December 16, 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 189.4044 or 189.421, 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 189.4044 or 189.421, F.S.

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

Sincerely,

[Signature]

Kathryn H. DuBose  
Coordinator

cc:  
Representative Daniel Raulerson, Chair  
The Honorable Jeff Atwater, Chief Financial Officer  
Sherrill Norman, Auditor General  
Mr. Michael S. Murphy, Registered Agent for:  
Cooperative Producers Water Control District  
Mr. Larry R. Stout, Registered Agent for:  
Housing Finance Authority of Volusia County  
Ms. Jean A. Carignan, Registered Agent for:  
Westwood Dependent Tax District  
Mr. Jack Gaskins, Department of Economic Opportunity

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  
jlac@leg.state.fl.us
LOCAL GOVERNMENTAL ENTITIES THAT DID NOT SUBMIT THE REPORTS REQUIRED BY S. 218.32 AND S. 219.39, F.S.

<table>
<thead>
<tr>
<th>DEPENDENT SPECIAL DISTRICTS (County)</th>
<th>FY 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cooperative Producers Water Control District (Hendry County)</td>
<td>X (1)</td>
</tr>
<tr>
<td>Housing Finance Authority of Volusia County (Volusia County)</td>
<td>X (1)</td>
</tr>
<tr>
<td>Westwood Dependent Tax District (Hillsborough County)</td>
<td>X (1)</td>
</tr>
</tbody>
</table>

LEGEND:

- X = not yet received

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.