

**JOINT LEGISLATIVE AUDITING COMMITTEE
MEETING SUMMARY
February 10, 2025**

Members in attendance:

Senator Jay Collins, Chair
Representative Chip LaMarca, Vice Chair
Senator Jason Brodeur
Representative Kimberly Daniels
Senator Tracie Davis
Representative Peggy Gossett-Seidman
Representative Sam Greco
Representative Yvonne Hayes Hinson
Senator Stan McClain
Senator Jason W. B. Pizzo
Senator Tom A. Wright
Representative Taylor Michael Yarkosky

Senator Corey Simon was excused

Representative Rachel Saunders Plakon was excused

Presentation of the Auditor General's operational audit of the City of Mexico Beach and response from the City

Derek Noonan, Audit Manager with the Auditor General's Office, presented the findings from the Auditor General's operational audit of the City of Mexico Beach (Report Number 2025-095) and answered members' questions.

The following individuals from the City of Mexico Beach were present, spoke to the Committee, and answered the Committee's questions:

Rich Wolff, Mayor
Chris Truitt, City Administrator
Tammy Brunson, City Clerk

The following individuals from the City of Mexico Beach were present:

Mike Snyder, Finance Director
Juli Danaher, Executive Assistant

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.

Chair Collins called on Debbie White, CPA, Chief Legislative Analyst with the Committee, to explain the lists of local governmental entities that have not filed required financial reports.

Below are the lists of the local governmental entities that, as of the time of the meeting, had failed to submit an Annual Financial Report (AFR) and/or an annual financial audit report for one or more fiscal years and the staff's recommendations. Unless otherwise stated, the delinquent financial reports below are for the 2022-23 fiscal year.

List 1: Counties

Name	Staff Recommendation
Baker County	Take action if delinquent financial reports not received by 3/31/2025
Jefferson County	
Total Number of Counties: 2	

List 2: Municipalities

Name	County	Staff Recommendation
Town of Altha	Calhoun	Take action if delinquent financial report(s) not received by 2/28/2025
Town of Bell	Gilchrist	
City of Blountstown	Calhoun	
City of Brooksville	Hernando	Take action if delinquent financial reports not received by 3/31/2025
City of Crescent City	Putnam	
City of Dade City	Pasco	Take action if delinquent financial reports not received by 4/30/2025
Village of El Portal	Miami-Dade	Take action if delinquent financial reports not received by 2/28/2025
City of Gretna	Gadsden	
Town of Havana	Gadsden	
City of Hawthorne	Alachua	
City of Hialeah Gardens	Miami-Dade	
City of High Springs	Alachua	Take action if delinquent financial reports not received by 4/30/2025
Town of Hillcrest Heights	Polk	Take action if delinquent financial report not received by 3/31/2025
Village of Indiantown	Martin	Take action if delinquent financial report(s) not received by 2/28/2025
City of Jacob City	Jackson	
Town of Lake Park	Palm Beach	
City of Lake Worth Beach	Palm Beach	Take action if delinquent financial reports not received by 3/31/2025
Town of Manalapan	Palm Beach	Take action if delinquent financial reports not received by 5/30/2025
Town of Mangonia Park	Palm Beach	Take action if delinquent financial report(s) not received by 2/28/2025
City of Mexico Beach	Bay	
Village of Miami Shores	Miami-Dade	
City of Moore Haven	Glades	Take action if delinquent financial reports not received by 3/31/2025
City of Neptune Beach	Duval	Take action if delinquent financial report(s) not received by 2/28/2025
City of New Port Richey	Pasco	
Town of Noma	Holmes	

Name	County	Staff Recommendation
City of North Bay Village	Miami-Dade	Take action if delinquent financial reports not received by 3/31/2025
City of Palatka	Putnam	Take action if delinquent financial report(s) not received by 2/28/2025
City of Quincy	Gadsden	
Town of Raiford	Union	
City of Safety Harbor	Pinellas	
City of Vero Beach	Indian River	
Town of Wausau	Washington	
Town of Welaka	Putnam	
Town of Westville	Holmes	
Total Number of Municipalities: 34		

List 3: Special Districts (Independent)

Name	County / Creation Method	Staff Recommendation
Abbott Square Community Development District	Pasco / Local Ordinance	Take action if delinquent financial report(s) not received by 2/28/2025
Belmond Reserve Community Development District	Hillsborough / Local Ordinance	
Bobcat Trail Community Development District	Sarasota / Local Ordinance	
Buckhead Trails II Community Development District	Manatee / Local Ordinance	
CC Community Development District	Lee / Local Ordinance	
Concorde Estates Community Development District	Osceola / Local Ordinance	
Duval Soil and Water Conservation District	Duval / General Law	
Eastpoint Water and Sewer District	Franklin / Special Act	
Florida Crown Workforce Board, Inc.	Union, Dixie, Gilchrist, and Columbia / General Law	
Grand Oaks Community Development District	St. Johns / Local Ordinance	
Haines City Water Control District	Polk / General Law	
Hamilton County Soil and Water Conservation District	Hamilton / General Law	
Hammock Bay Community Development District	Walton / Local Ordinance	
Harvest Ridge Community Development District	Pasco / Local Ordinance	
Heights Community Development District, The	Hillsborough / Local Ordinance	
Highland Meadows II Community Development District	Polk / Local Ordinance	
Hilltop Point Community Development District	Pasco / Local Ordinance	
Mirabella Community Development District	Hillsborough / Local Ordinance	

Name	County / Creation Method	Staff Recommendation
Oaks at Shady Creek Community Development District	Hillsborough / Local Ordinance	Take action if delinquent financial report(s) not received by 2/28/2025
Orange Hill Soil and Water Conservation District	Washington / General Law	
Pebble Ridge Community Development District	Polk / Local Ordinance	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.
Riverbend West Community Development District	Hillsborough / Local Ordinance	Take action if delinquent financial report(s) not received by 2/28/2025
Santa Fe Soil and Water Conservation District	Columbia / General Law	
Sawgrass Village Community Development District	Manatee / Local Ordinance	
Seaton Creek Reserve Community Development District	Duval / Local Ordinance	
Sherwood Manor Community Development District	Hillsborough / Local Ordinance	
South Fork III Community Development District	Hillsborough / Local Ordinance	
Southern Hills Plantation II Community Development District	Hernando / Local Ordinance	
St. Johns County Airport Authority	St. Johns / Special Act	
Suncoast Community Development District	Pasco / Local Ordinance	
Touchstone Community Development District	Hillsborough / Local Ordinance	
Waccasassa Water and Wastewater Cooperative	Levy / General Law	
West Hillcrest Community Development District	Pasco / Local Ordinance	
Total Number of Special Districts (Independent): 33		

List 4: Special Districts (Dependent)

Name	County / Creation Method	Staff Recommendation
Arlington Special Dependent District	Hillsborough / Local Ordinance	Take action if delinquent financial report(s) not received by 2/28/2025
City of Brooksville Community Redevelopment Agency	Hernando / Local Ordinance	
City of Crescent City Community Redevelopment Agency	Putnam / Local Ordinance	Take action if delinquent financial report(s) not received by 3/31/2025
City of Moore Haven Affordable Housing Finance Authority	Glades / Local Ordinance	
City of Moore Haven Redevelopment Agency	Glades / Local Ordinance	

Name	County / Creation Method	Staff Recommendation
Columbia County Industrial Development Authority	Columbia / General Law	Take action if delinquent financial report(s) not received by 2/28/2025
Community Redevelopment Agency of the Town of Havana	Gadsden / Local Ordinance	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.]
Community Redevelopment Agency of the Town of Lake Park	Palm Beach / Local Ordinance	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.]
Dade City Community Redevelopment Agency	Pasco / Local Ordinance	Take action if delinquent financial reports not received by 4/30/2025
Deerfield Beach Community Redevelopment Agency	Broward / Local Ordinance	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.]
Dorcas Fire District	Okaloosa / Special Act	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.
Gretna Neighborhood Improvement District	Gadsden / Local Ordinance	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.]
Hawthorne Community Redevelopment Agency	Alachua / Local Ordinance	Take action if delinquent financial report(s) not received by 2/28/2025
Hickory Hill Special Dependent Tax District	Hillsborough / Local Ordinance	
High Springs Community Redevelopment Agency	Alachua / Local Ordinance	Take action if delinquent financial reports not received by 4/30/2025
Highlands County Industrial Development Authority	Highlands / General Law	Take action if delinquent financial report(s) not received by 2/28/2025
Lake Worth Beach Community Redevelopment Agency	Palm Beach / Local Ordinance	No action on the special district since the City of Lake Worth Beach is responsible for submitting the Agency's AFR. [Note: Take action

Name	County / Creation Method	Staff Recommendation
Lake Worth Beach Community Redevelopment Agency (continued)		on City of Lake Worth Beach if delinquent financial report not received by 3/31/2025.]
Millers Creek Special District	Duval / Local Ordinance	Take action if delinquent financial report not received by 2/28/2025
Moore Haven Capital Projects Finance Authority	Glades / Local Ordinance	Take action if delinquent financial reports not received by 3/31/2025
New Port Richey Community Redevelopment Agency	Pasco / Local Ordinance	Take action if delinquent financial reports not received by 2/28/2025
Quincy Community Redevelopment Agency	Gadsden / Local Ordinance	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.]
Safety Harbor Community Redevelopment Agency	Pinellas / Local Ordinance	Take action if delinquent financial reports not received by 2/28/2025
Total Number of Special Districts (Dependent): 22		

List 5: Take No Action or Continue to Delay Action

Name	County / Creation Method	Staff Recommendation
Campbellton-Graceville Hospital District	Jackson / Special Act	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.
Total Number of Special Districts: 1		

Senator McClain moved that the Committee accept staff recommendations for the counties, municipalities, and special districts on Lists 1 through 5, and direct staff to contact the Department of Revenue and the Department of Financial Services or FloridaCommerce, as appropriate, and direct them to proceed according to the provisions of Section 11.40(2), Florida Statutes. He further moved that the Chair, with the consent of the Vice Chair, be permitted to delay action against the entities on Lists 1 through 4 if additional information is brought to their attention that should be considered in determining the effective date of the Committee's action. Staff shall deliver a copy of any such decision to the members of the Committee, the President of the Senate, and the Speaker of the House.

Motion was adopted unanimously.

Note: For additional details, see the Committee [Meeting Packet](#) for February 10, 2025, pages 34-89.

Consideration of the Department of the Lottery's audit for the 2024-25 fiscal year

Chair Collins discussed directing the audit of the Department of the Lottery.

Representative Gossett-Siedman moved that the Committee direct the Auditor General and OPPAGA to conduct the audit of the Department of the Lottery for the 2024-25 fiscal year. The Auditor General will be responsible for the financial statements, internal control, and compliance issues. The Auditor General may also use her discretion to include operational topics. OPPAGA will be responsible for developing recommendations to enhance the earning capability of the lottery and to improve the efficiency of the department's operations.

Motion was adopted unanimously.

With no further business before the Committee, Senator Wright moved to adjourn.