implementation of the spending plan will resolve the issue stated therein. Additional details relating to the updated P&L Spending Plan are included in the response letter.</p>

City of Daytona Beach (Volusia County)

Consideration of Requiring an Official to Appear before the Joint Legislative Auditing Committee to Address an Audit Finding (Section 218.39(8)(b), F.S.)

	FY Audit Report/ Finding #	Finding	Town's Response
3	2021-22 2019-002	<p>The City's unexpended building permit funds at fiscal year-end exceeded the City's average operating budget for enforcing the Florida Building Code for the previous four (4) fiscal years by \$10,977,338. Prior to July 1, 2019, there was no provision in the Florida Statutes limiting the amount of carryforward of unexpended building permit funds. In prior fiscal years, the annual revenue derived from building permit fees exceeded anticipated amounts. The auditors recommend that the City complete the action items presented to the Joint Legislative Audit Committee to reduce the unexpended building code balances in order to comply with Section 553.80(7), Florida Statutes. (See PDF Page 221)</p>	<p>The City has "boomed" and continues to boom with new construction. The City, but particularly the western limits of the City that encapsulate the intersection of I-95 and I-4, have grown more than at any other time in the City's history. The geographic coincidence of two major highways respectively serving south and southwest Florida together with the COVID/post-COVID population increase of Florida has led to the unprecedented growth of development in the City. New development growth results in increased associated revenue and expenses accumulated or expended by the City to properly serve and regulate the new development. New growth in the City has created a need to expand the City's Permits and Licensing office (P&L) to employ additional people training the staff, acquire additional workspace, and acquire and install associated equipment to be deployed in performance of the work. Meeting the increased need imposed by development growth is addressed in a P&L Spending Plan (Plan). Dedicated budget accounts have been implemented to foster the needed P&L expansion of workspace, training of staff, and acquisition of equipment associated therewith to conduct P&L "allowable activities" as defined by the Florida Statutes. The updated Plan with completed and/or projected completion dates, the majority to be completed on or before September 2024, will lead to budget amendments directing expenditure in the sum of \$11,015,000 (details of the Plan are included in the response letter). The planned expenditures will reduce the City's unexpended balance as required by law.</p>

City of Daytona Beach (Volusia County)

Consideration of Requiring an Official to Appear before the Joint Legislative Auditing Committee to Address an Audit Finding (Section 218.39(8)(b), F.S.)

	FY Audit Report/ Finding #	Finding	Town's Response
4	2020-21 2019-002	The City's unexpended building permit funds at fiscal year-end exceeded the City's average operating budget for enforcing the Florida Building Code for the previous four (4) fiscal years by \$7,868,077 . Prior to July 1, 2019, there was no provision in the Florida Statutes limiting the amount of carryforward of unexpended building permit funds. In prior fiscal years, the annual revenue derived from building permit fees exceeded anticipated amounts. The auditors recommend that the City identify how it intends to reduce the amount of unexpended building code balances in order to comply with Section 553.80(7)(a), Florida Statutes. (See PDF Page 218)	The City has "boomed" with new construction. All of the City, but particularly the western limits of the City that encapsulate the intersection of I-95 and I-4, have grown more than at any other time in the City's history. New development growth results in increased associated revenue and expenses accumulated or expended by the City to properly serve and regulate the new development. New growth in the City has created a need to expand the City's Permits and Licensing office (P&L) to employ additional people training the staff, to acquire additional work space and to acquire and install associated equipment to be deployed in performance of the work. Meeting the increased need imposed by development growth is addressed by a P&L Spending Plan (Plan). The Plan will fund dedicated budget accounts to pay for the needed P&L expansion of workspace, training of staff, and acquisition of equipment associated therewith to conduct P&L "allowable activities" as defined by the Florida statutes. The Plan establishes a plan of action that on or before September 2024 will lead to budget amendments directing expenditure in the sum of \$7,890,000. The planned expenditures will reduce the City's unexpended balance as required by law.
5	2019-20 2019-002	The City's unexpended building permit funds at fiscal year-end exceeded the City's average operating budget for enforcing the Florida Building Code for the previous four (4) fiscal years by \$5,760,129 . Prior to July 1, 2019, there was not provision in the Florida Statutes limiting the amount of carryforward of unexpended building permit funds. In prior fiscal years, the annual revenue derived from building permit fees exceeded anticipated amounts. The auditors recommend that the City identify how it intends to reduce the amount of unexpended building code balances in order to comply with Section 553.80(7)(a), Florida Statutes. (See PDF Pages 220-221)	N/A The finding was not reported to the Committee because it had not been reported in three successive audit reports. This was the second time the finding was included in the City's audit report.
6	2018-19 2019-002	Section 553.80(7)(a), Florida Statutes, has been updated to limit the amount of unexpended building permit funds carried forward to future fiscal years to no more than the City's average operating budget for enforcing the Florida Building Code for the previous four (4) fiscal years. A local government must use any funds in excess of this limitation to rebate or reduce fees. The City's unexpended building permit funds at fiscal year-end, exceeded the City's average operating budget for enforcing the Florida Building Code for the previous four (4) fiscal years by \$6,427,813 . The auditors recommend that the City identify how it intends to reduce the amount of unexpended building code balances in order to comply with Section 553.80(7)(a), Florida Statutes. (See PDF Pages 216-217)	N/A The finding was not reported to the Committee because it had not been reported in three successive audit reports. This was the first time the finding was included in the City's audit report.

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
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Municipality	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
City of Bonifay	Holmes County	<u>2024-002 - Accrual Accounting</u> : City management elected to prepare interim financial statements on the cash basis of accounting. Due to the City's use of the cash basis of accounting, income is generally not recorded until cash is received and expenditures are recorded when paid. This practice can result in revenue and expenditures being misappropriated, omitted, or recorded in an incorrect period. Revenue was not recorded when earned, and expenditures were not recorded when incurred. This could adversely affect City personnel's ability to prepare financial statements in accordance with generally accepted accounting principles with adequate and proper disclosures and free of material misstatements. The auditors recommend that interim and year-end financial statements be prepared using the modified accrual basis of accounting. (See PDF Page 63)	MW	2025 (FY 2022-23)	The City had undergone significant turnover in accounting and management positions during FY 2021-22, which continued into part of FY 2022-23, thus repeating the finding in that audit report. However, the City has had consistency in the accounting and clerk positions and anticipates remediating the finding for the FY 2023-24 audit report.	Yes
City of Bowling Green	Hardee County	<u>2024-01 - Year End Adjustments</u> : In conjunction with the audit, various audit adjustments were required in order to properly present the financial statements in accordance with generally accepted accounting principles (GAAP). Audit procedures identified various adjustments that were required to be reflected in the City's financial statements. This included adjustments to correct fund balance/net position; adjust grant activity, including grant receivables; unearned revenue; revenues and expenses; accounts payable; long-term debt and related service costs; and tax and franchise revenues and receivables. The auditors recommend that the City establish internal controls over financial reporting to ensure that all material accounts are reconciled and adjusted prior to the audit in accordance with GAAP. (See PDF Page 55)	MW	2025 (FY 2023-24)	The City Commission voted unanimously to engage an independent CPA firm to work with City staff to review the City's policies and procedures to address the finding from reoccurring in the future. In addition, the CPA firm will also review, on a more frequent basis, the City's accounting and financial statement reporting to ensure the adjustments are posted accurately and on a timely basis.	Yes

MW = Material Weakness (see 2. In Legend)
SD = Significant Deficiency (see 3. In Legend)

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Municipality	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
City of Clermont	Lake County	<u>2024-02 - Investments</u> : The City did not take the required continuing education courses by the designated individual as required by the City's investment policy and Section 218.415, Florida Statutes. (See PDF Page 181)	N/A	N/A	N/A	Yes
		<u>2024-01 - Internal Control on Financial Reporting</u> : The City's unbilled revenue for utilities was not properly reflected as revenue in the proper period. Governmental Accounting Standards Board (GASB) Statement No. 87, Leases, was not properly implemented. Reconciliation of accounts were not completed at year-end to include pension investment activity. Lease receivables and deferred inflow of leases were understated by approximately \$2,600,000, and unbilled receivables and related revenue were understated by approximately \$1,300,000. The auditors state that all year-end reconciliations and closing journal entries should agree to the underlying support following GASB Statement No. 87 and GASB Statement No. 34 and be properly recorded in the general ledger. The auditors recommend that year-end financial close reconciliations and entries be completed and ensure government accounting standards are followed. (See PDF Page 174)	SD	2024 (FY 2021-22)	The finding will remain on the 2022-23 fiscal year audit report. However, the audit report includes additional language indicating improvement during the current fiscal year and that reconciliations were completed prior to the audit.	Yes
City of Crystal River	Citrus County	<u>2022-001 - Accounts Payables</u> : Internal controls should be in place to provide reasonable assurance that all transactions are recorded in accordance with accounting principles generally accepted in the United States of America. The auditors noted that invoices relating to the 2023-24 fiscal year were not recorded in accounts payable as of fiscal year-end. During testing of subsequent disbursements, the auditors identified invoices that were not properly included within accounts payable in the amount of \$47,369. A correcting adjustment to increase accounts payable was required	MW	N/A	N/A	Yes

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SD = Significant Deficiency (see 3. In Legend)

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Municipality	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
City of Crystal River (continued)	Citrus County (continued)	to be made to the City's general ledger to properly record actual activity. The auditors recommend that the City review invoices at fiscal year-end to ensure that funds register the proper cut-off for transactions. (See PDF Page 84)				
City of Daytona Beach	Volusia County	<u>2024-006 - Unexpended Balance – Building Permits:</u> The City's unexpended building permit funds at fiscal year-end exceeded the City's average operating budget for enforcing the Florida Building Code for the previous four fiscal years by \$10,855,097. Prior to July 1, 2019, there was no provision in the Florida Statutes limiting the amount of carryforward of unexpended building permit funds. In prior fiscal years, the annual revenue derived from building permit fees exceeded anticipated amounts. The auditors recommend that the City complete the action items presented to the Joint Legislative Audit Committee (spending plan) to reduce the unexpended building code balances in order to comply with Section 553.80(7), Florida Statutes. (See PDF Page 231)	N/A	2025 (FY 2022-23)	Without objection the City accepts the finding and is working assiduously to remediate the issue. The City has seen a substantial amount of new construction. The City, but particularly the western limits of the City that encapsulate the intersection of I-95 and I-4, have grown more than at any other time in the City's history. The geographic coincidence of two major highways respectively serving south and southwest Florida together with the COVID/post-COVID population increase of Florida led to the unprecedented growth of development in the City. New development growth results in increased associated revenue and expenses accumulated or expended by the City to properly serve and regulate the new development. New growth in the City has created a need to expand the City's Permits & Licensing office (P&L) to employ additional people training the staff, to acquire additional workspace, and to acquire and install associated equipment to be deployed in performance of the work. Dedicated budget accounts have been implemented to foster the City's needed Permits & Licensing (P&L) expansion of workspace, training of staff, and acquisition of equipment associated therewith to conduct P&L "allowable activities" as defined by the Florida Statutes. The updated P&L Spending Plan provides for total expenditures in the sum of \$14,374,453. The expenditures will reduce the City's unexpended balance as required by Section 553.80(7)(a), Florida Statutes. The implementation of the spending plan will resolve the issue stated therein. Additional details relating to the updated P&L Spending Plan are included in the response letter.	No Recommend requiring appearance before Committee by Mayor or his designee pursuant to s. 218.39(8), F.S. (see additional information in meeting packet for more details)

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SD = Significant Deficiency (see 3. In Legend)

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Municipality	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
City of Delray Beach	Palm Beach County	<p><u>SD 2024-001 - Internal Controls Over Payroll Process:</u> The payroll software ERP system as currently configured for payroll is lacking the adequate audit trail and automation of many sub-processes within payroll, which are in turn defaulted to manual processing and review by staff. The City utilizes manual (Excel) timesheets for some employees which require manual input by the various City departments. There was also a lack of formal policies and procedures manuals for payroll processing. The auditors recommend that City management review the current payroll processes and consider actions to ensure that employee timesheets are complete, accurate and timely when submitted to Finance for processing. The auditors encourage the City to implement a time and attendance system to eliminate the manual timesheets currently in place. In addition, the auditors recommend that the City consider implementing the same timesheet template for all employees to facilitate the processing of payroll. Additional information provided by the auditors: On August 16, 2022, the City Commission approved an agreement with a third-party vendor for time and attendance solutions and services for effective workforce management. Implementation of the time and attendance software will allow the City to eliminate the manual timesheets that are currently in place. Furthermore, the City also intends to integrate Telestaff with the time and attendance software system which will eliminate the manual entry of payroll data for the Police and Fire departments. The City went live in Dimensions UKG with the implementation of Phase 1 (administrative and non-shift personnel) in January 2024, Phase 2 (employees utilizing time clocks) in February 2024 and Phase 3 (Public Works, Utilities, Development Services) in May 2024. The final phase (Phase 4 - Police and Fire departments) is currently testing and tentatively scheduled to go live in July/August 2025. (See PDF Pages 213 - 214)</p>	SD	2025 (FY 2022-23)	<p>The City has been working diligently to automate the City's time and attendance systems, processes, and procedures. On August 16, 2022, the City received City Commission approval to enter into a contract with a software company to upgrade the City systems, and in 2023 the City signed an agreement with the vendor. In July 2023 the City re-hired an employee who is an accomplished project manager in implementing computer systems and upgrades. The implementation was completed in phases. First, the new system was tested on three separate payrolls to ensure accuracy and ease of use in the Fall of 2023. Phase one (1) implementation went live on January 27, 2024, and included the software to track time and attendance, timeclocks to automatically capture employees' actual time worked, and further testing and training. Phase two (2) and Phase three (3) implementations went live on March 23, 2024, and April 20, 2024, respectively. Phase four (4) has been ongoing since the Fall of 2024. Additional details regarding the departments included in each Phase's implementation is included in the response letter. It should be noted that the former Chief Financial Officer (CFO) left September 2024, his Deputy left in February 2025, and the current CFO arrived in December 2024. The current CFO has been working closely with the IT department in conjunction with the departments working to implement in Phase 4, the Police Department and the Fire and Rescue Department. The calculations of payroll are complex due to the City's union contracts for Police and Fire, and the City has had extensive work coordinating with the vendor to ensure calculations are accurate and that the new systems coordinate with the existing ERP system.</p>	Yes

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Town of Eatonville	Orange County	<u>2024-002 - Debt Covenant Compliance</u> : The Town did not meet the pledged revenue coverage covenant required by its State Revolving Fund loan agreements. The agreements require that the rates and charges for services furnished by the Town's water and sewer systems be sufficient to provide pledged revenues equal to or exceeding 1.15 times the sum of the Town's semiannual loan payments due in such fiscal year. The Town has not maintained sufficient water and sewer rates to cover the costs of operating the water and sewer systems. The auditors recommend that a rate study be completed and implemented to increase revenue generated from water and sewer charges for services to ensure the pledged revenue coverage covenant is met. (See PDF Page 92)	N/A	2024 (FY 2021-22)	The Town is still working with Florida Rural Water Association staff to complete the water rate study and five-year financial forecast to essentially eliminate the deficit and ensure water, sewer, and stormwater utility rates and revenues are sufficient in order to continue funding annual operating and maintenance costs, and to also meet debt service coverage ratio requirements.	Yes
		<u>2024-001 - Financial Reporting</u> : The Town's financial statements were materially misstated prior to audit adjustments. Multiple transactions inconsistent with generally accepted accounting principles (GAAP) were recorded improperly due to lack of oversight or insufficient knowledge. In addition, transactions were not recorded appropriately as part of the financial close and reconciliation process. Details relating to the audit adjustments are included in the audit report. The auditors recommend that the Finance Department ensure adjustments are made to reflect all activity on the GAAP basis and all filings are timely made as part of the financial close process. The auditors also recommend that reconciliations be performed through accounts to ensure activity is properly recorded. (See PDF Page 91)	MW	2024 (FY 2021-22)	The Finance Director will make sure staff receive additional training on governmental accounting standards, as well as make all required adjustments to the year-end financial statements, considering the limited resources and staff of the Town. The Town implemented a new accounting software on January 4, 2023, with new policies and procedures that ensure proper cutoff of expenses, year-over-year revenue, expense activity quarterly, balance sheet, and income statement.	Yes

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SD = Significant Deficiency (see 3. In Legend)

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City of Edgewood	Orange County	<u>2024-001 - Accrual of Receivables:</u> The City did not accrue for amounts due to the City from FCC Environmental Services (FCCES) at fiscal year-end. The amount was \$39,571. As the receivable from FCCES was not collected within the period of availability, the estimated revenue was recorded as unavailable revenue. Per the contract with FCCES, amounts due to the City are to be remitted on a quarterly basis. While FCCES did remit the quarterly payment for the 1st quarter of the fiscal year, the remaining three quarters were delayed. The City did not timely identify the missing remittances. The auditors recommend that the City ensure budgetary comparison reports provided to management be reviewed in detail sufficient to identify routine (expected) receipts that may not have been collected as expected in order to follow-up on potential missing receivables on a timely basis. (See PDF Page 73)	N/A	N/A	N/A	Yes
Village of El Portal	Miami-Dade County	<u>2024-01 - Bank Reconciliations:</u> Timely preparation and accurate account reconciliations are key to maintaining adequate control over financial reporting. The auditors noted that bank reconciliations are not being timely reviewed by an appropriate member of management after preparation. Of the reconciliations tested, several were reviewed more than 30 days after month-end. The auditors noted that the Village has insufficient controls in place to ensure timely review of financial reporting and timely closure of accounting periods. The auditors recommend that the Village strengthen its internal controls to ensure that all bank reconciliations are reviewed by management within a set timeframe (e.g., within 30 days of month-end) to further mitigate the risk of undetected errors. (See PDF Page 64)	SD	2024 (FY 2021-22)	During the 2023-24 fiscal year, the Village Finance Department has put policies in place to correct this finding.	Yes

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Village of El Portal (continued)	Miami-Dade County (continued)	<u>2021-01 - Deficit Fund Balance</u> : The Debt Service Fund has reported a fund balance deficit in the past two years, which is indicative of a deteriorating financial condition. Costs incurred in anticipation of future revenues have impacted the fund balance of the Debt Service Fund. The expenditures are related to principal payments on the Line of Credit. The auditors state that, if the Village does not implement cost reductions or revenue enhancements to replenish fund equities and cash reserves, there is a risk that the deteriorating financial conditions could continue and may cause a condition of a financial emergency as described in Section 218.503(1), Florida Statutes, to occur. The auditors recommend that Village management implement cost reductions or revenue enhancements which would replenish the Debt Service Fund balance. In addition, the auditors recommend that the Village evaluate the interfund balances and actively develop a plan to reduce the balances. (See PDF Page 63)	SD	N/A	N/A	Yes
Town of Greensboro	Gadsden County	<u>2024-002 - Accounting Records Not Maintained in Accordance with U.S. GAAP</u> : A key element of financial reporting is the ability of management to select and apply the appropriate accounting principles to prepare the accounting records in accordance with generally accepted accounting principles (GAAP). The auditors noted that material adjusting entries to various accounts were needed due to the insufficient governmental fund accounting knowledge of accounting staff and management. The auditors recommend that management and accounting staff obtain additional training in governmental fund accounting and reconcile accounts on a monthly basis to the underlying transaction records maintained outside of the accounting software. (See PDF Page 49)	MW	2025 (FY 2022-23)	The Town has retained the temporary services of two experienced individuals to assist with making necessary adjusting entries and setting up schedules to reconcile accounts on a monthly basis. The Town will seek additional accounting training for in-house staff and provide opportunities to participate in additional training as scheduling allows. The Town is actively seeking the services of a bookkeeper/accountant with governmental fund accounting knowledge to provide a level of oversight and to assist with further training for the Town Clerk and the Town Manager. The Town is optimistic that, going forward, accounting records will be maintained in accordance with U.S. GAAP and the auditors' recommendations.	Yes

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Town of Greenville	Madison County	<p><u>2024-001 - Significant Adjustments</u>: The internal controls of the Town have focused primarily on the objective of effectiveness and efficiency of operations (i.e., performance and mission goals and safeguarding of resources). However, the system of internal control over the objectives of reliability of financial reporting contains certain deficiencies. A key element of financial reporting is the ability of management to select and apply the appropriate accounting principles to prepare the financial statements in accordance with generally accepted accounting principles (GAAP). For the current fiscal year, certain material adjustments relating to grant revenues and receivables were required to be made to the accounting records subsequent to the start of the audit process. The auditors recommend that management select and apply the appropriate accounting principles in accordance with GAAP. (See PDF Page 60)</p>	SD	2017 (FY 2014-15)	The Town finds this finding uncorrectable. The Town is a small municipality with limited resources and is not financially able to hire additional personnel or contract with an outside agency to prepare financial statements.	Yes
		<p><u>2024-002 - Financial Condition Assessment Indicating Deteriorating Financial Condition</u>: The auditors found that the General Fund assigned and unassigned fund balance as a percentage of total General Fund expenditures (also known as a reserve level) for the current fiscal year was approximately 15.6% in comparison to the Government Finance Officers Association recommendation of 16.7% for municipalities. The auditors also noted that the governmental and business-type activities' unrestricted net position balances showed deficit balances at fiscal year-end. The Town remains in deteriorating financial conditions. The auditors recommend that the Town review its financial condition and adjust the operating budget for the General and Utility Funds to improve the long-term financial condition of the Town. (See PDF Page 56)</p>	N/A	N/A	N/A	Yes

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City of Hialeah	Miami-Dade County	<p><u>SD2024-002 - Water And Sewer Utility Fund, Solid Waste Utility Fund, and Stormwater Utility Fund Unrestricted Net Position:</u> The Water and Sewer Utility Fund and the Solid Waste Utility Fund reported negative unrestricted net position amounts of \$33,875,295 and \$28,600,507, respectively, at fiscal year-end. However, the Stormwater Utility Fund reported a positive unrestricted net position of \$4,672,168 at fiscal year-end. The deficits are a result of historical operating losses, as well as continued investment in capital assets. The auditors recommend that the City review its current rates for Water and Sewer utility and Solid Waste utility, to ensure the fees cover the costs of operations and reduce the deficit unrestricted net position while maintaining the quality of service. In addition, the auditors recommend that the department develop a deficit elimination plan that is reviewed and approved by those charged with governance. (See PDF Page 211)</p>	SD	2025 (FY 2022-23)	<p>The City is working diligently on the corrective action plan and maintaining the highest standards in operational and financial matters in the Public Works Department. The Water and Sewer Utility, like many other governmental agencies, has been identified as having a deficit in its unrestricted net position subsequent to a major change in accounting methodology. The Utility plans to take the following actions to reduce operating costs and increase fees that should reduce, over time, the deficit unrestricted net position: (1) The majority of the City's American Rescue Plan Act (ARPA) funds are being invested primarily in reducing infiltration costs which are a substantial portion of the budget; (2) The Utility will continue to analyze the Water and Sewer Rate structure and recommend rate increases to offset operating cost increases; (3) Recent refinancing of the Reverse Osmosis Water Plant bonds will continue to save the Utility approximately \$600,000 a year in debt-service costs over the next 20 years; (4) The Water and Sewer Fund will continue to optimize and accelerate the sewer lining and rehabilitation programs over the next 3 calendar years (over \$53 million) using primarily ARPA funds along with State and Federal Grant monies. This will enable the Utility to line and repair areas of the system most in need of rehabilitation. Investment in this program is anticipated to significantly reduce the Sanitary Sewer service fee paid to the County in the coming years.</p> <p>The Solid Waste Division has taken the following actions in order to reduce operating costs related to the deficit unrestricted net position: (1) The Solid Waste Division has generated a surplus over the past four fiscal years; (2) Recently, the Solid Waste Utility Fund extended its existing solid waste collection and disposal contracts on favorable terms for up to ten years, and the associated cost stability</p>	Yes

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City of Hialeah (continued)	Miami-Dade County (continued)				over the term of these agreements will help the City continue to operate the fund at a surplus and continue to reduce the negative net position; (3) Solid Waste has paid off the \$19,000,000 loan to the Water and Sewer Department during the last fiscal year, which will reduce the interest expense and continue to improve the unrestricted net position going forward; and (4) The recent credit to Other Post-Employment Benefits during FY 2024 is also expected to reduce the unrestricted net position.	
City of Jacksonville	Duval County	<u>2024-002 - COVID 19 – Community Development Block Grants/Entitlement Grants</u> : Title 2, Part 200, Code of Federal Regulations, in general and specifically Title 2, Section 200.303(a), Code of Federal Regulations, require non-Federal entities to establish and maintain effective internal controls over Federal awards, including the requirements for allowable costs, cost principles, period of performance, and special tests and provisions - wage rate requirements. The auditors noted that internal controls over certain payments, including payments requiring review of contractor and subcontractor wage rates were not evidenced with clear documentation. Specifically: (1) one invoice for a payment to a subrecipient did not have evidence of all required approvals necessary to ensure compliance with allowable costs, cost principles, and period of performance requirements; and (2) one monthly payroll allocation journal entry did not have evidence of required approval necessary to ensure compliance with allowable costs, cost principles, and period of performance requirements. Controls were not sufficient over the special tests and provisions - wage rate requirements compliance requirement. The auditors recommend that the City ensure wage rate requirement	MW	N/A	N/A	Yes

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City of Jacksonville (continued)	Duval County (continued)	compliance is prioritized when applicable. In addition, the auditors recommend that all controls for grants be documented in written procedures, which includes the name or title of the positions responsible for each control (preparation, review, reconciliation, etc.) and that the performance of the controls be documented in a clear, reperformable manner, including the name and date of each responsible individual and which specific control they performed over compliance for the grant. (See Single Audit Report PDF Pages 228 - 229)				
		<u>2024-001 - Accounting System Implementation:</u> The auditors found that financial reconciliations for certain account balances were not accurately completed on a timely basis. Internal controls were not in place to ensure the fiscal year cutoff was complete and correct. The financial information provided to the auditors required material correcting entries to be made in the following areas: (1) Cash and Cash Equivalents; (2) Cash in Escrow and Cash with Fiscal Agents; (3) Accounts Receivable and Due from Independent Agencies and Other Governments; (4) Revenues; (5) Accounts Payable and Accrued Liabilities; (6) Securities Lending Collateral/Obligation; (7) Interfund Balances Related to Debt; and (8) Beginning Fund Balance and Net Position. The new accounting system was not functioning sufficiently to maintain up-to-date and accurate financial records for multiple classes of transactions and account balances. Also, the annual cutoff process is not sufficient to prevent material misstatements in receivables and payables. The auditors recommend that the City: (1) continue to enhance the understanding and user abilities of the accounting system through further training; (2) ensure trial balance	MW	2025 (FY 2022-23)	The City does not expect the finding to be repeated for FY 2024-25. The City has made and continues to make extensive improvements to the City's ability to maintain up-to-date and accurate financial records since the simultaneous impacts in March 2020 of its Enterprise Resource Planning (ERP) system conversion and the COVID-19 pandemic shut down. The City is proud of the progress it has made in replacing a system that was multiple decades old, especially since it is not unusual for large organizations to struggle for years with major systems conversions even without a nationwide health crisis. Last year, for the first time since going live with the new system, the City submitted the ACFR and Single Audit for FY 2022-23 by the June 30, 2024, statutory deadline. The City has continued to implement and document new processes and develop new reports, building on past years' improvements and auditor recommendations and conducted an interdepartmental review in the summer of 2024 to address the issues that remained in the repeated finding, with a key focus on ensuring that sub-ledgers reconcile accurately to the general ledger. Fiscal year-end cut-off procedures were further refined and documented. As a result of these efforts, the City is on target to submit the ACFR and Single Audit for	Yes

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City of Jacksonville (continued)	Duval County (continued)	accounts are reconciled and the fiscal year-end cutoff procedures are fully implemented and documented; and (3) review the annual cutoff process to ensure sufficient effective controls are in place. (See Single Audit Report PDF Page 227)			FY 2023-24 by or before May 30, 2025. The City is receiving fewer questions from the external auditors resulting in weekly status meetings with them which are quite short and trouble-free. No material correcting entries have been identified or are expected. The stabilization and optimization projects launched with Oracle Consulting Services (OCS) in 2023 are ongoing, and the City persists in seeking solutions to the system implementation and configuration issues that have plagued it since going live. The procedural and operational improvements made by the City to a new modern ERP system have been part of an extensive effort to bring the City fully into the technology of the 21st Century, and the City is already realizing the benefits of the resulting improvements in transparency, timeliness, and quality of its financial reporting.	
Town of Jay	Santa Rosa County	<u>2024-2 - Financial Condition:</u> The Water Fund, the Sewer Fund, and the Natural Gas Fund are not generating operating income. At fiscal year-end, the Water Fund and the Sewer Fund were both at operating loss positions. The Natural Gas Fund, excluding re-allocations of pension expense, would have had an operating loss if the Town had not received a gas purchase refund of approximately \$20,000 from prior years. If operating losses remain consistent in the next fiscal year, the Water Fund and Sewer Fund will have a deficit in unrestricted fund balance. The auditors recommend that the Town develop long- and short-term financial plans to improve the financial condition of the Water Fund, the Sewer Fund, and the Natural Gas Fund, and state that the financial plans should include: (1) a review of the budget including depreciation and capital needs; (2) a system for monitoring revenues and expenditures; (3) budget reserves to provide for future capital needs	SD	2025 (FY 2022- 23)	The Town reported positive balances in net position for both governmental and business-type activities in FY 2023-24. Additionally, positive balances in net position for both governmental and business-type activities were reported in the FY 2023-24 audit report. The Town primarily relies on property and a limited array of permitted other taxes, such as municipal public service taxes along with fees such as franchise and occupational license fees, for its governmental activities. The business-related utilities of water, wastewater, and natural gas continue to provide positive net revenues. The Town updates the utility rates annually to keep up with raising costs and will continue to improve on current depreciation and pension outflow deficits.	Yes

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Town of Jay (continued)	Santa Rosa County (continued)	and unexpected costs; and (4) projected revenues sufficient to cover projected costs. The auditors also recommend that the Town analyze existing rate structures to determine their sufficiency in covering expenses and should explore all available options to increase its revenues or decrease expenditures. (See PDF Pages 60 - 61)				
		<u>2024-1 - Material Adjustments</u> : Material adjustments were needed to properly record cash, accounts receivable, prepaids, fixed assets, leases, accounts payable, pension, grant revenue, depreciation, and payroll. Significant adjustments were needed in other accounts to properly reflect significant financial statement line items because key financial accounts are not being reconciled periodically. The auditors recommend that prior audit adjustments be reviewed and discussed to reduce the adjustments made by auditors. (See PDF Page 60)	MW	2025 (FY 2022-23)	The Town has improved internal auditing processes with increased attention to detail on daily receipts and bank deposits. Additionally, during the FY 2023-24 audit, the Town provided a clear explanation of the state pension funding as per the GASB Statement No. 68 estimating tool. As the Town's internal staff builds experience in self-auditing procedures, the Town believes this finding will be removed. Complex leasing and capitalization of assets are still identified as shortfalls that the Town staff will train on next.	Yes
City of Lake Butler	Union County	<u>2024-001 - Budget Administration</u> : The City's legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the department level. The auditors noted the redevelopment fund exceeded final approved budget by \$205 and the following general fund departments exceeded final approved budget: (1) general government (Finance) by \$13,272; (2) public safety (Law Enforcement) by \$2,341; (3) public safety (Fire/EMS) by \$704; and (4) cemetery by \$90. As a result, the City was not in budgetary compliance. Additionally, although the City was able to provide support for the final approved budget, there was no support for the approved budget amendments. The auditors recommend that the City	N/A	N/A	N/A	Yes

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City of Lake Butler (continued)	Union County (continued)	analyze budget vs. actual results subsequent to fiscal year-end as the fiscal year is being closed out and determine the need for additional budget amendments to ensure budgetary compliance, as amendments may be approved by the City Commission up to 60 days after fiscal year-end. (See PDF Page 58)				
City of Lynn Haven	Bay County	<u>2024-001 - Reconciliation of Account Balances and Audit Adjustments:</u> Certain adjustments were required to be made to the accounting records subsequent to the start of the audit process related to year-end accrual entries. The auditors noted this to be largely due to the ongoing nature of hurricane recovery activity and related items, both in terms of extensiveness and complexity, as well as the turnover of key accounting personnel during the year. The auditors recommend that City management select and apply the appropriate accounting principles to prepare the financial statements in accordance with generally accepted accounting principles. (See PDF Page 75)	MW	2025 (FY 2022- 23)	The City's Finance team continues to work through the complex accounting matters as a result of Category 5 Hurricane Michael, which either destroyed or severely damaged most of the City's assets. The City has hired a new Assistant Finance Director to help with these and other matters. The Senior Staff Accountant, the Assistant Finance Director, and the Director of Finance and Treasury will continue to work with the audit team to further develop procedures to ensure compliance with generally accepted accounting principles.	Yes
City of Maitland	Orange County	<u>2024-002 - Information Technology General Controls:</u> The City has not performed a documented risk assessment over its use of information technology to prioritize evaluation of information technology risks such as ensuring user access privileges are limited to those necessary for the users' job responsibilities and enforce an appropriate logical segregation of duties. The City may not have or may not design controls appropriately to mitigate the risks they deem unacceptable. As a result, the City may experience issues related to the availability or accessibility of various applications or IT resources. The auditors recommend that the City perform a risk assessment over information technology and adopt an information technology	N/A	2025 (FY 2022- 23)	The City has been working diligently over the past few years to address the audit finding. The City invested significant resources into addressing its IT needs and involved many areas. The City believes the prior year finding has been resolved, but it will not be officially resolved until the City conducts its FY 2024-25 audit.	Yes

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City of Maitland (continued)	Orange County (continued)	framework to use as a gauge in the design and performance of related internal controls. The auditors also recommend that, in concert with the information technology risk assessment procedures, the City determine a frequency for periodic evaluation of all user access privileges, including that of third-party contractors, and promptly remove unnecessary access. (See PDF Pages 154 - 155)				
Town of Malabar	Brevard County	<u>2024-002 - Bank and Investment Account Reconciliations:</u> The auditors noted several variances where the bank reconciliations did not agree to the general ledger or where accounts were not adjusted from the prior year balance. The variance stemmed from adjustments that needed to be posted or removed from the cash accounts. The auditors recommend that all activity related to the bank accounts or any new accounts be recorded and all activity reconciled each month to substantially increase control over cash and eliminate errors and or other types of reporting deficiencies. (See PDF Page 36)	MW	N/A	N/A	Yes
		<u>2024-001 - Reconciliation of Account Balances and Accruals:</u> Various audit adjustments were required for several expenses, prepaids, and fixed assets which were required to be recorded during the fiscal year. Proper cutoff is critical for the accuracy of the accrual basis of accounting. The auditors also noted various account balances (cash, receivables, prepaids, inventory, debt, payables, fund balance, revenues and expenses) that required adjustment in order to be presented in accordance with U.S. generally accepted accounting principles (GAAP). The auditors recommend that the Town review transactions monthly to ensure	MW	2025 (FY 2022-23)	While significant steps have been taken toward improved financial practices, the Town acknowledges that continued effort is necessary to achieve full compliance with recommended accounting standards. Following the prior year's efforts, the Town has maintained a process of monthly financial reconciliations and provides unaudited quarterly financial reports to the Town Council and the public. This practice promotes transparency and enables continuous monitoring of the Town's financial position throughout the year. In FY 2023-24, the Town further advanced its financial operations by implementing a new government-specific financial software system, which	Yes

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Town of Malabar (continued)	Brevard County (continued)	completeness and accuracy, as well as significant account balances at fiscal year-end to ensure proper accrual-based reconciliations. The auditors also recommend that the Town implement accounting policies and procedures that ensure proper cutoff of expenses. The auditors further recommend that the Town consider contracting with a CPA to provide assistance with year-end close procedures and clean-up of account balances to comply with the requirements of GAAP. (See PDF Page 36)			includes a robust budgeting module. This system not only supports improved monthly tracking and reconciliation but also streamlines the year-end closeout process, helping to ensure timely final budget amendments and more accurate financial reporting. Additionally, to support this transition and enhance financial oversight, the Town appointed a permanent full-time Treasurer in January 2024. The Town anticipates that the upcoming audit report will reflect the progress made and provide further recommendations for continued improvement. The Town remains committed to financial accountability and is confident that the combined effect of new software, updated procedures, and professional staffing will result in the resolution of this audit finding.	
City of Mexico Beach	Bay County	<u>2024-004 - Budgetary Control</u> : Section 166.241(2), Florida Statutes, provides that the budget must regulate expenditures of the municipality, and it is unlawful for any officer of municipal government to expend or contract for expenditures in any fiscal year except pursuant of adopted budgeted expenditures. The auditors noted that there was no legally adopted budget for the disaster recovery fund. The auditors recommend that: (1) going forward, the City legally adopt a budget for all funds, and (2) the City maintain a level of expenditures that is within the adopted budget. (See PDF Page 58)	N/A	2023 (FY 2020-21)	Management will prepare and adopt budgets for all funds under the authority and control of the City.	Yes
		<u>2024-003 - Utility Deposits</u> : The City currently has no policy to collect and hold customer deposits on utility accounts. In the event of nonpayment on customer accounts, particularly for any accounts not in the name of the property owner, the City's risk of write-offs and potential cost of future collections is substantially higher	N/A	2023 (FY 2020-21)	The City will review and contemplate the benefits of collecting deposits on Utility Billing accounts in the future to determine the feasibility of collecting said deposits and the impact to any future bad debt write-offs.	Yes

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City of Mexico Beach (continued)	Bay County (continued)	than it would be if deposits were collected. The auditors recommend that the City contemplate the benefits of implementing a utility deposit policy for new accounts. (See PDF Page 58)				
		<u>2024-007 - Debt Compliance</u> : The City has various notes payable outstanding at fiscal year-end with varying debt covenants. The auditors noted that the debt sinking fund was underfunded at fiscal year-end. The auditors recommend that management act to fund the sinking fund at the level required by the debt covenants. (See PDF Page 58)	N/A	N/A	N/A	Yes
		<u>2024-006 - Building Permit Expenditures</u> : Section 553.80(7)(a), Florida Statutes, limits the amount of unexpended building permit funds carried forward to future fiscal years to no more than the City's average operating budget for enforcing the Florida Building Code for the previous four fiscal years. A local government must use any funds in excess of this limitation to rebate or reduce fees. The auditors noted that the City does not specifically budget and track expenditures related to building department activities in a standalone department of the general fund budget. The auditors recommend that the City specifically budget and track expenditures related to the building department, whether as a department of the general fund or an entirely separate fund. (See PDF Page 58)	N/A	2023 (FY 2020- 21)	The City will track expenditures for all Building Department expenses to adhere to Section 553.80(7)(a), Florida Statutes.	Yes

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City of Mexico Beach (continued)	Bay County (continued)	<u>2024-005 - Impact Fee Accounting</u> : At fiscal year-end, the City's impact fees were not being recorded in a separate fund. Late in the 2020-21 fiscal year, the State adopted a bill modifying Section 163.31801 (4b), Florida Statutes, which requires impact fees be recorded in a separate accounting fund. The auditors recommend that the City transition its impact fees to a separate fund. (See PDF Page 58)	N/A	N/A	N/A	Yes
		<u>2024-002 - Reconciliation of Account Balances and Audit Adjustments</u> : Many significant account balances were not reconciled until a significant period of time after fiscal year-end. In addition, substantial journal entries and adjustments, including a prior period restatement, were required as a result of audit procedures, including various restatements to correct beginning fund balance and net position balances. The auditors noted this to be largely due to significant personnel turnover during and subsequent to year-end and a substantially increased accounting burden in the wake of Hurricane Michael. The auditors stated that the financial statements would be materially misstated if significant adjustments were not made, and errors or improper activity may not be detected on a timely basis if reconciliations are not performed timely. The auditors recommend that management select and apply the appropriate accounting principles to prepare the financial statements in accordance with generally accepted accounting principles. (See PDF Pages 50 - 51)	SD	2023 (FY 2020-21)	Management will immediately apply the appropriate accounting principles to prepare the financial statements in accordance with accepted accounting principles.	Yes
		<u>2024-001 - Management Override and Segregation of Duties</u> : Internal controls are designed to safeguard assets and help prevent or detect losses from employee dishonesty or error. A fundamental concept in a good	SD	2023 (FY 2020-21)	The City will immediately implement internal controls for processing accounting functions to better segregate the duties. As background, in 2018 the City was impacted by Hurricane Michael, devastating over 80% of the City and its	Yes

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City of Mexico Beach (continued)	Bay County (continued)	system of internal control is the segregation of duties, with the basic premise that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction. Although internal controls are critical in the prevention and detection of fraud, management may still be able to override controls to perpetrate fraud. The size of the City's accounting and administrative staff and turnover during the year precluded certain internal controls that would be preferred including restricting access for updating pay rates within the payroll system to management or human resources. Certain practices could be implemented to improve existing internal control without impairing efficiency, and practices that have been designed and implemented should also be followed to be effective. The auditors recommend that management develop and implement controls that sufficiently segregate duties within the accounting function. (See PDF Page 50)			structures. The primary goal of the City since that time and continues to be recovery, both financially and literally; this effort has caused several setbacks to the City's ability to recover quickly. The annual audits have been behind due to staff shortages/changes in the City's financial department and ongoing recovery efforts. However, since 2021, the City has been able to successfully "catch up" its annual audits and is on our way to being back on track for completion of our annual audits.	
City of Pahokee	Palm Beach County	<u>2014-04 – Noncompliance or other matters that are required to be reported under Government Auditing Standards – Expenditures/Expenses:</u> During audit testing of credit card activity, the auditors noted the following issues: (1) Some payments were not made timely resulting in the payment of late fees and finance charges; (2) Sales tax was paid on certain purchases; and (3) Accounting records did not identify the public purpose for certain transactions. Inadequate controls for credit card activity expose the City to the risk of fraud, misuse, and financial reporting errors. The auditors recommend that the City review its policies and procedures for credit card purchases and implement steps to provide adequate control over credit card use. (See PDF Page 83)	N/A	2022 (FY 2019-20)	The City has now established a new credit card policy and has updated and outlined the required procedures to be followed when using the City's credit card. All bank-issued and vendor-issued cards are secured in the safe in the Finance Department. Request for use is submitted and authorized, and the card is then signed out by the authorized user. The user is responsible for the card until it is physically returned to the Finance Department, signed back in, and verified whether purchase receipts had been submitted. Close monitoring of credit card purchases to ensure timely recording and accountability of transactions is now done monthly, with all transactions requiring a purchase receipt to be submitted by the card user.	Yes

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City of Pahokee (continued)	Palm Beach County (continued)	<p><u>2017-01 - Noncompliance or other matters that are required to be reported under Government Auditing Standards – Financial Condition:</u> The Marina and Campground Enterprise Fund has experienced operating losses for many years, and the Cemetery Enterprise Fund has frequently experienced operating losses. As of fiscal year-end, both funds reported a deficit in unrestricted net position. As a result, the City’s enterprise funds might not be able to generate enough revenues to meet their obligations. The auditors recommend that the City review the operations of the enterprise funds to develop options for increasing revenues for these funds. (See PDF Page 85)</p>	MW	2022 (FY 2019-20)	The Marina and Campground Enterprise Fund is still undergoing major renovations and repairs to bring these assets up to complete working and functioning order. These major repairs are on the City’s Capital Improvement Program list and will not be able to reflect positive balances until these renovations are completed. The City is continually striving to ensure that the enterprise fund is a self-sustaining fund with positive revenue each year. The City is seeking new and alternative revenue sources for both the Marina and Campground Enterprise Fund and the Cemetery Enterprise Fund that will be consistent with the purpose of these enterprise funds, but that will allow them to become more revenue positive and generate reserve funds that can be used for long-term improvements and sustainability.	Yes
		<p><u>2010-01 - Fixed Assets:</u> The City did not perform a physical count of inventories and has not maintained perpetual inventory records for the Cemetery Fund. Also, the City has not established adequate controls over the completeness of revenues and receivables for the Cemetery Fund. Because of inadequacies in internal controls and accounting records relating to the Cemetery Fund, the auditors were unable to form opinions regarding the amounts of inventories, accounts receivable, service revenue, and cost of goods sold for the fund. The auditors recommend that the City implement the following for the Cemetery Fund: (1) perform an annual physical count of inventories at fiscal year-end; (2) develop and maintain perpetual inventory records; and (3) develop and implement procedures to monitor the completeness of revenues and receivables. (See PDF Pages 82 - 83)</p>	MW	2022 (FY 2019-20)	The City will include in its Capital Improvement Program an inventory management software for the Cemetery to be obtained in the FY 2022-23 budget year. The administration has made several policy changes including relocating all accounting and cash receipt functions at the Cemetery to the Finance Department at the City Hall to have better accountability of Cemetery operations. A full accounting of all physical inventory of all fixed and commodity assets has been implemented for the close of FY 2021-22.	Yes

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City of Pahokee (continued)	Palm Beach County (continued)	<u>2016-01 - Purchasing/Contract Management:</u> The City's purchasing procedures require that: (1) all purchases have a purchase order number, excluding minor purchases made from petty cash and those purchases declared exempt; and (2) all purchases exceeding \$10,000 shall be approved by the City Commission and awarded after receiving competitive bids. In addition, emergency purchases not exceeding \$15,000 may be made by the City Manager to meet a pressing need for the protection of the public health, safety, or welfare of the community, with ratification by the City Commission of every emergency purchase as soon as it is reasonably possible. In prior years, the auditors noted that the City had not adequately trained staff to implement purchasing procedures and management has not adequately monitored the purchasing process. The auditors recommended that City staff involved in the purchasing process receive training regarding the approved purchasing procedures and that management increase monitoring of the purchasing process to maintain adequate controls. <u>Current Year Status:</u> The auditors state that the City has partially implemented corrective action for this finding. (See PDF Pages 84 - 85)	MW	2022 (FY 2019-20)	The purchasing manual has been updated and is now enforced. The one issue has since been corrected, and City Commission approval will be obtained before the expenditure of funds.	Yes
		<u>2015-01 - Revenues/Collections:</u> In prior years, the auditors noted that the City had not established adequate controls over the completeness of revenues and unearned revenues for the Marina and Campground Fund (Fund). Because of inadequacies in internal controls and accounting records relating to the Marina and Campground Fund, the auditors were unable to form opinions regarding the amounts of service revenue and unearned revenue for the fund. The auditors recommended that the City: 1) acquire and implement	MW	2022 (FY 2019-20)	The recommendation has not yet been implemented; however, the City has added the recommended gates, card entry systems, and security cameras to its five-year Capital Improvement Program list. Major capital improvements are planned for the Campground and Marina in FY 2023, including the recommended security systems, a web-based reservation, and payment collection software system for Campground and Marina transient slip reservations. Updates have been made to the Marina liveaboard lease	Yes

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City of Pahokee (continued)	Palm Beach County (continued)	special purpose software to maintain detailed records of revenue and utilization of the facilities for the marina and campground; (2) establish access controls for the campground such as gates, card entry systems, and security cameras; and (3) develop and implement procedures to monitor and control marina and campground revenues. Current Year Status: The auditors state that the City has partially implemented corrective action by improving controls over the Marina and Campground revenues with updated policies and procedures. (See PDF Page 84)			agreement in compliance with the FDEP lease amendment requirements as well.	
City of Panama City	Bay County	<u>2024-001 - Financial Statements Audit</u> : Several deficiencies were noted during the year regarding the Panama City Community Redevelopment Agency's (Agency) policies, procedures, and plan documents. The auditors state that the Agency's policies, procedures, and plan documents did not ensure expenditures were proper, and should be written to minimize risks and protect assets and encourage adherence to policies, rules, regulations, and laws. Assets could be misappropriated, and expenditures could be made that are not allowed if the Agency's policies, procedures, and plan documents do not ensure compliance with Florida Statutes. The auditors recommend that the Agency update its policies, procedures, and plan documents, including verifying compliance with Florida Statutes. (See PDF Page 254)	MW	N/A	N/A	Yes

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Town of Pembroke Park	Broward County	<u>2024-002 - Timeliness of Bank Reconciliations</u> : The auditors noted that bank reconciliations were not prepared regularly at the end of each month, with some being completed weeks or even months later. Additionally, there was no evidence that the reconciliations were reviewed or approved by upper-level management. The auditors recommend that the Town ensure bank reconciliations are completed in a timely manner and are consistently reviewed and approved by upper-level management to strengthen financial oversight and internal controls. (See PDF Page 61)	MW	N/A	N/A	Yes
		<u>2024-003 - Expenses and Accounts Payable</u> : The accounts payable process operated during the current fiscal year exhibited several control deficiencies including: (1) failure to record invoices into the system on a regular and timely basis; (2) the lack of supervisory review of system-generated accounts payable invoice reports to ensure completeness; and (3) the absence of reconciliations between accounts payable balances in the general ledger and those in the accounts payable schedule or open invoices report. The auditors recommend that all invoices and related payments be recorded in the system promptly and accurately in the correct accounting period, and that the accounts payable reports and general ledger entries be reviewed monthly by a supervisor, with documented evidence to confirm that the review was completed. (See PDF Page 61)	SD	N/A	N/A	Yes

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Town of Pembroke Park (continued)	Broward County (continued)	<u>2024-005 - Capital Assets:</u> The auditors noted that the total capital assets in the depreciation summary–book data report did not reconcile with the total capital assets recorded in the general ledger for the general fund. The auditors recommend that the Town ensure that all assets recorded in the detailed depreciation summary are accurately recorded in the general ledger and the detailed report is reconciled with the general ledger report on a consistent basis. (See PDF Page 61)	SD	N/A	N/A	Yes
		<u>2024-001 - Reconciliation of Account Balances and Audit Adjustments:</u> The auditors noted multiple restatements of beginning fund balance and/or net position were required to correct errors in the prior fiscal year financial statement. Without these adjustments and competent oversight, the statements would have been materially misstated. The auditors recommend that management consistently apply appropriate accounting principles to record all year-end accruals and ensure all accounts are properly reconciled at year-end in order to be able to prepare complete financial statements in compliance with generally accepted accounting principles. (See PDF Page 60)	MW	N/A	N/A	Yes
		<u>2024-004 - Purchasing Policy and Cash Disbursements:</u> The auditors noted that the Town did not adhere to Section II of the Purchasing Policy dated November 8, 2023, which requires all payments to be approved regardless of the method of payment (check or wire transfer). In addition, some purchase order approval forms and property purchase order forms were not signed by the respective department head, and the approval packet for various disbursements was not approved until after the payment was made. The	SD	N/A	N/A	Yes

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Town of Pembroke Park (continued)	Broward County (continued)	auditors recommend that the Town ensure that procedures regarding acquisitions are properly implemented and consistently followed. The auditors further state that adhering to the purchasing policy will help identify potential conflicts of interest, confirm that purchases are authorized by appropriate personnel, and ensure that expenditures are within budget. (See PDF Page 61)				
Town of Pomona Park	Putnam County	<u>2024-001 - Reconciliation of Account Balances:</u> The auditors proposed, and management agreed to, a number of account balances that required adjustments, including revenues, expenditures/expenses, payables, receivables, and beginning equity, in order to be in compliance with generally accepted accounting principles. The auditors recommend that the Town review significant transactions monthly to ensure completeness and accuracy, as well as all account balances at fiscal year-end, to ensure proper cutoff and accrual-based reconciliations agree to the general ledger. (See PDF Page 31)	SD	2025 (FY 2022- 23)	The Town has purchased new software that will allow the Finance Officer to review all financial transactions, including any required adjustments, revenues, expenditures, expenses, and accounts payable in one program. The Town Clerk and the Finance Officer have implemented new policies to eliminate this occurring in future audits. The Town is committed to ensuring compliance and financial accountability and continues to take proactive steps to strengthen the Town's financial and administrative operations. The Town foresees this being resolved with the FY 2024-25 audit.	Yes
City of St. Augustine Beach	St. Johns County	<u>2024-001 - Reconciliation of General Ledger Account Balances:</u> The auditors noted multiple general ledger balances including capital assets, expenses, and accounts payable that required audit adjustments to be in compliance with generally accepted accounting principles. There would have been material misstatements of the various account balances at year-end if the audit adjustments had not been proposed. The auditors state that all balances should be reconciled to supporting documentation and reconciled with the general ledger. The auditors recommend that the City review significant transactions monthly to ensure completeness and accuracy, as well as all account	MW	2025 (FY 2022- 23)	The City has been working with the Finance Director and staff to make the necessary corrections for the review of General Ledger Account balances. Balances are reviewed quarterly by the Finance Director and the City Manager with corrections made as needed, revenue tracking spreadsheets have been established, and Due To/Due From tracking spreadsheets have been put in place. The City will continue to work to ensure that General Ledger accounts are balanced.	Yes

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City of St. Augustine Beach (continued)	St. Johns County (continued)	balances at fiscal year-end to ensure proper cutoff and accrual-based reconciliations agree to the general ledger. (See PDF Page 46)				
City of St. Cloud	Osceola County	<u>2024-1 - Notice of Event of Default:</u> The Stevens Plantation Improvement Project Dependent Special District (the District) was formed in 2003 and is presented as a blended component unit of the City. In May 2013, the Bondholders of the District's Revenue Bonds, Series 2003, received a Notice of Event of Default because the Trustee did not receive sufficient payments from the District for the payment of the: (i) interest due on the Bonds on 5/1/2013; and (ii) principal maturity on the Bonds due and payable on 5/1/2013. The amounts on deposit in the revenue fund and the reserve account were insufficient to pay the interest and principal on the Bonds due and payable on 5/1/2013. A principal distribution and payment of \$876,151 was made in December 2020 towards the outstanding \$4,460,000 Bonds, leaving a remaining balance of \$3,583,849. Also, partial interest payments were made in June 2017 of \$710,812, in February 2020 of \$1,321,827, and in December 2020 of \$526,286 for interest accrued during the period 11/1/2011 through 10/31/2020. The Trustee has been made aware that the District's failure to make such a payment arises from the failure by the District, as the owner of certain real property within the District, to consummate sales of the property to third parties and distribute certain net proceeds of such sales to the Trustee. Therefore, the District is not in compliance with certain provisions of the Bonds. The auditors note that, in September 2022, the District entered into the sale of the last property held. (See PDF Page 171)	N/A	2025 (FY 2022-23)	Prior year correspondence stated that the audit finding related specifically to the Stevens Plantation Improvement Project Dependent Special District, a component unit of the City (District). The District was created by the City as a dependent district for the purpose of facilitating the development of a mixed-use development called Stevens Plantation with the City. The Stevens Plantation Community Development District (CDD) was created in 2003 to facilitate the financing and operation of common public facilities and infrastructure in Stevens Plantation. Various bonds were issued by the District and the CDD. See prior year response for history of the District and the CDD relating to the bonds. As set forth in the bond documents and trust indenture, the referenced outstanding bond obligations were to be paid from the net sales proceeds from the sale of certain real property owned by the District. Since its creation, the City and the District aggressively marketed the property for sale at the highest possible value, while working with the bondholders to obtain the highest possible net proceeds from sales to satisfy the District bonds. On September 29, 2022, the District closed on the sale of the last of the property owned by it and subject to the bond obligations referred to in the subject audit finding. The covenants for the subject bonds provide that the District is only obligated to satisfy the outstanding bonds from the net proceeds derived from the sale of the real property. Therefore, as the last of the real property owned by the District has been sold, the District's bond obligation has been extinguished. The City understands that the Bond Trustee has disbursed all	Yes

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City of St. Cloud (continued)	Osceola County (continued)				funds from the land sales in accordance with the bond covenants. Consistent with the bond covenants, the Bond Trustee informally acknowledged that the bond indebtedness has been extinguished. To formally document the status of the bonds, the Bond Trustee’s legal counsel prepared the Certificate Regarding Sales of Lands Securing District Bonds (Certificate), which was approved by the District and executed by its Chairman on October 22, 2022. Contemporaneous with the approval of this Certificate and since the District had no further business to conduct, the District Board approved the dissolution of the District through Resolution 2022-04R, dated October 27, 2022. The only remaining step is for the District Bonds and related debt assessments to be formally cancelled by execution of the Certificate by the Bond Trustee. The City through its legal counsel has been and continues to work with legal counsel for the Bond Trustee to formally document the cancellation of the indebtedness. A copy of both the Certificate and the Resolution are included in the response letter.	

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City of Vernon	Washington County	<u>2012-002 - Cash</u> : The auditors noted that the City's Utility Customer Deposit Listing is not reconciled to the Utility Deposit bank account or the General Ledger. The auditors recommend that these items be reconciled monthly in order to strengthen internal controls. (See PDF Page 60)	N/A	2023 (FY 2020-21)	The City has been working through the customer deposit listing and intends on having the Customer Deposit Listing and the Utility Deposit Bank Account reconciled by the end of calendar year 2023.	Yes
		<u>2014-002 - Violation of Capital Improvement Revenue Bond Ordinance</u> : The City is required by bond ordinance to transfer specific amounts monthly and yearly into a Sinking Fund and a Reserve Fund. Due to changes in City staff, the transfers required were inadvertently not done. The City is in violation of the Capital Improvement Revenue Bond Ordinance. The auditors recommend that the City ensure that proper amounts are transferred in accordance with the Bond Ordinance. (See PDF Page 57)	N/A	2023 (FY 2020-21)	The City plans to be in compliance during the current fiscal year.	Yes
City of West Melbourne	Brevard County	<u>2024-004 - Unexpended Balance – Building Permits</u> : While the City has begun to spend down building permit funds and has plans to further reduce this balance, the City's unexpended building permit funds at fiscal year-end exceeded the City's average operating budget for enforcing the Florida Building Code for the previous four fiscal years by \$1,063,932. The auditors recommend that the City identify how it intends to reduce the amount of unexpended building code balances in order to comply with Section 553.80(7)(a), Florida Statutes. The auditors state that such action may require the City to modify its 2024-25 fiscal year budget. (See PDF Page 173)	N/A	2025 (FY 2022-23)	The City recognizes the requirement to reduce the excess fund balance restricted for Building Code Enforcement. In FYs 2019-20 and 2020-21, the City Council approved resolutions that waived and reduced certain building plan check and inspection fees. While these reductions did indeed reduce the excess, it has not reduced them to the level required by Florida Statutes. During FY 2021-22, the City reduced the fund balance by \$499,099 due to operating expenses. In FY 2022-23, the City contracted with an architectural firm to create a Building Design Criteria Package, and in FY 2023-24, the City entered a Design/Build contract with a construction contractor to develop a new building to house the Building Department. In April 2025, City staff will request City Council approval on the construction price and agreement.	Yes

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Town of White Springs	Hamilton County	<u>2024-001 - Capital Asset Tracking and Review</u> : The auditors found that the Town's system for tracking capital assets was not sufficient to ensure: (1) control over the assets; and (2) physical counts of capital assets are conducted as required by Rule 69I-73.006, Florida Administrative Code. In addition, the listing of assets included older assets no longer in service and aged assets that were fully depreciated which require review to determine whether they are still in service. (See PDF Page 58)	N/A	N/A	N/A	Yes

FOOTNOTE/LEGEND:

1. These audits have been conducted by private certified public accountants, as required by Section 218.39(1), *Florida Statutes*.
2. **Material Weakness (MW)**: a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that one of the following will not be prevented, or detected and corrected, on a timely basis:
 - a. a material misstatement of the entity's financial statements, or
 - b. material noncompliance with a type of compliance requirement.

For example, a deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis.

The severity of the deficiency would determine whether it should be classified as a material weakness, a significant deficiency, or an additional matter.
3. **Significant Deficiency (SD)**: less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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City of Bonifay	Holmes County	<u>2024-001 - Preparation of Schedule of Expenditures of Federal Awards and State Financial Assistance:</u> The external auditors' assistance was necessary to prepare the Schedule of Expenditures of Federal Awards and State Financial Assistance (Schedule) in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General. City personnel lack the skills and experience necessary to enable them to prepare the Schedule including note disclosures. The auditors recommend that the City personnel continue to develop their knowledge of generally accepted accounting principles in order to ultimately prepare or provide technical reviews of the Schedule. (See PDF Pages 62 - 63)	MW	2022 (FY 2019-20)	Due to limited resources and expertise specific to Federal Awards and State Financial Assistance reporting, it is anticipated that the City will continue to rely on its external auditors to help ensure proper reporting of this information. However, the City has engaged the assistance of a grants administrator to assist with this matter and to limit the reliance on the external auditors.	Yes
Town of Branford	Suwannee County	<u>2024-001 - Financial Statement Preparation:</u> A system of internal control over financial reporting includes controls over financial statement preparation, including footnote disclosures. While the auditor can assist with the preparation of the financial statements and related footnotes, the financial statements are the responsibility of management. A deficiency in internal control exists when the government does not have the expertise necessary to prevent, detect, and correct misstatements. A deficiency in internal control exists in instances where the Town is not capable of drafting the financial statements and all required footnotes disclosures in accordance with generally accepted accounting principles. Possessing suitable skill, knowledge, or experience to oversee services an auditor provides in assisting with financial statement presentation requires a lower level of technical knowledge than the competence required to prepare the financial statements and disclosures. (See PDF Page 49)	SD	2017 (FY 2014-15)	The Town is a very small government and has used available resources to employ a competent bookkeeper who maintains excellent accounting records and provides accurate monthly financial reports. The Town has confidence in the audit firm to utilize these records and prepare annual financial statements in the required formats and with all associated note disclosures. The Town does not believe it would be a justifiable expense to employ another accountant on either a part-time or full-time basis to prepare the annual financial statements.	Yes

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Municipality	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
City of Bushnell	Sumter County	<u>2008-1 - Segregation of Duties</u> : The City operates with small finance, accounting, and customer service departments and does not have the resources to properly segregate duties among employees so that no one employee has sole control over approving, recording, and accounting for transactions. Because significant deficiencies in internal control over financial reporting exists when there is not sufficient separation of incompatible accounting duties, the auditors recommend that the City's finance, accounting, and customer service departments continue to develop and, if necessary, expand its current staff to ensure more effective internal control structure over financial reporting. (See PDF Page 121)	SD	2022 (FY 2019-20)	City management continually reviews current segregation of duties and reassigns job duties as permitted to allow for more appropriate segregation. More tasks have been assigned to both the Accounts Payable Specialist and the Procurement Administrative Assistant to improve the segregation of duties in the Finance Department. However, due to the loss of the previous City Manager/Finance Director, the staff requirements have become limited again. The City is hopeful that in the coming year the additional staff can be added to fulfill the requirements for the segregation of duties, but due to the small size of the current City staff it is unlikely that complete segregation of duties can be achieved in the coming fiscal year.	Yes
City of Coleman	Sumter County	<u>2024-1 - Improve Knowledge of Internal Control Over Financial Reporting</u> : Professional Standards (AU-C 265, formerly Statement on Auditing Standard (SAS) No. 115) - Communicating Internal Control Related Matters Identified in an Audit addresses various control deficiencies in the design or operation of internal control and now requires the auditor to communicate such deficiencies in writing. One of those controls addresses "the person responsible for the accounting and reporting function lacks the skills and knowledge to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements". The auditors believe that this situation still exists at the City for the fiscal year ended September 30, 2024. The auditors bring this condition to the City's attention in accordance with professional standards but recognize that it requires the City's assessment of a cost-effective solution. The auditors	SD	2017 (FY 2014-15)	The City evaluated the cost vs. benefit of establishing internal control over the preparation of financial statements in accordance with generally accepted accounting principles and came to the conclusion that outsourcing this task to the City's auditors is the most cost-effective way for small entities with limited staff and resources like the City. However, the City continues to stay involved in the process by reviewing the financial statement draft, making significant input into the management discussion and analysis and other pertinent sections. The City will also continue to ensure that its auditors are independent of the City's internal control system.	Yes

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SD = Significant Deficiency (see 3. In Legend)

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Municipality	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
City of Coleman (continued)	Sumter County (continued)	state that alternative solutions might include training accounting staff, hiring additional staff or engaging outside consultants, or obtaining assistance from knowledgeable volunteers to prepare financial statements in accordance with GAAP. The auditors understand the City has determined it is in its best interest to continue to outsource this task to its independent auditors. (See PDF Page 63)				
		<u>2024-2 - Lack of Segregation of Duties:</u> The small size of the City's accounting staff precludes certain internal controls and the segregation of duties afforded by a larger staff. The Financial and Operations Manager performs all of the accounting tasks; she receives invoices, approves them for payment, prepares checks, mails out the checks, prepares bank reconciliations, and posts activity into the general ledger and the utility system computer package. The lack of segregation of duties increases the potential for error. The auditors recommend that the City implement any practical controls to overcome this inherent weakness in internal control. The auditors noted that the Financial and Operations Manager is not an authorized check signer, which they believe is an excellent policy. The auditors also noted that another person is the primary cashier for utility customer payments and makes bank deposits. The auditors continue to recommend that management and the City Council remain closely involved in the City's financial affairs to provide oversight and independent review functions. (See PDF Page 63)	SD	2017 (FY 2014-15)	The City continues to provide as many safeguards as possible by having bills inspected by the Mayor and approved by the City Council. The response letter also includes additional compensating controls implemented by the City.	Yes

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Town of Ebro	Washington County	<u>2009-03 - Segregation of Duties</u> : The Town lacks sufficient personnel to design and implement adequate separation of duties. The Town presently employs only one full-time clerical employee, whose responsibilities include billing, collecting, receipting, depositing, and recording all revenues. Additionally, this individual is also responsible for preparing and documenting all disbursements. This could result in the misappropriation of assets and material misstatements to the financial statements. The auditors recommend that the Town Council, the Mayor, or a representative monitor ongoing operations to include systematic reviews of monthly financial activity and reporting. (See PDF Page 34)	MW	2017 (FY 2014-15)	While the Town lacks sufficient personnel to design and implement adequate separation of duties, the financial operations are monitored by the Mayor on a daily basis. The response includes specific information relating to compensating controls.	Yes
City of Fanning Springs	Gilchrist County, Levy County	<u>2024-001 - Financial Statement Preparation</u> : The City does not have the expertise necessary to prevent, detect, and correct misstatements in the financial statements, and is not capable of drafting the financial statements and all required footnote disclosures in accordance with generally accepted accounting principles. A deficiency in internal control exists in such instances. Possessing suitable skill, knowledge, or experience to oversee services an auditor provides in assisting with financial statement presentation requires a lower level of technical knowledge than the competence required to prepare the financial statements and disclosures. (See PDF Page 69)	SD	2017 (FY 2014-15)	The City is a very small government and has used available resources to employ a competent bookkeeper who maintains excellent accounting records and provides accurate monthly financial reports. The City has confidence in the audit firm to utilize these records and prepare annual financial statements in the required formats and with all associated note disclosures. The City does not believe it would be a justifiable expense to employ another accountant on either a part-time or full-time basis to prepare the annual financial statements.	Yes
Town of Glen Saint Mary	Baker County	<u>2024-002 - Financial Reporting</u> : As part of the audit process, it was necessary for the auditors to propose material adjustments to the Town's financial statements and to assist with the preparation of the financial statements. The auditors recommend that the Town consider and evaluate the costs and benefits of	MW	2017 (FY 2014-15)	Due to budget constraints, it is not feasible to have someone on staff with the knowledge and experience to correctly prepare the financial statements.	Yes

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Town of Glen Saint Mary (continued)	Baker County (continued)	improving internal controls relative to the financial reporting process. The auditors state that, by improving the financial reporting process, the Town will have an enhanced ability to monitor its budget position on an ongoing basis. (See PDF Page 48)				
		2024-001 - Separation of Duties: Because of a limited number of personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be detected. The auditors recommend that, to the extent possible, given available personnel, steps be taken to segregate employee duties so no one individual has access to both physical assets and the related accounting records, or all phases of a transaction. (See PDF Page 48)	MW	2017 (FY 2014-15)	The Town's population is under 500. Due to budget constraints, the Town has only two part-time employees (Mayor and Town Clerk) who handle all water/sewer billing, code enforcement, and all day-to-day office operations. The Town has all bank accounts set up to require two signatures for all payments. The Town Council also gets copies of check registers each month to review.	Yes
City of Graceville	Jackson County	2007-001 - Financial Reporting: The City relies on the external auditor to assist with preparing and explaining financial statements in conformity with generally accepted accounting principles (GAAP). The City has a small accounting staff necessitated by the overall small size of the entity and does not consider it cost effective to develop and maintain a system of internal accounting control sufficient to prepare financial statements in accordance with GAAP, nor to maintain internal staff with sufficient knowledge to develop and maintain controls to prevent, detect or correct misstatements in audited financial statements. The auditors recommend that the City continue to consider the effects of the cost of developing and benefits of implementing such a	MW	2017 (FY 2014-15)	The City operates with a limited staff responsible for all financial operations. The City operates on a cash account basis and will continue to utilize accounting firms to complete annual audit and work through issues identified.	Yes

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City of Graceville (continued)	Jackson County (continued)	system as compared with understanding that, due to the size of the accounting department, the City will continue to need external assistance with the preparation and understanding of financial statements in accordance with GAAP. (See PDF Page 71)				
		<u>2006-001 - Separation of Duties:</u> Custody of assets, record keeping, and recording of assets should have adequate separation. Due to the City's size, proper separation of duties may not be feasible. The auditors recommend that management remain very active and involved in the day-to-day operations and that controls be established to provide checks and balances. (See PDF Page 71)	SD	2017 (FY 2014-15)	The City operates with a small staff consisting of three principal employees dealing with the week-to-week financial functions of the City and a City Manager.	Yes
Town of Greensboro	Gadsden County	<u>2024-001 - Segregation of Duties:</u> During the audit the auditors noted that separation of certain accounting and administrative duties among employees, which is recommended as an effective internal control procedure, was not adequate. The limited number of employees precludes ideal segregation of duties. The auditors recommend that, in the absence of the ability to hire additional employees, alternative procedures, including additional oversight with regard to certain functions, be performed regularly to mitigate the risk caused by this deficiency in internal controls. (See PDF Page 49)	MW	2017 (FY 2014-15)	The Town employs a total of three people. The small staff includes the Town Manager, the Office Assistant/Town Clerk, and a Maintenance person. The Town Manager opens all bank statements and makes all bank deposits, returning receipts to the Town Clerk. The Town Council is aware of the concerns and would certainly make any changes necessary were funds available for increase in staffing levels.	Yes

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Town of Hilliard	Nassau County	<u>2024-1 - Financial Statement Preparation</u> : The Town does not have the expertise necessary to prevent, detect, and correct misstatements in the financial statements, and is not capable of drafting the financial statements and all required footnote disclosures in accordance with generally accepted accounting principles. A deficiency in internal control exists in such instances. Possessing suitable skill, knowledge or experience to oversee service an auditor provides in assisting with financial statement presentation requires a lower level of technical knowledge than the competence required to prepare the financial statements and disclosures. (See PDF Page 93)	SD	2017 (FY 2014-15)	The Town is a very small government and has used available resources to employ a competent bookkeeper who maintains excellent accounting records and provides accurate monthly financial reports. The Town has confidence in the audit firm to utilize these records and prepare annual financial statements in the required formats and with all associated note disclosures. The Town does not believe it would be a justifiable expense to employ another accountant on either a part-time or full-time basis to prepare the annual financial statements ¹ .	Yes
Town of Interlachen	Putnam County	<u>2024-001 - Preparation of Financial Statements</u> : The Town's internal control system over financial reporting does not currently provide for preparation of financial statements, including note disclosures, in accordance with generally accepted accounting principles (GAAP). While the auditors can assist with the preparation of financial statements and related footnotes, the financial statements are the responsibility of management. The auditors state that a control deficiency exists in instances where the Town is not positioned to draft the financial statements and all required disclosures. However, outsourcing of these services is not unusual in governmental entities of similar budget and personnel size. The auditors further state that, for subsequent audits, management may wish to take an active role in the drafting of the financial statements and related disclosures. (See PDF Page 36)	SD	2017 (FY 2014-15)	The Town has limited resources and staff and utilizes an outside consultant to assist with accrual adjustments related to accounts payable and receivable items. She also reviews revenue and expense coding to ensure that line items are not over-expended or ledgered against the wrong item line. The response letter includes additional compensating controls taken by the Town. The Town does not currently have resources available to allow for preparation of financial statements and note disclosures in accordance with Governmental Accounting Standards Board requirements.	Yes

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City of Madison	Madison County	<u>2024-001 - Financial Statement Preparation:</u> The City does not have the expertise necessary to prevent, detect, and correct misstatements, and is not capable of drafting the financial statements and all required footnote disclosures in accordance with generally accepted accounting principles. A deficiency in internal control exists in such instances. Possessing suitable skill, knowledge, or experience to oversee services an auditor provides in assisting with financial statement presentation requires a lower level of technical knowledge than the competence required to prepare the financial statements and disclosures. (See PDF Page 72)	SD	2017 (FY 2014-15)	The City is a very small government and has used available resources to employ a competent bookkeeper who maintains excellent accounting records and provides accurate monthly financial reports. The City has confidence in the audit firm to utilize these records and prepare annual financial statements in the required formats and with all associated note disclosures. The City does not believe it would be a justifiable expense to employ another accountant on either a part-time or full-time basis to prepare the annual financial statements.	Yes
Town of Malone	Jackson County	<u>2007-001 - Financial Reporting:</u> The Town relies on the external auditor to assist with preparing and explaining financial statements in conformity with generally accepted accounting principles (GAAP). The auditors noted that the Town has a small accounting staff necessitated by its overall small size and does not consider it cost effective to develop and maintain a system of internal accounting control sufficient to prepare financial statements in accordance with GAAP, nor to maintain internal staff with sufficient knowledge to develop and maintain controls to prevent, detect, or correct misstatements in audited financial statements. The auditors recommend that the Town continue to consider the effects of the cost of developing and benefits of implementing such a system as compared with understanding that, due to the size of their accounting department, it will continue to need external assistance with the preparation and understanding of financial statements in accordance with GAAP. (See PDF Page 53)	MW	2017 (FY 2014-15)	The Town does not consider it cost effective due to its small size to develop and maintain a system of internal accounting control sufficient to prepare financial statements in accordance with generally accepted accounting principles or maintain internal staff.	Yes

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Municipality	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Town of Malone (continued)	Jackson County (continued)	<u>2004-001 - Separation of Duties:</u> Custody of assets, record keeping, and recording of assets should have adequate separation. Due to the size of the Town, proper separation of duties may not be feasible. The auditors recommend that management remain very active and involved in the day-to-day operations and that controls be established to provide checks and balances. (See PDF Page 53)	SD	2017 (FY 2014-15)	The Town is a small town and only has two office staff members. This is a remaining issue and the Town does not see it changing soon. The Mayor and the Town Council will continue to be active and involved in the day-to-day operation of the Town's finances.	Yes
Town of Mayo	Lafayette County	<u>2024-001 - Financial Statement Preparation:</u> The Town does not have the expertise necessary to prevent, detect, and correct misstatements in the financial statements, and is not capable of drafting the financial statements and all required footnote disclosures in accordance with generally accepted accounting principles. A deficiency in internal control exists in such instances. Possessing suitable skill, knowledge, or experience to oversee services an auditor provides in assisting with financial statement presentation requires a lower level of technical knowledge than the competence required to prepare the financial statements and disclosures. (See PDF Page 69)	SD	2017 (FY 2014-15)	The Town has used available resources to employ a competent bookkeeper who maintains excellent accounting records and provides accurate monthly financial reports. The Town has confidence in the audit firm to utilize these records and prepare annual financial statements in the required formats and with all associated note disclosures. The Mayor and the Town Council review the annual financial reports and have the opportunity to ask the auditor any questions regarding the report prior to its formal presentation before the Town Council.	Yes
Town of McIntosh	Marion County	<u>2019-1 - Financial Statement Preparation:</u> The Town does not have the expertise necessary to prevent, detect, and correct misstatements, and is not capable of drafting the financial statements and all required footnote disclosures in accordance with generally accepted accounting principles. A deficiency in internal control exists in such instances. Possessing suitable skill, knowledge, or experience to oversee services an auditor provides in assisting with financial statement presentation requires a lower level of technical knowledge than the competence required to prepare the financial statements and disclosures. (See PDF Pages 39 - 40)	SD	2023 (FY 2020-21)	The Town is a very small government and has used available resources to employ a competent bookkeeper who maintains excellent accounting records and provides accurate monthly financial reports prepared generally on the cash basis. The Town has confidence in its audit firm to utilize these records and prepare annual financial statements in the required formats and with all associated note disclosures.	Yes

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Town of Montverde	Lake County	<u>ML 2024-01 - Internal Control Over Recording Transactions in Accordance with GAAP</u> : Due to the small size of the Town, the staff does not have the necessary qualifications and training to record transactions and prepare financial statements in accordance with generally accepted accounting principles (GAAP). During the course of the audit, the auditors had to recommend multiple adjusting entries be posted and make several adjustments in order for financial statements to be prepared. The auditors recommend that Town staff receive additional training on governmental accounting standards, as well as make all required adjustments to the year-end financial statements. (See PDF Page 58)	MW	2020 (FY 2017-18)	The Town is small with a staff of six; while that is not an excuse, it does highlight the difficulty a small community can face when segregating duties to ensure accountability and transparency. The Town has implemented changes that it believes will allow the independent auditor to remove this finding from future audits, including: (1) increased training in generally accepted accounting principles (GAAP); (2) the purchase of a new accounting software, along with training for employees on its use and implementation; (3) a short-term contract with a professional city-county manager and a city finance director to assist in the upgrade of the accounting system and the training of Town employees; and (4) a significant charter change, moving from a Strong Mayor form of governance to a Town Manager-Council form of governance effective November 2020. The goal is to eliminate audit comments and ensure the Town is running as efficiently and transparently as possible to maintain the citizens' confidence in their Town government.	Yes
City of Paxton	Walton County	<u>2024-01 - Financial Reporting</u> : The City is a small entity with few employees who lack the expertise to apply the required accounting principles to convert the existing accounting records to generally accepted accounting principles (GAAP) based financial statements. Therefore, the City engages its auditors to assist in the application of new GAAP standards and to prepare the City's financial statements as a nonattest engagement. The auditors recommend that the City educate its staff with GAAP and GASB (Governmental Accounting Standards Board) based training along with access to research websites. (See PDF Page 57)	SD	2017 (FY 2014-15)	Because of the financial disadvantage of the City, it does not have funding to staff an employee with the credentials that would be required to complete the financial statements according to generally accepted accounting principles. Therefore, the City relies on its accountants (auditors) to complete this task.	Yes

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City of Paxton (continued)	Walton County (continued)	<u>2024-02 - Separation of Duties</u> : Due to the small size of the City, the accounting and administrative staff are precluded from performing certain internal controls that would be preferred. A fundamental concept of internal control is the separation of duties. No one employee should have access to both physical assets and the related accounting records or to all phases of a transaction. The auditors recommend that the City hire additional staff or use existing staff to implement internal controls over assets and the accounting processes. (See PDF Page 57)	SD	2017 (FY 2014-15)	The City is a small municipality with only six employees. Two of the employees are office/administration, City Clerk and Utilities Billing Clerk. Between the two clerks, the City tries to have a checks and balance system in place (with duty separations as suggested by the City's accountants (auditors)). The response includes specific information relating to compensating controls implemented by the City. The City works diligently to keep duties separated as much as possible with a limited staff.	Yes
Town of Penney Farms	Clay County	<u>2024-2 - Financial Statement Preparation</u> : The Town does not have the staff and has not employed or contracted with an accounting professional who possesses the technical expertise required to prepare financial statements in accordance with generally accepted accounting principles (GAAP). A deficiency in internal control exists in such instances. Although the Town has staff with suitable skills, knowledge, and experience to oversee services provided by the auditors in assisting with financial statement presentation requires a lower level of technical knowledge than the competence required to prepare the financial statements and disclosures. The auditors recommend that the Town hire a qualified accounting professional, either in-house or on a contractual basis, who has the expertise to prepare financial statements in accordance with GAAP. The auditors understand that the Town has a limited budget, and this may not be feasible at this time and that even with a qualified professional it may be more efficient for the Town to continue using its auditors to prepare these financial statements in future years. (See PDF Page 56)	SD	2017 (FY 2014-15)	The Town is a very small government and has used available resources to employ a competent bookkeeper who maintains excellent accounting records and provides accurate monthly financial reports. The Town has confidence in the audit firm to utilize these records and prepare annual financial statements in the required formats and with all associated note disclosures. The Town does not believe it would be a justifiable expense to employ another accountant on either a part-time or full-time basis to prepare the annual financial statements.	Yes

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Town of Pierson	Volusia County	<u>2009-01 - Financial Statement Preparation:</u> Town management requested the auditors to prepare a draft of the financial statements, including the related notes to financial statements. Management reviewed, approved, and accepted responsibility for those financial statements prior to their issuance; however, management did not prepare the financial statements. The absence of controls over the preparation of the financial statements is considered a material weakness because there is a reasonable possibility that a material misstatement of the financial statements could occur and not be prevented, or detected and corrected, by the Town's internal control. (See PDF Pages 40 - 41)	MW	2020 (FY 2017-18)	This finding relates to an area that may never be fully resolved due to limited staff and resources.	Yes
Town of Pomona Park	Putnam County	<u>2024-002 - Preparation of Financial Statements:</u> A system of internal control over financial reporting should allow the Town to prepare financial statements, including note disclosures, in accordance with generally accepted accounting principles (GAAP). While auditors can assist with the preparation of financial statements and related footnotes, the financial statements are the responsibility of management. A control deficiency exists in instances where the Town is not positioned to draft financial statements and all required disclosures. However, the outsourcing of these services is not unusual in governmental entities of similar budget and personnel size. The auditors recommend that management may wish to take an active role in the drafting of the financial statements and related disclosures. (See PDF Page 32)	SD	2025 (FY 2022-23)	The Town faces certain limitations in terms of staff and financial resources. The separation of duties issue remains a challenge due to the size of the Town's administrative team. However, the Town has implemented compensating controls to mitigate associated risks, including increased oversight, dual review processes, and periodic external evaluations. The Town continues to work towards internal capability building and recognizes that full independence in this function may not be feasible given the Town's resource constraints.	Yes

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Town of St. Lucie Village	St. Lucie County	<u>2016-1 - Organizational Structure</u> : The size of the Town's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimal segregation of duties. The auditors recommend that the Board remain involved in the financial affairs of the Town to provide oversight and review functions to assist the segregation of duties in the accounting department. (See PDF Page 19)	N/A	2017 (FY 2014-15)	The Town is a 2.6 mile by 0.4 mile area populated by approximately 600 residents, faced with the challenges of a small, part-time staff. The Town continues to keep its governing Board involved for oversight and creating mitigating controls. The response letter includes specific information relating to compensating controls implemented by the Town. With the procedures and oversight established, the Town is confident that adequate safeguards are in place to ensure protection of the Town's resources.	Yes
City of Vernon	Washington County	<u>2007-001 - Financial Statement Preparation Knowledge</u> : The City lacks sufficient knowledge to effectively prepare financial statements and related notes. There are a limited number of training opportunities in order to further the City's knowledge of preparing financial statements and full note disclosures in accordance with generally accepted accounting principles (GAAP). The auditors recommend that the City increase its knowledge of the applicable standards to sufficiently allow it to prepare financial statements including full note disclosures. (See PDF Pages 56 - 57)	MW	2017 (FY 2014-15)	Due to the small size of the City and limited funds, the City is not able to develop a system of internal control sufficient to prepare financial statements in accordance with generally accepted accounting principles and will continue to rely on external assistance.	Yes
		<u>2003-002 - Segregation of Duties</u> : The City has a limited number of personnel for certain functions, and procedures have not been implemented to create proper segregation of duties. The auditors state that duties should be segregated to provide reasonable assurance that transactions are handled appropriately. The auditors recommend that procedures be put in place to ensure that duties are separated as much as possible, and alternative controls be used to compensate for lack of separation. (See PDF Page 56)	MW	2017 (FY 2014-15)	This finding will remain an issue due to the small size of the City. The Mayor and the Council will remain active in the affairs of the City and review information relative to the day-to-day activities.	Yes

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Town of Windermere	Orange County	<u>24-01 - Internal Controls Over the Preparation of Financial Statements</u> : The Town does not have the necessary expertise to draft the financial statements without the auditors' assistance. Due to the small size of the Town, none of the staff are qualified to prepare the financial statements. As a result, errors in financial reporting could go undetected by management. The auditors recommend that the City continue training existing staff to improve financial reporting. (See PDF Page 39)	SD	2017 (FY 2014-15)	Due to the size, limited staff and resources of the Town, management acknowledges and accepts this deficiency. However, the material weakness was partially corrected earlier. As noted in a prior audit report, the Finance Director's skills at recording financial transactions in accordance with generally accepted accounting principles have improved such that the auditors did not report a material weakness, but did report a significant deficiency. This deficiency may never be fully resolved, and it may not be possible, practical, or feasible for the Town to perform this function internally.	Yes
Town of Worthington Springs	Union County	<u>2024-001 - Financial Statement Preparation</u> : The Town does not have the expertise necessary to prevent, detect, and correct misstatements in the financial statements, and is not capable of drafting the financial statements and all required footnote disclosures in accordance with generally accepted accounting principles. A deficiency in internal control exists in such instances. Possessing suitable skill, knowledge, or experience to oversee services an auditor provides in assisting with financial statement presentation requires a lower level of technical knowledge than the competence required to prepare the financial statements and disclosures. (See PDF Page 43)	SD	2021 (FY 2018-19)	The Town is a very small government and has used available resources to employ a competent bookkeeper who maintains excellent accounting records and provides accurate monthly financial reports prepared generally on the cash basis. The Town has confidence in its audit firm to utilize these records and prepare annual financial statements in the required formats and with all associated note disclosures. Both staff and the Town Council review the annual financial audit report and have the opportunity to ask the auditors any questions regarding the audit report prior to its formal presentation. The audit report is generally formally presented by the auditors at a scheduled meeting of the Town Council. At this time, the Town does not believe it would be a justifiable expense to employ another accountant on either a part-time or full-time basis to prepare the annual financial statements. The Town accepts the required disclosure finding and will continue to monitor this situation in the future.	Yes

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FOOTNOTE/LEGEND:

1. These audits have been conducted by private certified public accountants, as required by Section 218.39(1), *Florida Statutes*.
2. **Material Weakness (MW)**: a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that one of the following will not be prevented, or detected and corrected, on a timely basis:
 - a. a material misstatement of the entity's financial statements, or
 - b. material noncompliance with a type of compliance requirement.For example, a deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis.

The severity of the deficiency would determine whether it should be classified as a material weakness, a significant deficiency, or an additional matter.
3. **Significant Deficiency (SD)**: less severe than a material weakness, yet important enough to merit attention by those charged with governance.

SPECIAL DISTRICTS

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Argyle Fire District	Walton County	<u>2024-01 - Misclassification of Expenditures</u> : The District misclassified expenditures related to fuel incentives and other various expenses. The auditor recommends that the District ensure all expenditures are classified to the correct account. (See PDF Page 35)	N/A	N/A	N/A	Yes
Central County Water Control District	Hendry County	<u>2022-2 - Financial Condition Should be Monitored</u> : The auditors noted the District had a surplus of \$476,447, or 39% of its beginning fund balance of \$1,219,267, during the current fiscal year. The District has a fund balance of \$1,695,714 at fiscal year-end, which was consistent with the absolute minimum amount required by its fund balance policy of maintaining 25 - 50% of its budgeted expenditures. The District has improved its financial condition from the prior year; however, the auditors continue to recommend a reduction in expenditures and/or an increase in maintenance taxes so that the District can maintain adequate reserves. (See PDF Pages 68 - 69)	N/A	N/A	N/A	Yes
City-County Public Works Authority	Glades County	<u>2024-001 - Audit Adjustments</u> : The auditors proposed audit adjustments to revise the Authority's books at fiscal year-end. These adjustments involved the recording of accruals. The Authority has a limited number of personnel, and some accounts do not get reconciled properly due to time constraints. The auditors understand that this material weakness is already known to management and represents a conscious decision by management and the Board of Supervisors to accept that degree of risk because of cost or other considerations. (See PDF Page 21)	MW	2017 (FY 2014-15)	The Authority is located in a small rural community with limited resources. Unfortunately, the Authority is not in a financial position to hire additional staff. The system which has been implemented provides for more than sufficient checks and balances.	Yes

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Creekside Community Development District	St. Lucie County	<u>2024-01 - Financial Condition Assessment</u> : The former Developer and certain Landowners have largely stopped funding the District and the future of the project remains uncertain. As a result, certain scheduled debt service payments were made, in part, by draws on the Debt Service Reserve Account in prior fiscal years. In addition, the District did not have sufficient funds to make certain scheduled debt service payments in the prior, current, and subsequent fiscal years and, as a result, the payments were not made when due and, in some cases, remain unpaid. The District's failures to make its scheduled debt service payments when they are due are considered events of default. However, during prior fiscal years, the District obtained title to certain lots which were delinquent on paying assessments, entered into a contract for the sale of the land for \$4,759,153, and is expected to use the proceeds to pay the amounts owed on the Bonds and to the general fund. The land sale closing occurred subsequent to fiscal year-end. In addition, the District has not been able to pay vendors for amounts for previous years due to a lack of funding. However, those vendors were paid subsequent to fiscal year-end with the portion of the land sale proceeds allocated to the general fund. The auditors recommend that the District take the necessary steps to alleviate the deteriorating financial condition. (See PDF Page 32)	N/A	2025 (FY 2022-23)	On November 1, 2024, the District completed the sale of land with a national builder which proceeds have been paid to bondholders to bring payment of past due interest current through October 31, 2024, and paid all past due vendors of the District. Unfortunately, there will be another finding as the event occurred subsequent to FY 2023-24.	Yes

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Crossings At Fleming Island Community Development District, The	Clay County	<u>15-01 - Failure to Make Debt Service Payments When Due:</u> In the current and prior years, the District did not pay the entire principal and interest due on the Golf Course Revenue Bonds, Series 1999, because operating revenues are insufficient. At fiscal year-end, the District was in default per the Trust Indenture. The auditors recommend that the District utilize all remedies available to bring debt service payments current. (See PDF Page 39)	N/A	2025 (FY 2022-23)	The District continues to make improvements to the golf course facilities based on recommendations from a professional golf operations consulting company and a professional golf management company. The implementation of these recommendations has improved the financial condition of the golf course; however, the District anticipates that the audit findings will remain for the next fiscal year. The District has sufficient funds to continue to pay all operating and maintenance expenses related to the golf course and does not require any financial assistance from the State.	Yes
		<u>15-02 - Failure to Meet Debt Service Reserve Account Requirement:</u> At fiscal year-end, the Debt Service Reserve Account was deficient because the balance in the Debt Service Reserve Account was used to pay debt service expenditures. As a result, the District was in default per the Trust Indenture. The auditors recommend that the District utilize all remedies available to replenish the Debt Service Reserve Account. (See PDF Page 39)	N/A	2025 (FY 2022-23)	See Response to Finding #15-01.	Yes
Downtown Clermont Redevelopment Agency	Lake County	<u>2024-02 - Investments:</u> The Agency did not take the required continuing education courses by the designated individual as required by the City's investment policy and Section 218.415, Florida Statutes. (See PDF Page 37)	N/A	N/A	N/A	Yes
Downtown Investment Authority	Duval County	<u>2024-001 - Accounting System Implementation:</u> The auditors found that financial reconciliations for certain transactions and account balances were not accurately completed on a timely basis. Internal controls were not in place to ensure the fiscal year cutoff was complete and accurate. The financial information provided to the auditors required material correcting entries to be made	MW	2025 (FY 2022-23)	The City of Jacksonville and the Authority do not expect this finding to be repeated for FY 2024-25. The City of Jacksonville, including the Authority (City), has made and continues to make extensive improvements to its ability to maintain up-to-date and accurate financial records since the simultaneous impacts in March 2020 of the ERP system conversion and the COVID-19 pandemic shut down. The City	Yes

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SD = Significant Deficiency (see 3. In Legend)

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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Downtown Investment Authority (continued)	Duval County (continued)	<p>in the following areas: (1) cash and cash equivalents; (2) cash in escrow and with fiscal agents; (3) accounts receivable and due from independent agencies and other governments; (4) revenues; (5) accounts payable and accrued liabilities; (6) securities lending collateral/obligation; (7) interfund balances related to debt; and (8) beginning fund balance and net position. The new accounting system was not functioning sufficiently to maintain up-to-date and accurate financial records for multiple classes of transactions and account balances. Also, the annual cutoff process is not sufficient to prevent material misstatements in receivables and payables. The auditors recommend that the Authority; (1) continue to enhance the understanding and user abilities of the accounting system through further training and consultation with software providers; (2) ensure sub-ledgers reconcile accurately to the general ledger and the fiscal year-end cutoff procedures are fully implemented and documented; and (3) review the annual cutoff process to ensure sufficient effective controls are in place. (See PDF Page 42)</p>			<p>is proud of the progress it has made in replacing a system that was multiple decades old, especially since it is not unusual for large organizations to struggle for years with major systems conversions even without a nationwide health crisis. Last year, for the first time since going live with the new system, the City submitted both the ACFR and Single Audit for FY 2022-23 by the June 30, 2024, statutory deadline.</p> <p>The City has continued to implement and document new processes and develop new reports, building on past years' improvements and auditor recommendations. The City conducted an interdepartmental review in the summer of 2024 to address the issues that remained in the repeated finding. A key focus was ensuring that sub-ledgers reconcile accurately to the general ledger. Fiscal year-end cut-off procedures were further refined and documented. As a result of these efforts, the City is on target to submit its ACFR and Single Audit for FY 2023-24 by or before May 30, 2025, and is receiving fewer questions from the external auditors resulting in weekly status meetings with them which are quite short and trouble-free. No material correcting entries have been identified or are expected. The stabilization and optimization projects the City launched with Oracle Consulting Services (OCS) in 2023 are ongoing. The City persists in seeking solutions to the system implementation and configuration issues that have plagued it since going live. The City is already realizing the benefits of the resulting improvements in transparency, timeliness and quality of our financial reporting. Additional details are included in the response letter.</p>	

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Fred R. Wilson Memorial Law Library	Seminole County	<u>2024-3 - Enhance Financial Position of Library</u> : The auditors state that funding from Seminole County has been decreasing, and the Library must reduce costs or find ways to generate additional revenue to continue operating in the foreseeable future. (See PDF Page 23)	N/A	2025 (FY 2022-23)	The Law Library significantly reduced operating costs during the last fiscal year and will continue to find ways to generate additional revenue in the future. The Library's Board of Trustees (Board) have been discussing funding sources and options with the Seminole County Board of County Commissioners, and all parties plan to ensure adequate funding continues. Additionally, the physical location of the Law Library will be moved to the County-owned and operated Courthouse building once construction of the space is complete, which should allow the Library to further reduce operating costs and enhance its financial position. In conclusion, the Board and Library management feel that the above addresses the auditor's findings.	Yes
George E. Weems Memorial Hospital	Franklin County	<u>2024-001 - Accrual Basis Accounting</u> : Management is responsible for establishing and maintaining effective internal control over financial reporting and presenting financial statements in accordance with generally accepted accounting principles (GAAP). Multiple accounts and financial statement line items required adjustment or reclassification in order for the financial statements to be presented in accordance with GAAP. Such adjustments included proper presentation of accounts payable and accrued expenses, net position, and estimated third-party payor settlements. While the auditors noted that substantial improvements were made to the accounting functions in the current fiscal year, internal processes and controls were not sufficient (either non-existent or ineffective) to detect certain misstatements of the financial statements. The auditors state that management and accounting staff turnover in recent years was a contributing factor. The auditors recommend that management focus on strengthening internal controls surrounding financial reporting and the	MW	2023 (FY 2020-21)	The Interim Controller and the CFO assist the accountant with proper management of month-end processes in accordance with GAAP and internal control procedures. Balance sheet accounts are balanced monthly.	Yes

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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
George E. Weems Memorial Hospital (continued)	Franklin County (continued)	proper presentation of financial statements in accordance with GAAP, including implementing a formal review process for account reconciliations. (See PDF Page 41)				
		<p><u>2024-002 - Accounting and Finance Staffing / Segregation of Duties:</u> Management is responsible for establishing and maintaining effective internal control over financial reporting and presenting financial statements in accordance with generally accepted accounting principles. Such responsibility includes hiring and retaining effective and experienced staff to conduct such activities. Additionally, internal controls should be in place to ensure that proper segregation of duties are implemented by the Hospital, in order to mitigate material misstatement or other reporting errors and to ensure that assets are safeguarded against loss. The auditors noted that: (1) the processes and controls in place were not sufficient to maintain effective internal control over financial reporting which contributed to the other audit findings; (2) limited resources and financial and administrative staffing require staff to serve multiple roles and prevent optimal segregation of duties; (3) management did not have a formal process for reviewing journal entries or account reconciliations in place for the majority of the fiscal year; and (4) one user has access rights for processing and submitting payroll within the Hospital's general ledger and payroll software applications. The auditors recommend that the Hospital: (1) focus on retention of existing staff to ensure existing control activities can be properly conducted and new policies and controls, necessary to address the findings noted in the audit report, can be established</p>	MW	2023 (FY 2020-21)	Additional internal billing staff have been hired and trained on internal processes and controls by the Controller and the CFO. Also, the Hospital has partnered with a billing and collections group to manage patient billing and follow-up. Weekly meetings are conducted with both internal and external billing and finance members to ensure continued compliance with policies and controls.	Yes

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George E. Weems Memorial Hospital (continued)	Franklin County (continued)	and followed; (2) implement a process to periodically review user access and strengthen segregation of duties within payroll; and (3) evaluate existing controls and improve segregation of duties to the extent possible with existing resources and staffing. (See PDF Pages 41 - 42)				
Gramercy Farms Community Development District	Osceola County	<u>12-03 - Failure to Meet Debt Service Reserve Account Requirement:</u> The Trust Indentures require the District to keep minimum amounts in the Debt Service Reserve Accounts. The Debt Service Reserve Accounts were deficient at fiscal year-end, and the District is not in compliance with all Trust Indentures for the Series 2007 Bonds. The auditors recommended that the District utilize all legal remedies available to collect assessments and replenish the Debt Service Reserve Accounts. <u>Current Status:</u> As of the end of the 2023-24 fiscal year, the reserve balance for the Series 2007 Bonds is still not met. Subsequent to fiscal year-end, the unexchanged portion of the Series 2007 Bonds were cancelled; therefore, the finding is expected to be resolved. (See PDF Page 33)	N/A	2024 (FY 2021-22)	The District has taken all necessary and available actions in order to comply with the Trust Indenture. A Special Purpose Entity (SPE) was formed and took ownership of the unplatted land. During a prior year the Bonds were restructured to enable the District to continue with development of the property and completion of the construction project as amended. Due to the restructure, there is no anticipation that funds deposited in the trust accounts will be used to replenish the reserve account relating to the Series 2007 Bonds. Such Bonds will either be paid off or forgiven when all SPE land is sold. The District's position is that corrective action, to the extent it can be at this time, has been taken. However, the finding will remain until all lots are sold and the remaining Series 2007 Bonds are paid or extinguished per the Trust Indenture.	Yes

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Gramercy Farms Community Development District (continued)	Osceola County (continued)	<p><u>12-04 - Financial Condition Assessment:</u> The District's financial condition has deteriorated. In a prior year, the Developer failed to pay debt service assessments because of lack of funds, causing the District to be unable to pay certain debt service payments when due. An event of default was declared, and the debt was subsequently restructured with the agreement of the bondholders. The restructured agreement requires no current payments, and the Special Purpose Entity is now funding the District; however, the overall effect of these actions on the District's financial condition cannot be determined at this time. The auditors recommended that the District utilize all legal remedies available to improve the present financial condition. <u>Current Status:</u> This condition will continue until the above criteria are met and the outstanding Bonds are forgiven. The finding has not been corrected as of the end of the 2023-24 fiscal year. Subsequent to fiscal year-end, the unexchanged portion of the Series 2007 Bonds were cancelled; therefore, financial conditions are expected to improve. (See PDF Page 36)</p>	N/A	2024 (FY 2021-22)	In a prior year, the Developer failed to pay debt service assessments, causing the District to be unable to pay certain debt service payments when due. An event of default was declared, and the debt was subsequently restructured with the agreement of the bondholders. Per the restructured agreement, no current payments are due. The overall effect of these actions on the District's financial condition cannot be determined at this time. The findings will be repeated as the Series 2007 Bonds remain outstanding. As lots are sold, there are funds available per the requirements in the Trust Indenture to pay all or a portion of the Series 2007 Bonds, and these funds will be used for that purpose. Although failure to make bond debt service payments when due is considered a condition of financial emergency, going forward this finding only applies to the Series 2007 Bonds and was agreed upon by the Bondholders when the Bonds were exchanged. The District's position is that corrective action, to the extent it can be at this time, has been taken. However, the finding will remain until all lots are sold and the remaining Series 2007 Bonds are paid or extinguished per the Trust Indenture.	Yes
		<p><u>12-01 - Failure to Include Component Unit Financial Statement in the Financial Report:</u> The Special Purpose Entity (SPE) is not included as a component unit in the District's financial report. Due to the lack of control by the District and that the SPE's primary beneficiary is the Bondholders, the District's position is that the SPE is not a component unit of the District. The auditors could not audit the records or include the SPE as a discretely presented component unit in the District's government-wide financial statements. The auditors recommended that the District include the SPE as a discretely-presented component unit of the District's</p>	N/A	2024 (FY 2021-22)	Management does not agree that the SPE should be included as a blended component unit on the government-wide financial statements. [Committee staff note: The auditors recommended, in the 2016-17 through 2022-23 fiscal year audit reports, that the District include the SPE as a discretely presented component unit, not a blended component.] Management feels that it would be misleading to the users of the financial statements to include the SPE as a component unit for the following reasons: (1) The District has no ownership and/or control over the SPE and in no way can it impose its will on the SPE; (2) The District will not benefit from the activities of the SPE; (3) When the land held	Yes

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Gramercy Farms Community Development District (continued)	Osceola County (continued)	government-wide financial statements. <u>Current Status:</u> The finding has not been corrected as of the end of the 2023-24 fiscal year; however, the SPE was voluntarily dissolved during the current fiscal year and the finding will be removed in 2025. (See PDF Pages 35 - 36)			by the SPE is sold, the proceeds will be paid to the Bondholders to satisfy the Bond debt; and (4) The District will not be responsible for any deficiency between the net proceeds of the sale of the SPE-owned land and the associated Bond debt not satisfied or secured by assessments. The District's position is that corrective action, to the extent it can be at this time, has been taken. However, the finding will remain until all lots are sold and the remaining Series 2007 Bonds are paid or extinguished per the Trust Indenture.	
Immokalee Water and Sewer District	Collier County	<u>2022-2 - Fixed Asset Listing Should Include Identifying Tag Number:</u> The auditors noted that the fixed asset listing provided to them during the fixed asset observation, did not include the identifying tag number of the assets. The District does maintain a separate listing of the fixed assets which includes the tag number; however, this information was not available on the fixed asset listing provided. The auditors recommended that the fixed asset listing be modified to include the asset tag number to ensure compliance with Florida Statutes and Rule 691-73 Florida Administrative Code. <u>Current Status:</u> The District's recently hired Finance Director is actively working on reviewing and revising the District's capital asset records. As such, the District's capital asset records are being reconciled to the physical inventory of assets and assets are being renumbered and properly marked. The District is committed to having this issue and the finding resolved by end of the 2024-25 fiscal year. (See PDF Page 65)	N/A	N/A	N/A	Yes

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KingSoutel Crossing Community Redevelopment Agency	Duval County	<u>2024-001 - Accounting System Implementation</u> : The auditors found that financial reconciliations for certain account balances were not accurately completed on a timely basis. Internal controls were not in place to ensure the fiscal year cutoff was complete and correct. The financial information provided to the auditors required material correcting entries to be made in the following areas: (1) cash and cash equivalents; (2) cash in escrow and with fiscal agents; (3) accounts receivable and due from independent agencies and other governments; (4) revenues; (5) accounts payable and accrued liabilities; (6) securities lending collateral/obligation; (7) interfund balances related to debt; and (8) beginning fund balance and net position. The new accounting system was not functioning sufficiently to maintain up-to-date and accurate financial records for multiple classes of transactions and account balances. Also, the annual cutoff process is not sufficient to prevent material misstatements in receivables and payables. The auditors recommend that the Agency: (1) continue to enhance the understanding and user abilities of the accounting system through further training and consultation with software providers; (2) ensure sub-ledgers reconcile accurately to the general ledger and the fiscal year-end cutoff procedures are fully implemented and documented; and (3) review the annual cutoff process to ensure sufficient effective controls are in place. (See PDF Page 30)	MW	2025 (FY 2022-23)	<p>The City of Jacksonville and the Agency do not expect this finding to be repeated for FY 2024-25. The City of Jacksonville, including the Agency (City), has made and continues to make extensive improvements to its ability to maintain up-to-date and accurate financial records since the simultaneous impacts in March 2020 of the ERP system conversion and the COVID-19 pandemic shut down. The City is proud of the progress it has made in replacing a system that was multiple decades old, especially since it is not unusual for large organizations to struggle for years with major systems conversions even without a nationwide health crisis. Last year, for the first time since going live with the new system, the City submitted both the ACFR and Single Audit for FY 2022-23 by the June 30, 2024, statutory deadline.</p> <p>The City has continued to implement and document new processes and develop new reports, building on past years' improvements and auditor recommendations. The City conducted an interdepartmental review in the summer of 2024 to address the issues that remained in the repeated finding. A key focus was ensuring that sub-ledgers reconcile accurately to the general ledger. Fiscal year-end cut-off procedures were further refined and documented. As a result of these efforts, the City is on target to submit its ACFR and Single Audit for FY 2023-24 by or before May 30, 2025, and is receiving fewer questions from the external auditors resulting in weekly status meetings with them which are quite short and trouble-free. No material correcting entries have been identified or are expected. The stabilization and optimization projects the City launched with Oracle Consulting Services (OCS) in 2023 are ongoing. The City persists in seeking solutions to the system implementation and configuration issues that have plagued it since going live. The City is already realizing the benefits of the resulting improvements in transparency, timeliness and quality of our financial reporting. Additional details are included in the response letter.</p>	Yes

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Lake Region Lakes Management District	Polk County	<u>2024-001 - Audit Adjustments:</u> District management is responsible for establishing and maintaining internal controls for the proper recording of all the District's receipts and disbursements, including year-end accruals, and activity of all cash and investment accounts. As part of the audit, the auditors proposed audit adjustments to revise the District's books at year-end. These adjustments involved the recording of accruals and reclassifications of revenues and disbursements to the proper accounts. The District maintains its records on the cash basis and relies on the auditor to propose adjustments to convert from the cash basis to modified accrual basis. The District's lack of knowledge of generally accepted accounting principles (GAAP) increases the risk that the financial statements could be materially misstated as a whole. Financial statements would be materially misstated if significant adjustments were not made. The design of the controls over the financial reporting process affects the District's ability to report its financial data consistent with the assertions of management. The auditors understand that the comment for annual audit adjustments is a material weakness that is already known to management and represents a conscious decision by management and the District's Board to accept that degree of risk because of cost or other considerations. The auditors recommend that the District engage assistance in ensuring that all adjustments are properly recorded in the accounting records pursuant to GAAP. (See PDF Page 37)	MW	2025 (FY 2023- 24)	The audit finding involves items or services which were received in the last month of a fiscal year but were not billed until the first month of the next fiscal year. The District would prefer that items which are received in a budget year be charged to that budget year - a modified accrual basis. The auditor's concern was that the District waited to make the journal entry until the auditor was present. The journal entry will now be made and documented prior to the auditor being present. The District believes this will correct the finding.	Yes

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Lake Region Lakes Management District (continued)	Polk County (continued)	<u>2024-002 - Journal Entries</u> : District management is responsible for establishing and maintaining internal controls for the proper recording of all journal entries recorded in the general ledger. Audit procedures performed relating to journal entries disclosed that District staff is preparing and posting all required journal entries in QuickBooks; however, these entries were not reviewed or approved by someone other than the preparer when recorded. Segregation of duties over preparing and approval of journal entries is essential to prevent errors and unauthorized posting of transactions which could potentially result in fraudulent financial reporting or misappropriation of assets. The auditors recommend that the District review its current internal controls and process over journal entries and consider implementing a control whereby each journal entry and its supporting documentation is manually reviewed and approved by someone other than the person who prepared it and who is qualified to perform the review. In addition, the auditors recommend that the process include producing a report on a monthly basis of all journal entries posted to the general ledger, which is then compared to the manually approved journal entries to ensure that all journal entries posted were properly approved and posted correctly. (See PDF Page 37)	SD	N/A	N/A	Yes

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Lake Soil and Water Conservation District	Lake County	<u>2021-01 - Financial Reporting</u> : The District relies on the external auditors to assist with preparing the financial statements and related notes in conformity with generally accepted accounting principles (GAAP). Since the auditors cannot be a part of the system of internal controls, the District's system of internal controls over financial reporting is not sufficient by itself to prevent, detect, or correct misstatements in the audited financial statements. The District has a small staff necessitated by its overall small size and does not consider it cost effective to develop and maintain a system of internal controls over financial reporting sufficient enough to allow the preparation of financial statements in accordance with GAAP, nor to maintain internal staff with sufficient knowledge to develop and maintain controls to prevent, detect, or correct misstatements in audited financial statements. The auditors recommend that the District consider the effects of the cost and benefits of implementing such a system with the understanding that, due to the size of the District, it will need external assistance with preparation and understanding of financial statements in accordance with GAAP. (See PDF Pages 27 - 28)	SD	N/A	N/A	No DISTRICT DISSOLVED 2/10/2025

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Lake Soil and Water Conservation District (continued)	Lake County (continued)	<u>2021-02 - Accounting Records and Software</u> : The District maintains its financial activity in manually prepared reports based off of activity in the District's three bank accounts. Therefore, the District cannot produce a general ledger, trial balance, or facilitate the preparation of financial statements without manually adding up deposits, checks, and electronic payments for the fiscal year. Also, there are no reconciliation procedures available to prevent and detect errors in the manual creation of financial data. The District relies on the external auditors to summarize the monthly financials and create a trial balance based off of the manually prepared reports in order to prepare the financial statements and disclosures in accordance with generally accepted accounting principles. The auditors recommend that the District consider acquiring and implementing an accounting software (such as QuickBooks) or consider the cost of utilizing a third-party bookkeeper to prepare accounting entries on periodic basis (monthly, quarterly, or annually). (See PDF Page 28)	SD	N/A	N/A	No DISTRICT DISSOLVED 2/10/2025

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Lakeside Plantation Community Development District	Sarasota County	<u>2024-01 - Reserve Requirement</u> : As a result of unscheduled draws on the Series 1999 debt service reserve account to make certain scheduled debt service payments, the reserve requirement was not met at fiscal year-end. The auditors recommend that the District take the necessary steps to replenish the reserve account. (See PDF Page 31)	N/A	2024 (FY 2021-22)	Prior year correspondence provided historical background as to the District's acceptance of a deed in lieu of foreclosure of certain land within its boundary due to the nonpayment of debt service assessments levied on that property. In relation to this transaction and as permitted by the District's trust indenture, a majority of the bondholders caused a distribution of 95% of the Reserve Account in June 2004, which distribution has resulted in the ongoing audit finding. As to the circumstances surrounding the depletion of the Reserve Account, there have been no material changes in relation to the amount of funding in the District's Reserve Account. Given the circumstances in which the Reserve Account was depleted, the District has not previously desired to assess landowners and residents in order to replenish the Reserve Account. As in prior years, the District does not presently intend to assess such landowners and residents and remains under no obligation to do so. Alternatively, the District has actively investigated the viability of refinancing its outstanding Bonds, the result of which would likely require the establishment and funding of a new reserve account. Such actions would have the effect of eliminating the finding from appearing in future audits. The District has continued to monitor the ongoing financial climate in order to determine whether a potential for refinancing may exist. However, despite the Board's ongoing interest, the District has yet to be presented with any viable refinancing options as of 2/15/2024 (date of response letter).	Yes

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Leon County Educational Facilities Authority	Leon County	<u>2024-001 - Fixed Charges Coverage Ratio</u> : The prior year finding stated that: (1) The loan agreement related to the financing of the Heritage Grove Project requires that the project be operated in such a manner that the Fixed Charges Coverage Ratio (Ratio) be at least 1.2; (2) In the event that it falls below the 1.2, LCEFA Ocala Road, LLC is required to engage a financial consultant to submit a report containing recommendations to remedy the Ratio noncompliance; and (3) In no event shall the Ratio fall below 1.00. The Ratio for the current fiscal year was 0.14. Since the Ratio is less than 1.00, an event of default is deemed to have occurred as defined in Section 1001 of the Trust Indenture. (See PDF Page 39)	N/A	2025 (FY 2022-23)	<p>On August 2, 2022, the Authority entered into an amended settlement agreement with the Trustee and Emres, the assignee of EMET, holder of 100% of the outstanding Series 2003 Bonds and Administrative rights. The Agreement provides for Emres to use best efforts to provide funding up to \$16,000,000 for remediation, renovation, and improvements of the Heritage Grove property within 18 months of the date of the Amended Settlement Agreement. As of September 30, 2024, Emres has advanced \$17,298,222 for such purposes. The Amended Settlement Agreement also establishes that the foreclosure action referenced in the original Settlement Agreement shall remain pending for an additional period of time but no later than October 31, 2024.</p> <p>On October 7, 2022, subsequent to the Authority's fiscal year-end, the court-ordered receivership over LCEFA Ocala Road, LLC (the LLC) was terminated and the court-appointed receiver discharged from any and all continuing duties. The Authority executed a revocable delegation agreement that granted the Bondholder broad authority and indemnified the Authority. Per the agreements dated August 2, 2022, for both Southgate and LCEFA Ocala Road, LLC, and the Second Amendment dated October 25, 2024, the Authority has agreed to transfer the Authority's secured interest in the LLC by May 31, 2025, to the Bondholder in relief of all outstanding debt and interest for these properties.</p>	Yes

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Leon County Educational Facilities Authority (continued)	Leon County (continued)	<u>2024-002 - Operating and Debt Service Reserve Requirements:</u> The Trust Indenture requires that LCEFA Ocala Road, LLC maintain an “Operating reserve fund” of \$500,000. At September 30, 2020, the “Operating reserve fund” had not been funded. In addition, the Trust Indenture requires the balance of the debt service reserve fund be equal to or greater than the current debt service requirement for the Bonds. At current fiscal year-end, the amount deposited in the debt service reserve fund was \$185, which was less than the debt service requirement. (See PDF Page 39)	N/A	2025 (FY 2022-23)	See response to Finding #2024-001. In addition, the Debt Service Reserve Requirement has been waived by the Bondholder for FYs 2022-23, 2023-24, and 2024-25.	Yes
		<u>2024-003 - Deteriorating Financial Condition:</u> The results of the auditors’ financial condition assessment procedures produced results indicating a deteriorating financial condition evidenced by unfavorable financial indicators, including income from operations that are insufficient to cover annual debt service, a deficit in the net position representing the Authority’s investment in capital assets net of related debt, a deficit in the Authority’s unrestricted net position, and current liabilities in excess of current assets in the LCEFA Ocala Road, LLC Fund resulting from the classification of long-term debt as current due to noncompliance with certain debt covenants associated with the Fund’s 2003 bond series. These conditions have resulted from factors including: (1) structural damage from original construction of facilities at LCEFA Ocala Road, LLC including legal and maintenance fees incurred during the litigation proceedings against the contractors, and (2) bonded debt in excess of the carrying value of the collateralized property. During the fiscal year ended September 30, 2022, the Authority negotiated settlement agreements with the Bondholder for LCEFA	N/A	2025 (FY 2022-23)	See response to Finding #2024-001. In addition, on July 1, 2024, the property in the Southgate fund was transferred to the bondholder in exchange for all outstanding debt and interest associated with the Southgate Fund.	Yes

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Leon County Educational Facilities Authority	Leon County (continued)	Ocala Road, LLC and Southgate Funds to complete foreclosure actions and assignment of mortgage at the latest date of October 31, 2024. On July 1, 2024, rights and property for the Southgate fund were transferred to the Bondholder in exchange for forgiveness of all outstanding debt and interest related to the Southgate property. On October 25, 2024, the settlement agreement for the LCEFA Ocala Road, LLC was amended to complete foreclosure actions and assignment of mortgage at the latest date of April 30, 2025. This will transfer the rights and property for the LCEFA Ocala Road, LLC to the Bondholder, and the Bondholder will forgive all outstanding debt and interest related to the property. (See PDF Page 43)				
Liberty Fire District	Walton County	<u>2024-01 - Budget not timely adopted by the Board and variances exist:</u> The District is not in compliance with Section 189.016, Florida Statutes. The District's Board expended funds prior to adopting a budget on December 15, 2023. Variances exist when the late adopted budget is compared to actual amounts. The auditor recommends that the District's Board timely adopt a budget prior to expending funds and amend the budget as things change so that budget to actual variances do not exist. (See PDF Page 38)	MW	2025 (FY 2022-23)	The District's Board of Commissioners (Board) adopted a FY 2023-24 budget, but the adoption was late, and the budget was not amended for developments during the fiscal year. This resulted in expenditures in excess of budgeted amounts and variances in the budget-to-actual comparison schedule. This resulted in a repeat finding in the District's FY 2023-24 audit report. The composition of the Board has undergone significant changes recently, and the new Board is committed to adopting a timely budget and amending the budget as required by Florida Statutes. In order to ensure the finding is not repeated again, the Board has engaged a certified public accountant to assist with the District's monthly and yearly reporting requirements. The Board did adopt a timely budget for FY 2024-25 and will amend the budget as appropriate. The District does not expect the finding to be repeated in the FY 2024-25 audit report.	Yes

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Liberty Fire District (continued)	Walton County (continued)	<u>Failure to issue year end 1099s to contractors and volunteers for incentive and services payments:</u> The District did not issue 1099s to contractors and volunteers for incentive and services payments as required by Federal law. The auditor recommends that the District maintain detailed records so that 1099s can be issued on a calendar year basis no later than January 31 of each year, as required by Federal law. (See PDF Page 38)	N/A	N/A	N/A	Yes
Madeira Community Development District	St. Johns County	<u>16-01 - Debt Administration:</u> In prior years, the District had not made scheduled debt service payments on the Special Assessment Revenue Bonds, Series 2007, since 2010 and had met one of the financial emergency conditions in Section 218.503(1)(a), Florida Statutes. The auditors recommended that the District utilize all remedies available to bring debt service payments current. <u>Current Status:</u> The scheduled debt service payments were not made in the current fiscal year; however, the District has reduced the past due balances and made a principal payment in the prior year. In March 2025, a portion of the outstanding principal of the Series 2007 Bonds was refunded with the issuance of the Series 2025 Assessment Area 1 Bonds, and the remaining principal due on the Series 2007 Bonds was cancelled as a part of this transaction. This finding is expected to be cleared in FY 2024-25. (See PDF Page 34)	N/A	2024 (FY 2021-22)	The District is pursuing delinquent assessments. Pursuant to the Bonds' Trust Indenture, the Bondholders, and the Trustee are authorized to direct remedial proceedings upon the failure of the District to make debt service payments on the Bonds. The District levied two types of assessments to secure the Bonds – short-term assessments and long-term assessments. To date, the Bondholders and the Trustee have directed the District to refrain from taking any remedial action to collect the defaulted long-term assessments. Accordingly, the District is deferring to the direction of the Bondholders and the Trustee regarding such remedial action, including the collection of the defaulted long-term assessments. The Bondholders directed the District to commence collection of defaulted short-term assessments in FY 2022-23. The District has started this process and, as of March 2024, only one lot presently has defaulted on short-term assessments in the total principal amount of \$32,038.20. The District is still pursuing the collection of these defaulted short-term debt assessments. The District's position is that corrective action, within the ability of the District, has been taken relating to the finding.	Yes

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Madeira Community Development District (continued)	St. Johns County (continued)	<u>16-02 - Debt Administration</u> : In prior years, the required reserve balance was not met. The auditors recommended that the District use all available remedies to restore the reserve account to the required balance. <u>Current Status</u> : A balance was added to the reserve account in the current year; however, the reserve balance requirement is still not met at fiscal year-end. In March 2025, a portion of the outstanding principal of the Series 2007 Bonds was refunded with the issuance of the Series 2025 Assessment Area 1 Bonds and the remaining principal due on the Series 2007 Bonds was cancelled as a part of this transaction. This finding is expected to be cleared in FY 2024-25. (See PDF Page 34)	N/A	2024 (FY 2021-22)	The Bondholders, and the Trustee provide direction to the District, including whether to replenish the debt service reserve account, and at this time the Bondholders have not requested the account to be fully funded. Additionally, the reserve account cannot be fully replenished without collecting debt assessments, which are not presently being collected in full as a result of Bondholders and Trustee direction. Additionally, the Bondholders have forgiven some of the amounts owing for defaulted debt assessments, which means the District will not collect the forgiven amounts and the debt service reserve account may not be fully replenished.	Yes
Magnolia Creek Community Development District	Walton County	<u>2019-02 - Financial Condition, Meet Debt Service Reserves, Make Debt Service Payments</u> : The District's financial condition continues to deteriorate. Certain scheduled debt service payments were not made in prior and current years, which resulted in events of default. The auditors recommend that the District take all legally available steps to remedy the deteriorating financial condition. (See PDF Page 34)	N/A	2024 (FY 2021-22)	The District has taken all necessary and available actions in order to comply with the Trust Indenture. In November 2013, a final judgment of foreclosure conveyed the certificate of title on the property subject to the foreclosure to the successful bidder, Magnolia Creek CDD Holdings, LLC (LLC). The LLC's activities with respect to the Foreclosure Properties are governed by a tri-party agreement between the District, the LLC, and the Trustee pursuant to the Master Trust Indenture and First Supplemental Trust Indenture for the Series 2007 Bonds. Pursuant to the tri-party agreement, the LLC has agreed to own, maintain, sell, and/or dispose of the Foreclosure Properties for the benefit of the District, who, in turn, acts for the benefit of the owners of the Series 2007 Bonds in relation to maintenance and disposal of the Foreclosure Properties. The LLC has assumed responsibility for delinquent operating and maintenance assessments owed to the District and has agreed to pay future operating and maintenance assessments. In September 2021, and pursuant to the tri-party agreement, the LLC sold the	Yes

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Magnolia Creek Community Development District (continued)	Walton County (continued)				property acquired at foreclosure. As a result of such sale, in November 2021 \$4,558,898.71 in accrued interest was paid. In December 2021, at the direction of a majority of the owners of the Series 2007 Bonds, the Trustee and the District entered into an amendment to the Trust Indenture, adjusting the Series 2007A reserve fund requirement to \$77,032 based on the Trustee’s cancellation of all Series 2007B Bonds and right-sizing of outstanding Series 2007A Bonds in the aggregate principal amount of \$840,000. The reserve fund is fully funded as of June 2022. In addition, the District is collecting debt assessments and had sufficient funds available for the May 2022, November 2022, May 2023, and November 2023 debt service payments, although the Trustee did not make such payments at the direction of the bondholders. The District’s position is that corrective action, within the ability of the District, has been taken relating to the findings.	

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Naturewalk Community Development District	Walton County	<u>12-01 - Failure to Meet Debt Service Reserve Requirements:</u> The Trust Indenture requires the District to maintain certain minimum amounts in Debt Service Reserve Accounts. The District has not maintained the required reserve amounts for several years. The auditors recommend that the District utilize all legal remedies available to collect assessments and replenish the Debt Service Reserve Accounts. (See PDF Page 35)	N/A	2024 (FY 2021- 22)	The District's lack of sufficient funds in the Reserve Accounts was due to certain landowners failing to pay their debt service special assessments securing the District's Special Assessment Bonds, Series 2007A and 2007B (the Bonds), when due. The District and the Bondholders have been working to alleviate these issues. In a prior year, the District had entered into a Forbearance Agreement with KLP Destin, LLC, KLP Destin II, LLC, and the successor Trustee for the Bonds, dated February 25, 2011, which stated that "so long as KLP and District comply with the terms of this Agreement, the District shall not be in default under the Indenture and any prior defaults shall be deemed to have been cured." The Forbearance Agreement expired in February 2013, at which time all installment payments were due to the District. All installment payments were received in full with the final installment being received in March 2014. Furthermore, certain property identified in the Forbearance Agreement was conveyed from KLP Destin, LLC, to New Naturewalk, LLC, a Special Purpose Entity (SPE) established by the Trustee for purposes of owning, managing, and selling such property in an effort to minimize the adverse impacts resulting from nonpayment of a portion of the debt service assessments. It is uncertain as to when and if the reserve fund will be replenished with funds received either per the Forbearance Agreement or in connection with a sale of the property owned by the SPE.	Yes

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Naturewalk Community Development District (continued)	Walton County (continued)	<u>12-02 - Failure to Make Bond Debt Service Payments When Due:</u> The District has been unable to make the required debt service payments when due since November 2015. The auditors recommend that the District use all legal remedies available to collect delinquent assessments and bring debt service payments current. (See PDF Page 35)	N/A	2024 (FY 2021- 22)	In January 2015, outstanding principal and interest payments on the Bonds were satisfied. However, Findings #12-01 and #12-02 are repeated as, subsequent to November 2015, principal and interest payments had not been made in full due to insufficient funds in the trust accounts because of SPE-related expenses being paid by the Trustee. The Trustee, on behalf of the Bondholders, has instructed the District to hold all debt service assessments in abeyance. It is the District's position, nevertheless, that corrective action, within the ability of the District, has been taken relating to the finding.	Yes
		<u>15-01 - Failure to Include Component Unit Financial Statements in the Financial Report:</u> The District failed to include the financial statements of the special purpose entity (SPE) as a discretely presented component unit in its financial statements as required by governmental accounting standards. The auditors recommend that the District include the SPE financial statements in future annual reports. (See PDF Page 34)	N/A	2024 (FY 2021- 22)	Management does not agree that the SPE should be included as a discretely-presented component unit on the government-wide financial statements. Management feels that it would be misleading to the users of the financial statements to include the SPE as a component unit for the following reasons: (1) The District has no ownership and/or control over the SPE and in no way can it impose its will on the SPE; and (2) The District has not benefitted from the activities of the SPE.	Yes
Panama City Community Redevelopment Agency	Bay County	<u>2024-001 - Review of Policies and Procedures:</u> The auditors noted several deficiencies regarding the Agency's policies, procedures, and plan documents, and maintaining proper documentation verifying compliance with Florida Statutes. The auditors recommend that the Agency update its policies, procedures, and plans, including verifying compliance with Florida Statutes and grant requirements. (See PDF Page 38)	MW	N/A	N/A	Yes

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Polk Regional Water Cooperative	Polk County	<u>2024-01 – General Accounting Records</u> : The Cooperative's management is responsible for establishing and maintaining internal controls to ensure that transactions are properly reported in the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP). The auditors identified several material errors that prompted management to make adjustments to correct accounts payable, amounts due from other governments, and amounts due from members, which also significantly affected revenue and capital assets. Before the corrections, amounts due from other governments were understated by \$1,268,107, amounts due from members were understated by \$1,229,400, capital assets were understated by \$1,281,870, accounts payable were understated by \$644,828 and expenses were overstated by \$637,043. The auditors recommend that the Cooperative implement additional review procedures to ensure that transactions are reported in the current period (cutoff) and in the correct amounts, and that capitalization of costs is appropriate. (See PDF Page 31)	MW	N/A	N/A	Yes
Port Orange Town Center	Volusia County	<u>2024-001 - Financial Condition</u> : The CRA's fund balance at fiscal year-end was a deficit of \$4,511,096. While sufficient funding is available in the City of Port Orange's (City) general fund to absorb such losses and the deficit is expected to be largely recovered by a future sale of capital assets, the auditors recommend that the CRA and the City ensure the potential future need for such a subsidy to be required be continuously factored into all future City budget considerations as it relates to the CRA. (See PDF Page 23)	N/A	2025 (FY 2022-23)	The City of Port Orange (City) issued a Request for Proposal in 2021 for the development of the riverfront land within the Town Center Community Redevelopment Agency (CRA). The land was acquired and bundled over the last several years and is currently held for sale. The winning bidder has provided a contract to the CRA for the sale of this land. Once the land sale is finalized, which is anticipated to occur in the near future, the proceeds from this sale will retire the outstanding debt and eliminate the deficit fund balance. In the interim, the City has ample fund balance to cover the deficit if needed.	Yes

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Portofino Isles Community Development District	St. Lucie County	<u>2024-01 - Financial Condition Assessment</u> : The debt service fund had a deficit fund balance of \$6,328,491 at fiscal year-end. The Developer stopped funding the District during a prior fiscal year, resulting in significant delinquent assessments and unfunded contributions in prior fiscal years. As a result, the payments were made, in part, by draws on the debt service Reserve Account. Therefore, the reserve requirement has not been met. Furthermore, the District did not have sufficient funds to make the debt service payments due on the Series 2005 Bonds, so the payments were not made. The failures by the District to pay its debt service are considered events of default. As a result of the delinquent assessments, and in lieu of foreclosure, during the prior fiscal year, a special purpose entity (SPE) was created to own, manage, maintain, and dispose of the Property comprised by the delinquent Series 2005 Assessments (Property) for the benefit of the Trust Estate. Consequently, during a prior fiscal year, the title to the Property was conveyed to the SPE with all rights and privileges pertaining to or accruing to the benefit of the Property. The auditors recommend that the District continue to take the necessary steps to alleviate the deteriorating financial condition. (See PDF Page 33)	N/A	2025 (FY 2022-23)	Prior years' correspondence described the history and status of the District: A special purpose entity (SPE) was created and holds title to certain developer-owned property within the District in lieu of foreclosure. The SPE was funding its share of the operating cost of the District; however, the findings had not been corrected and would not be corrected until the property is sold. <u>Most recent status</u> : There has been no material additional corrective action taken by the District from what was provided in the prior year response.	Yes
Portofino Vista Community Development District	Osceola County	<u>2024-01 - Financial Condition Assessment</u> : The Developer owns almost all of the benefitted property associated with the Series 2006 Bonds. The Developer has not paid its share of assessments for prior, current, and subsequent fiscal years, and as result, the District did not have sufficient funds to make the Series 2006A and Series 2006B debt service payments due on May 1, 2010, or during the 2011 to 2024 fiscal years, as applicable; consequently, the payments were not made.	N/A	2025 (FY 2022-23)	Prior years' correspondence described the history and status of the District: The developer stopped paying assessments in prior fiscal years, and the District filed a lawsuit seeking to foreclose on all property benefitted by Series 2006 Bonds for which there were delinquent assessments. The District dismissed the foreclosure lawsuit subject to negotiations of a settlement agreement between landowner, debt holders, and the District. The District entered into a settlement agreement in November 2014 and	Yes

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Portofino Vista Community Development District (continued)	Osceola County (continued)	The District's failure to make scheduled debt service payments, when due, are considered events of default. The District also has deficits in the debt service reserve funds. Furthermore, the District reported a deficit fund balance of \$6,309,603 in the debt service fund. The auditors recommend that the District take the necessary steps to alleviate the deteriorating financial condition. (See PDF Page 32)			established a special purpose entity (SPE) to own, maintain, and market for resale the property within the District that has delinquent assessments. Once the property is sold, the outstanding delinquent assessments will be satisfied, and the Bonds secured by the assessments on this property will be paid or cancelled. Most recent status: The District's Board of Supervisors has approved a Tri-Party Agreement (Agreement) between the Trustee, the District, and the SPE. The Agreement allows for the SPE to credit bid the District's assessments at the foreclosure sale set for June 18, 2025, that will place the ownership of property that has failed to pay their assessments in control of the SPE, which will be managed, marketed, and sold, to ultimately resolve the repeat finding of the District.	
Renew Arlington Community Redevelopment Agency	Duval County	<u>2024-001 - Accounting System Implementation</u> : The auditors found that financial reconciliations for certain account balances were not accurately completed on a timely basis. Internal controls were not in place to ensure the fiscal year cutoff was complete and correct. The financial information provided to the auditors required material correcting entries to be made in the following areas: (1) cash and cash equivalents; (2) cash in escrow and with fiscal agents; (3) accounts receivable and due from independent agencies and other governments; (4) revenues; (5) accounts payable and accrued liabilities; (6) securities lending collateral/obligation; (7) interfund balances related to debt; and (8) beginning fund balance and net position. The new accounting system was not functioning sufficiently to maintain up-to-date and accurate financial records for multiple classes of transactions and account balances. Also, the annual cutoff process is not sufficient to prevent material misstatements in	MW	2025 (FY 2022- 23)	The City of Jacksonville and the Agency do not expect this finding to be repeated for FY 2024-25. The City of Jacksonville, including the Agency (City), has made and continues to make extensive improvements to its ability to maintain up-to-date and accurate financial records since the simultaneous impacts in March 2020 of the ERP system conversion and the COVID-19 pandemic shut down. The City is proud of the progress it has made in replacing a system that was multiple decades old, especially since it is not unusual for large organizations to struggle for years with major systems conversions even without a nationwide health crisis. Last year, for the first time since going live with the new system, the City submitted both the ACFR and Single Audit for FY 2022-23 by the June 30, 2024, statutory deadline. The City has continued to implement and document new processes and develop new reports, building on past years' improvements and auditor recommendations. The City	Yes

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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Renew Arlington Community Redevelopment Agency (continued)	Duval County (continued)	receivables and payables. The auditors recommend that the Agency: (1) continue to enhance the understanding and user abilities of the accounting system through further training and consultation with software providers; (2) ensure sub-ledgers reconcile accurately to the general ledger and the fiscal year-end cutoff procedures are fully implemented and documented; and (3) review the annual cutoff process to ensure sufficient effective controls are in place. (See PDF Page 31)			conducted an interdepartmental review in the summer of 2024 to address the issues that remained in the repeated finding. A key focus was ensuring that sub-ledgers reconcile accurately to the general ledger. Fiscal year-end cut-off procedures were further refined and documented. As a result of these efforts, the City is on target to submit its ACFR and Single Audit for FY 2023-24 by or before May 30, 2025, and is receiving fewer questions from the external auditors resulting in weekly status meetings with them which are quite short and trouble-free. No material correcting entries have been identified or are expected. The stabilization and optimization projects the City launched with Oracle Consulting Services (OCS) in 2023 are ongoing. The City persists in seeking solutions to the system implementation and configuration issues that have plagued it since going live. The City is already realizing the benefits of the resulting improvements in transparency, timeliness and quality of our financial reporting. Additional details are included in the response letter.	
Reunion East Community Development District	Osceola County	<u>2020-01 - Financial Condition Assessment</u> : The prior Developer failed to pay assessments on both the Series 2002 and 2005 Bonds (Bonds), and there are currently no special assessment revenues pledged to the Bonds. The District did not make any of the schedule debt service payments on the Bonds during the current fiscal year. Also, the District is not in compliance with the reserve requirements for the Bonds. In addition, the debt service fund reported a deficit fund balance of \$16,413,214 at fiscal year-end. The auditors recommend that the District continue to take the necessary steps to alleviate the situation. (See PDF Pages 37 - 38)	N/A	2025 (FY 2022-23)	Prior years' correspondence stated that the District issued the Series 2015, Special Assessment Refunding Bonds, in order to refund the defaulted Special Assessment Bonds, Series 2002A-2 and Series 2005 Bonds (Prior Bonds). However, at the request of the debt holders of the Prior Bonds, the Series 2015 Bonds did not refund 100% of the Prior Bonds; a portion of the Prior Bonds remains outstanding and in a defaulted state. Therefore, the audit findings will continue until the full cancelation of the Prior Bonds is completed. The District is continuing to pursue resolution to this matter. A Bond exchange and the Series 2015 Bond issue provided the District with the opportunity for the orderly and continued development of a portion of the Reunion development within the District, permitted the	Yes

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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Reunion East Community Development District (continued)	Osceola County (continued)				District to resolve delinquencies related with the exchanged Bonds, and provided the District additional time within which to retire the obligations originally evidence by exchanged Bonds. <u>Most recent status:</u> There has been no material additional corrective action taken by the District from what was provided in the prior year response, and the District continues to work with all interested parties to provide a resolution to this matter. Also, it is important to note that the District continues to collect sufficient annual assessments to fully fund the operating expense and debt service payments on the Series 2021 Bonds and the Series 2015A Bonds. The District does not require any financial assistance from the State of Florida.	
South Village Community Development District	Clay County	<u>21-01 - Budget Administration:</u> The actual expenditures of the Special Revenue Fund exceeded the approved budgeted amounts in violation of Section 189.016, Florida Statutes, for the current fiscal year. The auditors recommend that the District monitor expenditures in future years to ensure that actual expenditures do not exceed the budget. (See PDF Page 44)	N/A	2025 (FY 2022-23)	The District has amended the budget for the Special Revenue Recreation Fund as of September 30, 2024, and the repeat finding should not be repeated for FY 2023-24.	Yes
Southern Hills Plantation II Community Development District	Hernando County	<u>2024-01 - Failure to Make Bond Debt Service Payments When Due:</u> The Special Assessment Revenue Bonds, Series 2004, require annual principal and semiannual interest payments. In prior years, the District did not receive sufficient assessment revenue. Therefore, the District was unable to make the required debt service payments due to the nonpayment of debt assessments owed to the District. At fiscal year-end, the District was not in compliance with the requirements of the Bond Indenture and has met a financial emergency condition as described in Section 218.503(1), Florida Statutes. The auditors recommend that the District utilize all legal	N/A	2025 (FY 2022-23)	Prior year responses stated: (1) The District met the financial emergency condition for FYs 2016-17 through 2019-20; (2) For FY 2019-20 through 2021-22, the District was able to pay creditors when due; however, the finding regarding the failure to make debt service payment when due and the finding regarding the failure to meet debt service reserve account requirements were still in place; (3) The trust is currently supporting any deficit needs of the District's operations; and (4) The District foreclosed on the property, and the trust is preparing a plan to restructure the property for long-term performance. The District is still working with legal counsel to resolve this issue. <u>Most recent status:</u> For FY	Yes

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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Southern Hills Plantation II Community Development District (continued)	Hernando County (continued)	remedies available to collect delinquent assessments to bring debt service payments current. (See PDF Page 32)			2022-23, the District was able to pay creditors when due; however, the findings regarding the failure to make debt service payments when due and the failure to meet debt service reserve account requirements were still in place.	
		<u>2024-02 - Failure to Meet Debt Service Reserve Requirements</u> : The Trust Indenture requires the District to keep minimum amounts in the Debt Service Reserve Accounts. At fiscal year-end, the Series 2004 Debt Service Reserve Accounts were deficient. In prior years, debt service reserves were used to pay debt service on the Bonds due to the Developer's nonpayment of assessments owed. The District is not in compliance with the Trust Indentures. The auditors recommend the District utilize all legal remedies available to collect delinquent assessments to replenish the Debt Service Reserve Accounts. (See PDF Page 32)	N/A	2025 (FY 2022-23)	See response to Finding #2024-01	Yes
		<u>ML 2024-03 - Interfund Balances</u> : Interfund balances are generally expected to be repaid within one year or be classified as advances. The auditors noted that the interfund balance due to the debt service fund remains outstanding. The auditors recommend that the District review the balance and implement procedures for the timely repayment of assessments to the debt service fund. (See PDF Page 31)	N/A	2025 (FY 2022-23)	Prior year response stated that the District had implemented new procedures to ensure interfund balances are repaid in a timely manner. <u>Most recent status</u> : The District's response letter did not directly address this finding.	Yes

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St. Lucie County Fire District	St. Lucie County	<u>2022-1 - Bank Reconciliations</u> : The auditors noted that bank reconciliations were completed timely; however, there were unreconciled differences which were noted as not substantial. The auditors recommend that any differences noted while preparing bank reconciliations be reconciled and adjusted. In addition, the auditors recommend that bank reconciliations be reviewed and have evidence of review with a signoff. (See PDF Page 61)	N/A	N/A	N/A	Yes
Sterling Hill Community Development District	Hernando County	<u>12-03 - Failure to Meet Debt Service Reserve Account Requirements</u> : At fiscal year-end, the Series 2003 Debt Service Reserve Account was not in compliance with the Trust Indenture, which requires the District to maintain a minimum balance in the Series 2003 Debt Service Reserve Accounts. The Reserve Account was utilized to pay debt service in prior years and the reserve account has not been restored. The auditors recommend that the District use all available remedies to replenish the Reserve Account. (See PDF Page 32)	N/A	2025 (FY 2022-23)	Pursuant to the Indenture, the District previously filed a foreclosure action against three landowners for failure to pay assessments due on the Series 2003B Bonds. The Trustee created a Special Purpose Entity (SPE) to own and maintain the property subject to the foreclosure of the 2003 assessment lien. Another landowner voluntarily conveyed their land to the SPE in lieu of foreclosure. Unfortunately, the sale of these lands by the SPE to a builder did not generate enough funds to redeem the outstanding 2003B Bonds, and, since the assessments were foreclosed upon or surrendered in lieu of foreclosure, there was no longer an assessment lien securing such 2003B Bonds. Funds from the Debt Service Reserve Account were used to make partial payments, and, as there is no source of funds to replenish the account, they do not meet the requirements in the Indenture.	Yes

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Sterling Hill Community Development District (continued)	Hernando County (continued)	<u>12-04 - Failure to Make Debt Service Payments When Due:</u> In the current and prior years, the District did not pay all the required principal due on the Series 2003 Bonds. The auditors recommend that the District bring the debt service payments current. (See PDF Page 33)	N/A	2025 (FY 2022- 23)	The explanation for Finding #12-03 also applies to this finding. It is unlikely that the Bondholders will entertain any discussion relating to cancelling or restructuring the delinquent 2003B Bonds. The District has performed all of its obligations under the Indenture and has attempted in good faith to resolve the findings, but it cannot compel the Bondholders or the Trustee to take action to resolve this issue. The finding will be repeated in the FY 2023-24 audit report as there remains delinquent 2003B Bonds. Consequently, the District's position is that corrective action, to the extent it can be at this time, has been taken.	Yes
Stevens Plantation Community Development District	Osceola County	<u>2024-01 - Financial Condition Assessment:</u> The District's financial conditions continue to deteriorate. The debt service fund had a negative fund balance of \$1,212,255 at fiscal year-end. In the prior and current years, the District has been unable to make its debt service payments on the Series 2003A and Series 2003B Bonds since November 2012 due to a lack of funds. In addition, the District has not met the debt service reserve requirement. The non-payment of interest and principal payments, when due, are considered events of default. The auditors recommend that the District take the necessary steps to alleviate the deteriorating financial condition. (See PDF Page 32)	N/A	2025 (FY 2022- 23)	Prior year correspondence provided historical background as to the proximate cause of the District's financial condition issues, the failure of the certain landowners within the District to pay special assessments pledged to repay the District's Special Assessment Revenue Bonds, Series 2003A and 2003B (collectively, the "Series 2003 Bonds"), issued by the District to assist in financing the construction of the District's public infrastructure. The unpaid assessments created events of default with regards to the Series 2003 Bonds. Since 2018, the District has been working with the Bond Trustee (Trustee), on corrective actions for the default status of the District's Series 2003 Bonds. The Trustee, at the direction of a majority of the bondholders, is assisting both the related Stevens Plantation Dependent Special District (DSD) and the District in remedying the defaults on the outstanding bonds through a cancellation of a portion of the Series 2003 Bonds. The District and the DSD bonds are interrelated through an escrow agreement and mutual real property at issue. A portion of the outstanding bonds for both the DSD and the District can no longer be collected as a result of the bondholders' approval of land sales and the settlement of foreclosure actions. Further details, including	Yes

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Stevens Plantation Community Development District (continued)	Osceola County (continued)				actions that would need to occur prior to resolution of the finding, are included in the response letter. <u>Most recent status</u> : The current assessment roll for the District's Series 2003A bond debt payments reflect the performing parcels of land that have Series 2003A liens remaining on them. All of the parcels of land formerly owned by the DSD have been sold and the bondholders directed the Trustee to accept prepayments in resolution of the outstanding Series 2003A bond debt for such parcels of land. The Trustee also accepted a prepayment of the Series 2003A bonds from a developer for a large parcel of undeveloped land, and the District's attorneys are uncertain if the associated bond debt was cancelled when that prepayment was received. Therefore, the current annual assessment roll for the Series 2003A bonds must be reconciled by the Trustee, with the consent of the bondholders. Bond document amendments may be necessary to accomplish the corrective action and to accurately reflect that the remaining Series 2003A bonds are outstanding but without a default. The District's attorneys hope that this, too, can be accomplished within the next few fiscal years and have been contacting the Trustee's counsel on a regular basis to accomplish this task as quickly as possible. Since the timing of the corrective actions are dependent on outside factors, such as court calendars and bondholder requirements, it may vary from the estimates provided herein. The defaults discussed herein only impact the bondholders of the District's bonds; the District operates on a fully funded operations and maintenance/general fund budget. The District is not in need of any financial assistance from the State.	

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SWI Community Development District	Volusia County	<u>2024-001 - Failure to Meet Debt Service Requirements:</u> While waivers for payment shortfalls were obtained, the District failed to fully meet certain debt service requirements during the 2023-24 fiscal year due to a lack of funds based on revenue shortfalls versus projections. This resulted in the District meeting the condition for a financial emergency as defined in Section 218.503(1)(a), Florida Statutes. (See PDF Page 32)	N/A	2025 (FY 2022-23)	The District issued certain Capital Improvement Bonds, Series 2017 on February 7, 2017, in a principal amount of \$14,300,000. Under the terms of the Bonds, interest on the Bonds is due May 1 and November 1 of each year and principal of the Bonds is due November 1 of each year. The terms of the Bonds also provide that all payments due are to be funded by user fees received by the District. The Bonds are secured by user fees imposed on the sale of certain property in the District. Such user fees have not generated sufficient revenue to timely pay principal of, and interest on, the Bonds. As a result, Events of Default, as defined in the Trust Indenture, dated February 1, 2017, and any supplements thereto (collectively, the "Indenture") have occurred and continue to exist under the Indenture. While the principal amount of the Bonds was based on historical monthly average for collections of user fee revenues by the District, the amount of the actual monthly collections tends to ebb and flow throughout the calendar year, with several months of higher collections clustered around the holiday season between October and January. However, the bondholder of 100% of the Bonds previously waived and continues to waive the remedial rights that correspond to an Event of Default and as such, waives any claim that the shortfall constitutes an Event of Default.	Yes
Town of Eatonville Community Redevelopment Agency	Orange County	<u>2023-01 - Budget Administration:</u> The Agency did not submit its annual or amended budget for the 2023-24 fiscal year to the Orange County Board of County Commissioners within 10 days after the adoption of such budget. (See PDF Page 44)	N/A	N/A	N/A	Yes

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West Villages Improvement District	Sarasota County	<u>2024-01 - Financial Condition Assessment</u> : The District had delinquent assessments due from a major landowner as of fiscal year-end. Consequently, the District did not make certain scheduled debt service payments in the current and prior fiscal years. The District's failures to make its scheduled debt service payments when due are considered events of default. The auditors recommend that the District take the necessary steps to alleviate the financial condition. (See PDF Page 47)	N/A	2025 (FY 2022-23)	In FY 2013-14, a new Landowner purchased the property that accounted for approximately 40% of the debt assessment for Unit Two Bonds which are not current on the debt payments causing default. The remaining 60% of the debt assessments (split between two developments) are current on their debt. As of September 2023, the Unit Two Bonds remain in default due to non-payment on approximately 40% of the property. In October 2019, the Unit Two Bonds were bifurcated into performing Bonds (Series 2019A-1) and non-performing Bonds (Series 2019A-2). There are ongoing discussions about restructuring and/or paying down the debt to bring the Series 2019A-2 Bonds current and move forward with the project. As of August 20, 2025, there has been no agreement to restructure the Unit Two Series 2019A-2 non-performing Bonds, which remain in default. It is unknown when this situation will be resolved, although there are encouraging signs of development activity with the new developers/property owners.	Yes
Westside Community Development District	Osceola County	<u>2011-01 - Debt Administration</u> : In prior years, the District had been unable to make certain scheduled debt service payments and meet debt service reserve requirements on the Series 2005 Special Assessment Revenue Bonds and Series 2007 Special Assessment Revenue Bonds. During the current fiscal year, the balance outstanding, after a payment was made on the un-exchanged Series 2005 and Series 2007 Bonds, was cancelled. However, the District did not make all of the scheduled debt service payments for the Series 2005-2 and Series 2007-2 Bonds during the current fiscal year. The auditors noted that the owner of one undeveloped parcel of land within the District failed to timely pay the assessments, due from November 2023 through May 2024. The landowner subsequently made the payment with the statutorily required interest. (See PDF Pages 36 - 37)	N/A	2025 (FY 2022-23)	The cancelation of the Bonds occurred, but the landowner whose special assessments secure the Series 2005-2 and 2007-2 Bonds did not pay the assessments timely in order for the Trustee to remit payment to the bondholders.	Yes

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SD = Significant Deficiency (see 3. In Legend)

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FOOTNOTE/LEGEND:

1. These audits have been conducted by private certified public accountants, as required by Section 218.39(1), *Florida Statutes*.
2. **Material Weakness (MW)**: a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that one of the following will not be prevented, or detected and corrected, on a timely basis:
 - a. a material misstatement of the entity's financial statements, or
 - b. material noncompliance with a type of compliance requirement.For example, a deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis.

The severity of the deficiency would determine whether it should be classified as a material weakness, a significant deficiency, or an additional matter.
3. **Significant Deficiency (SD)**: less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Alligator Point Water Resources District	Franklin County	<u>2024-001 - Preparation of Financial Statements:</u> The District is unable to prepare financial statements in accordance with Generally Accepted Accounting Principles ("GAAP"). The District's lack of knowledge of GAAP increases the risk that the financial statements could be materially misstated as a whole. The auditors recommend that management select and apply the appropriate accounting principles to prepare the financial statements in accordance with GAAP. (See PDF Page 16)	MW	2017 (FY 2014-15)	While it has been the District's practice to have its Fiscal Administrator prepare monthly financial reports for the Board of Directors and financial reports in preparation of the annual audit, the District has relied on the audit firm to identify and draft the financial statements and related note disclosures. It would be cost prohibitive to engage another accounting firm to draft the financial statements and related disclosures in advance of the year-end audit procedures.	Yes
		<u>2024-002 - Segregation of Duties:</u> Due to the size of the District's accounting and administrative staff, certain internal controls are not in place that would be preferred if the staff were large enough to provide optimum segregation of duties. This situation dictates that the District's Board of Directors (Board) remains involved in the financial affairs of the District to provide oversight and independent review functions. There is an increased risk of manipulation of cash receipts and disbursements that could result in the financial statements being material misstated or misappropriation of assets. The auditors recommend that the Board continue to be actively involved in the District's transactions through review of monthly Board packets, journal entries, and financials. Also, the auditors recommend that the District not use pre-signed checks in its operations and consider alternative methods for payments. (See PDF Page 17)	MW	2017 (FY 2014-15)	The District is aware of this control problem, which is existent due to the lack of staff and funding for additional staff. The District's Board of Directors will remain involved in the financial affairs of the District as legally acceptable and to the benefit of the District's customers.	Yes

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Aucilla Area Solid Waste Administration	Dixie County, Jefferson County, Madison County, Taylor County	<u>2013-1 - Financial Statement Preparation:</u> The Administration is not capable of drafting the financial statements and all required footnote disclosures in accordance with generally accepted accounting principles, and it does not have the expertise necessary to prevent, detect, and correct misstatements. A deficiency in internal control exists in such instances. Possessing suitable skill, knowledge, or experience to oversee services an auditor provides in assisting with financial statement presentation requires a lower level of technical knowledge than the competence required to prepare the financial statements and disclosures. (See PDF Page 43)	SD	2017 (FY 2014-15)	The Administration is a small government and has used available resources to employ a competent bookkeeper who maintains excellent accounting records and provides accurate monthly financial reports prepared generally on the cash basis. Both staff and the Governing Board review the annual financial reports prepared by the audit firm utilizing these records and have the opportunity to ask any questions regarding the reports prior to its formal presentation at a scheduled meeting of the Governing Board. At this time, the Administration does not believe it would be a justifiable expense to employ another accountant on either a part-time or full-time basis to prepare the annual financial statements.	Yes
Baker County Development Commission	Baker County	<u>2024-002 - Financial Reporting:</u> The Commission has a limited number of personnel to handle the year-end material adjustments to the financial records. This results in a risk for the financial statements to be materially inaccurate. As part of the audit process, the auditors proposed material adjustments to the Commission's financial statements and assisted with the preparation of the financial statements. The proposed adjustments were accepted by management, enabling the financial statements to be fairly presented in conformity with generally accepted accounting principles. The auditors recommend that the Commission consider and evaluate the costs and benefits of improving internal controls relative to the financial reporting process. The auditors state that, by improving the financial reporting process, the Commission will have an enhanced ability to monitor its budget position on an ongoing basis. (See PDF Page 30)	MW	2017 (FY 2014-15)	Because of limited staff, no one on staff has the education, training, or experience to always prepare the financial statements perfectly. However, with 30 years of business experience, the executive director has the ability to discuss entries and approve corrections when they are suggested by the accounting firm conducting the audits.	Yes

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Baker County Development Commission (continued)	Baker County (continued)	<u>2024-001 - Separation of Duties</u> : Because of a limited number of personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or all phases of a transaction. The Commission has implemented compensating controls to the extent possible, given available staff, to mitigate the risk of unintentional or intentional errors occurring and not being detected. However, the possibility still exists that unintentional or intentional errors or irregularities could exist and not be detected. The auditors recommend that, to the extent possible given available personnel, steps be taken to segregate employee duties so that no one individual has access to both physical assets and the related accounting records, or all phases of a transaction. (See PDF Page 30)	MW	2017 (FY 2014-15)	Staff is limited to one full-time employee (the executive director) and two part-time employees. Compensating controls have been implemented, to the extent possible, given the limited number of available staff. All checks require two signatures. An individual independent of the receipting process prepares bank reconciliations. Finally, the Board reviews and approves all expenses before checks are approved.	Yes
Baker County Hospital District	Baker County	<u>2024-002 - Financial Reporting</u> : The District has a limited number of personnel to handle the year-end material adjustments to the financial records. This results in a risk for the financial statements to be materially inaccurate. As part of the audit process, the auditors proposed adjustments to the District's financial statements and assisted with the preparation of the financial statements. The proposed adjustments were accepted by management, enabling the financial statements to be fairly presented in conformity with generally accepted accounting principles. The auditors recommend that the District consider and evaluate the costs and benefits of improving internal controls relative to the financial reporting process. The auditors stated that, by improving the financial reporting process, the District will have an enhanced ability to monitor its budget position on an ongoing basis. (See PDF Page 24)	MW	2017 (FY 2014-15)	Because of limited staff, no one on staff has the education, training, or experience to always prepare the financial statements perfectly. However, with 30 years of business experience, the executive director has the ability to discuss entries and approve corrections when they are suggested by the accounting firm conducting the audits.	Yes

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Baker County Hospital District (continued)	Baker County (continued)	<u>2024-001 - Separation of Duties:</u> Because of a limited number of personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or all phases of a transaction. The District has implemented compensating controls to the extent possible, given available staff, to mitigate the risk of unintentional or intentional errors occurring and not being detected. However, the possibility still exists that unintentional or intentional errors or irregularities could exist and not be detected. The auditors recommend that, to the extent possible given available personnel, steps be taken to segregate employee duties so that no one individual has access to both physical assets and the related accounting records, or all phases of a transaction. (See PDF Page 24)	MW	2017 (FY 2014-15)	Staff is limited to one full-time employee (the executive director) and two part-time employees. Compensating controls have been implemented, to the extent possible, given the limited number of available staff. All checks require signatures of two Board members; administrative staff is not authorized to sign checks. An individual independent of the receipting process prepares bank reconciliations. Finally, the Board reviews and approves all expenses before checks are approved.	Yes
Beach Mosquito Control District	Bay County	<u>2024-01 - Segregation of Duties:</u> The size of the District's accounting and administrative staff precludes certain internal controls that would be preferred if the staff was large enough to provide optimum separation of duties. The auditors state that, to the extent possible, duties should be segregated to serve as a check and balance and to maintain the best control system possible. Material errors or irregularities may occur without being detected by employees or management during the normal course of their duties. Oversight provided by the District's Board of Commissioners (Board) has been a mitigating factor which prevents this from being a material weakness. The Commissioners and the Director review the deposits and expenditures on a monthly basis and include their approval and comments in the minutes of the Board meetings to help override the lack of	SD	2017 (FY 2014-15)	This finding may never be fully resolved due to limited staff. The District is a small government with limited staff and limited funds, and the Board of Commissioners does not believe that it is practical to hire another employee to assist in the separation of duties. Certain procedures have been implemented to address the lack of segregation of duties, such as the Commissioners and the Director reviewing the monthly deposits and expenditures and including approval and comments in the minutes of the Board meetings.	Yes

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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Beach Mosquito Control District (continued)	Bay County (continued)	segregation of duties. However, the auditors still recommend that the segregation of duties be continuously reviewed and adjusted where possible to strengthen the system of internal control each year. (See PDF Page 49)				
Cedar Key Water and Sewer District	Levy County	<u>2024-001 - Limited Segregation of Duties:</u> The District employs a limited number of personnel and may not be able to adequately segregate certain duties at all times. Consequently, the possibility exists that unintentional errors or irregularities could exist. The auditors recommend that the District segregate duties whenever practical, and the Board continues its practice of ongoing oversight to mitigate the control deficiency. (See PDF Page 18)	SD	2017 (FY 2014-15)	The District is a small governmental entity, and all accounting responsibilities are performed primarily by a single individual. The District understands this situation creates an internal control weakness and has adopted review and control oversight procedures by management and the Board Members, where possible. At this time, the District does not believe it is cost beneficial to hire additional staff, which would be required, to eliminate this finding. Compensating controls have been adopted and are described in the response letter.	Yes
Flagler Estates Road and Water Control District	St. Johns County	<u>2022-002 - Financial Reporting:</u> As a part of the audit process, it was necessary for the auditor to propose material adjustments to the financial statements and assist with the preparation of the District's financial statements. District personnel are unable to prepare financial statements, including related notes and material adjustments for government-wide presentation, in accordance with generally accepted accounting principles (GAAP). The proposed financial statements were accepted by management, enabling the financial statements to be fairly presented in conformity with GAAP. The auditor recommends that the District consider and evaluate the costs and benefits of improving internal controls relative to the financial reporting process. (See PDF Page 29)	MW	2024 (FY 2021-22)	It is most cost beneficial and efficient for the District's CPA/auditors to continue preparing the financials and assist in ensuring any issues are mitigated and determining if any material adjustments are necessary.	Yes

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
Included in the FY 2023-24 Fiscal Year Audit Report and the Two Preceding Audit Reports¹**

Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Flagler Estates Road and Water Control District (continued)	St. Johns County (continued)	<u>2022-001 - Separation of Duties</u> : Because of a limited number of available personnel at the District, it is not always possible to adequately segregate incompatible duties so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. The result is that intentional or unintentional errors could be made and not detected. The auditor recommends that, to the extent possible given available personnel, steps be taken to separate employee duties so that no one individual has access to both physical assets and the related accounting records, or to all phases of a transaction. (See PDF Pages 28 - 29)	MW	2024 (FY 2021-22)	The District has limited resources and staff. The two office assistants' responsibilities are to process and input all invoices/payables, as well as to collect monies for permit processing. The District Manager double checks all entries prior to any check disbursements for two Board members to approve and sign during the District's Board meetings. The District uses a CPA firm to assist in the mitigation of all the accounting processes by doing the bank/financial statements, which are presented to the Board for final approval.	Yes
Fred R. Wilson Memorial Law Library	Seminole County	<u>2024-1 - Improve Knowledge of Internal Control over Financial Reporting</u> : The person responsible for the accounting and reporting function lacks the skills and knowledge to apply generally accepted accounting principles (GAAP) in recording the Library's financial transactions or preparing its financial statements. The basis for this control issue is that the auditor cannot be considered part of the Library's internal control (i.e., cannot be substituted for elements within the Library's internal control system). The auditors recognize that this condition requires the Library's assessment of a cost-effective solution. The auditors state that alternative solutions might include training accounting staff, hiring additional staff, engaging outside consultants, or obtaining assistance from knowledgeable volunteers to prepare financial statements in accordance with GAAP. (See PDF Page 23)	N/A	2017 (FY 2014-15)	The Library is a small entity, has relatively limited financial resources, and has only two full-time employees, both librarians. The Library has a CPA firm that prepares quarterly financial statements and receives the bank statements prior to preparing these financial statements. Each quarter, all three of the Library's trustees review the bank statements and quarterly reports generated by the CPA firm. Much of the day-to-day financial transactions are administered jointly by the two librarians, both of whom have substantial experience handling the Library's affairs. The training and experience of the two librarians, together with the oversight provided by the Library's trustees (described in the response letter), provide a consistent and reliable degree of care in the internal reporting of the Library's finances on a quarterly and annual basis.	Yes

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
Included in the FY 2023-24 Fiscal Year Audit Report and the Two Preceding Audit Reports¹**

Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Fred R. Wilson Memorial Law Library (continued)	Seminole County (continued)	<u>2024-2 - Internal Control</u> : The auditors noted that one person has the primary responsibility for most of the financial administration and financial duties. As a result, many of those aspects of internal control which rely upon an adequate segregation of duties are, for all practical purposes, missing in the Library. The auditors recognize that the Library is not large enough to make the employment of additional people cost effective for the purpose of segregating duties and that this condition is quite common in many small organizations. The auditors state that increased involvement of the Board of Trustees, such as reviewing and signing all disbursement checks, compensates to a degree for the absence of adequate segregation of duties. The auditors also recommend that a Trustee open and review all bank statements, reconciliations, and unfavorable budget variances. (See PDF Page 23)	N/A	2017 (FY 2014-15)	The Library only has two employees, both librarians. Due to limited resources, the Library cannot afford to hire additional employees without incurring a dramatic reduction in services provided to patrons. The librarians do provide joint oversight of the Library's daily financial transactions, which are reported and reviewed by the three Library trustees on a quarterly basis. Given the modest resources, lack of known instances of misuses, and limited transactions of the Library, compensating controls involving Board trustees' oversight (described in the response letter) are the most extensive and responsible internal controls available to the Library.	Yes
Gadsden Soil and Water Conservation District	Gadsden County	<u>2017-003 - Financial Reporting</u> : The District relies on the external auditor to assist with preparing and explaining financial statements in conformity with generally accepted accounting principles (GAAP). The District has a small accounting staff necessitated by its overall small size and does not consider it cost effective to develop and maintain a system of internal accounting control sufficient by itself to allow the preparation of financial statements in accordance with GAAP, nor to maintain internal staff with sufficient knowledge to develop and maintain controls to prevent, detect or correct misstatements in audited financial statements. The auditors recommend that the District continue to consider the effects of the cost of developing and benefits of implementing such a system as compared	MW	2021 (FY 2018-19)	The District is a small organization with one part-time receptionist performing basic secretarial duties, who is shared with another agency. The District does not have the resources to hire a full-time person or someone with the knowledge/experience needed to prepare the financial statements. Hiring an outside firm or additional staff is also not within the District's ability due to limited finances. The District will continue to utilize the services of the District's auditors to ensure compliance.	Yes

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
Included in the FY 2023-24 Fiscal Year Audit Report and the Two Preceding Audit Reports¹**

Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Gadsden Soil and Water Conservation District (continued)	Gadsden County (continued)	with understanding that, due to the size of its accounting department, it will continue to need external assistance with the preparation and understanding of financial statements in accordance with GAAP. (See PDF Page 36)				
		<u>2017-001 - Separation of Duties</u> : Custody of assets, record keeping, and recording of assets should have adequate separation. Due to the size of the District and its small one-person bookkeeping system, proper separation of duties may not be feasible. The auditors recommend that District management remain very active and involved in the day-to-day operations, records be maintained current and up-to-date, and controls be established to provide checks and balances. (See PDF Page 35)	SD	2021 (FY 2018-19)	The District has a part-time employee who is shared with another agency. The District is fiscally unable to hire another person to allow for the requested separation of duties. These issues may never be fully resolved because of the limited staff and limited resources. In an effort to address the concerns of the lack of separation of duties, the District's Board of Supervisors (Board) has taken the following steps: (1) A check request form must be completed for every check requested, which requires Board member approval and supporting documentation; (2) A monthly financial report is provided to the Board along with a copy of the bank statements; and (3) Two signatures are required on all checks. The District will continue conversations with the auditors to ensure staff are as effective as possible.	Yes
Gilchrist Soil and Water Conservation District	Gilchrist County	<u>14-01 - Financial Statement Preparation Knowledge</u> : Management is responsible for the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). District personnel's lack of knowledge and familiarity with Governmental Accounting and Financial Accounting Standards prohibits the District from being able to prepare financial statements with adequate and proper disclosures and free of material misstatements. The auditor encourages District personnel to increase their knowledge of these standards sufficiently to allow them to prepare financial statements including the notes in accordance with GAAP. (See PDF Page 30)	MW	2018 (FY 2015-16)	This District is a small governmental unit and cannot afford to hire an accounting professional with specialized knowledge to prepare governmental accounting financial statements. As a result, the auditors are significantly involved in the preparation of the financial statements. The auditors are not involved in the management of the District or in the safeguarding of District assets. The procedures for the handling of these aspects are examined in the audit.	Yes

MW = Material Weakness (see 2. In Legend)
SD = Significant Deficiency (see 3. In Legend)

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
Included in the FY 2023-24 Fiscal Year Audit Report and the Two Preceding Audit Reports¹**

Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Hillsborough Soil and Water Conservation District	Hillsborough County	<u>2021-01 - Internal Control over Financial Reporting</u> : The District relies on the external auditors to assist with preparing and explaining financial statements in conformity with generally accepted accounting principles (GAAP) because the District is limited by its overall small size. It is not cost effective to develop and maintain a system of internal accounting control sufficient by itself to allow the preparation of financial statements in accordance with GAAP, nor to maintain internal staff with sufficient knowledge to develop and maintain controls to prevent, detect, or correct misstatements in audited financial statements. The auditors state that the Board is actively involved in the review and management of the financial position of the District. The auditors recommend that the Board continue to actively monitor the activities of the District to maintain a system of proper checks and balances. (See PDF Page 26)	MW	2025 (FY 2022-23)	Due to its small size, the District lacks the internal resources to develop and maintain a robust internal financial control system, and the District's Board of Supervisors (Board) anticipates this to continue for the foreseeable future. However, the Board also recognizes that it can take practical steps to address this weakness by engaging with the financial management resources of Hillsborough County administration, which includes the capacity to manage grants and by trimming out fund accounts that do not easily integrate with that financial management system.	Yes
Holmes Creek Soil and Water Conservation District	Holmes County	<u>2007-001 - Financial Reporting</u> : The District relies on the external auditor to assist with preparing and explaining financial statements in conformity with generally accepted accounting principles (GAAP). Since the auditor cannot be a part of the system of internal accounting control, the District's system of internal accounting control over financial reporting is not sufficient by itself to prevent, detect, or correct misstatements in the audited financial statements. The District has a small accounting staff necessitated by its overall small size and does not consider it cost effective to develop and maintain a system of internal accounting control sufficient by itself to allow the preparation of financial statements in accordance with GAAP, nor to	MW	2016 (FY 2013-14)	Due to the District's small size and limited resources, this issue may never be fully resolved. The District considers the cost to implement and maintain a system of internal control to be prohibitive.	Yes

MW = Material Weakness (see 2. In Legend)
SD = Significant Deficiency (see 3. In Legend)

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Holmes Creek Soil and Water Conservation District (continued)	Holmes County (continued)	maintain internal staff with sufficient knowledge to develop and maintain controls to prevent, detect, or correct misstatements in audited financial statements. The auditors recommend that the District continue to consider the effects of the cost of developing and benefits of implementing such a system as compared with understanding that, due to the size of its accounting department, it will continue to need external assistance with the preparation and understanding of financial statements in accordance with GAAP. (See PDF Page 29)				
		2003-002 - Separation of Duties: Custody of assets, record keeping, and recording of assets should have adequate separation. Due to the size of the District and its small one-person bookkeeping system, proper separation of duties may not be feasible. The auditor states that controls should be implemented to help compensate for the weaknesses. The auditor recommends that District management remain very active and involved in the day-to-day operations, records be maintained current and up-to-date, and controls be established to provide checks and balances. (See PDF Page 29)	MW	2016 (FY 2013-14)	Due to the District's small size and limited resources, this issue may never be fully resolved. In an effort to maintain the integrity of the District's assets, financial transactions require the signature of two Board members, and staff does not have signature authority on any of the accounts. All records are available for review at any time, and Board members review the financial statements at regularly scheduled meetings.	Yes

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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Indian River Soil and Water Conservation District	Indian River County	<u>2024-01 – Lack of Segregation of Duties:</u> A good system of internal controls provides for a proper segregation of duties within significant accounting processes. Employee duties should be adequately separated between the authorization, custody, and record keeping processes. The District has only one individual who works within the accounting function. As a result, the possibility exists that unintentional errors or irregularities could exist and not be promptly detected. The auditors recommend that the Board of Supervisors remain involved in the financial affairs of the District to provide oversight and independent review functions. (See PDF Page 28)	SD	2023 (FY 2020-21)	The District has one paid employee; the Indian River County Board of County Commissioners provides the salary for a Staff Assistant II. The five elected supervisors receive no monetary compensation. The Board of Supervisors (Board) has a Secretary/Treasurer who diligently reviews the monthly bank statements, QuickBooks, and Checkbooks monthly to verify all accounts are in good standing. The staff does not sign any checks. The Board's Chairman and Secretary/Treasurer are the only individuals authorized to sign checks. All FDACS Cost-Share payments are signed off for approval by either the Chairman or the Secretary/Treasurer, prior to the payments being processed. The District acknowledges said weakness regarding the segregation of duties is necessary for optimum efficiency in internal controls. The only action that would completely resolve this issue would be to hire an additional employee and reorganize as far as internal control of accounting tasks. Unfortunately, the District does not have the sustainable resources available to afford this additional expense, and it is unclear at this time when these resources will be available. The degree of involvement by the Board has been increased to compensate for this weakness. As a small entity with limited funding, the District will continue to have this finding.	Yes
Jackson Soil and Water Conservation District	Jackson County	<u>2007-001 - Financial Reporting:</u> The District relies on the external auditors to assist with preparing and explaining financial statements in conformity with generally accepted accounting principles (GAAP). Since the auditors cannot be a part of the system of internal accounting control, the District's system of internal accounting control over financial reporting is not sufficient by itself to prevent, detect, or correct	MW	2017 (FY 2014-15)	The District considers the cost of maintaining a system of internal control to be prohibitive. The small size of the District, as well as the minimal number of staff, precludes the establishment of such a system. The District will make a concerted effort to identify and assess potential risks on a daily basis.	Yes

MW = Material Weakness (see 2. In Legend)
SD = Significant Deficiency (see 3. In Legend)

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Jackson Soil and Water Conservation District (continued)	Jackson County (continued)	misstatements in the audited financial statements. The District has a small accounting staff necessitated by its overall small size and does not consider it cost effective to develop and maintain a system of internal accounting control sufficient by itself to allow the preparation of financial statements in accordance with GAAP, nor to maintain internal staff with sufficient knowledge to develop and maintain controls to prevent, detect, or correct misstatements in audited financial statements. The auditors recommend that the District continue to consider the effects of the cost of developing and benefits of implementing such a system as compared with understanding that, due to the size of its accounting department, it will continue to need external assistance with the preparation and understanding of financial statements in accordance with GAAP. (See PDF Pages 58 - 59)				
		<u>2006-001 - Segregation of Duties</u> : Custody of assets, record keeping, and recording of assets should have adequate separation. Due to the size of the District and its small one-person bookkeeping system, proper separation of duties may not be feasible. The auditors state that controls should be implemented to help compensate for the weaknesses. The auditors recommend that District management remain very active and involved in the day-to-day operations, records be maintained current and up-to-date, and controls be established to provide checks and balances. (See PDF Page 58)	SD	2017 (FY 2014-15)	Due to limited staff and resources, this issue may never be completely resolved. The District will make every effort to separate the record keeping duties from the custody of assets as much as possible with its small (one person) administrative staff. The District continues to maintain an active role in the day-to-day operations.	Yes

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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Levy Soil and Water Conservation District	Levy County	<u>13-01 - Financial Statement Preparation Knowledge:</u> District personnel's lack of knowledge and familiarity with Governmental Accounting and Financial Accounting Standards prohibits the District from being able to prepare financial statements with adequate and proper disclosures and free of material misstatements. The auditor encourages District personnel to increase their knowledge of these standards sufficiently to allow them to prepare financial statements including the notes in accordance with generally accepted accounting principles. (See PDF Page 28)	MW	2017 (FY 2014-15)	As a small entity it would not be economically feasible to hire an accountant with the skills and knowledge to keep current with accepted accounting principles. The District appreciates the efforts of the auditors in preparing the financial statements and will continue to rely on their expertise in the future.	Yes
Madison County Soil and Water Conservation District	Madison County	<u>15-01 - Financial Statement Preparation Knowledge:</u> District personnel's lack of knowledge and familiarity with Governmental Accounting and Financial Accounting Standards prohibits the District from being able to prepare financial statements with adequate and proper disclosures and free of material misstatements. The auditor encourages District personnel to increase their knowledge of these standards sufficiently to allow them to prepare financial statements including the notes in accordance with generally accepted accounting principles. (See PDF Page 28)	MW	2019 (FY 2016-17)	The size and budget of the District does not allow for the employment of an experienced accountant. The financials and the audit are reviewed by the District Board, which includes a local accountant.	Yes
Marion Soil and Water Conservation District	Marion County	<u>16-01 - Financial Statement Preparation Knowledge:</u> District personnel's lack of knowledge and familiarity with Governmental Accounting and Financial Accounting Standards prohibits the District from being able to prepare financial statements with adequate and proper disclosures and free of material misstatements. The auditor encourages District personnel to increase their knowledge of these standards sufficiently to allow them to prepare financial statements including the notes in accordance with generally accepted accounting principles. (See PDF Page 29)	MW	2020 (FY 2017-18)	The District is a small governmental entity with no employees. This comment will continue to be repeated in future audits as the District does not have the resources to hire an accountant with expertise to prepare governmental financial statements. The District will continue to rely on its auditing firm to prepare the financial statements.	Yes

MW = Material Weakness (see 2. In Legend)
SD = Significant Deficiency (see 3. In Legend)

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Putnam Soil and Water Conservation District	Putnam County	<u>16-01 - Financial Statement Preparation Knowledge:</u> District personnel's lack of knowledge and familiarity with Governmental Accounting and Financial Accounting Standards prohibits the District from being able to prepare financial statements with adequate and proper disclosures and free of material misstatements. The auditor encourages District personnel to increase their knowledge of these standards sufficiently to allow them to prepare financial statements including the notes in accordance with generally accepted accounting principles. (See PDF Page 28)	MW	2020 (FY 2017-18)	The District is a small governmental entity with no employees. This comment will continue to be repeated in future audits as the District does not have the resources to hire an accountant with expertise to prepare governmental financial statements. The District will continue to rely on its auditing firm to prepare the financial statements.	Yes
South Seminole and North Orange County Wastewater Transmission Authority	Orange County, Seminole County	<u>2024-01 - Lack of Segregation of Duties:</u> The size of the Authority's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. The auditors state that management is aware of this situation and should continue to exercise a high level of management review and supervision. The auditors recommend that the Board of Directors remain involved in the financial affairs of the Authority to provide oversight and independent review functions. (See PDF Page 48)	MW	2017 (FY 2014-15)	This finding relates to an area that may never be fully resolved due to limited staff and resources. The Authority's executive director is the only employee. All other controls/services, such as legal, bookkeeping, engineering, IT, auditing, capital improvements, and maintenance, are performed by private contractors or afforded by the municipal membership. Certain internal controls and procedures that have been implemented to compensate are described in the response letter.	Yes

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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Suwannee County Conservation District	Suwannee County	<u>12-01 - Financial Statement Preparation Knowledge:</u> District personnel's lack of knowledge and familiarity with Governmental Accounting and Financial Accounting Standards prohibits the District from being able to prepare financial statements with adequate and proper disclosures and free of material misstatements. The auditor encourages District personnel to increase their knowledge of these standards sufficiently to allow them to prepare financial statements including the notes in accordance with generally accepted accounting principles. (See PDF Page 30)	MW	2017 (FY 2014- 15)	As a small entity, it would not be economically feasible to hire an accountant with the skills and knowledge to keep current with generally accepted accounting principles. The District feels the limited funds it receives are better being used to serve its constituents.	Yes
Tri-County Airport Authority	Holmes County, Jackson County, Washington County	<u>2007-001 - Financial Reporting:</u> The Authority relies on the external auditors to assist with preparing and explaining financial statements in conformity with generally accepted accounting principles (GAAP). The Authority has a small accounting staff necessitated by its overall small size and does not consider it cost effective to develop and maintain a system of internal accounting control sufficient by itself to prepare financial statements in accordance with GAAP, nor to maintain internal staff with sufficient knowledge to develop and maintain controls to prevent, detect, or correct misstatements in the financial statements. The auditors recommend that the Authority continue to consider the cost and benefits of developing and implementing such a system with the understanding that, due to the size of the entity, external assistance will likely continue to be needed to assist in preparing the accounting records to produce the financial statements in accordance with GAAP. (See PDF Page 23)	MW	2017 (FY 2014- 15)	The Authority's Treasurer monitors the banking account online, and all checks written on the account are required to be signed by both the Chairman and the Treasurer of the Authority's governing board. A local accounting firm has been hired to assist with the preparation of the monthly statements and provide the required checks and balances needed.	Yes

**Local Governmental Entities That Failed to Take Full Corrective Action in Response to a Recommendation
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Special District	County	Audit Finding	MW or SD?	Year Last Response Received (RE: Fiscal Year)	Summary of Entity's Most Recent Response	Recommend Requiring a Written Response this Year?
Yellow River Soil and Water Conservation District	Okaloosa County	<u>2017-01 - Segregation of Duties</u> : Certain accounting and administrative duties were not segregated sufficiently to achieve an adequate internal control structure due to limited staff available. The auditor states that accounting duties should be adequately segregated because errors or fraud could occur without being detected and corrected in a timely manner. While the costs associated with achieving proper segregation of duties may outweigh the benefits, the auditor recommends that the District strive to separate custody, authorization, and record keeping duties to the extent possible. (See PDF Pages 27 - 28)	SD	2025 (FY 2022-23)	The District expects this finding will continue in future audit reports. The District is small and believes that hiring another person just to have separation of duties does not seem to be the best fiduciary use of taxpayers' funds. The District receives almost no cash with income in checks or EFT funds. A member of the District's Board of Supervisors (Board) signs all checks written, with documents attached. All financial documentation is available at all Board meetings. The District feels it has met its fiduciary responsibility in the safeguarding and protection of funds entrusted to the District.	Yes

FOOTNOTE/LEGEND:

1. These audits have been conducted by private certified public accountants, as required by Section 218.39(1), *Florida Statutes*.
2. **Material Weakness (MW)**: a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that one of the following will not be prevented, or detected and corrected, on a timely basis:
 - a. a material misstatement of the entity's financial statements, or
 - b. material noncompliance with a type of compliance requirement.

For example, a deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis.

The severity of the deficiency would determine whether it should be classified as a material weakness, a significant deficiency, or an additional matter.
3. **Significant Deficiency (SD)**: less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**2c Three Peat:
Auditor General
Notifications**

From: JAIME HOELSCHER <JAIMEHOELSCHER@aud.state.fl.us>
Sent: Monday, June 30, 2025 4:00 PM
To: Collins, Jay; LaMarca, Chip
Cc: Dubose, Kathy; White, Deborah
Subject: Notification pursuant to Section 11.45(7)(J) Florida Statutes
Attachments: 2025 State Universities and Colleges Recurring Findings Notification.docx

Section 11.45(7)(j), Florida Statutes, requires the Auditor General to notify the Legislative Auditing Committee of any financial or operational audit report prepared pursuant to Section 11.45, Florida Statutes, which indicates that a State university or Florida College System institution (college) has failed to take full corrective action in response to a recommendation that was included in the two preceding financial or operational audit reports.

This e-mail is to notify you that audit reports issued during the period July 1, 2024, through June 30, 2025, for the 12 State universities and 28 colleges disclosed 2 State colleges that failed to take the full corrective action. Please see the attached document identifying the respective institutions, the applicable audit reports, and the recurring findings.

Sincerely,

*Jaime Hoelscher, CPA
Audit Manager
Florida Auditor General
111 West Madison Street
Tallahassee, FL 32399
(850) 412-2868*

AUDIT REPORTS ISSUED
 JULY 1, 2024, THROUGH JUNE 30, 2025, FOR THE
 COLLEGES THAT FAILED TO TAKE FULL CORRECTIVE
 ACTION IN RESPONSE TO A RECOMMENDATION
 INCLUDED IN THE TWO PRECEDING AUDIT REPORTS

<u>COLLEGES</u>	<u>REPORT NUMBERS</u>	<u>FINDING NUMBERS</u>
St. Johns River State College	2025-024	3
	2022-025	1
	2019-053	5
Polk State College	2025-067	3
	2022-050	3
	2019-054	2

Note: No universities failed to take the full corrective action.

From: TED WALLER <TEDWALLER@AUD.STATE.FL.US>
Sent: Monday, June 30, 2025 9:52 AM
To: Collins, Jay; LaMarca, Chip
Cc: Dubose, Kathy; White, Deborah
Subject: Notification pursuant to Section 11.45(7)(j) Florida Statutes
Attachments: 2025 District School Boards Recurring Findings Notification.docx

Section 11.45(7)(j), Florida Statutes, requires the Auditor General to notify the Legislative Auditing Committee of any financial or operational audit report prepared pursuant to Section 11.45, Florida Statutes, which indicates that a district school board has failed to take full corrective action in response to a recommendation that was included in the two preceding financial or operational audit reports. Also, pursuant to Section 218.39(8), Florida Statutes, the Auditor General is required to notify the Legislative Auditing Committee of any audit report prepared pursuant to Section 218.39, Florida Statutes, which indicates that a district school board has failed to take full corrective action in response to a recommendation that was included in the two preceding financial audit reports.

This e-mail is to notify you that audit reports issued during the period July 1, 2024, through June 30, 2025, disclosed 9 district school boards that failed to take full corrective action in response to one or more recommendations included in the two preceding financial or operational audit reports. Please see the attached document identifying the respective district school boards, the applicable audit reports, and the recurring findings.

Sincerely,

Ted Waller,
Audit Manager – District School Boards
(850) 412-2887

AUDIT REPORTS ISSUED
 JULY 1, 2024, THROUGH JUNE 30, 2025, FOR
 DISTRICT SCHOOL BOARDS THAT FAILED TO TAKE
 FULL CORRECTIVE ACTION IN RESPONSE TO A RECOMMENDATION
 THAT WAS INCLUDED IN TWO PRECEDING AUDIT REPORTS

<u>DISTRICT SCHOOL BOARD</u>	<u>REPORT NUMBERS</u>	<u>REPORT TYPE & FINDING NUMBERS</u>
1. Alachua	<u>2025-030</u>	Operational: 5, 6
	<u>2022-099</u>	Operational: 8, 9
	<u>2019-085</u>	Operational: 2, 1
2. Citrus	<u>2025-084</u>	Operational: 3
	<u>2022-028</u>	Operational: 1
	<u>2019-069</u>	Operational: 4
3. Columbia	<u>2025-053</u>	Operational: 8
	<u>2022-029</u>	Operational: 4
	<u>2019-087</u>	Operational: 3
4. Dixie	<u>2025-020</u>	Operational: 5
	<u>2022-041</u>	Operational: 2
	<u>2019-060</u>	Operational: 5
5. Gulf	<u>2025-042</u>	Operational: 2
	<u>2022-054</u>	Operational: 2
	<u>2020-010</u>	Operational: 1
6. Okaloosa	<u>2025-032</u>	Operational: 7
	<u>2022-014</u>	Operational: 3
	<u>2019-057</u>	Operational: 10
7. Polk	<u>2025-105</u>	Financial: 2024-001
	<u>CPA Firm FY 2022-23</u>	Financial: 2023-001
	<u>CPA Firm FY 2021-22</u>	Financial: 2022-001
	<u>2025-034</u>	Operational: 1
	<u>2022-078</u>	Operational: 1
	<u>2019-204</u>	Operational: 1
8. Suwannee	<u>2025-197</u>	Operational: 1
	<u>2022-010</u>	Operational: 3
	<u>2019-094</u>	Operational: 2

AUDIT REPORTS ISSUED
 JULY 1, 2024, THROUGH JUNE 30, 2025, FOR
 DISTRICT SCHOOL BOARDS THAT FAILED TO TAKE
 FULL CORRECTIVE ACTION IN RESPONSE TO A RECOMMENDATION
 THAT WAS INCLUDED IN TWO PRECEDING AUDIT REPORTS

<u>DISTRICT SCHOOL BOARD</u>	<u>REPORT NUMBERS</u>	<u>REPORT TYPE & FINDING NUMBERS</u>
9. Volusia	<u>2025-123</u>	Operational: 3
	<u>2023-002</u>	Operational: 5
	<u>2019-211</u>	Operational: 4

Note: Pursuant to Section 11.45, Florida Statutes, the Auditor General performs operational audits at least once every 3 years. As such, recurring operational audit findings are listed from the most recent operational audit reports.

From: GINA BAILEY <GINABAILEY@AUD.STATE.FL.US>
Sent: Friday, May 23, 2025 8:40 AM
To: Collins, Jay; LaMarca, Chip
Cc: Dubose, Kathy; White, Deborah
Subject: 2023-24 FY Notification Pursuant to Section 218.39(8), Florida Statutes
Attachments: 2024 PPY Findings Notification.xlsb

Good afternoon,

Section 218.39(8), Florida Statutes, requires the Auditor General to notify the Legislative Auditing Committee of any audit report prepared pursuant to Section 218.39, Florida Statutes, which indicates that an audited entity has failed to take full corrective action in response to a recommendation that was included in the two preceding financial audit reports.

This e-mail is to notify you of the 2023-24 fiscal year charter school and technical career center audit reports that indicate the audited entity failed to take full corrective action in response to a recommendation included in the two preceding financial audit reports.

Please contact me if you or your staff have any questions about this information.

Thank you,

Gina Bailey, CPA, CFE, CISA
Audit Supervisor
Auditor General, State of Florida
40 Sarasota Center Blvd., Suite 105
Sarasota, FL 34240
Tel.(813) 940 - 4172

In the event your response contains information that may be considered sensitive or confidential pursuant to Federal or State law, please do not send that information via e-mail. Please contact me to make alternative arrangements to provide the information.

Charter School	Finding Category	CY Finding No.	PY Finding No.	PPY Finding No.	PDF Page No. (1)	Revision or Addendum (2)
Bridgeprep Academy of St. Cloud	Miscellaneous	2024-001	2023-001	2022-001	33	No
Byrneville Elementary School	Separation of Duties	2024-001	2023-001	2022-001	37	No
Polk State College Chain of Lakes Collegiate High School	Charter Contract Compliance	2024-01	2022-01	2022-01	25	No
Polk State Collegiate High School	Charter Contract Compliance	2024-01	2022-01	2022-01	25	No
Polk State Collegiate Lakeland Gateway to College Charter High School	Charter Contract Compliance	2024-01	2022-01	2022-01	25	No
Samsula Academy	Budget Administration	2024-002	2023-004	2022-004	33	No
School of Arts and Sciences on Thomasville Road	Records Management	2024-001	2023-001	2022-001	39	No
The Reading Edge Academy	Budget Administration	2024-001	2023-002	2022-003	33	No
The School of Arts and Sciences Centre	Records Management	2024-001	2023-001	2022-001	40	No

Notes:

(1) The page number listed is the PDF document page number, not the report page number.

(2) This column indicates if there is an addendum or revised report on the Auditor General's Web site that is associated with findings from the 2023-24 fiscal year audit report that should also be viewed.

From: FLAUDGEN <FLAUDGEN@AUD.STATE.FL.US>
Sent: Thursday, September 11, 2025 2:54 PM
To: Tramont, Chase
Cc: Dubose, Kathy; White, Deborah
Subject: 2023-24 FY Notification Pursuant to Section 218.39(8), Florida Statutes, Local Governments
Attachments: 2023-24 FY Notification Pursuant to Section 218.39(8) Florida Statutes.xlsb

Some people who received this message don't often get email from flaudgen@aud.state.fl.us. [Learn why this is important](#)

Section 218.39(8), Florida Statutes, requires the Auditor General to notify the Legislative Auditing Committee of any audit report prepared pursuant to Section 218.39, Florida Statutes, which indicates that an audited entity has failed to take full corrective action in response to a recommendation that was included in the two preceding financial audit reports.

This e-mail is to notify you of the 2023-24 fiscal year local governmental entity audit reports that indicate the audited entity had failed to take full corrective action in response to one or more recommendations included in the two preceding financial audit reports. The attached document contains the names of local governmental entities and references to the recurring finding(s).

Please contact Gina Bailey, CPA, Audit Supervisor by e-mail at ginabailey@aud.state.fl.us or by phone at 813.940.4172 if you or your staff have any questions about this information.

Local Governmental Entities That Failed To Take Full Corrective Action In Repose To A Recommendation
Included In The 2023-24 Fiscal Year Audit Report And The Two Preceding Financial Audit Reports

Entity ID	Entity	Constitutional Officer (For Counties)	Finding Category	CY Finding No	PY Finding No	PPY Finding No	PDF page # (1)	Revision or Addendum (2)
COUNTIES								
C00700	Calhoun County	Sheriff	Separation of Duties	Sheriff 2004-002	Sheriff 2004-002	Sheriff 2004-002	166	No
C01000	Clay County	Board of County Commissioners	Distribution of Funds	2024-001	2023-001	2022-001	177	No
C01400	DeSoto County	Board of County Commissioners	General Accounting Records	2024-01	2023-01	2022-01	109	No
C01900	Gadsden County	Sheriff	Financial Reporting	2024-01	2023-01	2022-02	176	No
C02200	Gulf County	Board of County Commissioners	Separation of Duties	2024-001	2023-001	2022-001	131	No
C02400	Hardy County	Board of County Commissioners	General Accounting Records	2024-001	2023-001	2022-001	120	No
		Board of County Commissioners	Expenditures/Expenses	2024-002	2023-003	2022-002	121	No
		Sheriff	General Accounting Records	2024-001	2023-001	2022-001	217	No
C02500	Hendry County	Board of County Commissioners	Financial Reporting	2024-001-HC	2023-003-HC	2022-003-HC	113	No
C03100	Jackson County	Board of County Commissioners	General Accounting Records	BCC 2022-002	BCC 2022-002	BCC 2022-002	132	No
		Board of County Commissioners	Financial Reporting	BCC 2022-003	BCC 2022-003	BCC 2022-003	133	No
C03700	Levy County	Board of County Commissioners	Distribution of Funds	2024-003	2023-001	2022-001	79	No
		Sheriff	Policies and Procedures	2024-001	2023-001	2022-001	155	No
C04600	Okaloosa County	Board of County Commissioners	Financial Reporting	2024-001	2023-001	2022-001	167	No
C05400	Santa Rosa County	Board of County Commissioners	Revenues/Collections	2024-001	2023-001	2022-001	158	No
C05700	St. Johns County	Board of County Commissioners	Fund Equity	MLC 2020-002	MLC 2020-002	MLC 2020-002	267	No
C05900	Sumter County	Sheriff	Revenues/Collections	2024-001	2023-001	2022-001	173	No
C06600	Washington County	Board of County Commissioners	General Accounting Records	BCC2022-001	BCC2022-001	BCC2022-001	119	No
		Board of County Commissioners	Federal Awards	2024-001	2023-001	2022-001	121	No
		Property Appraiser	Separation of Duties	PA2003-003	PA2003-003	PA2003-003	219	No
		Supervisor of Elections	Separation of Duties	SOE2003-003	SOE203-003	SOE2003-003	243	No
SPECIAL DISTRICTS								
D01000	Alligator Point Water Resources District		Financial Reporting	2024-001	2023-001	2022-001	16	No
			Separation of Duties	2024-002	2023-002	2022-002	17	No
D02200	Argyle Fire District		Cash	2024-01	2022-05	2022-05	35	No
D02700	Aucilla Area Solid Waste Administration		Financial Reporting	2013-1	2013-1	2013-1	43	No
D03000	Baker County Development Commission		Separation of Duties	2024-001	2023-01	2022-01	30	No
			Financial Reporting	2024-002	2023-02	2022-02	30	No
D03100	Baker County Hospital District		Separation of Duties	2024-001	2023-001	2022-001	24	No
			Financial Reporting	2024-002	2023-002	2022-002	24	No
			Separation of Duties	2024-01	2023-1	2022-1	49	No
D04900	Beach Mosquito Control District		Separation of Duties	2024-001	2023-001	2022-001	18	No
D11100	Cedar Key Water and Sewer District		Separation of Duties	2022-2	2022-2	2022-2	68	No
D11500	Central County Water Control District		Financial Condition	2022-2	2022-2	2022-2	21	No
D16050	City-County Public Works Authority		General Accounting Records	2024-001	2023-002	2022-002	21	No
D19630	Creeside Community Development District		Financial Condition	2024-01	2023-01	2022-01	32	No
D19900	Crossings At Fleming Island Community Development District, The		Debt Administration	15-01	15-01	15-01	39	No
			Debt Administration	15-02	15-02	15-02	39	No
D23150	Downtown Clermont Redevelopment Agency		Investments	2024-02	ML23-02	ML22-02	37	No
D23378	Downtown Investment Authority City of Jacksonville		General Accounting Records	2024-001	2023-001	2022-001	42	No
D27400	Flagler Estates Road and Water Control District		Separation of Duties	2022-001	2022-001	2022-001	28	No
			Financial Reporting	2022-002	2022-002	2022-002	29	No
			Financial Reporting	2024-1	2023-1	2011-1	23	No
D29300	Fred R. Wilson Memorial Law Library		Separation of Duties	2024-2	2023-2	2011-2	23	No
			Financial Condition	2024-3	2023-3	2018-2	23	No
			Separation of Duties	2017-001	2017-001	2017-001	35	No
D29700	Gadsden Soil and Water Conservation District		Financial Reporting	2017-003	2017-003	2017-003	36	No
			Financial Reporting	2024-001	2023-001	2018-001	41	No
D30400	George E. Weems Memorial Hospital		Financial Reporting	2024-002	2023-002	2018-003	41	No
D30700	Gilchrist Soil and Water Conservation District		Financial Reporting	14-01	14-01	14-01	30	No
D31280	Gramercy Farms Community Development District		Financial Reporting	12-01	12-01	12-01	35	No
			Debt Administration	12-03	12-03	12-03	33	No
			Financial Condition	12-04	12-04	12-04	36	No
D36400	Hillsborough Soil and Water Conservation District		Financial Reporting	2021-01	2021-01	2021-01	26	No

**Local Governmental Entities That Failed To Take Full Corrective Action In Repose To A Recommendation
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Entity ID	Entity	Constitutional Officer (For Counties)	Finding Category	CY Finding No	PY Finding No	PPY Finding No	PDF page # (1)	Revision or Addendum (2)
SPECIAL DISTRICTS								
D37100	Holmes Creek Soil and Water Conservation District		Separation of Duties	2003-002	2003-02	2003-002	29	No
			Financial Reporting	2007-001	2007-001	2007-001	29	No
D38400	Immokalee Water and Sewer District		Fixed Assets	2022-2	2022-2	2022-2	65	No
D39100	Indian River Soil and Water Conservation District		Separation of Duties	2024-01	2023-001	2022-001	28	No
D40400	Jackson Soil and Water Conservation District		Separation of Duties	2006-001	2006-001	2006-001	58	No
			Financial Reporting	2007-001	2007-001	2007-001	58	No
D41909	KingSoutel Crossing Community Redevelopment Agency		General Accounting Records	2024-001	2023-001	2022-001	30	No
D43900	Lake Region Lakes Management District		General Accounting Records	2024-001	2023-001	2022-001	37	No
			General Accounting Records	2024-002	2023-002	2022-002	37	No
D44100	Lake Soil and Water Conservation District		Financial Reporting	2021-01	2021-01	2021-01	27	No
			Information Technology	2021-02	2021-02	2021-02	28	No
D44810	Lakeside Plantation Community Development District		Debt Administration	2024-01	2018-01	2018-01	31	No
D46600	Leon County Educational Facilities Authority		Debt Administration	2024-001	2023-001	2022-001	39	No
			Debt Administration	2024-002	2023-002	2022-002	39	No
			Financial Condition	2024-003	2023-003	2022-003	43	No
D47100	Levy Soil and Water Conservation District		Financial Reporting	13-01	13-01	13-01	28	No
D47160	Liberty Fire District		Budget Administration	2024-01	2023-01	2022-01	38	No
			Payroll and Personnel Administration	2024-02	2023-07	2022-07	38	No
D47880	Madeira Community Development District		Debt Administration	16-01	16-01	16-01	34	No
			Debt Administration	16-02	16-02	16-02	34	No
D48100	Madison County Soil and Water Conservation District		Financial Reporting	15-01	15-01	15-01	28	No
D48155	Magnolia Creek Community Development District		Debt Administration	2019-02	2019-02	2019-02	34	No
D49700	Marion Soil and Water Conservation District		Financial Reporting	16-01	16-01	16-01	29	No
D53630	Naturewalk Community Development District		Debt Administration	12-01	12-01	12-01	35	No
			Debt Administration	12-02	12-02	12-02	35	No
			Financial Reporting	15-01	15-01	15-01	34	No
D62245	Panama City Community Redevelopment Agency		Policies and Procedures	2024-001	2023-001	2022-02	38	No
D66555	Polk Regional Water Cooperative		General Accounting Records	2024-01	2023-02	2022-01	31	No
D67650	Port Orange Town Center Community Redevelopment Agency		Financial Condition	2024-001	2023-001	2022-001	23	No
D67825	Portofino Isles Community Development District		Financial Condition	2024-01	2022-01	2022-01	33	No
D67835	Portofino Vista Community Development District		Financial Condition	2024-01	2023-01	2022-01	32	No
D68600	Putnam Soil and Water Conservation District		Financial Reporting	16-01	16-01	16-01	28	No
D69430	Renew Arlington Community Redevelopment Agency		General Accounting Records	2024-001	2023-001	2022-001	31	No
D69450	Reunion East Community Development District		Debt Administration	2020-01	2023-01	2021-02	37	No
D70265	SWI Community Development District		Debt Administration	2024-001	2023-001	2022-001	32	No
D74900	South Seminole and North Orange County Wastewater Transmission Authority		Separation of Duties	2024-01	2023-01	2022-01	48	No
D75200	South Village Community Development District		Budget Administration	21-01	21-01	21-01	44	No
D75480	Southern Hills Plantation II Community Development District		Debt Administration	2024-01	2023-01	2022-01	32	No
			Debt Administration	2024-02	2023-02	2022-02	32	No
			Fund Equity	ML 2024-03	ML 2023-03	ML 2022-03	31	No
D77050	St. Lucie County Fire District		Cash	2022-1	2022-1	2022-1	61	No
D78210	Sterling Hill Community Development District		Debt Administration	12-03	12-03	12-03	32	No
			Debt Administration	12-04	12-04	12-04	33	No
D78220	Stevens Plantation Community Development District		Debt Administration	2024-01	2023-01	2022-02	32	No
D79650	Suwannee County Conservation District		Financial Reporting	12-01	12-01	12-01	30	No
D82605	Town of Eatonville Community Redevelopment Agency		Budget Administration	2023-01	2023-02	2022-02	44	Yes
D83000	Tri-County Airport Authority		Financial Reporting	2007-001	2007-001	2007-001	23	No
D88400	West Villages Improvement District		Debt Administration	2024-01	2023-01	2022-01	47	No
D89050	Westside Community Development District		Debt Administration	2011-01	2011-01	2011-01	36	No
D90100	Yellow River Soil and Water Conservation District		Separation of Duties	2017-01	2017-01	2017-01	27	No
MUNICIPALITIES								
M03400	Bonifay, City of		Financial Reporting	2024-001	2023-001	2022-001	62	No
			General Accounting Records	2024-002	2023-002	2022-002	63	No
M03500	Bowling Green, City of		General Accounting Records	2024-01	2023-01	2022-01	55	No

Local Governmental Entities That Failed To Take Full Corrective Action In Repose To A Recommendation
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Entity ID	Entity	Constitutional Officer (For Counties)	Finding Category	CY Finding No	PY Finding No	PPY Finding No	PDF page # (1)	Revision or Addendum (2)
MUNICIPALITIES								
M03900	Branford, Town of		Financial Reporting	2024-001	2010-1	2010-1	49	No
M04600	Bushnell, City of		Separation of Duties	2008-1	2008-1	2008-1	121	No
M06400	Clermont, City of		General Accounting Records	2024-01	ML 23-01	ML 22-01	174	No
			Investments	2024-02	ML 23-03	ML 22-03	181	No
M07000	Coleman, City of		Financial Reporting	2024-1	2023-1	2022-1	63	No
			Separation of Duties	2024-2	2023-2	2022-2	63	No
M07800	Crystal River, City of		General Accounting Records	2022-001	2022-001	2022-001	84	No
M08300	Daytona Beach, City of		Budget Administration	2024-006	2023-005	2019-002	231	No
M08900	Delray Beach, City of		Payroll and Personnel Administration	SD 2024-001	SD 2021-001	SD 2021-001	213	No
M09600	Eatonville, Town of		Financial Reporting	2024-001	2023-001	2022-001	91	No
			Debt Administration	2024-002	2023-002	2022-002	92	No
M09700	Ebro, Town of		Separation of Duties	2009-03	2009-03	2009-03	34	No
M09900	Edgewood, City of		Revenues/Collections	2024-001	2023-002	2022-001	73	No
M10000	El Portal, Village of		Fund Equity	2021-01	2021-01	2021-01	63	No
			Cash	2024-01	2020-01	2020-01	64	No
M10400	Fanning Springs, City of		Financial Reporting	2024-001	2013-1	2013-1	69	No
M12100	Glen St. Mary, Town of		Separation of Duties	2024-001	2023-001	2022-001	48	No
			Financial Reporting	2024-002	2023-002	2022-002	48	No
M12500	Graceville, City of		Separation of Duties	2006-001	2006-001	2006-001	71	No
			Financial Reporting	2007-001	2007-001	2007-001	71	No
M12900	Greensboro, Town of		Separation of Duties	2024-001	2023-001	2022-001	49	No
			General Accounting Records	2024-002	2023-002	2022-002	49	No
M13000	Greenville, Town of		Financial Reporting	2024-001	2023-002	2022-001	60	No
			Financial Condition	2024-002	2023-004	2022-004	56	No
M14500	Hialeah, City of		Financial Condition	SD2024-002	SD2015-02	2015-02	211	No
M15000	Hilliard, Town of		Financial Reporting	2024-1	2009-1	2009-1	93	No
M16600	Interlachen, Town of		Financial Reporting	2024-001	2023-001	2022-001	36	No
M16900	Jacksonville, City of		General Accounting Records	2024-001	2023-001	2022-001	227	No
			Federal Awards	2024-002	2023-002	2022-007	228	No
M17300	Jay, Town of		General Accounting Records	2024-1	2023-1	2022-1	60	No
			Fund Equity	2024-2	2023-2	2022-2	60	No
M19000	Lake Butler, City of		Budget Administration	2024-001	2023-006	2022-9	58	No
M21600	Lynn Haven, City of		General Accounting Records	2024-001	2023-001	2022-001	75	No
M21900	Madison, City of		Financial Reporting	2024-001	2012-1	2012-1	72	No
M22000	Maitland, City of		Information Technology	2024-002	2023-002	2022-003	154	No
M22100	Malabar, Town of		General Accounting Records	2024-001	2023-001	2022-001	42	No
			Cash	2024-002	2023-002	2022-002	42	No
M22200	Malone, Town of		Separation of Duties	2004-001	2004-001	2004-001	53	No
			Financial Reporting	2007-001	2007-001	2007-001	53	No
M23000	Mayo, Town of		Financial Reporting	2024-001	2011-1	2011-1	69	No
M23100	McIntosh, Town of		Financial Reporting	2019-1	2019-1	2019-1	39	No
M23600	Mexico Beach, City of		Separation of Duties	2024-001	2023-001	2022-001	50	No
			General Accounting Records	2024-002	2023-002	2022-002	50	No
			Cash	2024-003	2023-005	2023-006	58	No
			Budget Administration	2024-004	2023-004	2022-005	58	No
			Financial Reporting	2024-005	2023-008	2022-009	58	No
			Expenditures/Expenses	2024-006	2023-006	2023-007	58	No
			Debt Administration	2024-007	2023-007	2022-008	58	No
M24700	Montverde, Town of		Financial Reporting	ML 2024-01	ML 2023-01	ML 2022-01	54	No
M28200	Pahokee, City of		Fixed Assets	2010-01	2010-01	2010-01	82	No
			Expenditures/Expenses	2014-04	2014-04	2014-04	83	No
			Revenues/Collections	2015-01	2015-01	2015-01	84	No
			Purchasing/Contract Management	2016-01	2016-01	2016-01	84	No
			Financial Condition	2017-01	2017-01	2017-01	85	No

Local Governmental Entities That Failed To Take Full Corrective Action In Resoponse To A Recommendation
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Entity ID	Entity	Constitutional Officer (For Counties)	Finding Category	CY Finding No	PY Finding No	PPY Finding No	PDF page # (1)	Revision or Addendum (2)
MUNICIPALITIES								
M29100	Panama City, City of		Policies and Procedures	2024-001	2023-001	2022-002	254	No
M29500	Paxton, City of		Financial Reporting	2024-01	2023-01	2022-01	57	No
			Separation of Duties	2024-02	2023-02	2022-02	57	No
M29600	Pembroke Park, Town of		General Accounting Records	2024-001	2023-09	2022-01	60	No
			Cash	2024-002	2023-10	2022-08	61	No
			Expenditures/Expenses	2024-003	2023-01	2022-03	61	No
			Purchasing/Contract Management	2024-004	2023-03	2022-07	61	No
			Fixed Assets	2024-005	2023-11	2022-09	61	No
M29800	Penney Farms, Town of		Financial Reporting	2024-2	2011-1	2011-1	56	No
M30100	Pierson, Town of		Financial Reporting	2009-01	2009-01	2009-01	40	No
M30700	Pomona Park, Town of		General Accounting Records	2024-001	2023-001	2022-001	31	No
			Financial Reporting	2024-002	2023-002	2022-002	32	No
M34500	St. Augustine Beach, City of		Revenues/Collections	2024-001	2023-001	2022-001	46	No
M34600	St. Cloud, City of		Debt Administration	2024-1	2023-1	2022-1	171	No
M34800	St. Lucie Village, Town of		Separation of Duties	2016-1	2016-1	2016-1	19	No
M37000	Vernon, City of		Separation of Duties	2003-002	2003-002	2003-002	56	No
			Financial Reporting	2007-001	2007-001	2007-001	56	No
			Cash	2012-002	2012-002	2012-002	60	No
			Debt Administration	2014-002	2014-002	2014-002	57	No
M38000	West Melbourne, City of		Fund Equity	2024-004	2023-002	2022-003	173	No
M38600	White Springs, Town of		Fixed Assets	2024-001	2022-001	2022-001	58	No
M39000	Windermere, Town of		Financial Reporting	24-01	23-01	22-01	39	No
M39500	Worthington Springs, Town of		Financial Reporting	2024-001	2014-1	2014-1	43	No

Notes:

- (1) The page number listed is the PDF document page number, not the report page number.
- (2) This column indicates if there is an addendum or revised report on the Auditor General's Web site that is associated with findings from the 2023-24 fiscal year audit report that should be viewed.

Additional Information:

Panama City Community Redevelopment Agency (entity ID D62245) has one finding (2024-001) in the 2023-24 fiscal year audit report identified as an uncorrected finding from the 2022-23 fiscal year. However, the auditor did not note that the finding was also identified as uncorrected in the second preceding audit report. We contacted the auditor for clarification; however, as of the date of this notification, the auditor had not responded.

3 Department of the Lottery

Florida Statutes (2025) related to State Lotteries

24.123 Annual audit of financial records and reports.—

(1) The Legislative Auditing Committee shall contract with a certified public accountant licensed pursuant to chapter 473 for an annual financial audit of the department. The certified public accountant shall have no financial interest in any vendor with whom the department is under contract. The certified public accountant shall present an audit report no later than 7 months after the end of the fiscal year and shall make recommendations to enhance the earning capability of the state lottery and to improve the efficiency of department operations. The certified public accountant shall also perform a study and evaluation of internal accounting controls and shall express an opinion on those controls in effect during the audit period. The cost of the annual financial audit shall be paid by the department.

(2) The Auditor General may at any time conduct an audit of any phase of the operations of the state lottery and shall receive a copy of the yearly independent financial audit and any security report prepared pursuant to s. 24.108.

(3) A copy of any audit performed pursuant to this section shall be submitted to the secretary, the Governor, the President of the Senate, the Speaker of the House of Representatives, and members of the Legislative Auditing Committee.