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**THE FLORIDA LEGISLATURE
JOINT LEGISLATIVE AUDITING
COMMITTEE**

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Representative Jackie Toledo
Representative Patricia Williams

November 26, 2019

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

Dear Director Lawson:

The Joint Legislative Auditing Committee (Committee) met on November 14, 2019, 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*.

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

Sincerely,

Handwritten signature of Kathryn H. DuBose in blue ink, with the text "for Kathryn H. DuBose" written below it.

Kathryn H. DuBose
Coordinator

cc: sent by Certified Mail:

Ms. Tracy Lamb, Registered Agent for Baker Soil and Water Conservation District
Mr. Peter Rubio, Registered Agent for Brandon Groves North Service District
Mr. Dan Molloy, Registered Agent for Clearwater Cay Community Development District
Mr. Dennis Lyles, Registered Agent for Deerfield Preserve Community Development District

cc: sent by Email:

Representative Jason Fischer, Chair
The Honorable Jimmy Patronis, Chief Financial Officer
Sherrill Norman, Auditor General
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 FINANCIAL REPORTS REQUIRED BY S. 218.32 AND S. 218.39, *FLORIDA STATUTES*

SPECIAL DISTRICT (County)	FY 2017-18	
	AFR	Audit Report
INDEPENDENT:		
Baker Soil and Water Conservation District (Baker County)	X	(1)
Clearwater Cay Community Development District (Pinellas County)	X	X
Deerfield Preserve Community Development District (St. Johns County)	X	(1)
Martin Soil and Water Conservation District (Martin County)	X	X
Taylor Soil and Water Conservation District (Taylor County)	X	(1)
DEPENDENT:		
Brandon Groves North Service District (Hillsborough County)	X	(1)

Note:

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

LEGEND

X = not yet received