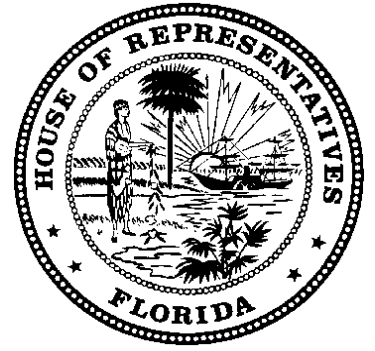


**BEN ALBRITTON**  
President of the Senate



**DANIEL PEREZ**  
Speaker of the House



# **Joint Legislative Auditing Committee**

**Senator Jay Collins, Alternating Chair**  
**Representative Chip LaMarca, Alternating Chair**

**Meeting Packet**

**Monday, February 10, 2025**  
**412 Knott Building**

**3:30 p.m. – 5:30 p.m.**

**The Florida Legislature**  
**COMMITTEE MEETING AGENDA**  
**JOINT LEGISLATIVE AUDITING COMMITTEE**

**Senator Jay Collins, Chair**  
**Representative Chip LaMarca, Vice Chair**

**MEETING DATE:**    **Monday, February 10, 2025**

**TIME:**                **3:30 p.m. - 5:30 p.m.**

**PLACE:**              **412 Knott Building**

**MEMBERS:**

**Senator Jason Brodeur**  
**Senator Tracie Davis**  
**Senator Stan McClain**  
**Senator Jason W. B. Pizzo**  
**Senator Corey Simon**  
**Senator Tom A. Wright**

**Representative Kimberly Daniels**  
**Representative Peggy Gossett-Seidman**  
**Representative Sam Greco**  
**Representative Yvonne Hayes Hinson**  
**Representative Rachel Saunders Plakon**  
**Representative Taylor Michael Yarkosky**

- 
1. Presentation of the Auditor General’s operational audit of the City of Mexico Beach and response from the City
  2. The Committee is expected to consider taking action against local governmental entities that have failed to file an annual financial report and/or annual financial audit report (if required) in accordance with ss. 218.32(1) and 218.39, F.S.
  3. Consideration of the Department of the Lottery’s audit for the 2024-25 fiscal year
  4. Any unfinished business from the previous meeting

**1 City of Mexico Beach  
Audit Report**

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# CITY OF MEXICO BEACH

## OPERATIONAL AUDIT

REPORT No. 2025-095

LEGISLATIVE AUDITING COMMITTEE  
FEBRUARY 10, 2025



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## BACKGROUND

- ❖ At the direction of the Legislative Auditing Committee, and pursuant to Section 11.45(3)(a), Florida Statutes, we conducted an operational audit of the City of Mexico Beach.
- ❖ Our audit focused on selected City processes and administrative activities during the period October 2022 through January 2024 and selected actions prior and subsequent thereto.
- ❖ In January 2025, we issued our operational audit report No. 2025-095 with 9 audit findings.

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## AUDIT FINDINGS

### Finding 1: Management Turnover

- The City experienced significant turnover in key management positions from January 2020 through August 2024.

#### Turnover in Key Management Positions For the Period January 2020 Through August 2024

Position	Number of Resignations/ Terminations	Number of Times Position was Vacant	Number of Days Position was Vacant
City Administrator	3	3	78
City Clerk	2	-	-
City Accountant	3	2	495

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## AUDIT FINDINGS

### Finding 2: Financial Audits and Annual Financial Reports

- The City did not timely provide for and submit required annual audited financial statements and annual financial reports to the Auditor General and Department of Financial Services, respectively, for the 2020-21 through 2022-23 fiscal years. Consequently, through August 2024, the Department of Revenue withheld from the City \$37,137 in combined half-cent sales tax and municipal revenue sharing revenues.
- The 2022-23 fiscal year audit report was filed with us on September 17, 2024.

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## AUDIT FINDINGS

### **Finding 3: Competitive Procurement**

- City controls related to competitive selection procurements need improvement.
  - 5 purchases of goods and services totaling \$564,092 were not competitively selected with formal bids or requests for proposal.
  - 2 purchases of goods and services totaling \$20,850 were purchased without the required quotes.
  - 5 procurements totaling \$977,280 were made without evidence of advertisement.
  - 3 procurements totaling \$2.7 million were either missing bid tabulations or had unsigned bid tabulations.

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## AUDIT FINDINGS

### **Finding 4: Purchase and Receipt of Goods and Services**

- City purchasing controls need enhancement to ensure that purchases exceeding \$10,000 are approved by the City Council, purchase orders are used for purchases exceeding \$20, and City records evidence receipt of goods and services.

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## AUDIT FINDINGS

### **Finding 5: Duplicate Payment**

- Our examination disclosed that the City made two identical payments in the amount of \$450,031 to the same vendor for stormwater collection system repairs.
- The contractor notified the City of the overpayment and on December 13, 2023, refunded the City \$328,964, the amount of the duplicate payment less \$121,067 for retainage.

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## AUDIT FINDINGS

### **Finding 6: City Accountant Employment Contract**

- The City continued paying the City Accountant after the contract for services expired, and City records did not demonstrate the basis for classifying the contracted City Accountant as an independent contractor for Internal Revenue Service reporting purposes.
- During the period September 2022 through August 2023, the City Accountant was paid a total of \$45,280 for accounting services provided and received travel reimbursements totaling \$3,351 without a signed agreement with the City.

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## AUDIT FINDINGS

### **Finding 7: Application Security Management**

- City controls related to information technology (IT) application security management need improvement to ensure that access privileges are necessary and appropriate.

### **Finding 8: Timely Removal of IT Access Privileges**

- Access privileges to IT resources were not always promptly disabled when no longer necessary.

### **Finding 9: Anti-Fraud Policy**

- The City had not established policies and procedures for communicating, investigating, and reporting known or suspected fraud.

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**AUDIT MANAGER**

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**FLAUDITOR.GOV**

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# STATE OF FLORIDA AUDITOR GENERAL

## Operational Audit

Report No. 2025-095  
January 2025

### CITY OF MEXICO BEACH



Sherrill F. Norman, CPA  
Auditor General

### **City Council Members and Mayor**

During the period October 2022 through January 2024, the following individuals served as City of Mexico Beach Mayor and City Council Members:

	<u>Group</u>
Michele Miller, Mayor and Councilwoman from 04/21/23	1
Allen Cathey, Mayor and Councilman to 04/20/23	1
Jerry Smith, Councilman	2
Linda Hamilton, Councilwoman from 04/21/23	3
Bobby Pollock, Councilman to 04/20/23	3
Adrian Welle, Councilman	4
Richard Wolff, Councilman	5

Doug Baber served as City Administrator through June 1, 2023, and the City Administrator position was vacant until August 1, 2023, when Chris Hubbard became City Administrator.

The team leader was Yuling Liu, CPA, and the audit was supervised by Gina Bailey, CPA.

Please address inquiries regarding this report to Derek Noonan, CPA, Audit Manager, by e-mail at [dereknoonan@aud.state.fl.us](mailto:dereknoonan@aud.state.fl.us) or by telephone at (850) 412-2864.

This report and other reports prepared by the Auditor General are available at:

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**State of Florida Auditor General**

**Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722**

# CITY OF MEXICO BEACH

## SUMMARY

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This operational audit of the City of Mexico Beach (City) focused on selected City processes and administrative activities. Our audit disclosed the following:

**Finding 1:** The City experienced significant turnover in key management positions from January 2020 through August 2024.

**Finding 2:** The City did not timely provide for and submit required annual audited financial statements and annual financial reports to the Auditor General and Department of Financial Services, respectively, for the 2020-21 through 2022-23 fiscal years. Consequently, through June 2024, the Department of Revenue withheld from the City \$37,137 in combined half-cent sales tax and municipal revenue sharing revenues.

**Finding 3:** City controls related to competitive selection procurements need improvement.

**Finding 4:** City purchasing controls need enhancement to ensure that purchases exceeding \$10,000 are approved by the City Council, purchase orders are used for purchases exceeding \$20, and City records evidence receipt of goods and services.

**Finding 5:** City controls need enhancement to prevent duplicate payments.

**Finding 6:** The City continued paying the City Accountant after the contract for services expired, and City records did not demonstrate the basis for classifying the contracted City Accountant as an independent contractor for Internal Revenue Service reporting purposes.

**Finding 7:** City controls related to application security management need improvement to ensure that access privileges are necessary and appropriate.

**Finding 8:** Access privileges to information technology resources were not always promptly disabled when no longer necessary.

**Finding 9:** The City had not established policies and procedures for communicating, investigating, and reporting known or suspected fraud.

## BACKGROUND

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The City of Mexico Beach (City) was created in 1967 pursuant to Chapter 67-1717, Laws of Florida. The City is located in eastern Bay County along the Gulf of Mexico and has an estimated population of 1,285.<sup>1</sup> The City operates water, sewer, and sanitation utilities and provides services including community enrichment and development, law enforcement and fire safety, and general administration.

The City had a Mayor-Council form of government until April 16, 2024, when the City elected, through a referendum, to change to a Council-Administrator form of government. The change in the form of

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<sup>1</sup> University of Florida, College of Liberal Arts and Sciences, Bureau of Economic and Business Research, *Florida Estimates of Population by County and City 2023*.

government removed the Mayor’s ability to act as the City’s chief elected administrative and fiscal official. In addition, on that same date, the City elected to add the position of City Administrator to the City Charter.<sup>2</sup> The City Administrator is appointed by the City Council and is responsible for the City’s administration. Elections for the Mayor and Council members are held annually in April with the Mayor and Council Groups 2 and 3 elections in even years and Council Groups 4 and 5 in odd years.

**FINDINGS AND RECOMMENDATIONS**

**Finding 1: Management Turnover**

The City Administrator, department heads, and other key management positions in the City are responsible for designing and implementing effective internal controls and ensuring consistent application of City policies and procedures. The implementation and consistent application of policies and procedures can be particularly challenging when significant turnover in key management positions is experienced.

As illustrated in Table 1, our examination of City records and discussions with City personnel disclosed that the City experienced significant turnover in certain key management positions during the period January 2020 through August 2024.

**Table 1**  
**Turnover in Key Management Positions**  
**For the Period January 2020 Through August 2024**

Position	Number of Resignations/ Terminations	Number of Times Position was Vacant	Number of Days Position was Vacant
City Administrator	3	3	78
City Clerk	2	-	-
City Accountant <sup>a</sup>	3	2	495

<sup>a</sup> Based on our review of City records in August 2024.

Source: City records.

Our review of City personnel records associated with recent resignations and inquiry of City personnel in May 2024 disclosed instances of allegations of a negative workplace environment and personality conflicts among management and elected officials, as well as additional work responsibilities resulting from Hurricane Michael.<sup>3</sup>

Significant turnover in key management positions results in the loss of institutional knowledge and impacts the oversight and consistent application of established policies and procedures, may lead to inefficient operations and reduced service quality, and contributed, in part, to the other findings in this report. Accordingly, any actions that may increase management turnover require careful consideration,

<sup>2</sup> The Office of City Administrator was established in the City of Mexico Beach Code of Ordinances in 2005; however, the Council-Administrator form of government was not established until the April 2024 charter amendment.

<sup>3</sup> Hurricane Michael made landfall on October 10, 2018, as a Category 5 hurricane, causing catastrophic damage from wind and storm surge in the Florida Panhandle, particularly in the Panama City Beach to Mexico Beach to Cape San Blas areas.

including documented assessments of the effects of such actions and strategies to limit any negative effects.

**Recommendation:** To promote efficient operations, deliver high-quality services to residents, and consistently apply City policies and procedures, the City should develop policies and programs that foster a positive work environment and promote stability in key management positions.

## **Finding 2: Financial Audits and Annual Financial Reports**

Pursuant to State law,<sup>4</sup> the City is required to obtain a financial audit of its accounts and records by an independent certified public accountant (CPA). The resulting audit report must be filed with the Auditor General within 45 days after delivery of the audit report to the governing body of the City, but no later than 9 months after the end of the City's fiscal year.<sup>5</sup> State law<sup>6</sup> also requires the City to submit a copy of its audit report and annual financial report (AFR) to the Department of Financial Services (DFS) within 45 days of the completion of the audit report but no later than 9 months after the end of the fiscal year.

Our discussions with City personnel and examination of Auditor General and DFS records disclosed that:

- The City filed its 2020-21 report with the Auditor General in December 2022, 173 days late and filed the 2021-22 report in June 2024, 362 days late. As of August 2024, the 2022-23 fiscal year audit report had not been filed and was approximately 2 months late.
- The City filed its 2020-21 and 2021-22 fiscal year AFRs with the DFS in January 2023 and June 2024, 197 and 362 days late, respectively. As of August 2024, the 2022-23 fiscal year audit report had not been filed and was approximately 2 months late.

According to City personnel, employee turnover in certain key positions, including the City Clerk, City Accountant, and City Administrator positions contributed to delays in financial statement preparation, which resulted to the audit report delays. As of August 2024, the City had a City Clerk and a City Administrator in place; however, the City Accountant position had been vacant since August 2023. In August 2024, the City advertised for a Finance Director to perform the same job functions as the City Accountant, and the City Council hired someone for the position in December 2024.

Timely audits are necessary to provide accountability and assurance to citizens and those charged with governance; help ensure that management and those charged with governance are promptly informed of financial concerns (e.g., deteriorating financial conditions), control deficiencies, and financial-related noncompliance; and allow for timely review by appropriate Federal, State, and county oversight agencies. Failure to timely submit audit reports has resulted in the DOR and DFS withholding certain sales tax and revenue sharing funds and the potential loss of those funds. For example, according to Legislative Auditing Committee records, as of August 2024, the Department of Revenue (DOR) had withheld from the City \$29,166 in half-cent sales tax and \$7,971 in municipal revenue sharing revenues for the untimely filed 2021-22 fiscal year audit report. Additionally, as the DFS uses AFR information to prepare a verified

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<sup>4</sup> Section 218.39(1)(b), Florida Statutes, provides that any municipality with revenues or total expenditures and expenses in excess of \$250,000, as reported on the fund financial statements, is required to obtain a financial audit of its accounts and records by an independent CPA.

<sup>5</sup> Section 218.39(7), Florida Statutes.

<sup>6</sup> Section 218.32(1)(d), Florida Statutes.

report pursuant to State law,<sup>7</sup> failure to timely file AFRs with the DFS may result in financial data not being available to interested parties.

**Recommendation:** The City should enhance efforts to comply with State law and ensure that annual financial audit reports and AFRs are timely completed and filed with the Auditor General and the DFS.

### **Finding 3: Competitive Procurement**

Included in the City Council's stewardship and fiduciary responsibilities associated with managing public resources is the responsibility to ensure that City controls provide for the effective and efficient procurement of contractual services in accordance with applicable laws, contracts, grant agreements, and City ordinances, policies, and procedures. The Legislature has recognized in State law<sup>8</sup> that fair and open competition is a basic tenet of public procurement, and that competition reduces the appearance and opportunity for favoritism and inspires public confidence that contracts are awarded equitably and economically. An effective procurement process for contractual services typically requires documented requests for proposals, consideration of the qualifications of the service providers that respond to the requests, and selection of the service provider that submits the best proposal.

City ordinances<sup>9</sup> require expenditures of \$15,000 or more with some exceptions, such as emergency purchases and sole source items, to be made pursuant to bids, requests for proposals (RFP), or requests for qualifications (RFQ). In addition, City ordinances<sup>10</sup> require three written quotes for purchases in excess of \$8,000 but less than \$15,000. City ordinances<sup>11</sup> also require competitive bids to be solicited by advertisement in a local or area newspaper of general circulation. This procedure may be supplemented by direct mailings, posted notices, or other advertising means when practical.

As part of our audit, we evaluated City competitive procurement processes and noted instances in which, although required, a competitive selection process was not used; the City lacked documentation that bid requests and RFPs were advertised as required; and respondent bid tabulation forms were not properly maintained. To determine whether goods and services were properly procured in accordance with City ordinances, we selected for examination City records for 23 payments made from October 2022 through January 2024 totaling \$7.6 million associated with purchases of goods and services costing in excess of \$8,000 that were not exempt from competitive selection.

**Use of Competitive Selection Process.** Our examination of City records disclosed noncompliance with City ordinances associated with 5 purchased goods and services each costing \$15,000 or more and totaling \$564,092 during the period October 2022 through January 2024, as shown in Table 3.

<sup>7</sup> Section 218.32(2), Florida Statutes.

<sup>8</sup> Section 287.001, Florida Statutes.

<sup>9</sup> Section 30.01, City of Mexico Beach Code of Ordinances, *Expenditure of City Funds by Competitive Bids*.

<sup>10</sup> Section 30.04, City of Mexico Beach Code of Ordinances, *Quotes Required*.

<sup>11</sup> Section 30.01, City of Mexico Beach Code of Ordinances, *Expenditure of City Funds by Competitive Bids*.

**Table 3**  
**Purchased Goods and Services Exceeding \$15,000**  
**Not Competitively Selected**  
**During the Period October 2022 Through January 2024**

Purchased Goods and Services	Amount Paid
Disaster debris removal and disposal	\$250,000
Fuel	130,772
Yard waste collection	110,260
Software	58,060
Paving	15,000
<b>Total</b>	<b><u>\$564,092</u></b>

Source: City records.

Specifically, the City did not use a competitive selection process to procure:

- Fuel with costs totaling \$130,772. In response to our inquiries, City personnel stated that the City had been purchasing fuel from the local vendor for at least 19 years. In May 2024, subsequent to our examination, the City adopted a *Purchasing and Procurement Policy Manual*, which exempts fuel purchases from competitive procurement.
- A \$15,000 paving project. According to City personnel, a former employee authorized the purchase, and the City accepted the only quote that was documented. In response to our inquiries, City personnel provided evidence that one quote was obtained and indicated that a second quote was obtained but it could not be located and a third quote was requested but had not been received.
- An enterprise resource planning application,<sup>12</sup> for which the City paid \$58,060.
- Disaster debris removal and disposal services and yard waste collection services projects, costing \$250,000 and \$110,260, respectively. City personnel did not respond to our inquiry as to why the purchased services were not competitively selected, but indicated that the purchases were not emergency purchases, such as would be made in accordance with a Governor-declared state of emergency.

Absent documentation supporting proper solicitation of bids and RFPs, City records do not demonstrate that goods and services were selected at the lowest cost commensurate with acceptable quality.

Also, City records did not evidence, as required by City ordinance, that three written quotes were used to select vendors associated with two purchased services, costing \$8,000 or more but less than \$15,000. Specifically:

- The City performed culvert work at the request of property owners in the amount of \$10,950. In response to our inquiry, City personnel indicated that, because the property owners agreed to reimburse (and did reimburse) the City for the cost of materials, City personnel did not obtain written quotes for the materials.
- Although we requested, City personnel did not provide evidence that three written quotes were obtained for pickleball and basketball court improvements costing \$9,900. City personnel indicated that they only received one quote, because other vendors were not interested in a small job.

<sup>12</sup> Springbrook Software was implemented by the City on October 1, 2008.

As shown in Table 4, in total, the City paid the respective vendors \$20,850 during the period October 2022 through January 2024.

**Table 4**  
**Purchased Services Without Required Three Written Quotes**  
**During the Period October 2022 Through January 2024**

Purchased Goods and Services	Amount Paid
Fill and topsoil for culverts	\$10,950
Pickleball and basketball court	9,900
<b>Total</b>	<b><u>\$20,850</u></b>

Source: City records.

Absent the quotes required pursuant to City ordinances, City records do not demonstrate that the City obtained the services at the lowest cost commensurate with acceptable quality.

**Evidence of Advertisements.** City records did not evidence advertisement for competitive sealed bids or RFPs for five purchased services, each costing more than \$15,000. As shown in Table 5, in total, the City paid the respective vendors \$977,280 during the period October 2022 through January 2024, contrary to policies and procedures.<sup>13</sup>

**Table 5**  
**Procurements Without Evidence of Advertising**  
**During the Period October 2022 Through January 2024**

Purchased Goods and Services	Amount Paid
Marina and boat ramp repairs	\$369,406
Professional engineering services	355,368
Disaster recovery administrative services	177,715
Professional floodplain management services	43,301
Audit services	31,490
<b>Total</b>	<b><u>\$977,280</u></b>

Source: City records.

In response to our requests, City staff indicated that they could not locate the advertisements. Absent evidence of advertising, the City cannot demonstrate that City policies and procedures were followed. The lack of advertisement for competitive sealed bids and RFPs may result in fewer responses from qualified respondents.

**Respondent Bid Tabulation Forms.** City records did not evidence that respondent tabulation forms were completed, or were properly signed by a City employee,<sup>14</sup> to document that responses to three RFPs were evaluated and scored in accordance with the RFP criteria. As shown in Table 6, the amount

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<sup>13</sup> City of Mexico Beach Accounting Policies, Procedures and Forms, Section 4.1.A., *Purchase of Commodities*. This section applied to purchased services as well as commodities.

<sup>14</sup> The *Bid Tabulation* form, which is to be completed for every competitively selected purchase, requires the signature of a City employee.



paid, in total, for the three purchases totaled \$2.74 million during the period October 2022 through January 2024

**Table 6**  
**Purchases Without, or With Unsigned, Bid Tabulation Forms**  
**During the Period October 2022 Through January 2024**

Purchased Goods and Services	Amount Paid
Canal dredging	\$2,557,074
Professional engineering services for pier design, bidding services and construction	98,982
Legal services	80,000
<b>Total</b>	<b><u>\$2,736,056</u></b>

Source: City records.

Although we requested, City personnel did not provide the forms or explanations as to why the forms were unavailable or were not signed. Absent properly completed bid tabulation forms, City records do not demonstrate that responses received by the City were evaluated and scored in accordance with the RFP criteria and, consequently, do not evidence that the vendors with the best responses were selected.

**Recommendation: The City should enhance procurement policies and procedures to ensure:**

- **Competitive procurement of goods and services in accordance with City ordinances.**
- **Maintenance of records to evidence all aspects of competitive procurements, including advertisements, RFP responses and quotes, and bid tabulation forms.**

#### **Finding 4: Purchase and Receipt of Goods and Services**

Properly written contracts protect contracting party interests, establish the responsibilities of contracting parties, define the services to be performed or goods to be provided, and provide a basis for payment. Effective contract monitoring includes procedures to ensure that contractors comply with applicable contract terms and conditions and satisfactory receipt of goods or services is documented before payments are made.

Regardless of whether a written contract or purchase order is properly executed, the City is responsible for ensuring that desired goods and services are received at agreed-upon rates and that payments for goods and services are adequately supported by detailed records. Consequently, City personnel are responsible for monitoring purchasing activities to ensure that deliverables are appropriately provided and related payments are adequately supported.

City ordinances<sup>15</sup> require all purchases, contracts, and agreements for work or service be “executed by a properly authenticated purchase order” but also provide that the City Council may authorize expenditures with values of \$20 or less without executing a purchase order. Additionally, City ordinances<sup>16</sup> specify that the City Administrator has the authority to make purchases of \$10,000 or less, as long as the purchases are consistent with the City’s approved annual budget and require City Council

<sup>15</sup> Section 30.03, City of Mexico Beach Code of Ordinances, *Purchase Orders*.

<sup>16</sup> Section 30.02, City of Mexico Beach Code of Ordinances, *Purchasing*.

approval for purchases above \$10,000. Approved purchase orders serve to document management's authorization to acquire goods and services, document the specifications and prices of the goods and services ordered, and authorize vendors to provide the goods and services.

As part of our audit, we requested and examined City records supporting 30 payments to vendors for purchases individually exceeding \$10,000, and totaling \$8.3 million, selected from the population of 59 vendors receiving payments totaling \$9 million for the period October 2022 through January 2024. Specifically, we examined City records to determine whether:

- The City Council approved purchases exceeding \$10,000 in accordance with City ordinances.
- Purchase orders were issued in accordance with City ordinances.
- City records evidenced satisfactory receipt of goods and services.
- City personnel reviewed invoices for billing accuracy prior to approving payment.
- For purchased services, the City entered into contracts to increase assurance that desired goods and services were received at agreed-upon rates.

**City Council Approval of Purchases Exceeding \$10,000.** Our examination disclosed 9 selected payments related to 9 purchases totaling \$1 million that lacked evidence of City Council approval, including:

- Four contracts for bridge repairs, yard waste removal, disaster debris removal and disposal services, and professional services, totaling \$729,900. In response to our inquiries, City personnel indicated that they could not locate supporting documentation to evidence City Council approval.
- Four purchases of vehicles and heavy equipment totaling \$266,479 made during the first quarter of the 2022-23 fiscal year and paid to four vendors. According to City personnel, if a purchase is approved as part of the annual budget, the City Council is not required to separately approve the purchase. Notwithstanding, City ordinances require City Council approval of purchases exceeding \$10,000, and our examination of the 2022-23 fiscal year budget disclosed that, although "machinery & equipment" was budgeted for various departments, the budget did not include any detail regarding the specific types of machinery and equipment approved to be purchased.
- A purchase of \$10,950 for fill and topsoil. City personnel indicated that the materials were purchased per the request of property owners, and City records demonstrated that the property owners reimbursed the City.

Notwithstanding City personnel explanations, City ordinances require City Council approval for purchases exceeding \$10,000. Absent documentation of such approval, the risk increases that the City could make purchases contrary to City Council intent.

**Purchase Orders.** As shown in Table 9, our examination disclosed that, contrary to City ordinances,<sup>17</sup> the City did not issue purchase orders for the purchases of goods and services paid with 18 selected payments totaling \$1.8 million.

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<sup>17</sup> Section 30.03, City of Mexico Beach Code of Ordinances, *Purchase Orders*.

**Table 9**  
**Purchased Goods and Services Without Purchase Orders**  
**During the Period October 2022 Through January 2024**

Purchased Goods and Services	Amount Paid
Canal dredging	\$500,000
Stormwater collection system repairs	450,031
Disaster debris removal and disposal services	250,000
Dredge equipment	200,000
Artificial reef project	120,000
Equipment	54,835
Sunset Park renovations	36,940
Software	26,889
Professional engineering services for pier design, bidding services, and construction	25,562
Professional services	24,760
Disaster recovery administrative services	17,426
15 <sup>th</sup> Street bridge repairs	14,272
Audit services	10,000
Vehicles	9,984
Pickleball and basketball court enhancements	9,900
Professional floodplain management services	8,904
Accounting services	8,658
Legal services	5,000
<b>Total</b>	<b><u>\$1,773,161</u></b>

Source: City records.

Absent properly authenticated purchase orders, the City was not in compliance with its ordinances, and the lack of purchase orders may have contributed to the duplicate payment disclosed in Finding 5. In response to our inquiry, City staff responded that purchase orders are not issued for purchases made as part of a contract. Subsequent to our inquiries, in May 2024, the City Council adopted the *Purchasing and Procurement Policy Manual*,<sup>18</sup> which requires purchase orders for all purchases over \$3,500, unless the procurement of goods or services is governed by a written contract. Notwithstanding, insofar as City ordinances require a purchase order for each purchase exceeding \$20, the *Manual's* purchase order exemption for purchases of \$3,500 or less is not consistent with City ordinances.

**Evidence of Goods and Services Received.** City policies and procedures<sup>19</sup> require the receiving department, upon receipt of materials, to inspect the shipment and note any variations in quantity on the receiving report. Our examination disclosed that payments were not always supported by records evidencing the satisfactory receipt of the goods and services. Specifically, we found:

- A payment of \$250,000 to a vendor for disaster debris removal and disposal services, which was a partial payment of a \$1,254,090 invoice. The contract specified that invoices would be reviewed and approved by the City Administrator's office, indicating that services had been rendered.

<sup>18</sup> Section 6.2.5. *Purchasing Department*, Purchasing and Procurement Policy Manual.

<sup>19</sup> Sections 10, *Inspection, Testing, and Receiving*, and Section 11, *Invoices and Receiving Reports*, Accounting Policies, Procedures and Forms.

Although we requested in June 2024, City personnel did not provide records evidencing receipt of the services and instead stated that “the invoice itself was the backup per the contract.”

- A payment of \$200,000 in June 2023 to a vendor for services related to fabrication of dredge equipment. In response to our inquiries, City personnel stated that this payment was made according to the contract payment plan and that no goods were received in advance of the payment. Notwithstanding, the contract payment plan was not signed and there was no evidence of verification of the status of the equipment fabrication prior to payment. In September 2024, City personnel provided us with photographic evidence that the equipment exists.
- A payment of \$65,683 to a vendor for construction equipment. An unsigned delivery report was provided; however, insofar as the report was not signed, City records did not evidence that the equipment was actually received. In response to our request, in September 2024, City personnel provided us with photographic evidence that the equipment exists.

Absent evidence that goods and services were received prior to payment, there is an increased risk that the City will pay for unsubstantiated or improper expenditures.

**Recommendation: City personnel should:**

- **Obtain and document City Council approval for all purchases exceeding \$10,000, as required by City ordinances.**
- **Use purchase orders for purchases of goods and services exceeding \$20, in accordance with City ordinances.**
- **Prior to payment goods and services, document verification that goods or services were satisfactorily received in accordance with contract and purchase order terms.**

### **Finding 5: Duplicate Payment**

Invoice matching, sometimes referred to as purchase order matching, is the process of comparing the details on the invoice and purchase order (and other supporting documents) to verify that the information is consistent and accurate prior to payment. Invoice matching reduces the chances of errors in the payment process by identifying duplicate invoices and vendor overcharges.

During the period October 2022 through January 2024, the City expended \$2.8 million for four construction projects. To evaluate City construction administration processes and controls, we examined City records supporting all City expenditures for the four construction projects during that period.

Our examination disclosed that the City made two identical payments in the amount of \$450,031 to the same vendor for stormwater collection system repairs. The City Administrator approved the contractor's September 25, 2023, invoice for payment on September 26, 2023, and again on November 8, 2023. The City did not establish a corresponding purchase order for the contract and, as a result, the City did not have a purchase order to match to the invoice and did not detect that the invoice was already paid. In addition, the City did not have an invoice cancellation procedure to mark invoices as “paid.” City personnel indicated that this duplicate payment was made during management turnover and was an oversight.

Absent a purchase order, as required by City ordinances,<sup>20</sup> to match with the invoice and invoice cancellation procedures, there is an increased risk that the City may make an incorrect or duplicate

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<sup>20</sup> Section 30.03, City of Mexico Beach Code of Ordinances *Purchase Orders*.

payments. Subsequent to receiving the duplicate payment, the contractor notified the City of the overpayment and on December 13, 2023, refunded the City \$328,964, the amount of the duplicate payment less \$121,067 for retainage.<sup>21</sup>

**Recommendation: The City should follow its ordinances by issuing purchase orders for all purchases, contracts, and agreements for work or service and establish policies and procedures requiring invoices be matched to purchase orders and invoices be canceled at the time of payment to prevent incorrect and duplicate payments.**

#### **Finding 6: City Accountant Employment Contract**

Internal Revenue Service (IRS) regulations require employers to determine whether a worker is an employee or independent contractor for income tax reporting purposes. This distinction is important because employees and independent contractors are treated differently for Federal income tax reporting purposes. For example, compensation to independent contractors is not subject to income tax withholding or payment of employment taxes.

To assist employers in making employee or independent contractor determinations, the IRS has established certain guidelines that contain a list of factors to consider. The factors are listed in three categories:

- Behavioral – Does the employer control or have the right to control what the worker does and how the worker does his or her job?
- Financial – Are the business aspects of the worker's job (e.g., how the worker is paid, whether expenses are reimbursed, and who provides supplies) controlled by the payer?
- Type of relationship – Are there written contracts or employee benefits?

If after reviewing the factors in these categories, it is still unclear whether a worker is an employee or independent contractor, an employer may file Form SS-8, *Determination of Worker Status for Purposes of Employment Taxes and Income Tax Withholding* (Form SS-8) with the IRS for the determination.

The City hired a City Accountant in October 2020 pursuant to a “seasonal employment agreement” (agreement). The agreement required the City Accountant to perform the functions of City Accountant as specified in City ordinances and the job description. Those functions included, for example, preparing the annual financial report, maintaining the general ledger, and executing employee payroll. The effective date of the agreement was October 13, 2020, and the agreement expired on April 12, 2021, 6 months later. The agreement indicated that the “salary was \$4,000 per month payable in installments at the same time as other employees of the City are paid.” City employees are paid biweekly. The agreement also provided that “the City will withhold taxes from the salary pursuant to its standard rules” and indicated that, as a seasonal employee, the City Accountant was not eligible for any benefits from the City, including sick leave, annual leave, health and life insurance, and retirement plan participation.

Contrary to the agreement, the City did not withhold any employment taxes from the City Accountant's pay. Also, although the City paid the contracted City Accountant through its payroll system, and the

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<sup>21</sup> The retainage of \$121,067 was the total amount for Phase I and Phase II of the stormwater collection system construction services contract.

agreement language is indicative of an employment relationship, rather than issuing IRS Form W-2<sup>22</sup> to the IRS for the 2022 and 2023 calendar years, the City issued Form 1099-Misc<sup>23</sup> to the City Accountant and the IRS for both years.

In response to our inquiries as to why the City treated the City Accountant as an independent contractor for IRS reporting purposes when the agreement indicated that the City Accountant was a City employee and she was paid through the City payroll system, City personnel indicated that the City Council and City Administrator at that time made that decision. Although we requested, we were not provided records evidencing the basis for classifying the City Accountant as an independent contractor for IRS reporting purposes. Without sufficient information of record to evidence the relevant factors and circumstances considered when classifying workers as employees or independent contractors, there is an increased risk that the City may misclassify employees as independent contractors and be subject to employment taxes and penalties.

In addition, although the agreement specified April 12, 2021, as the expiration date and indicated that a new signed agreement was required if an extension of accounting services was necessary, our examination of City records disclosed that the same individual provided City Accountant services continuously from October 2020 through August 2023. Although we requested in March 2024, City personnel did not provide any agreement signed subsequent to April 12, 2021, or any other records that indicated that the City Council and City Administrator authorized the City Accountant to continue providing accounting services.

We examined City payroll records for payments made to the City Accountant during the period September 2022 through August 2023. As shown in Table 10, our examination disclosed that, during that period, the City Accountant was paid a total of \$45,280 for accounting services provided and received travel reimbursements totaling \$3,351 without a signed agreement with the City.

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<sup>22</sup> Form W-2, *Wage and Tax Statement*, is a document an employer sends to each employee and the IRS showing the income earned and amount of taxes withheld from the employee's paychecks.

<sup>23</sup> Form 1099-MISC, *Miscellaneous Income*, is an IRS form used to report certain types of miscellaneous compensation, including compensation to self-employed individuals and independent contractors.

**Table 10**  
**Payments to City Accountant**

**For the Period September 2022 Through August 2023**

Pay Period	Payment Type	Amount
09/21/22 - 10/04/22	Accounting Services	\$2,000
10/05/22 - 10/18/22	Accounting Services	2,000
10/19/22 - 11/01/22	Accounting Services	2,000
11/02/22 - 11/15/22	Accounting Services	2,000
11/16/22 - 11/29/22	Accounting Services	2,000
11/16/22 - 11/29/22	Travel Reimbursement	1,815
11/30/22 - 12/13/22	Accounting Services	2,000
12/14/22 - 12/27/22	Accounting Services	2,000
12/28/22 - 01/10/23	Accounting Services	2,000
01/11/23 - 01/24/23	Accounting Services	2,000
01/25/23 - 02/07/23	Accounting Services	2,000
02/08/23 - 02/21/23	Accounting Services	2,000
02/22/23 - 03/07/23	Accounting Services	2,000
03/08/23 - 03/21/23	Accounting Services	2,000
03/22/23 - 04/04/23	Accounting Services	2,000
04/05/23 - 04/18/23	Accounting Services	2,000
04/19/23 - 05/02/23	Accounting Services	2,000
05/03/23 - 05/16/23	Accounting Services	2,000
05/03/23 - 05/16/23	Travel Reimbursement	1,536
05/17/23 - 05/30/23	Accounting Services	2,000
05/31/23 - 06/13/23	Accounting Services	2,000
06/14/23 - 06/27/23	Accounting Services	2,000
06/28/23 - 07/11/23	Accounting Services	2,093
07/12/23 - 07/25/23	Accounting Services	1,612
07/26/23 - 08/08/23	Accounting Services	825
08/09/23 - 08/22/23	Accounting Services	750
<b>Total</b>		<b><u>\$48,631</u></b>

Note: The \$2,000 biweekly payments were for 5 hours of accounting services each week and were consistent with the terms in the expired agreement.

Source: City records.

As shown in Table 10, for the biweekly periods ending October 4, 2022, through June 27, 2023, the City paid the City Accountant \$2,000 every two weeks which agreed to the terms in the expired agreement. However, the City made four additional payments totaling \$5,280 for accounting services performed subsequent to June 27, 2023. Those payments were for 3.9 hours worked at the rate of \$200 per hour<sup>24</sup> (\$780) and 60 hours at a rate of \$75 per hour (\$4,500). The City Administrator approved the July 2023 payments in August 2023 and the City Clerk approved the \$825 August 2023 payment. The City Council approved the \$750 August 2023 payment at the August 2023 regular Council meeting where “a not to exceed one-time payment of \$1,000” for accounting services was authorized. In response to our inquiry

<sup>24</sup> The \$200 per hour rate was the hourly rate specified in the expired agreement.



as to why a new agreement was not executed, City personnel indicated that the City Council and the City Administrator at that time allowed the City Accountant to continue her services without a new agreement. City personnel also indicated that the former City Administrator negotiated the rate change from \$200 to \$75 per hour prior to leaving the City on June 28, 2023.

In addition to a salary, the City reimbursed the City Accountant \$3,351 for travel costs. We noted that travel reimbursements were not included as part of the compensation package in the expired agreement. According to City personnel, the reimbursements were made pursuant to a verbal agreement between the former City Administrator and the City Accountant.

Absent properly executed contractual agreements and effective contract monitoring controls to ensure payments made are consistent with agreement terms, there is limited assurance that services are obtained consistent with City Council intent and that such services are received at agreed-upon rates.

**Recommendation: The City should establish policies and procedures for determining whether workers should be classified as employees or independent contractors and document such determinations. In addition, the City should enhance agreement monitoring controls to ensure that a valid agreement is properly executed prior to payment and that payments are consistent with agreed-upon compensation terms.**

#### **Finding 7: Application Security Management**

Effective application security management provides a framework for managing risk, developing policies, and monitoring the adequacy of application-related controls. As part of application security management, a comprehensive, documented security design ensures, through the identification of sensitive transactions and separation of duties, that security roles are defined appropriately so that users are not granted excessive or inappropriate access. Access controls are intended to protect data and information technology (IT) resources from unauthorized disclosure, modification, or destruction. Effective access controls include granting employees and contractors access to IT resources based on a demonstrated need to view, change, or delete data and restricting employees and contractors from performing incompatible functions or functions outside of their areas of responsibility. Periodic reviews of access privileges, including those associated with security roles, help ensure that the access privileges remain appropriate and necessary.

The City uses Springbrook<sup>25</sup> to process and report finance and human resources information. User access privileges within Springbrook are controlled by assigning permissions directly to employees or to groups that may be assigned to employees with similar duties. Our review of City records and inquiry of City personnel disclosed that the City's management of Springbrook access privileges need improvement. Specifically, as of August 2024:

- The City had not established policies and procedures for documenting authorization for and granting user access privileges in Springbrook. Our inquiries and review of City records disclosed that access authorizations were not documented for 6 employees who were hired between January 2022 through August 2023, 1 employee who was hired in July 1983 and transferred to a new position in October 2022, and 2 consultants hired in May 2020 and November 2023,

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<sup>25</sup> Springbrook Software was implemented by the City on October 1, 2008.



respectively. According to City management, user access privileges were granted based on verbal communications.

- The City had not established procedures for, and had not performed, periodic evaluations of Springbrook access privileges assigned to groups and user accounts. Assignment of access privileges to groups allows the City to add and move users within one or more groups and grant the users the ability to update information in Springbrook. Our review of the Springbrook System Wide Access User Permissions Report (Report)<sup>26</sup> as of June 2024, disclosed that eight groups had been created for user assignment. However, in subsequent inquiries, City personnel were unable to explain or provide documentation for the process used to create the groups. Consequently, an effective evaluation of the groups to review for appropriate user access privileges could not be performed.
- The Report identified 18 user accounts assigned access privileges within Springbrook. Access privileges for 1 employee and 3 Federal Emergency Management Agency (FEMA) consultants were unnecessary for their assigned job responsibilities and contractual responsibilities, respectively. Specifically, the City Clerk had the ability to update bank information for customer payments received and the utility billing, capital assets, accounts payable, and accounts receivable modules. In addition, the 3 consultants had the ability to update utility billing records. In response to our inquiries, City personnel agreed that the update access for these 4 users was unnecessary.

Without appropriately restricted access privileges there is an increased risk of unauthorized modification, loss, and disclosure of City data and IT resources.

**Recommendation: City management should enhance procedures to ensure that users are restricted from performing incompatible functions or functions outside their areas of responsibility. Such enhancements should include establishing procedures for authorizing user access and the performance of periodic evaluations of access privileges granted within Springbrook, including the access privileges granted to groups, to verify that the privileges are necessary and appropriate for each user's assigned responsibilities.**

#### **Finding 8: Timely Removal of IT Access Privileges**

Inactive accounts and accounts for terminated individuals should be promptly disabled or removed when an employee is terminated or, for some other reason, is no longer authorized access to information resources.<sup>27</sup> However, we noted that the City had not established policies or procedures for removing user access privileges when no longer needed.

To determine whether the City promptly disabled the users' Springbrook access privileges upon separation from City employment, we examined City records for five users who separated from City employment during the period October 2022 through January 2024. We noted that the City Accountant had two Springbrook accounts<sup>28</sup> that were not disabled until 195 and 197 days, respectively, after the City Accountant's August 2023 separation date.

<sup>26</sup> The Springbrook System Wide Access User Permissions report contained six columns: User Name, Access Level; Group/User Granting Access, System (a total of 13 Modules such as Accounts Payable, Accounts Receivable, Utility Billing, Cash Receipts, Utility Billing, etc.); Process (a total of 64 processes such as Purchase Orders, Timesheets, Invoices, Journal Entries, etc.); and Menu Items (a total of 467 Menu Items such as Edit Adjustments, Edit Employees, Redistribute Credit Balances, Create New Fiscal Year, etc.).

<sup>27</sup> Federal Information System Controls Audit Manual (FISCAM).

<sup>28</sup> According to City personnel, the City Accountant needed two accounts as one account was used to test her access.

In addition, in June 2024, we examined reports provided by the City listing the log-in dates for all active Springbrook user accounts. Our examination disclosed that:

- Four user accounts had never been used, and City personnel could not determine when these accounts were created. One of the four user accounts was an administrator account created to be used by Springbrook personnel to assist City personnel with software issues. The other three accounts were assigned to a City Council member, an accounting consultant, and the Public Works Director.
- Two user accounts had not been used since 2021. Specifically, one account assigned to the contracted external financial statement auditor had not been used since November 2021, and the other account, assigned to the Code Enforcement Officer, had not been used since December 2021.
- One user account, assigned to a City Administrator who left City employment in April 2014, was still active until the account removal subsequent to our inquiry and approximately 10 years after he separated from City employment.

According to City personnel, the City Accountant was responsible for Springbrook user account access removal. However, when the City Accountant position became vacant in August 2023, the City designated the system administrator responsibilities, including responsibility for removing account access, to the Utility Billing Supervisor. According to City management, because the Utility Billing Supervisor had other full-time responsibilities, access was not consistently removed.

Absent prompt removal of Springbrook user access privileges when the access privileges are no longer required, there is an increased risk that the access privileges may be misused by current and former employees, elected officials, contractors, or others.

**Recommendation:** City management should enhance controls to ensure that Springbrook user access privileges are promptly removed when a user separates from employment or when access to Springbrook is no longer required.

**Finding 9: Anti-Fraud Policy**

Effective policies and procedures for communicating, investigating, and reporting known or suspected fraud are essential to aid in the mitigation, detection, and prevention of fraud. Such policies and procedures educate employees about proper conduct, create an environment that deters dishonesty, and establish controls that provide reasonable assurance of achieving management objectives and detecting dishonest acts. Specifically, anti-fraud policies and procedures identify actions constituting fraud, require individuals to report known or suspected fraud, provide guidance for incident reporting, establish responsibility and guidance for fraud investigation, and specify consequences for fraudulent behavior.

For example, effective incident reporting procedures allow individuals to anonymously report known or suspected fraud and provide an appropriate process for communicating known or suspected management fraud directly to those charged with governance or to an entity’s legal counsel. Investigation procedures establish responsibility and the actions for investigating potential incidents of fraud, reporting evidence of such investigations and actions to the appropriate authorities, and protecting the reputation of persons suspected but determined not guilty of fraud.

Our review of City records and inquiries of personnel in September 2024 disclosed that the City had not adopted written policies and procedures for communicating, investigating, and reporting fraud or suspected fraud. Per City personnel, if there were suspected or confirmed acts of fraud, the City would turn that information over to the Bay County Sheriff's Office. However, the City had not trained or provided clear guidance to its employees on how to recognize and report potential acts of fraud.

Absent a comprehensive anti-fraud policy, there is an increased risk that potential acts of fraud may not be recognized, appropriately communicated and investigated, and reported to the appropriate authorities for resolution.

**Recommendation: The City should develop and implement anti-fraud policies and procedures to aid in the mitigation, detection, and prevention of fraud.**

## ***OBJECTIVES, SCOPE, AND METHODOLOGY***

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The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations. Pursuant to Section 11.45(3)(a), Florida Statutes, the Legislative Audit Committee, at its December 11, 2023, meeting, directed us to conduct this operational audit of the City of Mexico Beach (City).

We conducted this operational audit from February 2024 through December 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit of the City focused on selected processes and administrative activities. For those areas addressed by this audit, our objectives were:

- To evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.
- To examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- To identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable governing laws, rules, or contracts; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and

audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the period October 2022 through January 2024, and selected City actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors and, as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, grants, contracts, City ordinances, City policies and procedures, and other guidelines, and interviewed City personnel to obtain an understanding of applicable City processes and administrative activities and the related requirements.
- Examined minutes of City Council meetings held during the audit period, and the minutes of selected meetings held prior and subsequent to the audit period, to determine the propriety and sufficiency of actions taken related to the programs, activities, and functions included in the scope of this audit.
- Examined City records to determine whether the City Council complied with the City Charter, which requires the City Council to hold a voter referendum to amend the City Charter.
- Reviewed the City Charter and other ordinances to determine whether they clearly delineate the powers and duties of the City Council, the Mayor, and the City Administrator.
- Reviewed the official results of the April 16, 2024, referendum posted on the Bay County Supervisor of Elections Web site and certified by the Supervisor of Elections on April 19, 2024, to verify that electors voted in favor of the proposed City Charter amendments delineated in the official ballot to:
  - Change the City's form of government from a Mayor-Council to a Council-Administrator form of government.
  - Remove the mayoral responsibilities as the chief elected administrative and fiscal official for the City.
  - Add the position of City Administrator to the City Charter.

- Determined whether the City had established policies and procedures that provide for appropriate access to the Springbrook accounting system and that all such access is appropriately authorized.
- Determined whether the City had performed periodic reviews of Springbrook user access.
- Evaluated the timeliness of disabling Springbrook account access for users who separated from City employment or did not access Springbrook during the period October 2022 through January 2024.
- Examined City records to determine whether the City entered into a contract for audit services and established an audit committee to competitively select auditors in accordance with the requirements established in Section 218.391, Florida Statutes.
- Reviewed records supporting the acquisition of the City's 2020-21 fiscal year financial statements auditor to determine whether audit services were procured in accordance with Section 218.391, Florida Statutes, and the associated billings and payments complied with the engagement letter terms and conditions.
- Reviewed City records to determine whether the City had timely submitted the 2018-19 through 2021-22 fiscal year financial audit reports and annual financial reports to the Auditor General and the Florida Department of Financial Services in accordance with Sections 218.39(1)(b) and 218.32(1)(a), Florida Statutes, respectively.
- Reviewed the City salary schedule and position descriptions to determine whether the salary schedule established all positions and rates of pay for those positions.
- From the population of 12 employees hired between October 2022 through January 2024, examined City documentation for 6 selected employees to determine whether the employees were hired in accordance with City policies and the employees met the minimum education and experience qualifications established in the City's written job descriptions.
- From the population of 59 vendors receiving one or more payments collectively totaling \$9 million during the audit period October 2022 through January 2024, examined City records:
  - Supporting the procurement process for 30 vendors paid \$8.3 million to determine whether the City competitively procured goods and services in accordance with City ordinances.
  - For contractual services for 19 vendors paid \$7.2 million to determine whether the City was monitoring contract terms and requirements.
  - Supporting the contractual requirements for construction expenditures for 4 vendors paid \$2.8 million to determine whether the City obtained, among other items, required insurance, payment and performance bonds, and made final payment after the project had been inspected by the architect and received a written certification of satisfactory completion.
- Requested banking agreements and reviewed a bank confirmation letter that included a list of authorized signers for the City's checking accounts to determine whether authorizing signatures reflect appropriate and current City personnel and elected officials.
- Prepared a schedule of key City personnel turnover and reviewed exit interviews and resignation letters to ascertain whether City Council or its members' actions may have contributed to employee turnover.
- Reviewed the City Accountant's seasonal employment agreement to determine whether City payments were made at the rates and terms included in the agreement.
- Examined City records and made inquiries of City personnel to determine whether the City made a determination of record as to whether the contracted City Accountant should be considered an employee or a contractor for Internal Revenue Service reporting purposes.

- Evaluated the adequacy of City policies and procedures related to identifying potential conflicts of interest. For selected City officials, reviewed Bay County Supervisor of Elections records, statements of financial interests, and City records to identify any potential relationships that represented a conflict of interest with City vendors.
- Applied procedures to determine whether purchases that represented a conflict of interest were made from businesses, City Council members, City employees, or relatives of City Council members or City employees.
- Determined whether the City had established anti-fraud policies and procedures to provide guidance for detecting, communicating, and investigating known or suspected fraud.
- Examined City records, including City Council meeting minutes, for the period October 2022 through January 2024, and inquired of City personnel to determine whether any construction or electrical projects with estimated or actual costs exceeding the thresholds specified in Section 255.20, Florida Statutes, were performed using City services, employees, and equipment.
- Inquired of City personnel to determine whether the City entered into any contracts under the authority granted by a state of emergency, declared or renewed during the audit period.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading. **MANAGEMENT'S RESPONSE.**

## ***AUTHORITY***

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Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA  
Auditor General



## MANAGEMENT'S RESPONSE

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January 16, 2025

Auditor General  
Claude Denson Pepper Building  
Suite G74, 111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Auditor General,

We appreciate the time and effort your team has dedicated to conducting this comprehensive operational audit of the City of Mexico Beach. We take these findings very seriously and are grateful for the opportunity to have an external agency review our operations. Your recommendations are instrumental in helping us improve our processes and better serve our residents.

Below is our response to the audit findings. Comprehensive backup documentation has been prepared for each item and is available at Mexico Beach City Hall. The page numbers referenced correspond to the associated backup documentation.

1. Management Turnover: The City is committed to stabilizing key management positions. Competitive wages and benefits, along with new policies aimed at fostering a positive work environment, have been introduced (p. 1).
2. Financial Audits and Reports: A new Finance Director has been appointed, and an external firm has been engaged to manage audits and ensure timely compliance with state requirements (p. 2).
3. Procurement Policies: Enhancements to procurement procedures, including a post-procurement review process, have been implemented to improve compliance with competitive selection requirements (p.3).
4. Purchasing Controls: A clarified purchase order and invoice management policy, along with periodic reviews, will ensure better oversight of purchases exceeding \$10,000 (p.4).
5. Duplicate Payments: To prevent recurrence, we have established stronger invoice matching procedures (p. 4).
6. Worker Classification and Contract Monitoring: A new policy for classifying workers and monitoring agreements has been adopted to avoid future discrepancies (p. 4).
7. IT Security Management: Access controls for the City's Springbrook system have been updated, and new procedures for authorizing and periodically reviewing user access are being developed (p. 5).
8. IT Access Privileges: A termination checklist has been introduced to ensure prompt removal of system access for separated employees (p. 5).

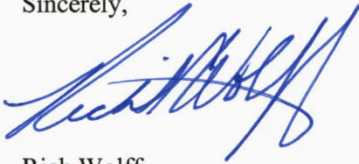
9. Anti-Fraud Policy: A comprehensive anti-fraud policy, including annual employee training, has been developed to aid in fraud detection and prevention (p. 5).

We are dedicated to implementing these changes promptly and effectively to enhance the integrity and efficiency of our operations. Should you have any questions or require further clarification, please feel free to contact us.

Please be aware that the attached documents are largely in draft form, as we are currently in the process of developing and finalizing policies, procedures, and forms to rectify the issues identified during the audit. We have shared these drafts with you to provide concrete examples of the points discussed in our responses.

Thank you again for your invaluable recommendations. We look forward to demonstrating our progress in future reviews.

Sincerely,



Rich Wolff  
Mayor, City of Mexico Beach



Christopher Truitt  
Administrator, City of Mexico Beach





## Local Government Non-Filers – Materials Provided

1. **Overview:** Local Government Financial Reporting Requirements; Summary of Requirements and Enforcement Authority Related to the Joint Legislative Auditing Committee and Action Taken
2. **Lists of Non-Filers:** Local Governments Not in Compliance with Financial Reporting Requirements and Staff Recommendations

List	Staff Recommendation
1. Counties	Take Action
2. Municipalities	Take Action
3. Special Districts (Independent)	Take Action
4. Special Districts (Dependent)	Take Action (some against the municipality that created the special district)
5. Special District	Continue to Delay Action

3. **Notifications:** From the Department of Financial Services and the Auditor General

# Local Government Financial Reporting

## Summary of Requirements and Enforcement Authority

### Related to the Joint Legislative Auditing Committee and Action Taken

The Joint Legislative Auditing Committee (Committee) has the authority to enforce penalties against local governmental entities that fail to file certain reports, including an annual financial report and an annual financial audit report.

#### Annual Financial Report (AFR)

- All counties, municipalities, and independent special districts<sup>1</sup> were required to file an AFR with the Department of Financial Services (DFS) for FY 2022-23 no later than 9 months after the end of the fiscal year (June 30, 2024, for most entities)<sup>2</sup> [s. 218.32(1), F.S.]
- Dependent special districts are also required to file an AFR, but they may be required to file the report with their county or municipality rather than with DFS [s. 218.32(1)(a) & (b), F.S.]
- Either staff of the entity or a certified public accountant may complete the AFR; specified staff of the entity are required to complete the certification page
- DFS notifies the Committee of the entities that have failed to file the AFR [s. 218.32(1)(f), F.S.]
- Committee staff monitor the submission of late-filed AFRs and contact all entities that continue to be non-compliant<sup>3</sup>
- DFS will assist entity staff in completion of the electronic AFR once the entity has the information needed
- The Committee may schedule a hearing to determine if action should be taken [s. 11.40(2), F.S.]

#### Annual Financial Audit<sup>4</sup> (audit)

- The following table shows the audit requirements for counties, municipalities, and special districts [s. 218.39(1), F.S.]:

Type of Entity	Audit Requirement
<b>Counties</b>	Annual audit required
<b>Municipalities –</b> Revenues or expenditures over \$250,000	Annual audit required
<b>Municipalities –</b> Revenues or expenditures between \$100,000 and \$250,000	Audit required if an audit has not been performed for the previous two fiscal years
<b>Municipalities –</b> Revenues or expenditures below \$100,000	No audit required
<b>Special Districts –</b> Revenues or expenditures over \$100,000	Annual audit required
<b>Special Districts –</b> Revenues or expenditures between \$50,000 and \$100,000	Audit required if an audit has not been performed for the previous two fiscal years
<b>Special Districts –</b> Revenues or expenditures below \$50,000	No audit required
<b>Community Redevelopment Agencies (CRA)<sup>5</sup> –</b> Revenues or expenditures over \$100,000, as reported on the trust fund financial statements	Annual audit required

- Audit reports for FY 2022-23 were required to be filed with the Auditor General no later than 9 months after the end of the fiscal year (June 30, 2024, for most entities) [s. 218.39(1), F.S.]

<sup>1</sup> As of February 6, 2025, the Department of Commerce's website lists 2,036 active special districts; 1,433 are independent and 603 are dependent. A dependent special district has at least one of several characteristics including: the governing board is the same as the one for a single county or single municipality or its governing board members are appointed by the governing board of a single county or single municipality. An independent special district has no dependent characteristics.

<sup>2</sup> All counties, municipalities, and most special districts follow a fiscal year of October 1<sup>st</sup> to September 30<sup>th</sup>.

<sup>3</sup> Committee staff notify each entity that has failed to file an AFR. Correspondence is sent to inform the mayor, board chair, or registered agent, as appropriate, of the AFR requirement and possible penalty.

<sup>4</sup> The primary focus of a financial audit is to examine the financial statements in order to provide reasonable assurance about whether they are fairly presented in all material respects.

<sup>5</sup> As required by s. 163.387(8)(a), F.S. In addition, the audit report must accompany the annual financial report submitted, by the county or the municipality that created the CRA, to the Department of Financial Services as provided in s. 218.32, F.S., regardless of whether the CRA reports separately under that section [s. 163.387(8)(c), F.S.]

- Audits must be conducted by an independent certified public accountant (CPA) retained by the entity and paid from its public funds [s. 218.39(1), F.S.]<sup>6</sup>
- If an entity has not filed an AFR, the Auditor General may not have sufficient information to determine if an audit was required
- After June 30<sup>th</sup>, the Auditor General sends a letter to all entities that either *were* or *may have been* required to provide for an audit and file the audit report with the Auditor General but have failed to do so
- The Auditor General notifies the Committee of the entities that have failed to file an audit report [s. 11.45(7)(a), F.S.]
- Committee staff monitor the submission of late-filed audit reports and contact entities that continue to be non-compliant<sup>7</sup>
- The Committee may schedule a hearing to determine if action should be taken [s. 11.40(2), F.S.]

### Committee Hearings: Authority and Action Taken

- The Committee is authorized to take action, as follows, against entities that fail to file an AFR or an audit report [s. 11.40(2), F.S.]:

Type of Entity	Penalty
Counties and Municipalities	Direct the Department of Revenue (DOR) and the DFS to withhold any funds not pledged for bond debt service satisfaction which are payable to the entity until the entity complies with the law. <sup>8</sup> Withholding begins 30 days after the agencies have received notification.
Special Districts	Notify the Department of Commerce (FloridaCommerce; formerly the Department of Community Affairs and the Department of Economic Opportunity) to proceed pursuant to provisions of ss. 189.062 or 189.067, F.S. If no registered agent information is available, the department may declare the special district to be inactive after public notice is provided in a local newspaper. For special districts created by Special Act of the Legislature, the Committee may convene a public hearing at the direction of the President and the Speaker. For special districts created by local ordinance, the chair or equivalent of the local general-purpose government may convene a public hearing within three months after receipt of notice of noncompliance from the Committee. For all special districts, once certain criteria is met, within 60 days of notification, or within 60 days after any extension the FloridaCommerce has provided as authorized in law, the FloridaCommerce files a petition for enforcement in Leon County circuit court to compel compliance. Note: The law was revised to authorize public hearings in 2014.

- During the years 2009 through December 2023, the Committee directed action against a total of 3 counties, 94 municipalities, and 245 special districts (multiple times for some of these entities). Most of these entities filed the required reports either by the date Committee staff was directed to notify DFS, DOR, or FloridaCommerce, as applicable, or within the timeframe the state agencies had to commence with action once notified by the Committee.<sup>9</sup> When the required reports are filed prior to the effective date of the action, revenue is not withheld (counties, municipalities) and legal action does not occur (special districts).
- As a result of the Committee's action since 2009, revenue has been withheld from 36 entities (counties and municipalities; multiple times for a few of them), 19 special districts were declared inactive by FloridaCommerce (with most subsequently dissolved by their respective local governing authority), and a petition was filed in court against 30 special districts (multiple times for a few of them).

<sup>6</sup> The Auditor General may conduct a financial audit of a local governmental entity, either under her own authority or at the direction of the Committee. If this occurs and the entity is timely notified, the entity is not required to engage a private CPA to conduct an audit. The Auditor General conducts very few audits of local governmental entities. Generally, if an audit is conducted it is an operational audit, not a financial audit.

<sup>7</sup> Committee staff notify each entity that has failed to file an audit report. Correspondence is sent to inform the mayor, board chair, or registered agent, as appropriate, of the audit requirement and possible penalty.

<sup>8</sup> The Committee has directed DOR and DFS to withhold revenue from a number of municipalities. DOR withholds Municipal Revenue Sharing and Half-Cent Sales Tax funds from municipalities that would otherwise receive these funds. Municipal Revenue Sharing funds are restored to the municipality if the municipality files the required report(s) prior to the end of the state's fiscal year. Half-Cent Sales Tax funds are redistributed and are not available to be restored to the municipality once a distribution is made. DFS has withheld grant funds from some municipalities. These funds are released to the municipality once the required report(s) are filed. The only counties that the Committee has taken action against filed the required reports by the effective date of the Committee's action.

<sup>9</sup> DFS and DOR are provided 30 days and FloridaCommerce is provided 60 days to commence with action once they receive the notification from the Committee.

**List 1:**

**COUNTIES**

	County	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	Baker County	6	10	FY 2022-23 AFR and Audit Report	<p>On 2/7-8/2025, Committee staff received correspondence from the County, which stated that: (1) the Clerk of Courts' Office went through a finance system conversion in September 2021 and since that time, has been persistently rebuilding the new finance system due to loss of data; (2) the Clerk's Office has been short staffed, which along with trying to keep up with the day-to-day operations has had a negative chain reaction with this issue; (3) the Board of County Commissioners (BCC) are concerned with the time being taken to produce these reports and understands the importance of these reports; (4) the audit is in progress and the audit report is expected to be received in April; and (5) the County requests additional time through the end of March to submit the reports, which will provide time for consideration by the BCC of the reports being prepared by the Clerk's Office.</p> <p>On 2/10/2025, Committee staff received correspondence from the County, which states that the BCC has requested the Clerk of Courts to provide the BCC with a report outlining the current status of the FY 2022-23 Annual Financial Report and annual audit preparation that includes the following items by noon on 2/11/2025:</p> <ul style="list-style-type: none"> <li>• Current status of the Annual Financial Report</li> <li>• Current status regarding the audit</li> <li>• The actions that the Clerk is taking to complete these tasks "as soon as possible"</li> <li>• The personnel and contractual services that are working on these reports</li> <li>• Any impediments that the Clerk's office faces in completing these requirements, and</li> <li>• Anticipated time that these reports will be submitted to the BCC for review.</li> </ul>	Take action if delinquent financial reports not received by 3/31/2025

List 1:						
COUNTIES						
	County	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
2	Jefferson County	3	7, 9	FY 2022-23 AFR and Audit Report	On 1/28/2025, Committee staff received correspondence from the County Budget Officer, which stated that: (1) the County has finalized the transition from the Clerk of Court and Comptroller (Clerk) Welty, appointed by the Governor in November 2023 (after the Governor's suspension of the former Clerk, who was charged and eventually convicted of grand theft) to Clerk Hightower appointed by the Governor effective 11/1/2024; (2) the transition has been smooth, but the County still has not finalized its FY 2022-23 AFR and audit; (3) both items are substantially complete; and (4) the County anticipates presentation of the audit report to the Board of County Commissioners for acceptance during February 2025 and expects to have the AFR and audit report submitted to the Auditor General in March 2025.	Take action if delinquent financial reports not received by 3/31/2025

**List 2:**

**MUNICIPALITIES**

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	Town of Altha (Calhoun)	2	5	FY 2022-23 AFR	On 1/28/2025, Committee staff sent correspondence to the Town regarding the delinquent AFR. Later that day Committee staff was copied on correspondence between staff of the Department of Financial Services (DFS) and the Town's audit firm, which stated that the audit firm was currently in the process of completing the AFR. [Note: The audit report was received by the Auditor General on 1/15/2025.]	Take action if delinquent financial report not received by 2/28/2025
2	Town of Bell (Gilchrist)	6	22	FY 2022-23 AFR and Audit Report	No response was received from the Town to the Committee's letter dated 10/29/2024.	Take action if delinquent financial reports not received by 2/28/2025
3	City of Blountstown (Calhoun)	2	5	FY 2022-23 AFR and Audit Report	On 11/5/2024, the City Manager/Finance Director sent correspondence stating that the City anticipates submitting the required reports by 1/15/2025. On 1/14/2025, Committee staff received correspondence from the City Manager/Finance Director, which stated that the auditors are nearing completion of audit fieldwork and should have the FY 2022-23 AFR and audit report completed and submitted within 30 days.	Take action if delinquent financial reports not received by 2/28/2025
4	City of Brooksville (Hernando)	11	52	FY 2022-23 AFR and Audit Report	On 1/15/2025, Committee staff received correspondence from the City's Finance Director, which stated that: (1) the financial statements, auditors' reports, and management letter for both the City and its Community Redevelopment Agency (CRA) will be completed by 2/28/2025; (2) the late filing has occurred because the City has experienced staff shortage since January 2024, as well as a network outage which resulted in City staff being unable to log in to the City's financial software to perform daily tasks; (3) audit fieldwork is complete and the City is waiting on a few audit confirmations for revenue to arrive; and (4) the audit report is scheduled to be presented to the City Council at the 2/3/2024 CRA and City Council meetings. On 1/16/2025, Committee staff spoke with the City's auditors, who confirmed the above-noted information.	Take action if delinquent financial reports not received by 3/31/2025

**List 2:**

**MUNICIPALITIES**

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
5	City of Crescent City (Putnam)	7	20	FY 2022-23 AFR and Audit Report	On 11/6/2024 and 12/18/2024, Committee staff received correspondence from the City's Finance Director, which stated that: (1) the City is diligently working with its auditing firm to complete the FY 2022-23 audit; (2) City staff are providing requested information on a daily basis, and the City is using the services of an outside consultant to complete the effort; and (3) the City will provide the FY 2022-23 audit once complete. Both emails included an update letter from the City's audit firm, which stated, in part, "[P]lease be advised that we are currently engaged to perform the entity's audit for the September 30, 2023 fiscal year. While we are unable to provide an estimated completion date, please know that we are actively working with the City to complete and issue the financial statements."	Take action if delinquent financial reports not received by 3/31/2025
6	City of Dade City (Pasco)	23	54	FY 2022-23 AFR and Audit Report	On 1/6/2025, Committee staff received correspondence from the City's Finance Officer, which stated that: (1) the City experienced damage from all three 2024 Hurricanes (Debby, Helene, and Milton); (2) City staff have worked diligently to complete the financial statement preparation for FY 2022-23, which was delayed by the late completion of the FY 2021-22 audit, which was finally issued in August 2024; (3) last year the City had problems resulting from a failed transition to an ERP software system that resulted in a difficult return to the previous software system that the City had used for many years; the process of inputting historical data back into this software system resulted in complex reconciliations of the two systems over a six-month period that extended into FY 2022-23; (4) in addition, in October 2024, the City Manager entered into a severance agreement and ended her employment, which occurred during the height of the hurricane emergencies that caused City Hall power outages, lost days of work, and infrastructure damage; (5) the City is on pace to complete the submissions of the financial results of FY 2022-23 to the auditors this month, and the auditors have committed to schedule the audit team for a two-week push to perform audit testing in order to move the FY 2022-23 audit forward; (6) the City estimates completion of the audit by early April 2025 and requests additional time to submit the FY 2022-23 AFR and audit report for the City and the Dade City Community Redevelopment Agency (CRA); and (7) City	Take action if delinquent financial reports not received by 4/30/2025



**List 2:**

**MUNICIPALITIES**

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	City of Dade City (Pasco) (continued)				staff are confident that they can get the FY 2023-24 financials completed expeditiously and have arranged for outside professional support to get the City back on track after the return to the City's Legacy software. Committee staff had also received correspondence from the City's Finance Officer in late October through December 2024, which provided updates on the status of both the City's and the CRA's FY 2022-23 audits.	
7	Village of El Portal (Miami-Dade)	34	108	FY 2022-23 AFR and Audit Report	On 11/5/2024, Committee staff received correspondence from the Village's Chief Financial Officer (CFO), which stated that the Village's goal is to have the audit report and AFR submitted and filed within the next two weeks. On 1/29/2025, Committee staff requested an update from the Village and on 2/3/2025 received correspondence from the Village's CFO, which stated that the audit is being finalized and the report will be submitted this week.	Take action if delinquent financial reports not received by 2/28/2025
8	City of Gretna (Gadsden)	3	8	FY 2022-23 AFR and Audit Report	No response was received from the City to the Committee's letter dated 10/31/2024.	Take action if delinquent financial reports not received by 2/28/2025
9	Town of Havana (Gadsden)	3	8	FY 2022-23 AFR and Audit Report	On 1/16/2025, Committee staff received correspondence from the Town Manager, which stated that: (1) the Town has been working diligently with its audit firm to finalize the FY 2022-23 audit; however, both the audit firm and Town staff have experienced significant delays due to serious illness; and (2) the audit firm is working to finalize the audit report by 1/24/2025 pending any further issues.	Take action if delinquent financial reports not received by 2/28/2025
10	City of Hawthorne (Alachua)	9	21	FY 2022-23 AFR and Audit Report	No response was received from the City to the Committee's letter dated 10/29/2024.	Take action if delinquent financial reports not received by 2/28/2025

**List 2:**

**MUNICIPALITIES**

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
11	City of Hialeah Gardens (Miami-Dade)	39	111	FY 2022-23 AFR and Audit Report	On 1/16/2025, Committee staff received correspondence from the City's Finance Director, which included a copy of the draft audit report, and stated that the final audit report should be ready by the end of the month or before.	Take action if delinquent financial reports not received by 2/28/2025
12	City of High Springs (Alachua)	6	10	FY 2022-23 AFR and Audit Report	On 10/31/2024, Committee staff received correspondence from the City's Finance Director, which stated that: (1) the City had a significant change in management that disrupted the audit process for several months and when it was in position to proceed, it was outside of the time originally committed to by the City's auditors; (2) City staff is currently working with the auditors to complete these reports as quickly and accurately as possible with all involved providing schedules that are as flexible as possible; (3) the City anticipates completing the FY 2022-23 reports for both the City and its Community Redevelopment Agency (CRA) by January 2025 while, in parallel, gathering all the documents required to quickly complete the FY 2023-24 reports so they are submitted prior to 6/30/2025 (statutory due date). Committee staff contacted the City on 1/30/2025 and requested an update from the City and on 2/3/2025 received correspondence from the City's Finance Director, which stated that the City: (1) has engaged a consultant to assist with the completion of the City's and the CRA's audits; (2) is anticipating completing or being close to completing the audits by the end of April 2025; and (3) will promptly work to complete the FY 2023-24 audits as quickly as possible.	Take action if delinquent financial reports not received by 4/30/2025

**List 2:**

**MUNICIPALITIES**

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
13	Town of Hillcrest Heights (Polk)	27	48	FY 2022-23 Audit Report	On 10/29/2024, Committee staff received correspondence from the Town Clerk, which stated that the audit was in progress and she would reach out to the audit firm to get it taken care of before January 2025. On 1/9/2025, Committee staff spoke with the Town Clerk regarding the status of the audit; she stated that the audit process started months ago but the audit firm had not provided an exact time for completion. Committee staff requested that she ask the audit firm about the percentage of completion for the audit and a rough estimate on how much longer it would take to complete. On 1/16/2025, Committee staff spoke with a partner of the Town's audit firm, who stated that: (1) audit fieldwork is mostly complete, but they had just found several items that required additional audit procedures to be completed; and (2) he hopes to complete the audit by March 2025, but it will depend on results of the additional procedures. [Note: The AFR was received by the Department of Financial Services on 3/25/2024.]	Take action if delinquent financial report not received by 3/31/2025
14	Village of Indiantown (Martin)	31	86	FY 2022-23 AFR and Audit Report	No response was received from the Village to the Committee's letter dated 10/29/2024.	Take action if delinquent financial reports not received by 2/28/2025
15	City of Jacob City (Jackson)	2	5	FY 2022-23 AFR and Audit Report, if required	No response was received from the City to the Committee's letter dated 10/29/2024.	Take action if delinquent financial report(s) not received by 2/28/2025

**List 2:**

**MUNICIPALITIES**

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
16	Town of Lake Park (Palm Beach)	24	88	FY 2022-23 AFR	<p>On 10/31/2024, Committee staff received correspondence from the Town's Finance Director, which stated that: (1) staffing issues delayed the audit process; (2) based on correspondence with the Town's auditors, the audited financial statements are currently in "partner review" this week and will then go to their quality control reviewer as the final review process; and (3) the Town should have copies issued within the next 2-3 weeks. [Note: The audit report was received by the Auditor General on 12/3/2024.]</p> <p>Although Committee staff requested an update on 1/15/2025 regarding the status of Town's AFR, which includes the Community Redevelopment Agency of the Town of Lake Park, no further correspondence has been received from the Town to date.</p>	Take action if delinquent financial report not received by 2/28/2025
17	City of Lake Worth Beach (Palm Beach)	24	87, 89	FY 2022-23 AFR and Audit Report	<p>On 1/16/2025, Committee staff received correspondence from the City's Finance Director, which stated that: (1) the City's Finance Department continues to be impacted by prior year's vacancies that significantly delayed both the City's and the Lake Worth Beach Community Redevelopment Agency's FY 2021-22 audits, which were completed in April 2024; (2) as a result, the FY 2022-23 audits were also delayed; and (3) the estimated timeframe to complete the City's audit and report submission for both the City and the CRA is by 2/14/2025. [Note: The CRA submitted its standalone audit report on 9/3/2024.]</p>	Take action if delinquent financial reports not received by 3/31/2025
18	Town of Manalapan (Palm Beach)	24	87	FY 2022-23 AFR and Audit Report	<p>On 12/17/2024, Committee staff received correspondence from the Town Manager, which stated that: (1) the Town has faced considerable challenges in recent years, primarily due to the former Town Manager's medical condition, which significantly hindered her ability to maintain the Town's financial records and meet required reporting deadlines and resulted in a substantial backlog of financial work, leaving the Town behind in completing critical audits; (2) to address this, the Town has taken decisive action by hiring an experienced firm to assist in clearing the backlog and restoring the Town's financial reporting to a proper schedule; (3) the Town is making substantial progress in completing the FY 2022-23</p>	Take action if delinquent financial reports not received by 5/30/2025

**List 2:**

**MUNICIPALITIES**

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Town of Manalapan (Palm Beach) (continued)				audit, and once completed, the Town intends to proceed immediately with the FY 2023-24 audit to bring it fully up to date; (4) the Town is working diligently to ensure that these audits are thorough and accurate, but to achieve this additional time is required to complete the FY 2022-23 audit properly and set a solid foundation for future compliance; and (5) the Town respectfully requests an extension to June 2025 to submit the FY 2022-23 audit.	
19	Town of Mangonia Park (Palm Beach)	24	88	FY 2022-23 AFR and Audit Report	On 1/24/2025, Committee staff spoke with the Town Manager regarding the status of the FY 2022-23 audit. He stated that the audit is almost complete, he expects the audit report to be issued by 2/14/2025, and the AFR and audit report will be submitted soon thereafter.	Take action if delinquent financial reports not received by 2/28/2025
20	City of Mexico Beach (Bay)	2	6	FY 2022-23 Audit Report	On 11/4/2024, Committee staff received correspondence from the City Manager, which stated that based on correspondence from the City's audit firm the City will be able to provide the audit report and AFR before the end of the calendar year. On 1/29/2025, Committee staff requested an update from the City and received correspondence from the City Manager, which stated that the City is in the process of reviewing and attesting to the audit report and expects it to be completed by the end of this week. [Note: The AFR was received by the Department of Financial Services on 1/30/2025.]	Take action if delinquent financial report not received by 2/28/2025
21	Village of Miami Shores (Miami-Dade)	34	108	FY 2022-23 AFR and Audit Report	No response was received from the Village to the Committee's letter dated 10/29/2024.	Take action if delinquent financial reports not received by 2/28/2025
22	City of Moore Haven (Glades)	29	83	FY 2022-23 AFR and Audit Report	On 1/10/2025, Committee staff received correspondence from the City's Mayor, which stated that: (1) the City was forced to go live with a new financial system on October 1, 2022, due to the failure of the existing financial system, which was old, not supported because the company was no longer in existence, and there was no ability to pull reports; (2) it took some time to get the current account coding in the new financial system, and beginning balances were not loaded in the new system until mid-year;	Take action if delinquent financial reports not received by 3/31/2025

**List 2:**

**MUNICIPALITIES**

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	City of Moore Haven (Glades) (continued)				<p>(3) the City's auditors have completed most of their audit fieldwork; however, there were certain areas that required corrective action, especially in the Utilities where accounts had not been posting correctly and required City staff to go through every transaction month by month back to October 1; (4) City staff have made progress with this work, and the City has brought on a consultant to assist due to the City's small size; and (5) the City expects to complete this work by January 31 and then turn it over to the auditors to finish any remaining work.</p> <p>On 1/29/2025, Committee staff spoke with the City Manager regarding an estimated date for audit completion and submission of the financial reports. He requested additional time until the end of March 2025 to submit the financial reports, although the City hopes to submit the financial reports by the end of February 2025.</p>	
23	City of Neptune Beach (Duval)	4	16	FY 2022-23 AFR and Audit Report	<p>On 10/30/2024, Committee staff received correspondence from the City's Chief Financial Officer, which stated that: (1) he started working for the City on 4/28/2023, with the assignment to bring the City in compliance with the financial reporting requirements; (2) as of April 2023, the City was in arrears with such requirements for the FY 2020-21 and FY 2021-22 annual audit reports and AFRs; (3) in an effort to meet these requirements, the City hired additional finance personnel to expedite the audits and financial reports, and the FY 2020-21 and FY 2021-22 audits were completed on 5/19/2023 and 6/17/2024, respectively; (4) currently, the City's audit firm and City staff are working diligently to complete the FY 2022-23 audit, with the goal to have the audit completed by the end of December 2024 and presented to the City Council at its 1/6/2025 meeting, and the audit report and AFR submitted no later than 1/10/2025. Although Committee staff requested an update on 1/29/2025, no further correspondence has been received from the City to date.</p>	Take action if delinquent financial reports not received by 2/28/2025

**List 2:**

**MUNICIPALITIES**

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
24	City of New Port Richey (Pasco)	21	56	FY 2022-23 AFR and Audit Report	No response was received from the City to the Committee's letter sent on 10/31/2024.	Take action if delinquent financial reports not received by 2/28/2025
25	Town of Noma (Holmes)	2	5	FY 2022-23 AFR and Audit Report, if required	No response was received from the Town to the Committee's letter dated 10/29/2024.	Take action if delinquent financial report(s) not received by 2/28/2025
26	City of North Bay Village (Miami-Dade)	34	106	FY 2022-23 AFR and Audit Report	On 10/29/2024, Committee staff received correspondence from the Village's Controller, which stated that: (1) the Village is in the audit process and the financials should be finished by mid-November 2024; (2) the reason for the delay was due to a lot of employee turnover; and (3) Village staff are diligently working on completing the audit so the financials can be presented to the Village Commission and sent to the State. On 1/29/2025, Committee staff requested an update from the Village and received correspondence from the Village's Controller, which stated that the FY 2022-23 audit is almost complete and the audit report will be presented to the Village Commission on 2/18/2025 for approval.	Take action if delinquent financial reports not received by 3/31/2025
27	City of Palatka (Putnam)	7	20	FY 2022-23 Audit Report	On 10/14/2024, Committee staff received correspondence from the Interim City Manager/Finance Director, acknowledging receipt of the 10/14/2024 courtesy email about the delinquent audit report and stating that she was forwarding it to the City's auditors and either she or the auditors would be responding to it within the next 48 hours; however, no further response was received. In addition, no response was received from the City to either the Committee's letter dated 10/29/2024 or an email sent on 1/21/2025. [Note: The AFR was received by the Department of Financial Services on 6/28/2024.]	Take action if delinquent financial report not received by 2/28/2025

**List 2:**

**MUNICIPALITIES**

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
28	City of Quincy (Gadsden)	3	8	FY 2022-23 AFR	No response was received from the City to either the Committee's letter dated 10/29/2024 or an email sent on 1/15/2025. [Note: The audit report was received by the Auditor General on 10/24/2024.]  On 1/28/2025, Committee staff received correspondence from staff of the Department of Financial Services (DFS), which stated that: (1) the AFR was in "In Progress" status and the audit report has been uploaded, but no further action has been taken; and (2) DFS staff had called the City, signed up new users, and sent them the manual for the AFR system.	Take action if delinquent financial report not received by 2/28/2025
29	Town of Raiford (Union)	6	10	FY 2022-23 AFR and Audit Report, if required	No response was received from the Town to the Committee's letter dated 10/29/2024.	Take action if delinquent financial report(s) not received by 2/28/2025
30	City of Safety Harbor (Pinellas)	21	57	FY 2022-23 AFR and Audit Report	No response was received from the City to the Committee's letter dated 10/31/2024. [Note: On 1/16/2025, while Committee staff was speaking with an audit firm partner about another municipality's audit, the partner indicated that the City had engaged them to perform the City's FY 2022-23 audit. When asked about the status of that audit, he stated that audit has not yet started because City is still working on financial records for FY 2022-23 and had now hired consultants to assist them.]	Take action if delinquent financial reports not received by 2/28/2025
31	City of Vero Beach (Indian River)	29	34	FY 2022-23 AFR and Audit Report	No response was received from the City to the Committee's letter dated 10/29/2024.	Take action if delinquent financial reports not received by 2/28/2025
32	Town of Wausau (Washington)	2	5	FY 2022-23 AFR and Audit Report	On 1/14/2025, Committee staff received correspondence from the Town's auditors, which stated that: (1) a new Town clerk in 2024 caused some delays; however, they are almost done with audit fieldwork; (2) they are working with the current finance officer on a couple items; and (3) the audit should be completed within 30 days.	Take action if delinquent financial reports not received by 2/28/2025



**List 2:****MUNICIPALITIES**

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
33	Town of Welaka (Putnam)	7	20	FY 2022-23 AFR and Audit Report	No response was received from the Town to the Committee's letter dated 10/29/2024 other than an acknowledgement of receipt of the correspondence.	Take action if delinquent financial reports not received by 2/28/2025
34	Town of Westville (Holmes)	2	5	FY 2022-23 AFR and Audit Report	On 10/30/2024, Committee staff received correspondence from the Town Clerk, which stated that the Town had engaged an auditor and the audit was in process. Although Committee staff requested an update on 1/23/2025, no further correspondence has been received from the Town to date.	Take action if delinquent financial reports not received by 2/28/2025

**List 3:**

**SPECIAL DISTRICTS (INDEPENDENT)**

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most Community Development Districts, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)*

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	Abbott Square Community Development District (Pasco; Local Ordinance)	11, 21, 23	53, 54, 55, 56	FY 2022-23 AFR and Audit Report	On 1/31/2025, Committee staff spoke with staff of the District's management company, who stated that they are currently working with the auditors to complete the audit and hope to have the audit report issued by end of February. Correspondence received from the District's management company on 2/4/2025 also confirmed that they plan to have the audit completed by the end of February, if not before.	Take action if delinquent financial reports not received by 2/28/2025
2	Belmond Reserve Community Development District (Hillsborough; Local Ordinance)	14, 16, 20, 23	61, 62, 63, 64, 65, 66, 67, 68, 69, 70	FY 2022-23 AFR	On 1/31/2025, Committee staff received correspondence from staff of the District's management company, which stated that they are working on the AFR and apologized because they thought the AFR had already been submitted by a former employee. [Note: The audit report was received by the Auditor General on 10/22/2024.]	Take action if delinquent financial report not received by 2/28/2025
3	Bobcat Trail Community Development District (Sarasota; Local Ordinance)	22	73, 74, 75	FY 2022-23 AFR and Audit Report	No response was received from the District to the Committee's letter dated 10/31/2024.	Take action if delinquent financial reports not received by 2/28/2025
4	Buckhead Trails II Community Development District (Manatee; Local Ordinance)	20	70, 71, 72	FY 2022-23 AFR and Audit Report, if required	No response was received from the District to the Committee's letter dated 10/31/2024.	Take action if delinquent financial report(s) not received by 2/28/2025
5	CC Community Development District (Lee; Local Ordinance)	27, 28, 33	76, 77, 78, 79, 80	FY 2022-23 AFR and Audit Report, if required	No response was received from the District to the Committee's letter dated 10/31/2024.	Take action if delinquent financial report(s) not received by 2/28/2025

**List 3:**

**SPECIAL DISTRICTS (INDEPENDENT)**

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most Community Development Districts, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)*

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
6	Concorde Estates Community Development District (Osceola; Local Ordinance)	25	35, 45, 46, 47	FY 2022-23 AFR and Audit Report	On 11/7/2024, Committee staff received correspondence from the District's attorney and registered agent, which stated that the District's auditor had informed them that the audit was uploaded and she would be looking into this problem. Although Committee staff requested an update on 1/22/2025, no further correspondence has been received from the District to date.	Take action if delinquent financial reports not received by 2/28/2025
7	Duval Soil and Water Conservation District (Duval; General Law)	4, 5	12, 13, 14, 15, 16, 17	FY 2022-23 AFR and Audit Report, if required	No response was received from the District to the Committee's letter dated 10/31/2024.	Take action if delinquent financial report(s) not received by 2/28/2025
8	Eastpoint Water and Sewer District (Franklin; Special Act)	3	7	FY 2022-23 AFR	On 1/31/2025, Committee staff received correspondence from the District's registered agent, stating that the audit report was submitted to the Auditor General's Office on 1/30/2025. Committee staff sent him a reminder email regarding the AFR, and he replied that they would be submitting it. [Note: The audit report was received by the Auditor General on 1/30/2025.]	Take action if delinquent financial report not received by 2/28/2025
9	Florida Crown Workforce Board, Inc. (Union, Dixie, Gilchrist, and Columbia; General Law)	3, 6	7, 10, 22	FY 2022-23 AFR	On 11/4/2024, Committee staff received correspondence from Board staff, which stated that: (1) the Board merged with another region as of 7/1/2024, and this merger, closeout, and the storms have pushed them behind a bit in getting the audit completed; and (2) the audit is almost complete and they should have the final draft by the first part of December. On 1/15/2025, Committee staff received correspondence from Board staff, which included a copy of the draft FY 2022-23 audit report and stated that: (1) the draft audit report will be presented to the new consolidated organization's board on 1/22/2025; and (2) the final audit report will be provided to the Department of Financial Services and the Auditor General no later than 1/31/2025. On 1/31/2025, Committee staff received correspondence from Board	Take action if delinquent financial report not received by 2/28/2025

**List 3:**

**SPECIAL DISTRICTS (INDEPENDENT)**

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most Community Development Districts, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)*

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Florida Crown Workforce Board, Inc. (Union, Dixie, Gilchrist, and Columbia; General Law) (continued)				staff, which included the final audit report; further correspondence with Board staff indicated that the AFR was pending certification from the Board Chair and would be submitted as soon as it is certified. [Note: The audit report was received by the Auditor General on 1/31/2025.]	
10	Grand Oaks Community Development District (St. Johns; Local Ordinance)	7	18, 19, 20	FY 2022-23 AFR and Audit Report	No response was received from the District to the Committee's letter dated 10/31/2024.	Take action if delinquent financial reports not received by 2/28/2025
11	Haines City Water Control District (Polk; General Law)	12	51	FY 2022-23 AFR	No response was received from the District to either the Committee's letter dated 10/31/2024 or email sent on 10/18/2024 and 1/17/2025. [Note: The audit report was received by the Auditor General on 7/24/2024.]  On 1/28/2025, Committee staff received correspondence from staff of the Department of Financial Services (DFS), which stated that: (1) the AFR was in "In Progress" status and the audit report has been uploaded. but no further action has been taken; and (2) DFS staff had called the District, signed up new users, and sent them the manual for the AFR system.	Take action if delinquent financial report not received by 2/28/2025
12	Hamilton County Soil and Water Conservation District (Hamilton; General Law)	3	7	FY 2022-23 AFR and Audit Report, if required	No response was received from the District to the Committee's letter dated 10/31/2024.	Take action if delinquent financial report(s) not received by 2/28/2025

**List 3:**

**SPECIAL DISTRICTS (INDEPENDENT)**

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most Community Development Districts, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)*

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
13	Hammock Bay Community Development District (Walton; Local Ordinance)	2	5	FY 2022-23 AFR and Audit Report	On 1/31/2025, Committee staff spoke with staff of the District's management company, who stated that they currently have the draft audit report, expect the final audit report to be issued next week, and will submit the audit report and AFR soon thereafter. Correspondence received from the District's management company on 2/4/2025 stated that they have received the final audit report and will be working to complete the AFR.	Take action if delinquent financial reports not received by 2/28/2025
14	Harvest Ridge Community Development District (Pasco; Local Ordinance)	11, 21, 23	53, 54, 55, 56	FY 2022-23 AFR and Audit Report, if required	No response was received from the District to the Committee's letter dated 10/31/2024.	Take action if delinquent financial report(s) not received by 2/28/2025
15	Heights Community Development District, The (Hillsborough; Local Ordinance)	14, 16, 20, 23	61, 62, 63, 64, 65, 66, 67, 68, 69, 70	FY 2022-23 AFR and Audit Report	On 1/31/2025, Committee staff spoke with staff of the District's management company, who stated that they currently have the draft audit report, expect the final audit report to be issued next week, and will submit the audit report and AFR soon thereafter. Correspondence received from the District's management company on 2/4/2025 stated that they will be getting the final audit report this week and will be completing the AFR once the final audit report is received.	Take action if delinquent financial reports not received by 2/28/2025
16	Highland Meadows II Community Development District (Polk; Local Ordinance)	12, 27	48, 49, 50, 51	FY 2022-23 AFR and Audit Report	No response was received from the District to the Committee's letter dated 10/31/2024.	Take action if delinquent financial reports not received by 2/28/2025
17	Hilltop Point Community Development District (Pasco; Local Ordinance)	11, 21, 23	53, 54, 55, 56	FY 2022-23 AFR	On 1/31/2025, Committee staff received correspondence from staff of the District's management company, which stated that they are working on the AFR and apologized because they thought the AFR had already been submitted by a former employee. [Note: The audit report was received by the Auditor General on 10/30/2024.]	Take action if delinquent financial report not received by 2/28/2025

**List 3:**

**SPECIAL DISTRICTS (INDEPENDENT)**

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	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
18	Mirabella Community Development District (Hillsborough; Local Ordinance)	14, 16, 20, 23	61, 62, 63, 64, 65, 66, 67, 68, 69, 70	FY 2022-23 AFR and Audit Report	On 1/31/2025, Committee staff spoke with staff of the District's management company, who stated that they currently have the draft audit report, expect the final audit report to be issued next week, and will submit the audit report and AFR soon thereafter. Correspondence received from the District's management company on 2/4/2025 stated that they have received the final audit report and will be working to complete the AFR.	Take action if delinquent financial reports not received by 2/28/2025
19	Oaks at Shady Creek Community Development District (Hillsborough; Local Ordinance)	14, 16, 20, 23	61, 62, 63, 64, 65, 66, 67, 68, 69, 70	FY 2022-23 AFR	On 1/31/2025, Committee staff received correspondence from staff of the District's management company, which stated that they are working on the AFR and apologized because they thought the AFR had already been submitted by a former employee. [Note: The audit report was received by the Auditor General on 10/22/2024.]	Take action if delinquent financial report not received by 2/28/2025
20	Orange Hill Soil and Water Conservation District (Washington; General Law)	2	5	FY 2022-23 AFR and Audit Report, if required	No response was received from the District to the Committee's letter dated 10/31/2024.	Take action if delinquent financial report(s) not received by 2/28/2025

**List 3:**

**SPECIAL DISTRICTS (INDEPENDENT)**

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most Community Development Districts, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)*

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
21	Pebble Ridge Community Development District (Polk; Local Ordinance)	12, 27	48, 49, 50, 51	FY 2022-23 AFR and Audit Report	<p>On 10/31/2024, Committee staff was copied on an email from the District's registered agent's office to FloridaCommerce, which asked if FloridaCommerce could perform an administrative dissolution of the District because the District has not had a board or a bank account in over 10 years, does not have money or a Developer, and has no way to pay any vendors. On 11/1/2024, Committee staff was copied on an email reply from FloridaCommerce, which stated "We don't have the authority to dissolve special districts. In the case of [the District], the City of Frostproof must repeal City Ordinance No. 2008-12 to dissolve it. We can declare special districts inactive under certain circumstances (for example, see section 189.062(1)(a)1.-2., Florida Statutes). [The registered agent] might be able to initiate that process for [the District.] If so, please email the documentation to me."</p> <p>On 1/28/2025, FloridaCommerce staff told Committee staff that they had received correspondence in December 2024 which indicated that the District no longer had a registered agent. FloridaCommerce, Special District Accountability Program's records currently have the District's registered agent name and registered office address as "Unknown as of 12/10/2024."</p>	Due to the lack of a registered agent and office, take action upon the filing of a registered agent or office if filed by 12/10/2025. Otherwise, declare District inactive in accordance with Section 189.062, Florida Statutes.
22	Riverbend West Community Development District (Hillsborough; Local Ordinance)	14, 16, 20, 23	61, 62, 63, 64, 65, 66, 67, 68, 69, 70	FY 2022-23 AFR and Audit Report	<p>On 1/31/2025, Committee staff spoke with staff of the District's management company, who stated that they currently have the draft audit report, expect the final audit report to be issued next week, and will submit the audit report and AFR soon thereafter. Correspondence received from the District's management company on 2/4/2025 stated that they will be getting the final audit report this week and will be completing the AFR once the final audit report is received.</p> <p>[Note: On 12/4/2024, staff of the District's management company provided correspondence to the FloridaCommerce's Special District</p>	Take action if delinquent financial reports not received by 2/28/2025

**List 3:**

**SPECIAL DISTRICTS (INDEPENDENT)**

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	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Riverbend West Community Development District (Hillsborough; Local Ordinance) (continued)				Accountability Program regarding the status of the District's audit. Committee staff received a copy of such correspondence, which stated that: (1) due to employee turnover, they were not made aware that the auditors had not received initial documentation needed to begin audit fieldwork until September 2024; (2) they have provided the requested documentation and are continuing to work with the auditors to complete the audit; and (3) they estimate that the audit will be completed within another month and have taken corrective action to avoid noncompliance going forward, including ensuring that the District has a signed engagement letter for the FY 2023-24 audit and establishing quarterly deadlines for their staff to provide the auditors with the information required to finish that audit by the 6/30/2025 statutory deadline.]	
23	Santa Fe Soil and Water Conservation District (Columbia; General Law)	6	10	FY 2022-23 AFR and Audit Report, if required	No response was received from the District to the Committee's letter dated 10/31/2024.	Take action if delinquent financial report(s) not received by 2/28/2025
24	Sawgrass Village Community Development District (Manatee; Local Ordinance)	20	70, 71, 72	FY 2022-23 AFR	On 1/31/2025, Committee staff received correspondence from staff of the District's management company, which stated that they are working on the AFR and apologized because they thought the AFR had already been submitted by a former employee. [Note: The audit report was received by the Auditor General on 10/22/2024.]	Take action if delinquent financial report not received by 2/28/2025
25	Seaton Creek Reserve Community Development District (Duval; Local Ordinance)	4, 5	12, 13, 14, 15, 16, 17	FY 2022-23 AFR	On 1/31/2025, Committee staff received correspondence from staff of the District's management company, which stated that they are working on the AFR and apologized because they thought the AFR had already been submitted by a former employee. [Note: The audit report was received by the Auditor General on 10/17/2024.]	Take action if delinquent financial report not received by 2/28/2025



**List 3:**

**SPECIAL DISTRICTS (INDEPENDENT)**

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	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
26	Sherwood Manor Community Development District (Hillsborough; Local Ordinance)	14, 16, 20, 23	61, 62, 63, 64, 65, 66, 67, 68, 69, 70	FY 2022-23 AFR	On 1/31/2025, Committee staff received correspondence from staff of the District's management company, which stated that they are working on the AFR and apologized because they thought the AFR had already been submitted by a former employee. [Note: The audit report was received by the Auditor General on 1/6/2025.]	Take action if delinquent financial report not received by 2/28/2025
27	South Fork III Community Development District (Hillsborough; Local Ordinance)	14, 16, 20, 23	61, 62, 63, 64, 65, 66, 67, 68, 69, 70	FY 2022-23 AFR and Audit Report	On 1/31/2025, Committee staff spoke with staff of the District's management company, who stated that they are currently working with the auditors to complete the audit and hopes to have the audit report issued by end of February. Correspondence received from the District's management company on 2/4/2025 also confirmed that they plan to have the audit completed by the end of February, if not before.	Take action if delinquent financial reports not received by 2/28/2025
28	Southern Hills Plantation II Community Development District (Hernando; Local Ordinance)	11	52, 53	FY 2022-23 AFR and Audit Report	On 1/31/2025, Committee staff spoke with staff of the District's management company, who stated that they are currently working with the auditors to complete the audit and hopes to have the audit report issued by end of February. Correspondence received from the District's management company on 2/4/2025 stated that they will be getting the final audit report this week and will be completing the AFR once the final audit report is received.	Take action if delinquent financial reports not received by 2/28/2025
29	St. Johns County Airport Authority (St. Johns; Special Act)	7	18, 19, 20	FY 2022-23 AFR and Audit Report	No response was received from the Authority to the Committee's letter dated 10/31/2024.	Take action if delinquent financial reports not received by 2/28/2025
30	Suncoast Community Development District (Pasco; Local Ordinance)	11, 21, 23	53, 54, 55, 56	FY 2022-23 AFR	On 1/31/2025, Committee staff received correspondence from staff of the District's management company, which stated that they are working on the AFR and apologized because they thought the AFR had already been submitted by a former employee. [Note: The audit report was received by the Auditor General on 1/6/2025.]	Take action if delinquent financial report not received by 2/28/2025

**List 3:**

**SPECIAL DISTRICTS (INDEPENDENT)**

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	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
31	Touchstone Community Development District (Hillsborough; Local Ordinance)	14, 16, 20, 23	61, 62, 63, 64, 65, 66, 67, 68, 69, 70	FY 2022-23 AFR	On 1/31/2025, Committee staff received correspondence from staff of the District's management company, which stated that they are working on the AFR and apologized because they thought the AFR had already been submitted by a former employee. [Note: The audit report was received by the Auditor General on 10/30/2024.]	Take action if delinquent financial report not received by 2/28/2025
32	Waccasassa Water and Wastewater Cooperative (Levy; General Law)	9	22	FY 2022-23 AFR and Audit Report, if required	No response was received from the District to the Committee's letter dated 10/31/2024.	Take action if delinquent financial report(s) not received by 2/28/2025
33	West Hillcrest Community Development District (Pasco; Local Ordinance)	11, 21, 23	53, 54, 55, 56	FY 2022-23 AFR and Audit Report, if required	No response was received from the District to the Committee's letter dated 10/31/2024.	Take action if delinquent financial report(s) not received by 2/28/2025

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most Community Development Districts, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)*

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	Arlington Special Dependent District (Hillsborough; Local Ordinance)	14, 16, 20, 23	61, 62, 63, 64, 65, 66, 67, 68, 69, 70	FY 2022-23 AFR and Audit Report, if required	On 11/8/2024, Committee staff received correspondence from the District's registered agent, which stated that: (1) she is working with the new board treasurer to upload the District's FY 2022-23 AFR to DFS' LOGERx system as soon as possible and well before the requested 1/15/2025 deadline; (2) she and the Board Treasurer are both new to the board as of late last spring as the Board president died suddenly last fall and no one uploaded the District's documents in the interim period; (3) they have scrambled a bit amid full-time jobs to learn their new volunteer positions and stay on top of the submissions; and (4) they are hoping to submit the AFR within the next couple weeks. Although Committee staff requested an update on 1/22/2025, no further correspondence has been received from the District to date.	Take action if delinquent financial report(s) not received by 2/28/2025
2	City of Brooksville Community Redevelopment Agency (Hernando; Local Ordinance)	11	52	FY 2022-23 AFR and Audit Report	The Agency is a component unit of the City of Brooksville, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2022-23 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report, if required.	Take action if delinquent financial reports not received by 2/28/2025
3	City of Crescent City Community Redevelopment Agency (Putnam; Local Ordinance)	7	20	FY 2022-23 AFR and Audit Report	The Agency is a component unit of the City of Crescent City, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2022-23 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.  [Note: The City's Finance Director has also provided correspondence to the FloridaCommerce's Special District Accountability Program regarding the status of the Agency's audit, and Committee staff has received copies of such correspondence. The status provided regarding the Agency's audit is identical to the status of the City's audit.]	Take action if delinquent financial reports not received by 3/31/2025

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

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	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
4	City of Moore Haven Affordable Housing Finance Authority (Glades; Local Ordinance)	29	83	FY 2022-23 AFR and Audit Report, if required	The Authority is a component unit of the City of Moore Haven, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2022-23 audit is completed. [See List 2 for the status of the City's audit.] However, the Authority is responsible for submitting its standalone audit report, if required.	Take action if delinquent financial report(s) not received by 3/31/2025
5	City of Moore Haven Redevelopment Agency (Glades; Local Ordinance)	29	83	FY 2022-23 AFR and Audit Report, if required	The Agency is a component unit of the City of Moore Haven, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2022-23 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report, if required.	Take action if delinquent financial report(s) not received by 3/31/2025
6	Columbia County Industrial Development Authority (Columbia; General Law)	6	10	FY 2022-23 AFR and Audit Report, if required	No response was received from the Authority to the Committee's letter dated 10/31/2024.	Take action if delinquent financial report(s) not received by 2/28/2025
7	Community Redevelopment Agency of the Town of Havana (Gadsden; Local Ordinance)	3	8	FY 2022-23 AFR	The Agency is a component unit of the Town of Havana, and its AFR is linked to the Town's AFR, which cannot be submitted until the Town's FY 2022-23 audit is completed. [See List 2 for the status of the Town's audit.]	No action on the special district since the Town of Havana is responsible for submitting the Agency's AFR. [Note: Take action on Town of Havana if delinquent financial report not received by 2/28/2025.]

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

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	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
8	Community Redevelopment Agency of the Town of Lake Park (Palm Beach; Local Ordinance)	24	88	FY 2022-23 AFR	The Agency is a component unit of the Town of Lake Park, and its AFR is linked to the Town's AFR. The Town is responsible for submitting the AFR for both the Town and the Agency. [See List 2 for the correspondence with the Town regarding the AFR.] (Note: The Agency's standalone audit report was received by the Auditor General on 12/3/2024.)	No action on the special district since the Town of Lake Park is responsible for submitting the Agency's AFR. [Note: Take action on Town of Lake Park if delinquent financial report not received by 2/28/2025.]
9	Dade City Community Redevelopment Agency (Pasco; Local Ordinance)	23	54	FY 2022-23 AFR and Audit Report	<p>The Agency is a component unit of the City of Dade City, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2022-23 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.</p> <p>[Note: The City's Finance Officer has also provided correspondence to the FloridaCommerce's Special District Accountability Program in November and December 2024 regarding the status of the Agency's audit, and Committee staff has received copies of such correspondence. The December update stated that: (1) the City is actively engaged with its audit firm and has received their commitment to prioritize the completion of the Agency's FY 2022-23 audit; (2) the City continues to use the services of its CPA consultants in the collection and preparation of the work papers for the audit firm; (3) the City was delayed by the need to reconstruct the records into its current (and prior) accounting software, which was necessitated by the abandonment of a trial software system that did not meet the City's expectations; and (4) the City is confident in its ability to complete the</p>	Take action if delinquent financial reports not received by 4/30/2025

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most Community Development Districts, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)*

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Dade City Community Redevelopment Agency (Pasco; Local Ordinance) (continued)				2023 audit in March 2025 and has been working to complete the work papers for the FY 2023-24 audit so that it can meet the statutory deadline for that audit and bring the City and the Agency into full compliance with such requirements.]	
10	Deerfield Beach Community Redevelopment Agency (Broward; Local Ordinance)	30	98	FY 2022-23 AFR	The Agency is a component unit of the City of Deerfield Beach, and its AFR is linked to the City's AFR. The City is responsible for submitting the AFR for both the City and the Agency. While the City submitted its FY 2022-23 AFR on 6/21/2024, the City did not include the required AFR information for the Agency. [Note: The Agency's standalone audit report was received by the Auditor General on 6/21/2024.]  No response was received from the City to emails sent to the City on 10/22/2024 and 1/15/2025.	No action on the special district since the City of Deerfield Beach is responsible for submitting the Agency's AFR. [Note: Take action on City of Deerfield Beach if delinquent financial report not received by 2/28/2025.]
11	Dorcas Fire District (Okaloosa; Special Act)	1, 2	3, 4	FY 2022-23 AFR and Audit Report	Because of operational issues at the District, Legislation was passed during the 2024 Legislative Session relating to the District (HB 897, now Chapter 2024-288, Laws of Florida) which was approved by the Governor on 6/13/2024 and became effective on that date. The legislation converted the District from an independent special fire control district to a dependent special district of Okaloosa County, governed by the Okaloosa County Board of County Commissioners or its appointees, and made conforming changes to the District's charter reflecting the change in status from an independent special fire control district to a dependent special district.  Committee staff has been in correspondence with Okaloosa County staff since June 2024. On 10/15/2024, Committee staff received correspondence from Okaloosa County's Director of Public Safety,	Accept the report prepared by the Clerk of Court's office in lieu of the FY 2022-23 audit and take no state action regarding such. Take action if FY 2022-23 AFR not received by 3/31/2025.

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most Community Development Districts, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)*

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Dorcas Fire District (Okaloosa; Special Act) (continued)				<p>which stated that: (1) prior to 6/13/2024, the District sought the services of an audit firm to complete the FY 2020-21 and FY 2021-22 financial audits; (2) the FY 2020-21 audit is completed and published, and the FY 2021-22 audit is ongoing, but not yet complete, and is expected to be available to be published in mid-November 2024; (3) this process and timeline was engaged before the District was designated as a dependent special district of the County and is being closely monitored; (4) upon the Okaloosa County Board of County Commissioners taking over administrative oversight of the District on 6/13/2024, the County immediately engaged its Investigator General's Office through the Clerk of the Court to conduct an outside audit of the District's finances from October 2022 through the end of September 2023 (FY 2022-23); (5) the County is hoping that this will satisfy the "Independent Auditor" requirement and the audit will suffice for the FY 2022-23 requirement; (6) this will be the last independent audit which would be required to published as, now that the District is a dependent district of the County, it will be a component of the County's annual audit moving forward; and (7) if this will not suffice for the audit requirement, the County will need to contract with a CPA to complete the process, which may require an extended timeline.</p> <p>Committee staff spoke with the Director of Public Safety regarding the AFR requirement, and he stated that the County would prefer to wait to submit the District's AFR until after the Committee's decision regarding the audit, so they did not potentially incur costs twice for accounting/auditing services related to the FY 2022-23 report(s).</p> <p>[Note: The FY 2020-21 and 2021-22 audit reports were received by the Auditor General's Office on 6/28/2024 and 12/5/2024, respectively. The 2020-21 and 2021-22 AFRs were received by the Department of Financial Services on 12/19/2024.]</p>	

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most Community Development Districts, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)*

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Dorcas Fire District (Okaloosa; Special Act) (continued)				<p><u>History:</u></p> <p>- In February 2023, the Committee approved to take action on the District if the District's FY 2020-21 AFR and audit report were not received by 4/30/2023. The District failed to submit the FY 2020-21 financial reports by the deadline, so State action began on 5/2/2023. As a result of the Committee's action, the Department of Economic Opportunity (renamed to the Department of Commerce (FloridaCommerce)) filed a Petition for Enforcement in Leon County Circuit Court on 6/30/2023.</p> <p>-On 11/28/2023, FloridaCommerce filed a Petitioner's Motion for Entry of Default by Clerk against the District "for failure to serve any document on the undersigned [FloridaCommerce Assistant General Counsel] or file any document as required by law." On 11/30/2023, the Deputy Clerk of the Court entered a Default against the District, and on 12/6/2023, FloridaCommerce filed the Petitioner's Motion for Final Judgment by Default Against Respondent Dorcas Fire District. A motion hearing was set for 3/6/2024.</p> <p>- In December 2023, the Committee approved to take action on the District if the District's FY 2021-22 AFR and audit report were not received by 3/1/2024. The District failed to submit the FY 2021-22 financial reports by the deadline, so State action began on 3/1/2024 relating to these financial reports. As a result of the Committee's action, FloridaCommerce enjoined this action with the court case relating to the District's FY 2020-21 delinquent financial reports.</p> <p>-On 3/7/2024, the Leon County Circuit Court issued the Final Judgment by Default Against Respondent Dorcas Fire District and ordered the District to produce the FY 2020-21 AFR and audit report within 30 days of issuance.</p>	



**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

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	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
12	Gretna Neighborhood Improvement District (Gadsden; Local Ordinance)	3	8	FY 2022-23 AFR and Audit Report, if required	<p>The District is a component unit of the City of Gretna, and its FY 2022-23 AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2022-23 audit is completed. [See List 2 for the status of the City's audit.]</p> <p><u>History:</u> The City of Gretna reported zero total revenues and total expenditures for the District for at least the previous five fiscal years.</p>	No action on the special district since the City of Gretna is responsible for submitting the District's AFR. [Note: Take action on City of Gretna if delinquent financial report(s) not received by 2/28/2025.]
13	Hawthorne Community Redevelopment Agency (Alachua; Local Ordinance)	9	21	FY 2022-23 AFR and Audit Report	The Agency is a component unit of the City of Hawthorne, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2022-23 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.	Take action if delinquent financial reports not received by 2/28/2025
14	Hickory Hill Special Dependent Tax District (Hillsborough; Local Ordinance)	14, 16, 20, 23	61, 62, 63, 64, 65, 66, 67, 68, 69, 70	FY 2022-23 Audit Report	On 11/4/2024, Committee staff received correspondence from the District's registered agent, which stated that the District has revenues of less than \$50,000 and thus is not required to have an audit completed and requested confirmation if there is anything else needed. In response, Committee staff sent correspondence to the District's registered agent on 11/5/2024, which stated that: (1) Section 218.39(1)(i), Florida Statutes, requires an annual financial audit report from each special district with revenues or total expenditures and expenses [emphasis added] between \$50,000 and \$100,000, as reported on the fund financial statements, which has not been subject to a financial audit for the two preceding fiscal years; (2) per the District's FY 2022-23 Annual Financial Report (AFR) submitted to the Department of Financial Services on 4/29/2024, the District reported	Take action if delinquent financial report not received by 2/28/2025

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most Community Development Districts, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)*

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Hickory Hill Special Dependent Tax District (Hillsborough; Local Ordinance) (continued)				<p>total revenues of \$39,582 and total expenditures of \$62,422; and (3) because the District reported total expenditures between \$50,000 and \$100,000 and it did not have an audit in the preceding two fiscal years, a financial audit is required for FY 2022-23 (the District's last financial audit report submitted to the Auditor General was for FY 2017-18).</p> <p>Correspondence received from the District's registered agent on 11/5/2024: (1) stated that, as a dependent district, the District must follow Hillsborough County's guide on audit requirements and included excerpts from such under the heading 'Process for Districts with Current Revenues of Less Than \$50,000'; (2) further stated that nowhere does Hillsborough County's guide indicate '<i>revenues or expenditures</i>;' and (4) requested that Committee staff address this with Hillsborough County, as the District appears to meet their requirements, stating "When there is an unknown conflict between governmental entities, and [the District is] dependent upon Hillsborough County, [the District's] goal is to meet the requirements set down by [its] creating general-purpose government."</p> <p>On 11/6/2024, Committee staff sent correspondence to the District's registered agent which: (1) reiterated that the District is a Florida special district and is governed by the Florida Statutes, which take precedent over any local guidance; (2) provided links to Chapter 189 and Sections 218.32 and 218.39, Florida Statutes, as well as links to the Department of Commerce's Special District Accountability Program (FloridaCommerce) and its Florida Special District Handbook (reference to which was also included in Hillsborough County's guide provided by him); (3) referenced correspondence regarding the audit requirement in Section 218.39, Florida Statutes, that the District had received from both the Auditor General's Office and the FloridaCommerce; and (4) stated that our office had reached out to Hillsborough County to</p>	

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

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	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Hickory Hill Special Dependent Tax District (Hillsborough; Local Ordinance) (continued)				<p>discuss their information and the need to revise such to reference the financial audit requirements in Section 218.39, Florida Statutes. In correspondence received on 11/10/2024, the District's registered agent continued to dispute that the audit requirement in law applies to the District and stated "I will leave this issue to be figured out between county and the state..."</p> <p>In December 2024, Committee staff received a call from a consultant with Hillsborough County, who works with the dependent special districts, regarding this issue. She stated, in part, that: (1) the County Attorney had been provided with the correspondence between the District's registered agent and Committee staff regarding the required audit for FY 2022-23; (2) County staff have not reached out to the District's registered agent to discuss the audit issue because the County has not been contacted directly by him; he has only copied them on correspondence with Committee staff; (3) the County's position is that their ordinances and guidelines for the dependent special districts are supplemental to the Florida Statutes, do not prevent the special districts from having an audit performed, and that the Florida Statutes take precedent over any local laws, rules, etc.; (4) the County is in agreement that the District is required to have an audit for FY 2022-23; and (5) she is currently working to correct the guidelines to reference the audit requirements in Florida Statutes and will be sending out emails to all of the County's dependent special districts about the updated guidelines.</p> <p>[Note: The AFR was received by the Department of Financial Services on 4/29/2024.]</p>	

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most Community Development Districts, and if applicable, some additional special districts, all House and Senate districts in the county in which these special districts are located are listed.)*

	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
15	High Springs Community Redevelopment Agency (Alachua; Local Ordinance)	6	10	FY 2022-23 AFR and Audit Report	The Agency is a component unit of the City of High Springs, and its AFR is linked to the City's AFR, which cannot be submitted until the City submits its FY 2022-23 audit. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.	Take action if delinquent financial reports not received by 4/30/2025
16	Highlands County Industrial Development Authority (Highlands; General Law)	29	83	FY 2022-23 AFR and Audit Report, if required	No response was received from the Authority to the Committee's letter dated 10/31/2024.	Take action if delinquent financial report(s) not received by 2/28/2025
17	Lake Worth Beach Community Redevelopment Agency (Palm Beach; Local Ordinance)	24	87, 89	FY 2022-23 AFR	The Agency is a component unit of the City of Lake Worth Beach, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2022-23 audit is completed. [See List 2 for the status of the City's audit.] (Note: The Agency's standalone audit report was received by the Auditor General on 9/3/2024.)	No action on the special district since the City of Lake Worth Beach is responsible for submitting the Agency's AFR. [Note: Take action on City of Lake Worth Beach if delinquent financial report not received by 3/31/2025.]
18	Millers Creek Special District (Duval; Local Ordinance)	4, 5	12, 13, 14, 15, 16, 17	FY 2022-23 AFR	On 1/17/2025, Committee staff received correspondence from the District's registered agent in response to an email sent regarding the District's FY 2022-23 AFR, which stated "We will get this submitted ASAP." [Note: The audit report was received by the Auditor General on 8/30/2024.]	Take action if delinquent financial report not received by 2/28/2025

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

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	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
19	Moore Haven Capital Projects Finance Authority (Glades; Local Ordinance)	29	83	FY 2022-23 AFR and Audit Report	The Authority is a component unit of the City of Moore Haven, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2022-23 audit is completed. [See List 2 for the status of the City's audit.] However, the Authority is responsible for submitting its standalone audit report.	Take action if delinquent financial reports not received by 3/31/2025
20	New Port Richey Community Redevelopment Agency (Pasco; Local Ordinance)	21	56	FY 2022-23 AFR and Audit Report	The Agency is a component unit of the City of New Port Richey, and its AFR is linked to the City's AFR, which cannot be submitted until the City submits its FY 2022-23 AFR. [See List 2 for the status of the City's AFR.] However, the Agency is responsible for submitting its standalone audit report.  [Note: No response was received from either the City or the Agency to the Committee's letters sent in late October 2024.]	Take action if delinquent financial reports not received by 2/28/2025
21	Quincy Community Redevelopment Agency (Gadsden; Local Ordinance)	3	8	FY 2022-23 AFR	The Agency is a component unit of the City of Quincy, and its AFR is linked to the City's AFR. The City is responsible for submitting the AFR for both the City and the Agency. [See List 2 for the correspondence with the City regarding the AFRs.] (Note: The Agency's standalone audit report was received by the Auditor General on 1/6/2025.)	No action on the special district since the City of Quincy is responsible for submitting the Agency's AFR. [Note: Take action on City of Quincy if delinquent financial report not received by 2/28/2025.]

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

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	District (County; Creation Method)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
22	Safety Harbor Community Redevelopment Agency (Pinellas; Local Ordinance)	21	57	FY 2022-23 AFR and Audit Report	<p>The Agency is a component unit of the City of Safety Harbor, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2022-23 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.</p> <p>[Note: No response was received from either the City or the Agency to the Committee's letters sent in late October 2024. However, on 12/9/2024, the City Manager provided correspondence to the FloridaCommerce's Special District Accountability Program regarding the status of the Agency's audit. Committee staff received a copy of such correspondence, which stated that: (1) the reason the audit report has not been submitted is due to staff turnover, specifically in the Finance department; (2) over the past year, the City has endured significant departures in several key departments, most relevant being in Finance, where in the past two years the Finance Director retired and the Assistant Finance Director and the Accountant/Budget Analyst left for other career opportunities; (3) since his tenure began several months ago, he has secured outside consulting assistance with the predominant purpose of resolving financial reporting issues, which will ensure that once caught up future deadlines will not be missed again; and 4) the current estimate for submission of the Agency's audit report is February 2025, and the City fully intends on meeting the next deadline for the FY 2023-24 audit report by June 2025.]</p>	Take action if delinquent financial reports not received by 2/28/2025

**List 5:**

**TAKE NO ACTION**

	Take No Action	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	Campbellton-Graceville Hospital District (Jackson; Special Act)	2	5	AFR and Audit Report* for: FY 2022-23 FY 2021-22 FY 2020-21 FY 2019-20 FY 2018-19 FY 2017-18 FY 2016-17 FY 2015-16 FY 2014-15 FY 2013-14 (*if audit threshold met)	<p>On 11/6/2024, Department of Commerce (FloridaCommerce) forwarded correspondence received from the District's registered agent, which stated that: (1) the Motion for Entry of Final Decree Closing the Case was filed in the U.S. Bankruptcy Court, Northern District of Florida on 11/5/2024 for the Campbellton Graceville Hospital Corporation's Chapter 11 bankruptcy case; (2) unless there are any objections filed, this bankruptcy can be administratively closed within the next 30 days, which should mean that the legislature can dissolve the District this upcoming session and order the transfer of any remaining assets to Jackson County, Florida; and (3) they are aware that there is a bank account at Peoples Bank of Graceville, and assets have been paid over to unclaimed funds.</p> <p>On 1/16/2025, Committee staff received from the FloridaCommerce a copy of the Notice of Proposed Declaration of Inactive Status of the Campbellton-Graceville Hospital District (Notice), which was published in The Jackson County Times that day. There is a 30-day timeframe for objections to be filed to the Notice pursuant to Section 189.062, Florida Statutes. If no objections are filed, the FloridaCommerce will declare the District inactive.</p> <p><u>History:</u> [Note: Effective 7/1/2023, the Department of Economic Opportunity (DEO) was renamed as the Department of Commerce (FloridaCommerce).]  -The Committee, at its 11/2/2015 meeting, directed DEO to take action against the District for failure to file the AFR and audit report for the 2013-14 fiscal year. DEO filed a petition for enforcement in the Leon County Circuit Court in February 2016, and the Circuit Judge signed the Order of Final Judgment on 11/6/2016. The District failed to file the delinquent financial reports as ordered, so DEO published a "Proposed Notice of Inactive Status" in the local paper on 11/17/2016. The District objected and filed a "Petition for Formal Administrative Hearing" on 12/6/2016. A formal hearing with the Division of Administrative Hearings was scheduled for 2/24/2017.  -On 7/27/2017 Committee staff received an email from DEO stating that Hospital had closed on June 30th, but the clinic remained open. Neither Committee staff nor the Governor's Office were notified by the District of this, which was a condition of financial emergency, as required by Section 218.503(3), Florida Statutes. In August</p>	Continue to delay state action on prior year delinquent financial reports and delay state action on FY 2022-23 delinquent financial reports because the Department of Commerce is in the process of declaring the District inactive.

**List 5:**

**TAKE NO ACTION**

	Take No Action	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Campbellton-Graceville Hospital District (Jackson; Special Act) (continued)				<p>2017, Committee staff were informed that the Campbellton Graceville Hospital Corporation had filed for bankruptcy. The Hospital Corporation claimed that it was a separate entity from the Hospital District, which was why it could file for bankruptcy without the Governor's consent. The Attorney General's Office had some involvement regarding the bankruptcy proceedings.</p> <p>-Legislation was passed during the 2018 Legislative Session relating to the District (HB 1449, now Chapter 2018-188, Laws of Florida): (1) authorized the District to complete the sale of the Campbell-Graceville Hospital facility to Northwest Florida Healthcare, Inc.; (2) required that, upon completion of such sale, the District remain in full operation and possession of all powers to be exercised solely to wind down its affairs; and (3) stated that, on the date the District closes on the authorized sale, Sections 4 and 5 of the Districts enacting law (Chapter 69-2290, Laws of Florida) are repealed and the authority of the Board of County Commissioners of Jackson County to impose any ad valorem taxes for maintenance and operations of the District is terminated. Correspondence received in February 2019 from DEO regarding the status of action against the District stated that: (1) the Jackson County Official Records indicated that the hospital property was sold on 8/1/2018, which appeared to further the legislation from the 2018 Legislative Session; and (2) the Campbellton Graceville Hospital Corporation's Chapter 11 Bankruptcy was still pending.</p> <p>-In 2021, Committee staff asked the following question to DEO: "The Hospital corporation claims that it is a separate entity from the Hospital District, which is why it could file for bankruptcy without the Governor's consent. If that's accurate, what bearing does the bankruptcy case even have on the Hospital District?" The response received from DEO was "[I]t is in the best interest of the Department to not proceed with declaring the [District] inactive while the bankruptcy is ongoing."</p> <p>-At various times during 2022 through 2024, Committee staff requested a status update of action against the District from the FloridaCommerce. On 2/9/2023, DEO forwarded to Committee staff an email received from the District's registered agent, which stated, "Can the legislature just go ahead and dissolve Campbellton-Graceville Hospital District [CGH]? CGH hasn't had any board members since the hospital property was sold in 2018. I believe CGH still has one bank account open at Peoples Bank in Graceville, Florida. There are also unclaimed assets at DFS. These assets should go to Jackson County upon the dissolution of the district. Would it help if Jackson County requested the dissolution from the legislature?" The DEO</p>	



**List 5:**

**TAKE NO ACTION**

	Take No Action	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Campbellton-Graceville Hospital District (Jackson; Special Act) (continued)				General Counsel's office was requested by the Special District Accountability Program to review and respond to this email. Correspondence received on 3/6/2023 and 11/28/2023 stated respectively: "We've looked into this issue. OGC [Office of the General Counsel] recommends taking no action based on the previous reasons given by legal." and "OGC will revisit and let program [the Special District Accountability Program] know if there is any reason to deviate from the previous recommendation to place on hold."	

**From:** LaPonzina, Victoria <Victoria.LaPonzina@myfloridacfo.com>  
**Sent:** Tuesday, August 20, 2024 7:53 AM  
**To:** White, Deborah; Dubose, Kathy  
**Cc:** Eastman, Tammy; Hermeling, Renee; localgov  
**Subject:** Non-Compliant Report for JLAC  
**Attachments:** JLAC Non-Compliant Report 08.20.2024.pdf  
  
**Categories:** Red Category

Good Morning Debbie,

Attached is a current list of entities who have not yet reported their AFRs for the 2022–2023 fiscal year.

Please let us know if you have any questions.

Thank you,

***Victoria LaPonzina, FCCM***

Financial Administrator  
Florida Department of Financial Services  
Division of Accounting & Auditing  
Bureau of Financial Reporting  
(850) 413-5501



[Download](#) CFO Patronis' Hurricane Financial Preparedness Toolkit



ILAC Non-Compliant report for Fiscal Year 2023, as of Tuesday, August 20, 2024

Type	ID	Name	FYE	AFR Received Date	Audit Received Date	Audit Completion Date	Dissolved Date
County	100002	Baker	9/30				
County	100004	Bradford	9/30				
County	100012	Columbia	9/30				
County	100014	Desoto	9/30				
County	100015	Dixie	9/30				
County	100019	Franklin	9/30				
County	100026	Hendry	9/30				
County	100033	Jefferson	9/30				
County	100039	Liberty	9/30				
County	100054	Putnam	9/30			07/31/2024	
County	100061	Suwannee	9/30				
City	200004	Altha	9/30				
City	200006	Apalachicola	9/30				
City	200009	Archer	9/30				
City	200011	Atlantic Beach	9/30				
City	200013	Auburndale	9/30		02/20/2024	02/15/2024	
City	200015	Avon Park	9/30				
City	200022	Bell	9/30				
City	200031	Biscayne Park	9/30				
City	200032	Blountstown	9/30				
City	200036	Boynton Beach	9/30				
City	200039	Branford	9/30				
City	200044	Brooksville	9/30				
City	200045	Bunnell	9/30				
City	200047	Callahan	9/30				
City	200049	Campbellton	9/30				
City	200052	Carrabelle	9/30				
City	200056	Cedar Key	9/30				
City	200059	Chattahoochee	9/30		07/29/2024	07/23/2024	
City	200064	Clermont	9/30				
City	200065	Clewiston	9/30				
City	200075	Crescent City	9/30				
City	200077	Cross City	9/30				
City	200079	Dade City	9/30				
City	200086	DeFuniak Springs	9/30				
City	200092	Dundee	9/30				
City	200096	Eatonville	9/30				
City	200100	El Portal	9/30				
City	200101	Esto	9/30				
City	200104	Fanning Springs	9/30				
City	200109	Fort Lauderdale	9/30				
City	200115	Fort White	9/30				
City	200117	Frostproof	9/30				
City	200118	Fruitland Park	9/30				
City	200122	Golden Beach	9/30				
City	200126	Grand Ridge	9/30				
City	200130	Greenville	9/30				
City	200132	Gretna	9/30		06/10/2024	06/10/2024	
City	200134	Gulf Breeze	9/30				
City	200135	Gulf Stream	9/30				
City	200141	Havana	9/30				

City	200143	Hawthorne	9/30		
City	200145	Hialeah Gardens	9/30		
City	200146	High Springs	9/30		
City	200165	Inglis	9/30		
City	200172	Jacob City	9/30		
City	200173	Jasper	9/30	05/17/2024	04/26/2024
City	200178	Jupiter Inlet Colony	9/30		
City	200180	Kenneth City	9/30		
City	200186	LaBelle	9/30		
City	200188	Lady Lake	9/30	05/13/2024	04/15/2024
City	200191	Lake Butler	9/30		
City	200194	Lake Hamilton	9/30		
City	200197	Lake Park	9/30		
City	200200	Lake Worth Beach	9/30		
City	200208	Lawtey	9/30		
City	200210	Lazy Lake Village	9/30		
City	200224	Manalapan	9/30		
City	200225	Mangonia Park	9/30		
City	200229	Marineland	9/30		
City	200232	Mayo	9/30		
City	200233	McIntosh	9/30	06/24/2024	04/16/2024
City	200234	Medley	9/30		
City	200238	Mexico Beach	9/30		
City	200241	Miami Shores Village	9/30		
City	200243	Micanopy	9/30		06/28/2024
City	200244	Midway	9/30		
City	200245	Milton	9/30	06/20/2024	06/11/2024
City	200246	Minneola	9/30		
City	200248	Monticello	9/30		
City	200250	Moore Haven	9/30		
City	200254	Neptune Beach	9/30		
City	200255	New Port Richey	9/30		
City	200256	New Smyrna Beach	9/30		08/05/2024
City	200259	Noma	9/30		
City	200260	North Bay Village	9/30		
City	200263	North Miami Beach	9/30		
City	200276	Opa-locka	9/30		
City	200284	Pahokee	9/30		
City	200295	Parker	9/30		
City	200298	Pembroke Park	9/30		
City	200300	Penney Farms	9/30		
City	200317	Quincy	9/30		
City	200318	Raiford	9/30		
City	200325	Safety Harbor	9/30		
City	200339	Sea Ranch Lakes	9/30	06/20/2024	01/22/2024
City	200343	Sewalls Point	9/30		
City	200344	Shalimar	9/30	02/16/2024	12/21/2023
City	200351	South Pasadena	9/30		
City	200352	Springfield	9/30	06/28/2024	06/28/2024
City	200353	Starke	9/30		
City	200358	Sweetwater	9/30		
City	200368	Trenton	9/30		
City	200369	Umatilla	9/30	06/26/2024	06/24/2024
City	200372	Vernon	9/30		
City	200373	Vero Beach	9/30		

City	200375	Virginia Gardens	9/30		
City	200376	Waldo	9/30		
City	200377	Wauchula	9/30		
City	200378	Wausau	9/30		
City	200381	Welaka	9/30		
City	200387	Westville	9/30		
City	200389	White Springs	9/30		
City	200393	Windermere	9/30	03/15/2024	02/19/2024
City	200395	Winter Haven	9/30	04/11/2024	03/25/2024
City	200397	Winter Springs	9/30		
City	200398	Worthington Springs	9/30		
City	200399	Yankeetown	9/30	05/17/2024	04/29/2024
City	200415	Westlake	9/30		
City	200416	Indiantown	9/30		
Special District	300001	Aucilla Area Solid Waste Administration	9/30	06/28/2024	06/23/2024
Special District	300016	Flagler Estates Road and Water Control District	9/30		
Special District	300070	Bradford County Development Authority	9/30		06/01/2023
Special District	300157	South Dade Soil and Water Conservation District	9/30		12/20/2022
Special District	300158	Desoto County Hospital District	9/30		
Special District	300162	Duval Soil and Water Conservation District	6/30		
Special District	300168	Pensacola-Escambia Promotion and Development Commission	9/30		
Special District	300176	Eastpoint Water and Sewer District	9/30		
Special District	300178	George E. Weems Memorial Hospital	9/30		
Special District	300186	City-County Public Works Authority	9/30		
Special District	300188	Moore Haven Mosquito Control District	9/30		
Special District	300193	Hamilton County Soil and Water Conservation District	9/30		
Special District	300210	Sun'n Lake of Sebring Improvement District	9/30		
Special District	300211	Arbor Greene Community Development District	9/30		
Special District	300220	Heritage Isles Community Development District	9/30		
Special District	300228	Parkway Center Community Development District	9/30		
Special District	300249	Campbellton-Graceville Hospital District	9/30		
Special District	300275	Fort Myers Beach Mosquito Control District	9/30		
Special District	300305	Bayshore Gardens Park and Recreation District	9/30		
Special District	300325	Marion County Law Library	9/30		06/01/2023
Special District	300346	Dorcas Fire District	9/30		
Special District	300370	West Orange Healthcare District	9/30		06/21/2023
Special District	300375	Osceola Soil and Water Conservation District	9/30		
Special District	300380	Cypress Grove Community Development District	9/30		
Special District	300402	Seminole Improvement District	9/30		
Special District	300410	Lake Bernadette Community Development District	9/30		
Special District	300414	Northwood Community Development District	9/30		
Special District	300423	Greater Seminole Area Special Recreation District	9/30		06/21/2023
Special District	300431	Haines City Water Control District	9/30		
Special District	300434	Lakeland Downtown Development Authority	9/30		06/18/2024
Special District	300436	Polk Soil and Water Conservation District	9/30		06/09/2023
Special District	300439	Putnam County Development Authority	9/30		07/31/2024
Special District	300442	Julington Creek Plantation Community Development District	9/30		
Special District	300445	St. Johns County Airport Authority	9/30		
Special District	300456	St. Lucie Soil and Water Conservation District	9/30		
Special District	300458	Avalon Beach / Mulat Fire Protection District	9/30		
Special District	300461	Santa Rosa Bay Bridge Authority	9/30		
Special District	300462	Bobcat Trail Community Development District	9/30		
Special District	300473	Sumter Soil and Water Conservation District	9/30		
Special District	300479	Taylor County Development Authority	9/30	06/28/2024	06/27/2024
Special District	300480	Taylor Soil and Water Conservation District	9/30		08/09/2023

Special District	300483	Union Soil and Water Conservation District	9/30		
Special District	300486	Indigo Community Development District	9/30		
Special District	300491	Wakulla Soil and Water Conservation District	9/30		
Special District	300499	Orange Hill Soil and Water Conservation District	6/30		
Special District	300504	Bradford County Health Facilities Authority	9/30		12/06/2022
Special District	300533	Charlotte Soil and Water Conservation District	9/30		
Special District	300544	Columbia County Industrial Development Authority	9/30		
Special District	300553	Duval County Research and Development Authority	9/30		04/25/2024
Special District	300570	East Hendry County Drainage District	9/30		
Special District	300583	Highlands County Industrial Development Authority	9/30		
Special District	300587	Arlington Special Dependent District	9/30		
Special District	300620	Sugarwood Groves Special District	9/30		
Special District	300705	Putnam County Port Authority	9/30		07/31/2024
Special District	300706	Putnam County Solid Waste Disposal District	9/30		07/31/2024
Special District	300755	High Springs Community Redevelopment Agency	9/30		
Special District	300782	Sunrise Key Neighborhood Improvement District	9/30		
Special District	300802	Blountstown Community Redevelopment Agency	9/30		
Special District	300851	Carrabelle Community Redevelopment Agency	9/30		
Special District	300852	Carrabelle Hospital Tax District	9/30		
Special District	300855	Gretna Neighborhood Improvement District	9/30		
Special District	300856	City of Moore Haven Affordable Housing Finance Authority	9/30		
Special District	300857	Moore Haven Capital Projects Finance Authority	9/30		
Special District	300859	Avon Park Community Redevelopment Agency	9/30		
Special District	300895	City of Stuart Community Redevelopment Agency	9/30		
Special District	300921	Lake Worth Beach Community Redevelopment Agency	9/30		
Special District	300927	West Palm Beach Golf Commission	9/30		
Special District	300930	New Port Richey Community Redevelopment Agency	9/30		
Special District	300941	Safety Harbor Community Redevelopment Agency	9/30		
Special District	300951	Auburndale Community Redevelopment Agency	9/30	02/20/2024	02/15/2024
Special District	300971	Gulf Breeze Community Redevelopment Agency	9/30		
Special District	300972	Milton Community Redevelopment Agency	9/30	06/20/2024	06/11/2024
Special District	300988	Lake Butler Community Redevelopment Agency	9/30		
Special District	301118	Florida Crown Workforce Board, Inc.	6/30		
Special District	301126	Lakeside Plantation Community Development District	9/30		
Special District	301127	Longleaf Community Development District	9/30		
Special District	301131	Stoneybrook Community Development District	9/30		
Special District	301149	Quincy Community Redevelopment Agency	9/30		
Special District	301150	City of Brooksville Community Redevelopment Agency	9/30		
Special District	301156	Community Redevelopment Agency of the City of Umatilla	9/30	06/26/2024	06/24/2024
Special District	301173	Dade City Community Redevelopment Agency	9/30		
Special District	301179	Pier Park Community Development District	9/30		
Special District	301188	Greyhawk Landing Community Development District	9/30		
Special District	301193	Sampson Creek Community Development District	9/30		
Special District	301201	Community Redevelopment Agency of the City of Winter Haven	9/30	04/11/2024	03/25/2024
Special District	301203	Florence Villa Community Redevelopment Area	9/30	04/11/2024	03/25/2024
Special District	301205	Heritage Harbour South Community Development District	9/30		
Special District	301210	Park Place Community Development District	9/30		
Special District	301215	City of Cedar Key Community Redevelopment Agency	9/30		
Special District	301232	Central Lake Community Development District	9/30		
Special District	301239	Deerfield Beach Community Redevelopment Agency	9/30		
Special District	301244	Fruitland Park Community Redevelopment Agency	9/30		
Special District	301254	Lake Ashton Community Development District	9/30		
Special District	301279	Venetian Community Development District	9/30		
Special District	301284	Wauchula Community Redevelopment Agency	9/30		
Special District	301292	Bartram Springs Community Development District	9/30		

Special District	301296	Brandy Creek Community Development District	9/30	
Special District	301337	Town of Eatonville Community Redevelopment Agency	9/30	
Special District	301338	Town of Marineland Community Redevelopment Agency	9/30	
Special District	301354	Arborwood Community Development District	9/30	
Special District	301360	Concorde Estates Community Development District	9/30	
Special District	301368	Hammock Bay Community Development District	9/30	
Special District	301371	Heritage Lake Park Community Development District	9/30	
Special District	301374	Heron Isles Community Development District	9/30	
Special District	301376	Highlands Community Development District	9/30	08/02/2024
Special District	301390	Midtown Miami Community Development District	9/30	
Special District	301393	Oak Creek Community Development District	9/30	
Special District	301402	South Bay Community Development District (Hillsborough County)	9/30	
Special District	301407	Southern Hills Plantation I Community Development District	9/30	
Special District	301408	Southern Hills Plantation II Community Development District	9/30	
Special District	301409	Southern Hills Plantation III Community Development District	9/30	
Special District	301415	Suncoast Community Development District	9/30	
Special District	301423	Turnbull Creek Community Development District	9/30	
Special District	301432	Villages of Westport Community Development District	9/30	
Special District	301435	West Villages Improvement District	9/30	
Special District	301470	Gramercy Farms Community Development District	9/30	
Special District	301477	Lake Ashton II Community Development District	9/30	
Special District	301481	Landmark at Doral Community Development District	9/30	
Special District	301482	Lucaya Community Development District	9/30	
Special District	301485	Mira Lago West Community Development District	9/30	
Special District	301496	Naturewalk Community Development District	9/30	
Special District	301498	North Miami Beach Community Redevelopment Agency	9/30	
Special District	301503	Bella Collina Community Development District	9/30	
Special District	301505	Quarry Community Development District	9/30	
Special District	301509	River Hall Community Development District	9/30	
Special District	301520	Water's Edge Community Development District (Manatee County)	9/30	
Special District	301521	WaterGrass Community Development District I	9/30	
Special District	301522	Waters Edge Community Development District (Pasco County)	9/30	
Special District	301528	Arlington Ridge Community Development District	9/30	
Special District	301532	City of Crescent City Community Redevelopment Agency	9/30	
Special District	301537	Downtown Clermont Redevelopment Agency	9/30	
Special District	301541	Hawthorne Community Redevelopment Agency	9/30	
Special District	301552	Avelar Creek Community Development District	9/30	
Special District	301566	Cordoba Ranch Community Development District	9/30	
Special District	301577	Heights Community Development District, The	9/30	
Special District	301586	Mirabella Community Development District	9/30	
Special District	301588	New River Community Development District	9/30	
Special District	301595	Pine Ridge Plantation Community Development District	9/30	
Special District	301598	Ridgewood Trails Community Development District	9/30	
Special District	301614	Viera Stewardship District	9/30	
Special District	301625	Zephyr Ridge Community Development District	9/30	
Special District	301628	Madeira Community Development District	9/30	
Special District	301629	Stoneybrook South Community Development District	9/30	
Special District	301659	City of Trenton Community Redevelopment Agency	9/30	
Special District	301660	Community Redevelopment Agency of the Town of Lake Park	9/30	
Special District	301666	Cypress Shadows Community Development District	9/30	
Special District	301669	Deer Run Community Development District	9/30	
Special District	301686	Harrison Ranch Community Development District	9/30	
Special District	301701	Magnolia Creek Community Development District	9/30	
Special District	301704	Mandarin Grove Community Development District	9/30	
Special District	301725	RiverPark Community Development District	9/30	01/17/2023

Special District	301734	Springfield Community Redevelopment Agency	9/30	06/28/2024	06/28/2024
Special District	301738	Talavera Community Development District	9/30		
Special District	301745	Treeline Preserve Community Development District	9/30		11/20/2023
Special District	301750	Verandahs Community Development District, The	9/30		
Special District	301798	Bunnell Community Redevelopment Agency	9/30		
Special District	301800	City of Moore Haven Redevelopment Agency	9/30		
Special District	301802	Community Redevelopment Agency of the Town of Havana	9/30		
Special District	301825	Pebble Ridge Community Development District	9/30		
Special District	301831	South Shore Corporate Park Industrial Community Development District	9/30		
Special District	301841	Freedom Walk Community Development District	9/30		12/06/2022
Special District	301861	City of Clewiston Community Redevelopment Agency	9/30		
Special District	301867	Nature Coast Regional Water Authority	9/30		
Special District	301870	Community Redevelopment Agency of the City of Parker	9/30		
Special District	301924	Leon County Energy Improvement District	9/30		12/13/2022
Special District	301939	Florida Green Finance Authority	9/30		
Special District	301945	Business Improvement District of Coral Gables	9/30		01/10/2023
Special District	301953	Live Oak-Suwannee County Recreation Board	9/30		
Special District	301969	Bullfrog Creek Community Development District	9/30		
Special District	301990	Riverbend West Community Development District	9/30		
Special District	302000	Wynnmere East Community Development District	9/30		
Special District	302001	Community Redevelopment Agency of the City of New Smyrna Beach	9/30		08/05/2024
Special District	302002	IRL Council	9/30		
Special District	302009	La Collina Community Development District	9/30		
Special District	302013	Highland Meadows II Community Development District	9/30		
Special District	302014	Carlton Lakes Community Development District	9/30		
Special District	302017	Oaks at Shady Creek Community Development District	9/30		
Special District	302018	Summit at Fern Hill Community Development District	9/30		
Special District	302021	Bonterra Community Development District	9/30		
Special District	302023	Buckhead Trails Community Development District	9/30		
Special District	302025	Fieldstone Community Development District	9/30		02/28/2023
Special District	302029	Bannon Lakes Community Development District	9/30		
Special District	302031	City of Minneola Community Redevelopment Agency	9/30		
Special District	302034	Reserve at Pradera Community Development District	9/30		
Special District	302038	Millers Creek Special District	6/30		
Special District	302051	Twin Creeks North Community Development District	9/30		
Special District	302066	Armstrong Community Development District	9/30		
Special District	302075	Corkscrew Farms Community Development District	9/30		
Special District	302077	Oleta River Community Development District	9/30		10/27/2023
Special District	302079	South Fork III Community Development District	9/30		
Special District	302081	Opa-Locka Community Redevelopment Agency	9/30		
Special District	302084	Champion's Reserve Community Development District	9/30		
Special District	302085	Cypress Preserve Community Development District	9/30		
Special District	302096	City of Midway Community Redevelopment Agency	9/30		
Special District	302097	DP1 Community Development District	9/30		
Special District	302099	Harmony West Community Development District (2017)	9/30		
Special District	302105	Touchstone Community Development District	9/30		
Special District	302109	Ventana Community Development District	9/30		
Special District	302112	WildBlue Community Development District	9/30		
Special District	302120	Sherwood Manor Community Development District	9/30		
Special District	302121	Timber Creek Community Development District	9/30		
Special District	302125	Beaumont Community Development District	9/30		
Special District	302128	Cypress Mill Community Development District	9/30		
Special District	302135	North Park Isle Community Development District	9/30		
Special District	302139	Avalon Park West Community Development District	9/30		
Special District	302149	Creek Preserve Community Development District	9/30	06/17/2024	



Special District	302152	Spencer Creek Community Development District	9/30	
Special District	302154	DeFuniak Springs Community Redevelopment Agency	9/30	
Special District	302156	Shell Point Community Development District	9/30	
Special District	302157	Town of Lake Placid Community Redevelopment Agency	9/30	
Special District	302179	Grand Oaks Community Development District	9/30	
Special District	302193	North River Ranch Community Development District	9/30	02/28/2023
Special District	302197	Storey Creek Community Development District	9/30	
Special District	302206	Eden Hills Community Development District	9/30	
Special District	302211	West Port Community Development District	9/30	
Special District	302212	Belmond Reserve Community Development District	9/30	
Special District	302218	Parrish Plantation Community Development District	9/30	
Special District	302234	Sandmine Road Community Development District	9/30	
Special District	302237	Sandridge Community Development District	9/30	
Special District	302248	Berry Bay Community Development District	9/30	
Special District	302253	V-Dana Community Development District	9/30	
Special District	302258	Pacific Ace Community Development District	9/30	
Special District	302260	Summerstone Community Development District	9/30	
Special District	302261	Varrea South Community Development District	9/30	
Special District	302265	South Creek Community Development District	9/30	
Special District	302274	North River Ranch Improvement Stewardship District	9/30	
Special District	302286	Bridgewater North Community Development District	9/30	
Special District	302288	Gracewater Sarasota Community Development District	9/30	
Special District	302300	Park East Community Development District	9/30	
Special District	302309	Tuckers Pointe Community Development District	9/30	
Special District	302311	Connerton East Community Development District	9/30	
Special District	302319	Mangrove Point and Mangrove Manor Community Development District	9/30	
Special District	302323	Crossroads Village Center Community Development District	9/30	
Special District	302332	Two Rivers North Community Development District	9/30	
Special District	302333	Two Rivers West Community Development District	9/30	
Special District	302334	Abbott Square Community Development District	9/30	
Special District	302335	Cobblestone Community Development District	9/30	
Special District	302338	Hilltop Point Community Development District	9/30	
Special District	302342	St. Augustine Lakes Community Development District	9/30	
Special District	302344	Seaton Creek Reserve Community Development District	9/30	
Special District	302345	Balm Grove Community Development District	9/30	
Special District	302347	Belle Haven Community Development District	9/30	11/22/2022
Special District	302362	Cypress Bay West Community Development District	9/30	
Special District	302363	Lake Flores Community Development District	9/30	
Special District	302367	Reserve at Van Oaks Community Development District	9/30	
Special District	302380	Saltmeadows Community Development District	9/30	
Special District	302381	Savanna Lakes Community Development District	9/30	
Special District	302383	Stonegate Preserve Community Development District	9/30	
Special District	302385	Waterford Community Development District	9/30	
Special District	302406	Waterset South Community Development District	9/30	
Special District	302412	Two Rivers East Community Development District	9/30	
Special District	302426	Westwood of Pasco Community Development District	9/30	
Special District	302430	Navarre Beach Fire Rescue District	9/30	08/05/2024
Special District	302433	Westview South Community Development District	9/30	
Special District	302437	Buckhead Trails II Community Development District	9/30	
Special District	302440	Leela Reserve Community Development District	9/30	05/03/2023
Special District	302442	Sawgrass Village Community Development District	9/30	
Special District	302452	Sorrento Pines Community Development District	9/30	
Special District	302464	Harvest Ridge Community Development District	9/30	
Special District	302485	West Hillcrest Community Development District	9/30	

**From:** GINA BAILEY <GINABAILEY@AUD.STATE.FL.US>  
**Sent:** Tuesday, September 24, 2024 9:55 AM  
**To:** Caruso, Mike; Pizzo, Jason  
**Cc:** White, Deborah; Dubose, Kathy  
**Subject:** FY 2022-23 Section 11.45(7)(a) FS, Notification  
**Attachments:** 2022-23 Section 11.45(7)(a) Notification for JLAC.xlsb

Pursuant to Section 11.45(7)(a), Florida Statutes, this e-mail is to notify you of the 261 local governmental entities listed on the attached document that, as of September 23, 2024, were either not in compliance (Attachment A), or may not have been in compliance (Attachment B), with the Section 218.39, Florida Statutes, audit report filing requirement for the 2022-23 fiscal year. A separate notification regarding district school boards, charter schools, and charter technical career centers that failed to provide for an audit for the 2022-23 fiscal year was made to you in our e-mail dated May 31, 2024.

If you have any questions regarding this matter or require additional information, please do not hesitate to contact me.

Thank you,

Gina Bailey, CPA, CFE, CISA  
Audit Supervisor  
Auditor General, State of Florida  
40 Sarasota Center Blvd., Suite 105  
Sarasota, FL 34240  
Tel.(813) 940 - 4172

In the event your response contains information that may be considered sensitive or confidential pursuant to Federal or State law, please do not send that information via e-mail. Please contact me to make alternative arrangements to provide the information.

**Local Governmental Entities**  
**2022-23 Fiscal Year Audit Reports**  
**Required - Not Received.**

**Attachment A**

<b><u>COUNTIES</u></b>		<b><u>Entity ID</u></b>	<b><u>Note</u></b>
1	Baker County	C00200	A
2	Bradford County	C00400	B
3	DeSoto County	C01400	B
4	Franklin County	C01800	B
5	Jefferson County	C03200	A
6	Liberty County	C03800	B

<b><u>MUNICIPALITIES</u></b>			
1	Town of Altha	M00400	B
2	City of Apalachicola	M00600	B
3	City of Archer	M00900	A
4	City of Atlantic Beach	M01100	B
5	City of Avon Park	M01500	B
6	Town of Bell	M02200	A
7	City of Blountstown	M03200	B
8	Town of Branford	M03900	B
9	City of Brooksville	M04400	B
10	City of Bunnell	M04500	A
11	Town of Callahan	M04700	A
12	Town of Campbellton	M04900	A
13	City of Carrabelle	M05200	B
14	City of Clermont	M06400	B
15	City of Crescent City	M07500	B
16	Town of Cross City	M07700	B
17	City of Dade City	M07900	B
18	City of DeFuniak Springs	M08700	B
19	Town of Dundee	M09200	B
20	Town of Eatonville	M09600	A
21	Village of El Portal	M10000	B
22	Town of Esto	M10100	B
23	City of Fort Lauderdale	M10900	B
24	Town of Fort White	M11500	B
25	City of Frostproof	M11700	B
26	City of Fruitland Park	M11800	B
27	Town of Grand Ridge	M12600	B
28	Town of Greenville	M13000	B
29	City of Gretna	M13200	A
30	Town of Havana	M14100	A
31	City of Hawthorne	M14300	B
32	City of Hialeah Gardens	M14400	A
33	City of High Springs	M14600	B
34	Town of Hillcrest Heights	M14900	A
35	Village of Indiantown	M15950	B
36	Town of Inglis	M16500	A
37	Town of Kenneth City	M17900	A
38	City of LaBelle	M18500	B
39	Town of Lake Hamilton	M19300	A
40	Town of Lake Park	M19600	B

**Local Governmental Entities  
2022-23 Fiscal Year Audit Reports  
Required - Not Received.**

**Attachment A**

41	City of Lake Worth Beach	M19900	A
42	City of Lawtey	M20700	B
43	Town of Manalapan	M22300	A
44	Town of Mangonia Park	M22400	B
45	Town of Mayo	M23000	A
46	Town of Medley	M23200	B
47	City of Mexico Beach	M23600	B
48	Village of Miami Shores	M23900	B
49	City of Midway	M24200	A
50	City of Minneola	M24400	B
51	City of Moore Haven	M24800	B
52	City of Neptune Beach	M25200	A
53	City of New Port Richey	M25300	A
54	City of North Bay Village	M25800	B
55	City of North Miami Beach	M26100	A
56	City of Opa-locka	M27400	A
57	City of Pahokee	M28200	B
58	City of Palatka	M28300	A
59	City of Parker	M29300	A
60	Town of Penney Farms	M29800	B
61	City of Quincy	M31600	A
62	City of Safety Harbor	M32400	B
63	Town of Sewall's Point	M33400	A
64	City of Starke	M35200	B
65	City of Sweetwater	M35600	B
66	City of Trenton	M36600	A
67	City of Vernon	M37000	B
68	City of Vero Beach	M37100	B
69	Village of Virginia Gardens	M37200	B
70	City of Waldo	M37300	B
71	Town of Wausau	M37500	A
72	Town of Welaka	M37800	B
73	City of Westlake	M38275	A
74	Town of White Springs	M38600	B
75	City of Winter Springs	M39400	B
76	Town of Worthington Springs	M39500	A

**INDEPENDENT SPECIAL DISTRICTS**

1	Abbott Square Community Development District	D00140	A
2	Argyle Fire District	D02200	A
3	Arlington Ridge Community Development District	D02250	A
4	Armstrong Community Development District	D02350	A
5	Avalon Beach / Mulat Fire Protection District	D02800	A
6	Balm Grove Community Development District	D03360	B
7	Bannon Lakes Community Development District	D03375	B
8	Bartram Springs Community Development Distict	D03750	B
9	Bayshore Gardens Park and Recreation District	D04600	A
10	Bella Collina Community Development District	D64525	B
11	Belmond Reserve Community Development District	D05062	A
12	Blueprint Intergovernmental Agency	D05640	A

**Local Governmental Entities**  
**2022-23 Fiscal Year Audit Reports**  
**Required - Not Received.**

**Attachment A**

13	Bobcat Trail Community Development District	D05750	A
14	Bridgewater North Community Development District	D07908	A
15	Buckhead Trails Community Development District	D09010	A
16	Celebration Pointe Community Development District No. 1	D11261	B
17	Central Lake Community Development District	D11710	B
18	Cobblestone Community Development District	D16745	B
19	Concorde Estates Community Development District	D18370	A
20	Connerton East Community Development District	D18379	A
21	Cypress Bay West Community Development District	D20099	B
22	Cypress Mill Community Development District	D20299	A
23	Cypress Preserve Community Development District	D20301	A
24	Deer Run Community Development District	D21740	B
25	Dorcas Fire District (Dependent District as of 7/1/2024)	D22900	A, C
26	DP1 Community Development District	D23390	B
27	East Park Community Development District	D25050	A
28	Eastpoint Water and Sewer District	D25500	B
29	Eden Hills Community Development District	D25580	B
30	Flagler Estates Road and Water Control District	D27400	B
31	Florida Crown Workforce Board, Inc.	D27660	B
32	Florida Green Finance Authority	D27685	B
33	Gramercy Farms Community Development District	D31280	A
34	Grand Oaks Community Development District	D31470	A
35	Greyhawk Landing Community Development District	D31905	A
36	Grove Resort Community Development District	D31911	B
37	Hammock Bay Community Development District	D32950	A
38	Harmony West Community Development District (2017)	D33374	B
39	Heights Community Development District, The	D33475	A
40	Heritage Isles Community Development District	D34130	A
41	Highland Meadows II Community Development District	D35055	A
42	Hillsboro Inlet District	D35700	A
43	Hilltop Point Community Development District	D36570	B
44	Indigo Community Development District	D39600	B
45	Lake Ashton II Community Development District	D42615	A
46	Lakeside Plantation Community Development District	D44810	B
47	Lucaya Community Development District	D47830	B
48	Madeira Community Development District	D47880	A
49	Magnolia Creek Community Development District	D48155	A
50	Midtown Miami Community Development District	D51980	A
51	Mirabella Community Development District	D52108	B
52	Naturewalk Community Development District	D53630	A
53	New River Community Development District	D53880	A
54	Oaks at Shady Creek Community Development District	D57010	A
55	Pier Park Community Development District	D64410	A
56	Reserve at Pradera Community Development District	D69480	A
57	Ridgewood Trails Community Development District	D69750	B
58	Riverbend West Community Development District	D69804	A
59	Sandmine Road Community Development District	D70535	B
60	Sandridge Community Development District	D70540	B
61	Seminole Improvement District	D73100	A
62	Sherwood Manor Community Development District	D73350	A
63	South Bay Community Development District (Hillsborough County)	D73605	B
64	South Fork III Community Development District	D74363	A
65	South Shore Corporate Park IndustrialCommunity Development District	D74980	A

**Local Governmental Entities  
2022-23 Fiscal Year Audit Reports  
Required - Not Received.**

**Attachment A**

66	South Walton County Mosquito Control District	D75300	A
67	Southern Hills Plantation I Community Development District	D75475	B
68	Southern Hills Plantation II Community Development District	D75480	A
69	St. Johns County Airport Authority	D76100	A
70	Stoneybrook Community Development District	D78250	B
71	Stoneybrook South Community Development District	D78258	A
72	Storey Creek Community Development District	D78270	B
73	Suncoast Community Development District	D78750	A
74	Sunrise Lakes Phase IV Recreation District	D79400	A
75	Talavera Community Development District	D80570	A
76	Touchstone Community Development District	D82570	A
77	Treeline Preserve Community Development District(Dissolved 11/20/2023)	D82975	A
78	Turnbull Creek Community Development District	D83750	A
79	Tuckers Pointe Community Development District	D83890	B
80	Twin Creeks North Community Development District	D84050	B
81	Venetian Community Development District	D84975	A
82	Ventana Community Development District	D84954	A
83	Verandahs Community Development District, The	D84995	A
84	Viera Stewardship District	D85130	B
85	Villages of Westport Community Development District	D85520	B
86	Water's Edge Community Development District (Manatee County)	D87207	B
87	Waters Edge Community Development District (Pasco County)	D87330	A
88	West Orange Healthcare District (Dissolved 6/21/2023)	D88000	A
89	West Port Community Development District	D88360	B
90	Westchase Community Development District	D88700	A

**COMMUNITY REDEVELOPMENT AGENCIES**

1	Avon Park Community Redevelopment Agency	D02900	B
2	Carrabelle Community Redevelopment Agency	D10300	B
3	City of Brooksville Community Redevelopment Agency	D14010	A
4	City of Crescent City Community Redevelopment Agency	D14300	B
5	City of Minneola Community Redevelopment Agency	D15150	B
6	City of Trenton Community Redevelopment Agency	D16015	A
7	Community Redevelopment Agency of the Town of Lake Park	D18355	A
8	Dade City Community Redevelopment Agency	D20305	B
9	DeFuniak Springs Community Redevelopment Agency	D21795	B
10	Downtown Clermont Redevelopment Agency	D23150	B
11	Fruitland Park Community Redevelopment Agency	D29450	A
12	Hawthorne Community Redevelopment Agency	D33405	B
13	High Springs Community Redevelopment Agency	D34900	B
14	New Port Richey Community Redevelopment Agency	D53800	A
15	North Miami Beach Community Redevelopment Agency	D55150	B
16	Opa-Locka Community Redevelopment Agency	D58570	A
17	Palatka Downtown Redevelopment Agency	D61200	A
18	Quincy Community Redevelopment Agency	D68750	A
19	Safety Harbor Community Redevelopment Agency	D70300	B
20	Town of Eatonville Community Redevelopment Agency	D82605	A

**DEPENDENT SPECIAL DISTRICTS**

1	Hickory Hill Special Dependent Tax District	D34700	A
2	Moore Haven Capital Projects Finance Authority	D52800	B
3	Palatka Gas Authority	D61300	A
4	Sunrise Key Neighborhood Improvement District	D79200	B

**196 Total Counties, Municipalities and Special Districts**

**NOTES**

- A Based on previous audit reports or other financial reports filed by the entity, the entity was required to provide for an audit for the 2022-23 fiscal year. Although we mailed a letter to each entity requesting confirmation that an audit was performed or was in progress, these entities did not respond to our letter.
- B As of September 23, 2024, we had not received an audit report for the 2022-23 fiscal year; however, the entity confirmed that an audit was in progress.
- C Chapter 2024-288, Laws of Florida, changed the status of this District from Independent to Dependent, effective July 1, 2024. Notwithstanding the provision of Section 218.39(3)(a), Florida Statutes, allowing dependent districts to be included in their primary government's audit report, the district remains under the audit reporting requirement for independent special districts for their fiscal year ended September 30, 2023.

**Local Governmental Entities**  
**2022-23 Fiscal Year Audit Reports**  
**May Have Been Required - Not Received.**

**Attachment B**

		<b>Entity ID</b>	<b>Last Fiscal Year Audit Received</b>
<b><u>MUNICIPALITIES</u></b>			
1	Town of Bascom	M01900	2021-22
2	City of Jacob City	M17100	2021-22
3	Lazy Lake, Village of	M20900	A
4	Noma, Town of	M25700	2019-20
5	Raiford, Town of	M31700	A
6	Town of Westville	M38400	2021-22

<b><u>INDEPENDENT SPECIAL DISTRICTS</u></b>			
1	Bradford County Development Authority (Dissolved 6/1/2023)	D06700	B
2	Buckhead Trails II Community Development District (Established 12/8/2022)	D09011	C
3	Business Improvement District of Coral Gables (Dissolved 1/10/2023)	D09130	2020-21
4	Campbellton-Graceville Hospital District	D09400	A
5	CC Community Development District ( Established 8/28/2023)	D10985	C
6	Charlotte Soil and Water Conservation District	D12200	B
7	Duval Soil and Water Conservation District	D24000	B
8	Freedom Walk Community Development District (Inactive 12/6/2022)	D29350	B
9	Greater Seminole Area Special Recreation District (Dissolved 6/21/2023)	D31700	B
10	Hamilton County Soil and Water Conservation District	D32900	B
11	Harvest Ridge Community Development District (Established 3/24/2023)	D33395	C
12	Lake Flores Community Development District	D43439	2021-22
13	Leela Reserve Community Development District (Established 9/12/2022 / Dissolved 5/3/2023)	D46220	C
14	Mandarin Grove Community Development District	D48730	B
15	Nature Coast Regional Water Authority	D53620	2021-22
16	Oleta River Community Development District (Dissolved 10/27/2023)	D58410	B
17	Orange Hill Soil and Water Conservation District	D59400	B
18	Osceola Soil and Water Conservation District	D60200	B
19	Pebble Ridge Community Development District	D63750	B
20	Polk Soil and Water Conservation District (Dissolved 6/9/2023)	D66500	2021-22
21	Prosperity Lakes Community Development District	D67880	A
22	Reserve at Van Oaks Community Development District	D69495	B
23	RiverPark Community Development District (Inactive as of 1/17/2023)	D69930	B
24	Santa Fe Soil and Water Conservation District	D70800	B
25	Santa Rosa Bay Bridge Authority (Dissolved 7/1/2023)	D70900	A
26	Sawgrass Village Community Development District (Established 12/8/2022)	D72153	C
27	Seaton Creek Reserve Community Development District	D72225	B
28	Sorrento Pines Community Development District (Established 12/12/2022)	D73607	C
29	South Dade Soil and Water Conservation District (Inactive 12/20/2022)	D74000	2018-19
30	Southern Hills Plantation III Community Development District	D75485	2021-22
31	St. Augustine Lakes Community Development District	D76080	2021-22
32	St. Lucie Soil and Water Conservation District	D77600	B
33	Stonegate Preserve Community Development District	D78237	B
34	Sumter Soil and Water Conservation District	D78700	B
35	Taylor Soil and Water Conservation District (Dissolved 8/9/2023)	D81900	B
36	Varrea South Community Development District	D84940	2020-21
37	Waccasassa Water and wastewater Cooperative (Established 6/1/2023)	D86610	C
38	Wakulla Soil and Water Conservation District	D86800	B
39	Waterset South Community Development District	D87334	B



**Local Governmental Entities****Attachment B****2022-23 Fiscal Year Audit Reports****May Have Been Required - Not Received.**

40	West Hillcrest Community Development District (Established 4/6/2023)	D87600	C
41	Westview South Community Development District (Established 10/24/2022)	D88725	C
42	Westwood of Pasco Community Development District	D88730	B

**COMMUNITY REDEVELOPMENT AGENCIES**

1	Blountstown Community Redevelopment Agency	D05600	B
2	Bunnell Community Redevelopment Agency	D09075	B
3	City of Midway Community Redevelopment Agency	D15050	B
4	City of Moore Haven Redevelopment Agency	D15125	B
5	Community Redevelopment Agency of the City of Parker	D15410	B

**DEPENDENT SPECIAL DISTRICTS**

1	Arlington Special Dependent District	D02300	B
2	Bradford County Health Facilities Authority	D06800	B
3	Carrabelle Hospital Tax District	D10400	A
4	City of Moore Haven Affordable Housing Finance Authority	D15100	B
5	Columbia County Industrial Development Authority	D17900	B
6	Duval County Research and Development Authority (Dissolved 4/25/24)	D23900	B
7	Gretna Neighborhood Improvement District	D31900	B
8	Highlands County Industrial Development Authority	D35400	B
9	Hogpen Dependent Special District (Established 3/28/2023)	D36650	C
10	Leon County Energy Improvement District (Dissolved 12/13/2022)	D46630	B
11	Sugarwood Groves Special District	D78500	B
12	Union Soil and Water Conservation District	D84400	B

**65 Total Municipalities and Special Districts****NOTE**

- A No reports received for the 2017-18 through 2021-22 fiscal years.
- B The 2020, 2021, and 2022 annual financial reports filed with the Department of Financial Services show revenues and expenditures below the thresholds in Section 218.39, Florida Statutes, that require a financial audit.
- C An annual financial report was not available from the Department of Financial Services.



## **Florida Statutes (2024) related to State Lotteries**

### **24.123 Annual audit of financial records and reports.—**

(1) The Legislative Auditing Committee shall contract with a certified public accountant licensed pursuant to chapter 473 for an annual financial audit of the department. The certified public accountant shall have no financial interest in any vendor with whom the department is under contract. The certified public accountant shall present an audit report no later than 7 months after the end of the fiscal year and shall make recommendations to enhance the earning capability of the state lottery and to improve the efficiency of department operations. The certified public accountant shall also perform a study and evaluation of internal accounting controls and shall express an opinion on those controls in effect during the audit period. The cost of the annual financial audit shall be paid by the department.

(2) The Auditor General may at any time conduct an audit of any phase of the operations of the state lottery and shall receive a copy of the yearly independent financial audit and any security report prepared pursuant to s. 24.108.

(3) A copy of any audit performed pursuant to this section shall be submitted to the secretary, the Governor, the President of the Senate, the Speaker of the House of Representatives, and members of the Legislative Auditing Committee.



There are no meeting materials for this Tab