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

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**Senator Debbie Mayfield, Vice Chair**

**RICHARD CORCORAN**  
Speaker of the House



Representative Tracie Davis  
Representative Randy Fine  
Representative Joe Gruters  
Representative Roy Hardemon  
Representative Cyndi Stevenson

January 16, 2018

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 November 16, 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*.

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  
Telephone (850) 487-4110 Fax (850) 922-5667  
[jlac@leg.state.fl.us](mailto:jlac@leg.state.fl.us)

Ms. Cissy Proctor, Executive Director

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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: Representative Jennifer Sullivan, Chair  
The Honorable Jimmy Patronis, Chief Financial Officer  
Sherrill Norman, Auditor General  
Ms. Deborah L. Wimar-Zills, Registered Agent for:  
Dorcas Fire District  
Ms. Patti Powers, Registered Agent for:  
Green Corridor Property Assessment Clean Energy (PACE) District  
Mr. Brian Lamb, Registered Agent for:  
Southern Hills Plantation II Community Development District  
WaterGrass Community Development District I  
Jack Gaskins, Department of Economic Opportunity

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

INDEPENDENT SPECIAL DISTRICTS (County)	FY 2015-16		FY 2014-15	
	AFR	Audit Report	AFR	Audit Report
Dorcas Fire District (Okaloosa County)	X	X		
Green Corridor Property Assessment Clean Energy (PACE) District (Miami-Dade County)	X	(1)		
Southern Hills Plantation II Community Development District (Hernando County)	X	X	X	X
WaterGrass Community Development District I (Pasco County)	X	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.

LEGEND

X
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 = not yet received