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**THE FLORIDA LEGISLATURE**  
**JOINT LEGISLATIVE AUDITING COMMITTEE**

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Representative Cyndi Stevenson

**Senator Debbie Mayfield, Chair**  
**Representative Daniel D. Raulerson, Vice Chair**

February 6, 2017

Ms. Cissy Proctor, Executive Director  
Department of Economic Opportunity  
107 East Madison Street  
Caldwell Building, Suite 212  
Tallahassee, Florida 32399-4120

Dear Director Proctor:

The Joint Legislative Auditing Committee (Committee) met on January 26, 2017, 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,

A handwritten signature in blue ink that reads "Kathryn H. DuBose".

Kathryn H. DuBose

cc: Senator Debbie Mayfield, Chair  
The Honorable Jeff Atwater, Chief Financial Officer  
Sherrill Norman, Auditor General  
Ms. Peggy Moore, Registered Agent for Campbellton-Graceville Hospital District  
Ms. Barbara Sanabria, Registered Agent for Cypress Cove Community Development District  
Mr. William Rizzetta, Registered Agent for Laguna Estates Community Development District  
Mr. Charles W. Barrowclough, Registered Agent for Martin Soil and Water Conservation District  
Mr. John E. Gilbert, Registered Agent for Orange Hill Soil and Water Conservation District  
Mr. Brian K. Lamb, Registered Agent for Southbay Community Development District (Manatee County)  
Mr. Jock McGlathery, Registered Agent for Tarawood Special Dependent Tax District  
Mr. Roy Merritt, Registered Agent for Village Estates West Special District  
Jack Gaskins, Department of Economic Opportunity

**Kathryn H. DuBose**  
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.

SPECIAL DISTRICTS (County)	FY 2014-15	
	AFR	Audit
INDEPENDENT		
Campbellton-Graceville Hospital District (Jackson County)	X	X
Cypress Cove Community Development District (Broward County)	X	X
Laguna Estates Community Development District (Lee County)	X	(1)
Martin Soil and Water Conservation District (Martin County)	X	(1)
Orange Hill Soil and Water Conservation District (Washington County)	X	(1)
Southbay Community Development District (Manatee County) (Manatee County)	X	(1)

DEPENDENT		
Tarawood Special Dependent Tax District (Hillsborough County)	X	(1)
Village Estates West Special District (Hillsborough County)	X	(1)

Note:

- (1) The Auditor General’s Office was unable to obtain sufficient information to determine whether the speical district met the threshold for the requirement of an audit for this fiscal year.

LEGEND

X
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 = not yet received