

**JOINT LEGISLATIVE AUDITING COMMITTEE
MEETING SUMMARY
November 2, 2015**

Members in attendance:

**Senator Joseph Abruzzo, Chair
Representative Daniel Raulerson, Vice Chair
Senator Lizbeth Benacquisto
Senator Rob Bradley
Senator Audrey Gibson
Representative Debbie Mayfield
Representative Amanda Murphy
Representative Ray Rodrigues
Senator Wilton Simpson
Representative Cynthia Stafford**

Presentation and discussion related to the Transparency Florida Act, s. 215.985, F.S.

Mike Jones, Policy Coordinator for Systems Design and Development, Office of the Governor, gave a presentation on the Transparency Florida website.

Kathy DuBose, Committee Coordinator, presented the draft Transparency Florida report.

Senator Bradley moved to add the recommendation that was included in the cover letter for the Committee's 2014 Transparency Florida report to the 2015 draft report which stated:

[o]n February 17, 2014, the Committee recommended that the Florida Has a Right to Know website include the salary of each State University and Florida College System institution employee by position number only. The name of the employee should not be attached to the salary. Currently, the website provides the name and salary of each State University employee, in compliance with s. 215.985(6), F.S. The salaries of Florida College System institution employees are neither provided on the website, nor are they required to be provided under the provisions of the Transparency Florida Act (s. 215.985, F.S.).

The motion was adopted.

**Lobbying firm compensation report audits:
 Results of audits of 2014 compensation reports
 Consideration of revisions to the *Guidelines for Attestation Services*
 Relating to Quarterly Lobbying Firm Compensation Reports**

Kathy Dubose provided an overview of the requirements, results of the audits, and possible steps the Committee may want to take going forward.

Rep. Mayfield moved that the Committee adopt the revisions to the Guidelines for Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports and allow staff to make technical changes.

The motion was adopted.

Pursuant to s. 11.40(2), F.S., the Committee is expected to consider taking action against local governments that have failed to file an annual financial report and/or annual financial audit (if required) in accordance with ss. 218.32(1) and 218.39, F.S.

Debbie White, CPA, Legislative Analyst with the Committee, discussed the local governments that had not submitted their required financial reports. Below are the lists of the local governmental entities that had failed to file an annual financial report and/or an annual financial audit report for one or more years and the Committee’s action:

List 1: Municipalities

Name	County	Staff Recommendations
Astatula, Town of	Lake	Take action if not received by 11/6/2015
Boynton Beach, City of	Palm Beach	
Caryville, Town of	Washington	
Century, Town of	Escambia	
DeFuniak Springs, City of	Walton	
El Portal, Village of	Miami-Dade	
Hampton, City of	Bradford	Continue to delay action and request City to provide an updated status by 1/31/2016
Islamorada, Village of	Monroe	Take action if not received by 12/1/2015
Lawtey, City of	Bradford	Take action if not received by 11/6/2015
Melbourne Beach, Town of	Brevard	Take action if not received by 12/1/2015
Midway, City of	Gadsden	Take action if not received by 11/6/2015
Springfield, City of	Bay	Take action if not received by 12/1/2015
Sweetwater, City of	Miami-Dade	Take action if not received by 1/4/2016

Vernon, City of	Washington	Take action if not received by 11/6/2015
Webster, City of	Sumter	
Total Number of Municipalities: 15		

List 2: Special Districts (Independent)

Name	County/Creation Method	Staff Recommendations
Almarante Fire District	Okaloosa; Local Ordinance	Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later
Argyle Fire District	Walton; Special Act	
Baker Fire District	Okaloosa; Special Act	Take action if not received by 12/1/2015
Bermont Drainage District	Charlotte; General Law	Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later
Campbellton-Graceville Hospital	Jackson; Special Act	
City Gate Community Development District	Collier; Local Ordinance	
Coquina Road and Bridge District	Okeechobee; General Law	
Dorcas Fire District	Okaloosa; Special Act	
Estuary Community Development District, The	Hillsborough; Local Ordinance	
Hacienda Lakes Community Development District	Collier; Local Ordinance	Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later
Hidden Creek Community Development District	Hillsborough; Local Ordinance	Take action if not received by 12/1/2015 or date of extension authorized by DEO, whichever occurs later
Holmes Creek Soil and Water Conservation District	Holmes; General Law	
Lakeside Landings Community Development District	Polk; Local Ordinance	Continue to delay action
Martin Soil and Water Conservation District	Martin; General Law	Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later
Nature Coast Regional Water Authority	Dixie, Gilchrist; General Law	Take action if not received by 3/1/2016
South Central Regional Wastewater Treatment and Disposal Board	Palm Beach; General Law	Take action if not received by 1/31/2016
South Dade Soil and Water Conservation District	Miami-Dade; General Law	Take action if not received by 12/1/2015 or date of extension authorized by DEO, whichever occurs later
Talavera Community Development District	Pasco; Local Ordinance	Take action if not received by 1/4/2016
Tri-County Airport Authority	Holmes, Jackson, Washington; Special Act	Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later
Yellow River Soil and Water Conservation District	Okaloosa; General Law	
Total Number of Special Districts: 20		

List 3: Special Districts (Dependent)

Name	County/Creation Method	Staff Recommendations
Bloomington Special Taxing District	Hillsborough; Local Ordinance	Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later
Cooperative Producers Water Control District	Hendry; Special Act	
Housing Finance Authority of Volusia County	Volusia; Local Ordinance	
Ormond Beach Housing Authority	Volusia; General Law	
Springfield Community Redevelopment Agency	Bay; Local Ordinance	No action on the special district since the City of Springfield is responsible for submitting the CRA's AFR and the CRA is included in the City's audit report
Village Estates West Special District	Hillsborough; Local Ordinance	Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later
Volusia County Industrial Development Authority	Volusia; General Law	
Westwood Dependent Tax District	Hillsborough; Local Ordinance	
Total Number of Special Districts: 8		

List 4: Take No Action

Name	County/Creation Method	Staff Recommendations
CrossCreek Community Development District	Manatee; Local Ordinance	Continue to delay action, since District is working to catch up on delinquent audits
Freedom Walk Community Development District	Okaloosa; Local Ordinance	No state action
Heritage Plantation Community Development District	Okaloosa; Local Ordinance	Delay action
Santa Rosa Bay Bridge Authority	Santa Rosa; Special Act	Continue to delay action
Southern Hills Plantation II Community Development District	Hernando; Local Ordinance	Continue to delay action, since District is working to catch up on delinquent audits
Southern Hills Plantation III Community Development District	Hernando; Local Ordinance	Continue to delay action
Vizcaya in Kendall Community Development District	Miami-Dade; Local Ordinance	Continue to delay action, since District is working to catch up on delinquent audits
Total Number of Special Districts: 7		

Rep. Rodrigues moved that the Committee accept staff recommendations for the municipalities and special districts on Lists 1 through 4 and direct staff to contact the Department of Revenue and the Department of Financial Services or the Department of Economic Opportunity, as appropriate, and direct them to proceed according to the provisions of s. 11.40(2), F.S.

Staff shall notify all parties required to be notified by law regarding these entities.

He further moved that the Chair, with the consent of the Vice Chair, be permitted to delay action against the entities on Lists 1 through 3 if additional information is brought to their attention that should be considered in determining the effective date of the Committee's action.

Staff shall deliver a copy of any such decision to the members of the Committee, the President of the Senate, and the Speaker of the House.

Staff shall continue to monitor the municipality and special districts on List 4.¹

The motion was adopted.

Consideration of the Department of the Lottery's audit for the 2015-16 fiscal year

Chair Raulerson discussed the procedures for directing the annual Auditor General audit and the annual OPPAGA review.

Senator Gibson moved that the Committee direct the Auditor General and OPPAGA to conduct the audit of the Department of the Lottery for the 2015-16 fiscal year.

The Auditor General will be responsible for the financial statements, internal controls, and compliance issues. The Auditor General may also use her discretion to include operational topics.

OPPAGA will be responsible for developing recommendations to enhance the earning capability of the lottery and to improve the efficiency of the department's operations.

The motion was adopted.

Senator Gibson moved to rise.

Note: A video of the Committee meeting is available online at TheFloridaChannel.org by selecting "Video Library" and scrolling to the meetings for November 2, 2015.

¹ Although no municipalities were included on List 4, staff will continue to monitor the municipality on List 1 for which the Committee delayed action.