November 10, 2015

Mr. Jesse Panuccio, Executive Director
Department of Economic Opportunity
107 East Madison Street
Caldwell Building, Suite 212
Tallahassee, Florida 32399-4120

Dear Director Panuccio:

The Joint Legislative Auditing Committee (Committee) met on November 2, 2015, 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), F.S. In accordance with the provisions of Sections 11.45(7)(a) and 218.32(1)(f), F.S., the Committee adopted a motion to take action pursuant to Sections 11.40(2), F.S.

Section 11.40(2), F.S., 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 Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the Department of Economic Opportunity shall proceed pursuant to Sections 189.062 or 189.067, F.S.

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 Economic Opportunity proceed pursuant to the provisions specified in Sections 189.062 or 189.067, F.S.

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

Sincerely,

Kathryn H. DuBose
Coordinator

Kathryn H. DuBose, Coordinator
111 West Madison Street, Room 876, Claude Pepper Building, Tallahassee, Florida 32399-1400
Telephone (850) 487-4110 Fax (850) 922-5667
jalc@leg.state.fl.us
Cc:

Mr. Jack Porter, Registered Agent for:
  Bermont Drainage District
Ms. Dorothy M. Miles, Registered Agent for:
  Coquina Road and Bridge District
Mr. Charles W. Barrowclough, Registered Agent for:
  Martin Soil and Water Conservation District
LOCAL GOVERNMENTAL ENTITIES THAT DID NOT SUBMIT THE REPORTS REQUIRED BY S. 218.32 AND S. 219.39, F.S.

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= not yet received

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<th>SPECIAL DISTRICTS (County)</th>
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<td>Martin Soil and Water Conservation District (Martin County)</td>
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DEEPENDENT

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.