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THE FLORIDA LEGISLATURE
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July 10, 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), *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*, if certain special districts did not submit the required financial reports as specified.

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 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 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 Economic Opportunity proceed pursuant to the provisions specified in Section 189.062 or Section 189.067, *Florida Statutes*.

Kathryn H. DuBose, Coordinator
111 West Madison Street, Room 876, Claude Pepper Building, Tallahassee, Florida 32399-1400
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If you have any questions, please do not hesitate to call me at 487-4110.

Sincerely,



Kathryn H. DuBose
Coordinator

cc: Senator Debbie Mayfield, Chair
The Honorable Jimmy Patronis, Chief Financial Officer
Sherrill Norman, Auditor General
Ms. Janie Lambert, Registered Agent for Baker Fire District
Ms. Peggy Moore, Registered Agent for Campbellton-Graceville Hospital District
Mr. William Rizzetta, Registered Agent for Heritage Plantation Community Development District
Jack Gaskins, Department of Economic Opportunity

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

SPECIAL DISTRICTS (County)	FY 2014-15		FY 2013-14	
	AFR	Audit Report	AFR	Audit Report
INDEPENDENT:				
Baker Fire District (Okaloosa County)	X	X		
Campbellton-Graceville Hospital District (Jackson County)	X	X		
Heritage Plantation Community Development District (Okaloosa County)	X	X	X	X

LEGEND:

X

 = not yet received