

**JOINT LEGISLATIVE AUDITING COMMITTEE
MEETING SUMMARY
February 21, 2019**

Members in attendance:

Senator Jeff Brandes, Chair
Representative Jason Fischer, Vice Chair
Senator Dennis Baxley
Representative Michael Caruso
Representative Chip LaMarca
Senator Tom Lee
Senator Bill Montford
Representative Sharon Pritchett
Senator Kevin Rader
Representative Bob Rommel
Representative Patricia Williams

Representative Jackie Toledo was excused.

Presentation of the Auditor General's operational audit of the Lee County District School Board, Report Number 2019-026

Micah Rodgers, Audit Manager with the Auditor General's Office, presented the Auditor General's report on Lee County District School Board.

Lee County School District Superintendent, Dr. Greg Adkins, several staff members (Greg Blurton, CFO; Trey Davis, CIO; and Susan Malay, Executive Director of Financial Services;) and a consultant, Robert Gang, were present to give an update on the findings reported by the Auditor General and respond to members' questions.

There were two public speakers, Anthony Thomas and Jacqueline Perez, who spoke regarding issues with the Lee County School District.

The Committee is expected to consider taking action against educational and local governmental entities that have failed to take full corrective action in response to repeat audit findings, pursuant to ss. 11.45(7)(j) and 218.39(8), F.S.

Chair Brandes called on Debbie White, CPA, Committee Staff, to explain the list of educational entities and local governmental entities with audit findings that have been reported in at least three successive audit reports.

Senator Baxley moved that the Committee accept staff recommendations and direct staff to send a letter to the applicable entities that have been reported to the Committee by the Auditor General for failing to correct audit findings, unless a more recent audit report is available and it shows the findings have since been corrected.

These entities shall be required to provide a written statement to the Committee explaining why full corrective action has not been taken, or, if the governing body intends to take full corrective action, describing the corrective action to be taken and when it will occur.

In addition, the staff shall send a letter to any entity for which the Auditor General reports uncorrected audit findings to the Committee for late-filed 2016-17 audit reports and request a similar statement, unless a response has been previously provided and it appears that the entity has taken corrective action, to the extent possible, using existing resources.

The motion was adopted.

Also Kathy DuBose, Committee Coordinator, explained some additional action that is available to the committee to encourage municipalities to correct long-term audit findings. The action available, pursuant to s.218.39(8)(b), F.S., is to require the chair of the governing board, or a designee, to appear before the Committee.

Representative Prichett moved that the Committee direct the chair of the governing body, or a designee, for Carrabelle, Deerfield Beach, and Oakland to appear before the Committee during a meeting in September or later to address outstanding audit findings – if their 2017-18 fiscal year audit report continues to include many of the same findings and the Chairs approve the appearances.

The motion was adopted.

The Committee is expected to consider directing the Auditor General to report on the City of Starke’s progress in addressing the uncorrected and partially corrected findings reported in Auditor General Report Number 2019-003

Representative Williams moved that the Committee direct the Auditor General to perform procedures, during the fourth quarter of 2019, to determine the City of Starke’s progress in addressing the findings that were not fully corrected in the prior audit.

The motion was adopted.

Overview of the audits of Lobbying Firm Quarterly Compensation Reports performed in 2018

Chair Brandes called on Kathy DuBose, Committee Coordinator, to give an overview and results of the audits of the lobbying firm quarterly compensation reports performed in 2018.

Senator Lee moved to adjourn.