

KATHLEEN PASSIDOMO
President of the Senate



Senator Jason Brodeur
Senator Tracie Davis
Senator Nick DiCeglie
Senator Corey Simon

THE FLORIDA LEGISLATURE
JOINT LEGISLATIVE AUDITING COMMITTEE

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Senator Jason Pizzo, Vice Chair

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Speaker of the House



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Representative Dianne Hart
Representative Rachel Saunders Plakon
Representative Taylor Michael Yarkosky

January 17, 2024

Mr. J. Alex Kelly, Secretary
Department of Commerce
107 East Madison Street
Caldwell Building, Suite 212
Tallahassee, Florida 32399-4120

Dear Secretary Kelly:

The Joint Legislative Auditing Committee (Committee) met on December 11, 2023, and discussed local governmental entities that have not complied with the reporting requirements set forth in Sections 218.39(1) and 218.32(1)(a), *Florida Statutes*. In accordance with the provisions of Sections 11.45(7)(a) and 218.32(1)(f), *Florida Statutes*, the Committee adopted a motion to take action pursuant to Section 11.40(2), *Florida Statutes*.

Section 11.40(2), *Florida Statutes*, provides, in part, that, if the Committee determines one or more local governmental entities should be subjected to further state action, the Committee shall:

- In the case of a special district, notify the Department of Economic Opportunity¹ that the special district has failed to comply with the law. Upon receipt of notification, the Department of Economic Opportunity shall proceed pursuant to the provisions specified in Section 189.062 or Section 189.067, *Florida Statutes*.

Enclosed is a list of special districts that the Committee has determined should be subject to further state action. Accordingly, the Committee requests that the Department of Commerce proceed pursuant to the provisions specified in Section 189.062 or Section 189.067, *Florida Statutes*.

¹ Effective July 1, 2023, the Department of Economic Opportunity was renamed as the Department of Commerce.

Kathryn H. DuBose, Coordinator
111 West Madison Street, Room 876, Claude Pepper Building, Tallahassee, Florida 32399-1400
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jlac@leg.state.fl.us

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If you have any questions, please do not hesitate to call me at 487-4110.

Sincerely,

A handwritten signature in blue ink that reads "Kathryn H. DuBose". The signature is written in a cursive style.

Kathryn H. DuBose
Coordinator

cc: sent by Email: Ms. Gia Cruz, Registered Agent for Bayshore Gardens Park and Recreation District
Mr. John Martin, Registered Agent for Hawthorne Community Redevelopment Agency
Ms. Tabitha Frazier, Registered Agent for Leon Soil and Water Conservation District
Mr. Ray Curtis, Registered Agent for Taylor County Development Authority

Representative Mike Caruso, Chair
The Honorable Jimmy Patronis, Chief Financial Officer
Sherrill Norman, Auditor General
Jack Gaskins, Department of Commerce

LOCAL GOVERNMENTAL ENTITIES THAT DID NOT SUBMIT THE FINANCIAL REPORTS REQUIRED BY S. 218.32 AND S. 218.39, *FLORIDA STATUTES*

SPECIAL DISTRICT (County)	FY 2021-22	
	AFR	Audit Report
INDEPENDENT:		
Bayshore Gardens Park and Recreation District (Manatee)	X	
Leon Soil and Water Conservation District (Leon)	X	(1)
Taylor County Development Authority (Taylor)	X	
DEPENDENT:		
Hawthorne Community Redevelopment Agency (Alachua)	(2)	X

Note:

- (1) The Auditor General’s Office was unable to obtain sufficient information to determine whether the district met the threshold for the requirement of an audit for this fiscal year.
- (2) Submission of the Annual Financial Report (AFR) to the Department of Financial Services is the responsibility of this special district’s primary government (the City of Hawthorne).

LEGEND:

X

 = not yet received