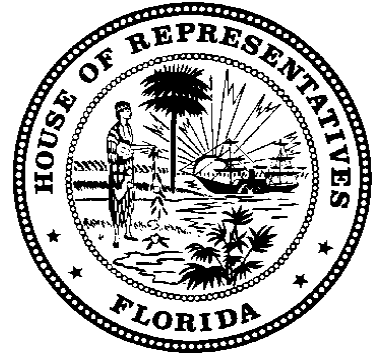


**ANDY GARDINER**  
President of the Senate



**STEVE CRISAFULLI**  
Speaker of the House



# **Joint Legislative Auditing Committee**

**Senator Joseph Abruzzo, Chair**  
**Representative Daniel Raulerson, Vice Chair**

## **Meeting Packet**

Monday, November 2, 2015  
9:30 A.M. to 11:00 A.M.  
301 Senate Office Building

# **AGENDA**

## **JOINT LEGISLATIVE AUDITING COMMITTEE**

**DATE:** Monday, November 2, 2015

**TIME:** 9:30 a.m. to 11:00 a.m.

**PLACE:** Room 301, Senate Office Building

**MEMBERS:**

**Senator Joseph Abruzzo, Chair**

**Representative Daniel D. Raulerson, Vice Chair**

**Senator Lizbeth Benacquisto**

**Senator Rob Bradley**

**Senator Audrey Gibson**

**Senator Wilton Simpson**

**Representative Debbie Mayfield**

**Representative Amanda Murphy**

**Representative Ray Rodrigues**

**Representative Cynthia Stafford**

---

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

Lobbying firm compensation report audits:

Results of audits of 2014 compensation reports

Consideration of revisions to the *Guidelines for Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports*

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

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



# Transparency Florida

*Shining the Light on Florida's Budget*



Joint Legislative Auditing Committee  
November 2, 2015

# Transparency Florida

*Shining the Light on Florida's Budget*



Home | Operating Budget | Reports | Quick Facts | Search | Site Information | Links

## Let's Get Started



CLICK HERE

### General Public

Summary view of Budget and Spending by Agency



CLICK HERE

### Budget Analyst

In-depth breakdown of Budget and Spending



CLICK HERE

### Interactive Bill

View of Budget and Spending in Appropriations Bill format



CLICK HERE

### State Positions

List of positions with corresponding Salaries and Benefits



CLICK HERE

### Reports

Chart, compare, filter specific Budget and Spending data



CLICK HERE

### Quick Facts

Summarized lists of similar Budget items



CLICK HERE

### Search

Quickly find information on Budget and Spending items



CLICK HERE

### Site Information

Information and help with this website



CLICK HERE

### Other Budget Links

Links to School Districts and other Government Budget information

## About Transparency Florida

Transparency Florida was created to provide the public with access to state government spending information by posting Florida's operating budget and associated expenditure records online.

Data on the site is updated nightly and includes:

- Operating Budget (appropriations, vetoes, budget amendments and other items that impact funding)
- Expenditures (vendor payments written for goods/service and funds transferred between budget categories)
- Personnel data (Agency personnel data is updated weekly. Legislative personnel data is updated monthly)

Users can review the data at varying levels of detail from a statewide perspective down to a specific category within a program or service. Several search options allows users to look for information based on language in the appropriations bill, object type or even vendor name. Reporting has been included to allow the user to download the information for external review.

Additional information can be obtained by contacting each state agency. We have included a list of [agency contacts](#) should you have additional questions, need more information, or wish to make a public records request.

Home | Operating Budget | Reports | Quick Facts | Search | Site Information | Links

Property of the State of Florida  
Executive Office of the Governor

Site Map | Disclaimer | Privacy Statement | Help | Contact Us

Download Adobe Acrobat Reader here.

©Copyright All rights reserved.

Copyright in this document is owned by the State of Florida's Executive Office of the Governor. Any person is hereby authorized to view, copy, print, and distribute this document subject to the following conditions: The document may be used for informational purposes only.

Agency STATEWIDE

Agency: STATEWIDE

Agency Descriptions	Agency	Fiscal Year 2015-16	
		Operating Budget	Amount Spent
ADMINISTERED FUNDS		65,183,345	36,400
AGENCY FOR HEALTH CARE ADMINISTRATION		25,354,594,676	5,620,814,529
AGENCY FOR PERSONS WITH DISABILITIES		1,862,209,180	141,484,119
AGRICULTURE AND CONSUMER SERVICES, DEPARTMENT OF, AND COMMISSIONER OF AGRICULTURE		1,536,375,984	162,658,546
BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF		151,128,147	33,388,640
CHILDREN AND FAMILIES, DEPARTMENT OF		3,016,100,395	713,237,005
CITRUS, DEPARTMENT OF		41,831,722	2,225,715
CORRECTIONS, DEPARTMENT OF		2,366,015,008	560,721,386
ECONOMIC OPPORTUNITY, DEPARTMENT OF		1,088,504,615	103,232,628
EDUCATION, DEPARTMENT OF		23,383,252,979	5,200,144,165
ELDER AFFAIRS, DEPARTMENT OF		296,306,751	33,787,834
ENVIRONMENTAL PROTECTION, DEPARTMENT OF		1,448,709,937	170,102,190
FINANCIAL SERVICES, DEPARTMENT OF		337,837,810	69,919,462
FISH AND WILDLIFE CONSERVATION COMMISSION		359,589,566	66,699,017
FLORIDA COMMISSION ON OFFENDER REVIEW		10,011,239	2,265,713
GOVERNOR, EXECUTIVE OFFICE OF THE		411,329,451	43,128,650
HEALTH, DEPARTMENT OF		3,031,988,726	671,689,162
HIGHWAY SAFETY AND MOTOR VEHICLES, DEPARTMENT OF		458,373,634	103,273,893
JUSTICE ADMINISTRATION		860,582,637	204,146,619
JUVENILE JUSTICE, DEPARTMENT OF		540,490,603	100,718,750
LAW ENFORCEMENT, DEPARTMENT OF		273,188,818	47,791,556
LEGAL AFFAIRS, DEPARTMENT OF, AND ATTORNEY GENERAL		204,343,334	36,600,159
LEGISLATIVE BRANCH		434,420,292	41,796,136
LOTTERY, DEPARTMENT OF THE		169,615,906	34,959,862
MANAGEMENT SERVICES, DEPARTMENT OF		705,314,307	80,524,938
MILITARY AFFAIRS, DEPARTMENT OF		96,356,134	13,516,322
PUBLIC SERVICE COMMISSION		25,136,526	5,881,297
REVENUE, DEPARTMENT OF		574,219,042	117,742,501
STATE COURT SYSTEM		522,592,493	117,519,982
STATE, DEPARTMENT OF		132,381,595	17,831,581
TRANSPORTATION, DEPARTMENT OF		11,683,295,659	566,980,531
VETERANS' AFFAIRS, DEPARTMENT OF		111,470,282	21,377,860
	<b>Total</b>	<b>81,552,750,793</b>	<b>15,106,197,148</b>

2015-16 Operating Budget & Spending

Fiscal Year 2015-16

Update

Print

Agency AGENCY FOR HEALTH CARE ADMINISTRATION

OR




Update



< ALL PROGRAMS AND SERVICES >

Agency: AGENCY FOR HEALTH CARE ADMINISTRATION

Export

Agency Descriptions	Program/Service	Fiscal Year 2015-16	
		Operating Budget	Amount Spent
	<a href="#">PROGRAM: ADMINISTRATION AND SUPPORT</a>	45,753,297	6,940,785
	<b>PROGRAM: HEALTH CARE REGULATION</b>		
	<a href="#">HEALTH CARE REGULATION</a>	220,956,643	23,812,604
	<b>PROGRAM: HEALTH CARE SERVICES</b>		
	<a href="#">CHILDREN'S SPECIAL HEALTH CARE</a>	417,791,567	111,935,802
	<a href="#">EXECUTIVE DIRECTION AND SUPPORT SERVICES</a>	228,450,810	30,398,497
	<a href="#">MEDICAID LONG TERM CARE</a>	5,754,564,777	1,466,873,313
	<a href="#">MEDICAID SERVICES TO INDIVIDUALS</a>	18,687,077,582	3,980,853,527
	<b>Total</b>	<b>25,354,594,676</b>	<b>5,620,814,529</b>

2015-16 Operating Budget & Spending

Fiscal Year 2015-16

Update

Print

Agency AGENCY FOR HEALTH CARE ADMINISTRATION

OR

Update



...CHILDREN'S SPECIAL HEALTH CARE

Agency: AGENCY FOR HEALTH CARE ADMINISTRATION  
 PROGRAM: HEALTH CARE SERVICES  
 CHILDREN'S SPECIAL HEALTH CARE

Export

Appropriation Category	Fiscal Year 2015-16	
	Operating Budget	Amount Spent
SPECIAL CATEGORIES CHILDREN'S MEDICAL SERVICES NETWORK	105,466,730	37,284,604
SPECIAL CATEGORIES CONTRACTED SERVICES	4,398,024	530,600
SPECIAL CATEGORIES GRANTS AND AIDS - CONTRACTED SERVICES - FLORIDA HEALTHY KIDS ADMINISTRATION	15,743,072	3,486,283
SPECIAL CATEGORIES GRANTS AND AIDS - FLORIDA HEALTHY KIDS CORPORATION	212,681,413	48,382,830
SPECIAL CATEGORIES GRANTS AND AIDS - FLORIDA HEALTHY KIDS CORPORATION DENTAL SERVICES	27,323,762	6,626,586
SPECIAL CATEGORIES MEDIKIDS	52,178,566	15,624,899
<b>Total</b>	<b>417,791,567</b>	<b>111,935,802</b>



Agency STATEWIDE

[Update](#)

Agency: STATEWIDE

[Export](#)

**Agency Format**

Ledger Format

Agency	Fiscal Year Budget 2015-16	
	Dollars	Positions
ADMINISTERED FUNDS	65,183,345	0.00
AGENCY FOR HEALTH CARE ADMINISTRATION	25,354,594,676	1,563.00
AGENCY FOR PERSONS WITH DISABILITIES	1,862,209,180	2,865.50
AGRICULTURE AND CONSUMER SERVICES, DEPARTMENT OF, AND COMMISSIONER OF AGRICULTURE	1,536,375,984	3,614.25
BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF	151,128,147	1,620.25
CHILDREN AND FAMILIES, DEPARTMENT OF	3,016,100,395	11,830.50
CITRUS, DEPARTMENT OF	41,831,722	55.00
CORRECTIONS, DEPARTMENT OF	2,366,015,008	23,892.00
ECONOMIC OPPORTUNITY, DEPARTMENT OF	1,088,504,615	1,618.50
EDUCATION, DEPARTMENT OF	23,383,252,979	3,097.25
ELDER AFFAIRS, DEPARTMENT OF	296,306,751	433.50
ENVIRONMENTAL PROTECTION, DEPARTMENT OF	1,448,709,937	2,974.50
FINANCIAL SERVICES, DEPARTMENT OF	337,837,810	2,609.50
FISH AND WILDLIFE CONSERVATION COMMISSION	359,589,566	2,118.50
FLORIDA COMMISSION ON OFFENDER REVIEW	10,011,239	132.00
GOVERNOR, EXECUTIVE OFFICE OF THE	411,329,451	433.00
HEALTH, DEPARTMENT OF	3,031,988,726	14,358.57
HIGHWAY SAFETY AND MOTOR VEHICLES, DEPARTMENT OF	458,373,634	4,414.00
JUSTICE ADMINISTRATION	860,582,637	10,382.75
JUVENILE JUSTICE, DEPARTMENT OF	540,490,603	3,265.50
LAW ENFORCEMENT, DEPARTMENT OF	273,188,818	1,813.00
LEGAL AFFAIRS, DEPARTMENT OF, AND ATTORNEY GENERAL	204,343,334	1,361.50
LEGISLATIVE BRANCH	434,420,292	1,688.01
LOTTERY, DEPARTMENT OF THE	169,615,906	420.00
MANAGEMENT SERVICES, DEPARTMENT OF	705,314,307	1,324.00
MILITARY AFFAIRS, DEPARTMENT OF	96,356,134	458.00
PUBLIC SERVICE COMMISSION	25,136,526	280.00
REVENUE, DEPARTMENT OF	574,219,042	5,133.00
STATE COURT SYSTEM	522,592,493	4,337.50
STATE, DEPARTMENT OF	132,381,595	406.00
TRANSPORTATION, DEPARTMENT OF	11,683,295,659	6,454.00
VETERANS' AFFAIRS, DEPARTMENT OF	111,470,282	1,105.50
<b>Total</b>	<b>81,552,750,793</b>	<b>116,058.58</b>

Agency STATEWIDE

Fund Type ALL FUNDS

Agency: STATEWIDE

Fund Type: ALL FUNDS

	Appropriations	Unbudgeted Reserve	Approved Budget	Releases	Approved Budget Unreleased	Disbursements
General Revenue	29,242,282,208	486,991,753	28,755,290,455	15,058,914,384	13,696,376,071	7,874,774,537.12
Trust Funds	52,310,468,585	2,312,957,527	49,997,511,058	48,472,936,692	1,524,574,366	7,231,422,611.35
<b>Total</b>	<b>81,552,750,793</b>	<b>2,799,949,280</b>	<b>78,752,801,513</b>	<b>63,531,851,076</b>	<b>15,220,950,437</b>	<b>15,106,197,148.47</b>

Appropriations, Approved Budget, and Releases

07/01/2015	Appropriations Bill (GAA) - Laws of Florida, Chapter 2015-252 (Senate Bill 2500-A)	78,697,999,841	1,115,452,464	77,582,547,377	54,112,054,707	
07/01/2015	<a href="#">Supplemental Appropriations</a>	5,638,790	0	5,638,790	0	
07/01/2015	<a href="#">Vetoes</a>	-405,975,803	-1,557,684	-404,418,119	0	
07/01/2015	<a href="#">Lottery Debt Service</a>	313,731,157	0	313,731,157	62,746,231	
07/06/2015	<a href="#">Provides the distribution of Lump Sum appropriations - 216.181(6)(a) and (b), Florida Statutes.</a>	0	-4,777,700	4,777,700	2,504,128	
07/07/2015	<a href="#">Back of the Bill - Appropriations/Reduce Appropriations</a>	81,455,887	10,273,500	71,182,387	49,592,769	
07/07/2015	<a href="#">Back of the Bill - Reversions/Reappropriations</a>	668,054,213	656,572,121	11,482,092	3,366,648	
07/08/2015	<a href="#">Back of the Bill - Reversions/Reappropriations</a>	29,047,086	2,000,000	27,047,086	16,003,212	
07/08/2015	<a href="#">Budget Amendment B0022 - Department of Revenue</a>	0	-4,619,929	4,619,929	4,619,929	
07/13/2015	<a href="#">Back of the Bill - Appropriations/Reduce Appropriations</a>	17,276,399	0	17,276,399	17,276,399	
07/13/2015	<a href="#">Back of the Bill - Reversions/Reappropriations</a>	73,030,209	4,890,733	68,139,476	68,139,476	
07/14/2015	<a href="#">Back of the Bill - Reversions/Reappropriations</a>	48,356,789	17,536,119	30,820,670	30,820,670	
07/14/2015	<a href="#">Budget Amendment B0028 - Department of Corrections</a>	0	0	0	34,817,388	
07/15/2015	<a href="#">Back of the Bill - Reversions/Reappropriations</a>	5,496,718	0	5,496,718	5,496,718	
07/16/2015	<a href="#">Back of the Bill - Reversions/Reappropriations</a>	32,136,267	0	32,136,267	6,627,253	
	<b>Total - All Funds</b>	<b>81,552,750,793</b>	<b>2,799,949,280</b>	<b>78,752,801,513</b>	<b>63,531,851,076</b>	

Disbursements

<a href="#">View Disbursements by Object</a>	
<a href="#">Operational</a>	14,450,724,926.50
<a href="#">Fixed Capital Outlay</a>	655,472,221.97
<b>Total - All Funds</b>	<b>15,106,197,148.47</b>

2015-16 Disbursements by Summary Object

Fiscal Year 2015-16

Update

Show Codes

Print

Agency: Statewide

Fund: All Funds

Export

Object Title	Operational Amount	Fixed Capital Outlay Amount
<a href="#">AID TO COUNTIES-EDUCATIONL</a>	3,147,439,989.17	
<a href="#">AID TO COUNTIES-NONEDUCATL</a>	2,939,125.45	
<a href="#">AID TO MUNICIPALITIES</a>	18,872,647.36	
<a href="#">AID TO OTHERS</a>	306,231,950.40	
<a href="#">BEDDING AND UNIFORMS</a>	1,791,643.38	4,896.62
<a href="#">BENEFITS AND CLAIMS</a>	14,103,253.37	
<a href="#">BUILDING MATERIALS</a>	1,902,398.06	296,494.36
<a href="#">CARE &amp; SUBSISTENCE</a>	5,901,331,170.28	3,296,927.39
<a href="#">COMMUNICATIONS</a>	29,682,867.82	31,802.91
<a href="#">CONTRACTED SERVICES</a>	722,243,527.33	25,271,527.78
<a href="#">CURR CHARGES &amp; OBLIG-OTHER</a>	142,720.14	
<a href="#">DISTBNS &amp; TRANSFERS-NONOPR</a>	176,241,288.87	66,179,099.16
<a href="#">DISTBNS &amp; TRANSFERS-NONOPR</a>	131,572,612.08	22,871,555.00
<a href="#">DISTBNS &amp; TRANSFERS-OPRTG</a>	1,003,855,753.61	500,000.00
<a href="#">EQUIPMENT RENTAL</a>	7,256,501.16	35,866.72
<a href="#">FEDERAL FINANCL ASSISTANCE</a>	479,996,177.44	3,924,518.66
<a href="#">FEES</a>	34,211,705.10	1,212,439.03
<a href="#">FICA, RETR, &amp; OTHER CONTRB</a>	228,913,812.14	789.92
<a href="#">FINGERPRINTG/BACKGRND CHK</a>	1,089,976.63	
<a href="#">FOOD PRODUCTS</a>	71,128,730.07	
<a href="#">FUEL AND LUBRICANTS</a>	8,190,021.61	2,861.56
<a href="#">GOODS PURCHASED FOR RESALE</a>	69,994.95	

2015-16 Disbursements by Detail Object

Fiscal Year 2015-16

Agency: Statewide

Fund: All Funds

Object: COMMUNICATIONS

Object Title	Operational Amount	Fixed Capital Outlay Amount
COMM - TELEPHONE - GENERAL	<a href="#">18,876,884.26</a>	<a href="#">19,399.05</a>
COMM - TELEPHONE-CELLULAR	<a href="#">1,994,318.60</a>	
COMMUNICATIONS - INFO TECH	<a href="#">8,581,769.44</a>	<a href="#">12,403.86</a>
COMMUNICATIONS - OTHER	<a href="#">200,852.74</a>	
COMMUNICATIONS - PAGER	<a href="#">7,632.56</a>	
CUSTOMER & CONSTITUENT	<a href="#">22,984.41</a>	
FREIGHT	<a href="#">-123.08</a>	
POSTAGE	<a href="#">-1,451.11</a>	
<b>Total</b>	<b>29,682,867.82</b>	<b>31,802.91</b>

2015-16 Disbursements by Vendor - Operational

Fiscal Year 2015-16

Update

Print

Agency: Statewide

Fund: All Funds

Object: COMMUNICATIONS ~ COMM - TELEPHONE-CELLULAR

Month Year To Date

Update

Export

Vendor	Operational Amount
<a href="#">ANCLOTE MARINE SUPPLY INC</a>	345.00
<a href="#">AT &amp;T</a>	994.94
<a href="#">AT&amp;T CORPORATION</a>	1,593.31
<a href="#">AT&amp;T MOBILITY</a>	8,958.66
<a href="#">AT&amp;T MOBILITY II LLC</a>	153,315.46
<a href="#">CENTURYLINK</a>	3,720.19
<a href="#">COLLEGE OF CENTRAL FLORIDA</a>	110.57
<a href="#">DUPLACY E.</a>	172.40
<a href="#">FISCHER K.</a>	60.00
<a href="#">GIT SATELLITE, LLC</a>	106.42
<a href="#">GLOBAFONE INC.</a>	440.32
<a href="#">GLOBALSTAR USA LLC</a>	699.07
<a href="#">HAYES E-GOVERNMENT RESOURCES.</a>	40.00
<a href="#">INTER/INTRA AGENCY TRANSFER</a>	-54,320.93
<a href="#">MACKAY COMMUNICATIONS</a>	3,875.00
<a href="#">NEXTEL SOUTH CORP</a>	95,638.32
<a href="#">NI GOVERNMENT SERVICES INC.</a>	1,394.72
<a href="#">ONORATO G.</a>	22.50
<a href="#">PINELLAS COUNTY BOCC</a>	388.69
<a href="#">PURCHASING CARD - NATIONS BANK - ACE OFFICE SUPPLIES</a>	10.00
<a href="#">PURCHASING CARD - NATIONS BANK - AMAZON</a>	9.95
<a href="#">PURCHASING CARD - NATIONS BANK - AMAZON WEB SERVICES LLC</a>	84.98
<a href="#">PURCHASING CARD - NATIONS BANK - AMAZON.COM</a>	73.33



# Operating Budget - Budget Analyst

[General Public](#) | [Budget Analyst](#) | [Interactive Bill](#) | [State Positions](#)

2015-16 Payments by Vendor - Operational

Fiscal Year

Agency: Statewide

Month: Year To Date

Fund: All Funds

Object: COMMUNICATIONS ~ COMM - TELEPHONE-CELLULAR

Vendor: AT&T MOBILITY

Date	Statewide Document Number	Operational Amount
07/09/2015	D600005238 FISH AND WILDLIFE CONSERVATION COMMISSION	42.33
07/20/2015	D6000024244 FISH AND WILDLIFE CONSERVATION COMMISSION	289.85
07/27/2015	D6000038516 REVENUE, DEPARTMENT OF	70.20
07/29/2015	D6000044321 FISH AND WILDLIFE CONSERVATION COMMISSION	509.51
07/30/2015	D6000047295 FISH AND WILDLIFE CONSERVATION COMMISSION	370.13
07/30/2015	D6000047600 STATE COURT SYSTEM	364.98
08/04/2015	D6000055403 JUSTICE ADMINISTRATION	1,116.90
08/05/2015	D6000058042 LEGISLATIVE BRANCH	65.64
08/05/2015	D6000058043 LEGISLATIVE BRANCH	106.79
08/05/2015	D6000058048 LEGISLATIVE BRANCH	76.33
08/05/2015	D6000058049 LEGISLATIVE BRANCH	50.90
08/14/2015	D6000077113 STATE COURT SYSTEM	60.85
08/19/2015	D6000084942 FISH AND WILDLIFE CONSERVATION COMMISSION	375.24
08/19/2015	D6000084948 FISH AND WILDLIFE CONSERVATION COMMISSION	390.27
08/20/2015	D6000087976 FISH AND WILDLIFE CONSERVATION COMMISSION	796.00
08/20/2015	D6000088191 STATE COURT SYSTEM	346.25
08/20/2015	D6000088204 STATE COURT SYSTEM	143.73
08/26/2015	D6000099150 REVENUE, DEPARTMENT OF	70.20
08/26/2015	D6000099391 JUSTICE ADMINISTRATION	604.01
09/10/2015	D6000124962 LEGISLATIVE BRANCH	51.13
09/10/2015	D6000124963 LEGISLATIVE BRANCH	106.79
09/10/2015	D6000124964 LEGISLATIVE BRANCH	78.18
09/11/2015	D6000127856 LEGISLATIVE BRANCH	53.40
09/15/2015	D6000133455 JUSTICE ADMINISTRATION	623.67
09/17/2015	D6000139157 FISH AND WILDLIFE CONSERVATION COMMISSION	590.08
09/21/2015	D6000145132 STATE COURT SYSTEM	60.85
09/23/2015	D6000150843 STATE COURT SYSTEM	345.05
09/23/2015	D6000150850 STATE COURT SYSTEM	137.43
09/24/2015	D6000152588 REVENUE, DEPARTMENT OF	70.20

## Operating Budget - Interactive Bill

[General Public](#) | [Budget Analyst](#) | [Interactive Bill](#) | [State Positions](#)

2015-16 Operating Budget in Bill Format

Fiscal Year

Bill Index

OR

Line Item



A bill to be entitled

An act making appropriations; providing moneys for the annual period beginning July 1, 2015, and ending June 30, 2016, and supplemental appropriations for the period ending June 30, 2015, to pay salaries and other expenses, capital outlay - buildings, and other improvements, and for other specified purposes of the various agencies of state government; providing for contingent retroactive operation; providing effective dates.

Be It Enacted by the Legislature of the State of Florida:

The moneys contained herein are appropriated from the named funds for Fiscal Year 2015-2016 to the state agency indicated, as the amounts to be used to pay the salaries, other operational expenditures, and fixed capital outlay of the named agencies, and are in lieu of all moneys appropriated for these purposes in other sections of the Florida Statutes.



\*\*\*\*\* Appropriation authorization was established through means other than a line item in the original General Appropriations Act.  
**Veto** A portion or all of this appropriation has been vetoed by the Governor. Click on the amount to see further details.

Bill Index

OR

Line Item



LAW ENFORCEMENT, DEPARTMENT OF  
 PROGRAM: FLORIDA CAPITOL POLICE PROGRAM  
 CAPITOL POLICE SERVICES

	SALARY RATE	<a href="#">3,838,870</a>		
	POSITIONS	<a href="#">88.00</a>		
1229	SALARIES AND BENEFITS			
	FROM GENERAL REVENUE FUND		<a href="#">2,439</a>	
	FROM OPERATING TRUST FUND			<a href="#">5,722,551</a>
1230	OTHER PERSONAL SERVICES			
	FROM OPERATING TRUST FUND			<a href="#">28,778</a>
1231	EXPENSES			
	FROM OPERATING TRUST FUND			<a href="#">532,837</a>
1232	OPERATING CAPITAL OUTLAY			
	FROM OPERATING TRUST FUND			<a href="#">85,369</a>
1233	SPECIAL CATEGORIES			
	ACQUISITION OF MOTOR VEHICLES			
	FROM OPERATING TRUST FUND			<a href="#">30,500</a>
1234	SPECIAL CATEGORIES			
	CONTRACTED SERVICES			
	FROM OPERATING TRUST FUND			<a href="#">70,084</a>



## Operating Budget - State Positions

[General Public](#) | [Budget Analyst](#) | [Interactive Bill](#) | [State Positions](#)

2015-16 State Positions

Fiscal Year

[Update](#)

[Show Codes](#)

[Print](#)

Agency

[Update](#)

Agency: STATEWIDE

[Export](#)

Agency	Fixed	Excess	Total	Reserve	Authorized	Established	Filled	Vacant
<a href="#">AGENCY FOR HEALTH CARE ADMINISTRATION</a>	1,563.00	0.00	1,563.00	0.00	1,563.00	1,533.00	1,380.00	153.00
<a href="#">AGENCY FOR PERSONS WITH DISABILITIES</a>	2,865.50	0.00	2,865.50	0.00	2,865.50	2,866.50	2,453.50	413.00
<a href="#">AGRICULTURE AND CONSUMER SERVICES, DEPARTMENT OF, AND COMMISSIONER OF AGRICULTURE</a>	3,614.25	0.00	3,614.25	0.00	3,614.25	3,614.25	3,374.25	240.00
<a href="#">BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF</a>	1,620.25	0.00	1,620.25	0.00	1,620.25	1,620.25	1,529.25	91.00
<a href="#">CHILDREN AND FAMILIES, DEPARTMENT OF</a>	11,830.50	0.00	11,830.50	0.00	11,830.50	11,871.00	11,268.40	602.60
<a href="#">CITRUS, DEPARTMENT OF</a>	55.00	0.00	55.00	0.00	55.00	55.00	44.75	10.25
<a href="#">CORRECTIONS, DEPARTMENT OF</a>	23,892.00	0.00	23,892.00	7.00	23,885.00	23,902.00	22,017.50	1,884.50
<a href="#">ECONOMIC OPPORTUNITY, DEPARTMENT OF</a>	1,618.50	0.00	1,618.50	0.00	1,618.50	1,618.50	1,412.25	206.25
<a href="#">EDUCATION, DEPARTMENT OF</a>	2,413.25	0.00	2,413.25	0.00	2,413.25	3,097.25	2,809.30	287.95
<a href="#">ELDER AFFAIRS, DEPARTMENT OF</a>	433.50	0.00	433.50	0.00	433.50	433.50	396.00	37.50
<a href="#">ENVIRONMENTAL PROTECTION, DEPARTMENT OF</a>	2,974.50	0.00	2,974.50	0.00	2,974.50	2,974.50	2,765.50	209.00
<a href="#">FINANCIAL SERVICES, DEPARTMENT OF</a>	2,609.50	0.00	2,609.50	0.00	2,609.50	2,602.50	2,322.25	280.25
<a href="#">FISH AND WILDLIFE CONSERVATION COMMISSION</a>	2,118.50	0.00	2,118.50	0.00	2,118.50	2,118.50	1,996.50	122.00

## Reports

---

- [Operating Budget Reports](#)
- [Appropriation/Disbursement Reports](#)
- [Reversion Reports](#)
- [Fund Balance Reports](#)
- [Ten-Year History Reports](#)

### Operating Budget Reports

Includes reports detailing the State Operating Budget and Disbursements by Expenditure Type, Fund Source or Program Area for a selected Fiscal Year.

#### **Operating Budget By Expenditure Type**

This report provides the total Operating Budget and Disbursements by the following Expenditure Types: General Operations, Medicaid/TANF, Aid to Local Governments, Fixed Capital Outlay, DOT Work Program, Debt Service, and Pension Benefits/Claims.

#### **Operating Budget By Fund Source**

This report provides the total Operating Budget by the following Fund Sources: General Revenue, Tobacco Settlement Trust Fund, Education Enhancement Trust Fund, and all other Trust Funds.

#### **Operating Budget By Program Area**

This report provides the total Operating Budget and Disbursements by the following Program Areas: Education, Human Services, Criminal Justice and Corrections, Natural Resources/Environment/Growth Management/Transportation, General Government, and Judicial Branch. The option to view this report by General Revenue Fund, Trust Funds, or All funds is also available.

### Appropriation/Disbursement Reports

Includes reports detailing the Operational and Fixed Capital Outlay Budget and Disbursements for a selected appropriation year. Users can select to compare fiscal years to provide additional information.

#### **Compare Appropriations Report**

This report provides a comparison of operational appropriations for two fiscal years by Agency and/or Category.

#### **Compare Appropriations to Disbursements Report**

This report provides operational appropriations compared to the disbursements made within one fiscal year by Agency and/or Category. The appropriations and disbursements are reported by month.

#### **Compare Disbursements Report**

This report provides a comparison of operational disbursements for two fiscal years by Agency, Category, and/or Object. The disbursements are reported by month.



#### Amendments

Approved amendments made to the original operating budget are listed by budget amendment number. Details about each amendment can be displayed by selecting the Budget Amendment hyperlink.

[CLICK HERE](#)



#### Back of Bill Appropriations

Appropriations made starting with Section 8 in the back of the General Appropriations Act are listed in this option. Section number, description and the amount of the appropriation are included in the report. A link to the Laws of Florida is provided for additional information.

[CLICK HERE](#)



#### Budget Issues

Budget Issues are individual items used as building blocks to explain the need for an appropriation within the General Appropriations Act. Filters are provided to narrow the result set.

[CLICK HERE](#)



#### Supplemental Appropriations

Appropriations made outside of the General Appropriations Act are listed along with the bill number, description and the amount of the appropriation. A hyperlink to the specific chapter in the Laws of Florida is provided for a complete description.

[CLICK HERE](#)



#### Vetoes

Items in the General Appropriations Act or in substantive bills vetoed by the Governor. A Line Item or Section number is provided along with a description and amount for each item vetoed.

[CLICK HERE](#)

## Quick Facts

Amendments | [Back of Bill](#) | [Budget Issues](#) | [Supplementals](#) | [Vetoos](#)

2015-16 Amendments

Fiscal Year

Agency

Fund Type

Agency: STATEWIDE

Fund Type: ALL FUNDS

Budget Amendments
<a href="#">Retirement Adjustments</a>
<a href="#">Budget Amendment 00015 - Administered Funds</a>
<a href="#">Budget Amendment 00017 - Statewide - Data Processing Realignment</a>
<a href="#">Budget Amendment 00018 - Disaster Recovery Services</a>
<a href="#">Budget Amendment 00022 - Department of Revenue</a>
<a href="#">Budget Amendment 00023 - Fish and Wildlife Conservation Commission</a>
<a href="#">Budget Amendment 00024 - Fish and Wildlife Conservation Commission</a>
<a href="#">Budget Amendment 00027 - Department of Financial Services</a>
<a href="#">Budget Amendment 00028 - Department of Corrections</a>
<a href="#">Budget Amendment 00032 - Justice Administration</a>
<a href="#">Budget Amendment 00033 - Department of Financial Services</a>
<a href="#">Budget Amendment 00034 - Department of Financial Services</a>
<a href="#">Budget Amendment 00035 - Justice Administration</a>
<a href="#">Budget Amendment 00036 - Department of Legal Affairs and Attorney General</a>
<a href="#">Budget Amendment 00037 - Department of Transportation</a>
<a href="#">Budget Amendment 00039 - Fish and Wildlife Conservation Commission</a>
<a href="#">Budget Amendment 00043 - Department of Agriculture and Consumer Services</a>
<a href="#">Budget Amendment 00044 - Board of Governors</a>
<a href="#">Budget Amendment 00046 - Division of Emergency Management</a>
<a href="#">Budget Amendment 00048 - Administrative Hearings</a>
<a href="#">Budget Amendment 00050 - Department of State</a>
<a href="#">Budget Amendment 00051 - Department of Economic Opportunity</a>



## Search

[Bill](#) | [Budget Issues](#) | [Object](#) | [Vendor](#)



### Bill

Search all titles and text within the operating budget in the appropriations bill format. Enter a word or phrase and the search jumps to the first location in the appropriations bill where the word or phrase is found. Use the navigation buttons to browse to the next location where the word or phrase is found.

[CLICK HERE](#)



### Budget Issues

Budget issues are the building blocks of the appropriations bill to identify and describe increases and/or decreases to the budget. Entering a word or phrase displays a list of budget issues with the text anywhere in the title. The results will also include the amount of each budget issue.

[CLICK HERE](#)



### Object

Summary and detail objects describe items or services purchased by the State of Florida. Searching returns a list of summary or detail objects with the word or phrase in the title as well as the year-to-date amount spent. Note: If the search criteria are found in the summary title, all detail objects will be displayed.

[CLICK HERE](#)



### Vendor

Florida makes payments to businesses throughout the state, country and internationally as well as local governments, state agencies and employees. To see payments to a particular vendor, enter at least the first character of the vendor name. The resulting list will show all vendors that match the criteria as well as the amount paid. Also included in the results is the vendor ID which allows the users to see all payments made to a vendor regardless of how the name is spelled.

[CLICK HERE](#)

## Search - Vendor

[Bill](#) | [Budget Issues](#) | [Object](#) | [Vendor](#)

Florida makes payments to businesses throughout the state, country and internationally as well as local governments, state agencies and employees. To see payments to a particular vendor, enter at least the first two characters of the vendor name. The resulting list will show all vendors that match the criteria as well as the amount paid. Also included in the results is the vendor ID which allows the users to see all payments made to a vendor regardless of how the name is spelled. Use Ctrl+F (Find on this page) to highlight the word or phrase you are searching.

2015-16 Vendor Search

Fiscal Year

Vendor

Select a [Vendor Name](#) to view payments made to the Vendor Name selected - OR -

Select a [Vendor ID](#) to view payments made to the Vendor and/or SubVendor (with variations in Vendor Name)

Note: Only Vendor IDs that have Federal identification numbers will be displayed.

Vendor Name	Vendor ID	Payment Amount
<a href="#">AT &amp; T</a>	<a href="#">xxxxx4710</a>	143,669.00
<a href="#">AT YOUR SERVICE PROFESSIONALS,</a>	<a href="#">xxxxx1603</a>	4,636.80
<a href="#">AT&amp;T</a>	<a href="#">xxxxx4710</a>	6,759,145.41
<a href="#">AT&amp;T</a>	<a href="#">xxxxx3433</a>	816,379.92
<a href="#">AT&amp;T</a>	<a href="#">xxxxx9052</a>	7,120.00
<a href="#">AT&amp;T CORPORATION</a>	<a href="#">xxxxx4710</a>	66,350.07
<a href="#">AT&amp;T MOBILITY</a>	<a href="#">xxxxx4710</a>	1,272.63
<a href="#">AT&amp;T MOBILITY</a>	<a href="#">xxxxx9970</a>	109,344.94
<a href="#">AT&amp;T MOBILITY II LLC</a>	<a href="#">xxxxx9970</a>	187,706.15
<a href="#">ATA&amp;K C.B.</a>		44.50
<a href="#">ATALLA E.A.</a>		467.27
<a href="#">ATC TOWER SERVICES, INC.</a>	<a href="#">xxxxx3707</a>	2,277.60
<a href="#">ATCHISON R.E.</a>		1,012.00
<a href="#">ATCHISON LEA</a>		89.44
<a href="#">ATCO LIMITED PARTNERSHIP VII</a>	<a href="#">xxxxx7315</a>	12,300.00
<a href="#">ATCO MANUFACTURING</a>	<a href="#">xxxxx8634</a>	12,369.97
<a href="#">ATEB, INC.</a>	<a href="#">xxxxx8465</a>	332.55
<a href="#">ATEDRA ELLITON</a>		1,163.00
<a href="#">ATES G.</a>		747.15
<a href="#">ATFS K I</a>		99.00

## Site Information

---



### Agency Contact List

The Agency Contact List contains contact information from each state agency to be used when inquiring about information displayed on this website. This list includes a contact name, address, phone number, and email address for each state agency.

[CLICK HERE](#)



### Glossary

The Glossary contains an alphabetical listing of budget, personnel, and accounting terms and definitions used throughout the website.

[CLICK HERE](#)



### Frequently Asked Questions

The Frequently Asked Questions provides a list of the most often asked questions and their answers. This list will periodically be updated as the website continues to be enhanced and utilized.

[CLICK HERE](#)

## Links

### Florida State Budget Links

#### Fiscal Analysis in Brief

The Fiscal Analysis in Brief is an annual report prepared and published by the Florida Legislature. It summarizes fiscal and budgetary information for a given fiscal year. This report is located on the Florida Fiscal Portal in the appropriated fiscal year.

#### Long-Range Financial Outlook 3 Year Plan

The Long-Range Financial Outlook 3 Year Plan is an annual report prepared and published by the Florida Legislature. The report provides a longer-range picture of the state's financial position that integrates projections of the major programs driving Florida's annual budget requirements with the revenue estimates. This report is located on the Florida Fiscal Portal.

#### Chief Financial Officer's Transparency Florida

The CFO's Transparency Florida is a link to the Florida Department of Financial Services' website containing additional financial information. The website includes links to Florida Financials - State Receipts, Transfers and Disbursements, Cash Flow and Balances, Vendor Payment Search, Local Government Budgets, State Reports, and Florida's Accountability Contract Tracking System (FACTS) Search.

#### Reports on State Properties and Occupancy Rates

The Division of Real Estate Development and Management provides information on the state-owned buildings and occupancy rates. The Division of Real Estate Development and Management implements best practices for the development, operation and maintenance of state-owned facilities as well as oversight of the state's process for leasing privately owned space.

#### Government Program Summaries

The Florida Legislature's Office of Program Policy Analysis and Government Accountability produces this encyclopedia of descriptive information on over 200 major state programs. Using a question and answer approach, each summary describes the program and its purpose, funding levels and sources, statutory authority, current program issues and contact information. The summaries also include links to OPPAGA reports and other research products, as well as related websites.

### Reports on Public School Districts

#### School District Summary Budget

At the beginning of each fiscal year, each district school board formally adopts a budget. The District Summary Budget is the adopted budget that is submitted to the Florida Department of Education by Florida school districts. The budget document provides millage levies; estimated revenues detailed by federal, state, and local sources; and estimated expenditures.

#### School District Annual Financial Report

The Annual Financial Report is the unaudited data submitted to the Florida Department of Education by Florida school districts after the close of each fiscal year. It includes actual revenues detailed by federal, state, and local sources, and actual expenditures.

#### School District Audit Reports Prepared by the Auditor General

The Auditor General provides periodic financial, federal, and operational audits of district school boards. The Auditor General also provides periodic audits of district school boards to determine whether the district 1) complied with state requirements governing the determination and reporting of the number of full-time equivalent students under the Florida Education Finance Program and 2) complied with state requirements governing the determination and reporting of the number of students transported.



# Transparency Florida

*Shining the Light on Florida's Budget*

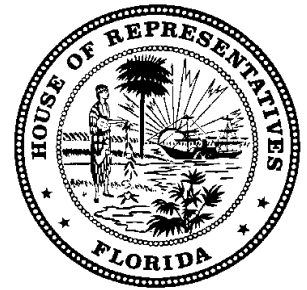


Joint Legislative Auditing Committee  
November 2, 2015

**ANDY GARDINER**  
President of the Senate



**STEVE CRISAFULLI**  
Speaker of the House



**DRAFT**

**TRANSPARENCY FLORIDA  
STATUS AND RECOMMENDATIONS**

**Joint Legislative Auditing Committee  
November 2015**

## **Joint Legislative Auditing Committee**

**Senator Joseph Abruzzo, Chair**  
**Representative Daniel D. “Dan” Raulerson, Vice Chair**

**Senator Lizbeth Benacquisto**  
**Senator Rob Bradley**  
**Senator Audrey Gibson**  
**Senator Wilton Simpson**

**Representative Debbie Mayfield**  
**Representative Amanda Murphy**  
**Representative Ray Rodrigues**  
**Representative Cynthia A. Stafford**

# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## SCOPE

As required by s. 215.985(7), F.S., this report from the Joint Legislative Auditing Committee (Committee) provides recommendations related to the possible expansion of the Transparency Florida website,<sup>1</sup> including whether to expand the scope to include educational, local governmental, and other non-state governmental entities. Also, as required by s. 215.985(13), F.S., this report provides the progress made in establishing the single website required by the Transparency Florida Act and recommendations for enhancing the content and format of the website and related policies and procedures.

## BACKGROUND

### Overview of the Transparency Florida Act

The “Transparency Florida Act (Act),”<sup>2</sup> an act relating to transparency in government spending, requires several websites for public access to government entity financial information.

The Act, as originally approved in 2009,<sup>3</sup> required a single website to be established by the Executive Office of the Governor (EOG), in consultation with the appropriations committees of the Senate and the House of Representatives. Specified information relating to state expenditures, appropriations, spending authority, and employee positions and pay rates was required to be provided on the website.

Responsibilities assigned by law to the Committee included:

- oversight and management of the website;<sup>4</sup>
- propose additional state fiscal information to be included on the website;
- develop a schedule for adding information from other governmental entities to the website;<sup>5</sup>
- coordinate with the Financial Management Information Board in developing any recommendations for including information on the website which is necessary to meet the requirements of s. 215.91(8); and,
- prepare an annual report detailing progress in establishing the website and providing recommendations for enhancement of the content and format of the website and related policies and procedures.

In 2011, the Act was revised to require the Chief Financial Officer (CFO) to provide public access to a state contract management system that provides information and documentation relating to the contracting agency.<sup>6</sup> Other revisions included: (1) requiring the State’s five water management districts to provide monthly financial statements to their board members and to make such statements available for public access on their website, (2) exempting municipalities and special districts with total annual revenues of less

---

<sup>1</sup> Refers to the website established by the Executive Office of the Governor, in consultation with the appropriations committees of the Senate and the House of Representatives, which provides information related to the approved operating budget for the State of Florida.

<sup>2</sup> Chapter 2013-54, L.O.F.

<sup>3</sup> Chapter 2009-74, L.O.F.

<sup>4</sup> Section 11.40(4)(b), F.S. (2009)

<sup>5</sup> These entities included any state, county, municipal, special district, or other political subdivision whether executive, judicial or legislative, including, but not limited, to any department, division, bureau, commission, authority, district, or agency thereof, or any public school district, community college, state university, or associated board.

<sup>6</sup> Chapter 2011-49, L.O.F.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

than \$10 million from the Act's requirements, and (3) several technical and clarifying changes.<sup>7</sup> Also, a revision to s. 11.40, F.S., removed the Committee's responsibility to manage and oversee the Transparency Florida website.<sup>8</sup>

Further revisions to the Act were adopted in 2013.<sup>9</sup> In addition to the two websites previously required, the Act now also requires the following websites:

- The EOG, in consultation with the appropriations committees of the Senate and the House of Representatives, is required to establish and maintain a website that provides information relating to fiscal planning for the State. Minimum requirements include the Legislative Budget Commission's long-range financial outlook; instructions provided to state agencies relating to legislative budget requests; capital improvements plans, long-range program plans and legislative budget requests (LBR) submitted by each state agency or branch of state government; any amendments to LBRs; and, the Governor's budget recommendation submitted pursuant to s. 216.163, F.S.
- The Department of Management Services is required to establish and maintain a website that provides current information relating to each employee or officer of a state agency, a state university, or the State Board of Administration. Minimum requirements include providing the names of employees and their salary or hourly rate of pay; position number, class code, and class title; and employing agency and budget entity.
- The EOG, in consultation with the appropriations committees of the Senate and the House of Representatives, is required to establish and maintain a single website that provides access to all other websites (four) required by the Act.

Additional revisions include:

- The minimum requirements for the Act's original website (information relating to state expenditures, appropriations, spending authority, and employee positions) were expanded to include balance reports for trust funds and general revenue; fixed capital outlay project data; a 10-year history of appropriations by agency; links to state audits or reports related to the expenditure and dispersal of state funds; and links to program or activity descriptions for which funds may be expended.
- The Committee is no longer required to recommend a format for collecting and displaying information from governmental entities, including local governmental and educational entities. Rather, the Committee is required to recommend: (1) whether additional information from these entities should be included on the website, and (2) a schedule and a format for collecting and displaying the additional information.
- Language related to the contract tracking system required to be posted by the CFO is expanded to: (1) provide timelines, (2) require each state entity to post information to the contract tracking system, (3) address confidentiality and other legal issues, (4) provide definitions, and (5) authorize Cabinet members to post the required contract tracking information to their own agency-managed websites in lieu of posting on the CFO's tracking system.

No revisions to the Act were made in 2014 or 2015. Additional details relating to the Act in its current form may be found in Appendix A.

---

<sup>7</sup> Ibid.

<sup>8</sup> Chapter 2011-34, L.O.F.

<sup>9</sup> Chapter 2013-54, L.O.F.

# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## Previous Committee Effort

The Committee has issued three previous reports related to the Act. A brief summary of the recommendations of each report follows.

## 2010 Committee Report

The act, as originally written, required the Committee to develop a plan to add fiscal information for other governmental entities, such as municipalities and school districts, to the website. Although the Committee was authorized to also make recommendations related to state agency information, much of that information was specified in statute and was being implemented by the EOG, in consultation with the appropriations committees of the Senate and the House of Representatives. The Committee's initial focus was on school districts due to the consistency of financial information required of the State's 67 school districts. Specific recommendations and timeframes for adding school district fiscal information to *Transparency Florida*<sup>10</sup> were provided. Also, general recommendations were provided for adding fiscal information for other governmental entities, including state agencies, universities, colleges, counties, municipalities, special districts, and charter schools/charter technical career centers.

The Committee recommended the use of three phases for the addition of school district financial information to *Transparency Florida*. The Committee wanted citizens who visit either the home page of a school district's website or *Transparency Florida* to have the ability to easily access the school district's financial information that was located on the school district's website, the Department of Education's (DOE) website, and *Transparency Florida*.

The overall approach was to recommend that information which was readily available, with minimal effort and cost, to be included for school districts during the first phases of implementation. Most of the information should be located on the DOE's website with links to access it on *Transparency Florida*. This information included numerous reports prepared by the school districts, the DOE, and the Auditor General. The Committee expected that the first two phases could be accomplished without the need for additional resources.

Ultimately, once all phases were implemented, the goal was to provide transaction-level details of expenditures. Stakeholders expressed concern about the school districts' ability to provide this level of detail. School districts' accounting systems have the ability to capture expenditures at the sub-function and the sub-object levels.<sup>11</sup> These systems do not usually capture details of the amount spent on specific supplies, such as pencils or paper, or on a roofing project. Stakeholders also had concerns about the school districts' ability to provide this information on their websites, primarily due to cost and staffing issues. Their preference was for the State to build a data-system and require the school districts to upload via FTP (File Transfer Protocol) a monthly summary of expenditures at the sub-function and sub-object levels to *Transparency Florida*. Although Committee members were interested in more detailed information, this approach was agreed to with the idea that it was a starting point. In addition, the Committee recommended that the school districts provide vendor histories, to include details of expenditures for each vendor.

---

<sup>10</sup> For the purpose of this report, *Transparency Florida* refers to [www.transparencyflorida.gov/](http://www.transparencyflorida.gov/), the original website created pursuant to the Transparency Florida Act.

<sup>11</sup> For example, sub-function categories include costs associated with K-12, food services, and pupil transportation services; sub-object categories include costs associated with classroom teachers, travel, and textbooks.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Although both the State and the school districts would incur costs, the main financial burden of the project would fall on the State. Rough estimates of the State's cost ran into the millions of dollars. Due to the uncertainty of the cost estimates, the Committee members voted to recommend to delay this phase until further information is available.

### 2011 Committee Report

The initial Committee report, discussed above, recommended deferring implementation related to detailed school district financial transactions until the Committee had additional information and could further discuss the issues and potential costs involved. The premise was that the school districts would transmit monthly data to the State for display on *Transparency Florida*. As explained, the cost was expected to be in the millions of dollars, but only a rough estimate was available.

In light of the continued financial difficulties being faced by the State, the Committee decided to abandon this approach and recommend an alternative. The new focus was to keep local information at the local level and for the State to provide access to it on *Transparency Florida*.

Although the Committee understood that the goal of the project was to provide more financial transparency at all levels of government, it recognized that local governments<sup>12</sup> know best what information their citizens want available for review. The Committee did not believe that it was the State's responsibility to design and build a system to collect and display local governments' information. Rather, the Committee recommended that the State work in partnership with local governments, as they increase transparency on their websites, so that the full financial burden did not fall on the local governments.

The Committee recommended that representatives for each type of entity develop suggested guidelines for the type of financial information and the level of detail that should be included. Each local government should be responsible for providing its financial information on its own website. A link should be included on *Transparency Florida* for each entity that implements the suggested guidelines in order to provide a central access point.

The Committee suggested that the guidelines include a uniform framework to display the information in a well-organized fashion so as to provide easy, consistent access to all online financial information for all local governments. When developing the suggested guidelines, some of the financial information that the Committee recommended for consideration included a searchable electronic checkbook, plus various documents that are prepared during the normal course of business, such as budget documents, monthly financial statements, audit reports, and contracts and related information. The Committee's intent was to provide an opportunity for increased financial transparency for Florida's citizens, by providing guidance and flexibility to local governments, without causing a financial burden in the process.

### 2014 Committee Report

The Committee was presented with a draft of the report which included an update for the status of *Transparency Florida* and the related websites, but did not include any recommendations. Rather, the section of the report titled "Recommendations" included only the wording "To Be Determined." A separate handout was provided in the meeting packet which included: (1) recommendations that had been suggested by Committee members, (2) a series of questions intended to guide the members during their discussion of possible recommendations, and (3) a chart which listed various types of financial-related information that could potentially be considered in an expansion of the Transparency Florida website. Specifically, this

---

<sup>12</sup> Local government in this context referred to all non-state entities subject to the requirements of the Transparency Florida Act at the time of the Committee's recommendation.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

information was related to non-State entities, such as school districts, municipalities and other local entities, and included items such as budget documents, monthly financial statements, and contract information.

The Committee approved a motion to adopt the draft report “as is” by a vote of 10-1. This meant that the recommendations remained “To Be Determined” and no new information would be recommended for addition to *Transparency Florida* or the related websites. The member who voted against the motion did so because he had submitted a recommendation related to the online posting of college employee salaries that he had not had an opportunity to discuss prior to the time the motion was offered. At a subsequent meeting, the Committee adopted a related recommendation; however, because the report had already been approved, it was not available to be revised. Therefore, the recommendation was included in the cover letter which accompanied the report. The cover letter stated “[o]n February 17, 2014, the Committee recommended that the Florida Has a Right to Know website include the salary of each State University and Florida College System institution employee by position number only. The name of the employee should not be attached to the salary. Currently, the website provides the name and salary of each State University employee, in compliance with s. 215.985(6), F.S. The salaries of Florida College System institution employees are neither provided on the website, nor are they required to be provided under the provisions of the Transparency Florida Act (s. 215.985, F.S.)”

### Transparency-Related Legislation

During the 2010 Legislative Session, the Legislature adopted proviso language to implement the Committee’s recommendations related to school districts for the first two phases. The DOE was required to provide access to existing school district financial-related reports on its website, create a working group to develop recommendations to provide school-level data in greater detail and frequency, and publish a report of its findings by December 1, 2010. School districts were required to provide a link to *Transparency Florida* on their website. Links to the DOE and other website information were provided on *Transparency Florida*. The requirements assigned to the DOE and school districts were fulfilled.

In 2011, two bills were passed which, although not directly related to the Act, related to efforts to provide more financial transparency to Florida’s citizens. Senate Bill 1292 (2011)<sup>13</sup> required the Chief Financial Officer to conduct workshops with state agencies, local governments, and educational entities and develop recommendations for uniform charts of accounts. The final report was due in January 2014. An entity’s charts of accounts refers to the coding structure used to identify financial transactions. Most of the non-state entities are currently authorized to adopt their own charts of accounts. The school districts are the exception; the chart of accounts that they are required to use is specified by the DOE. During discussions related to determining recommendations for its first required report required by the Act, the Committee understood that the various charts of accounts used by entities across the state was an obstacle for providing financial data that could be compared from one entity to another.

Senate Bill 224 (2011)<sup>14</sup> required counties, municipalities, special districts, and school districts to post their tentative budgets, final budgets, and adopted budget amendments on their official websites within a specified period of time. If a municipality or special district does not have an official website, these documents are required to be posted on the official website of a county or other specified local governing authority, as applicable. Another provision required each local governmental entity to provide a link to the DFS’ website to view the entity’s annual financial report (AFR). The AFR presents a financial snapshot at

---

<sup>13</sup> Chapter 2011-44, L.O.F.

<sup>14</sup> Chapter 2011-144, L.O.F.



## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

fiscal year-end of the entity's financial condition. It includes the types of revenue received and expenditures incurred by the entity. The format and content of the AFR is prescribed by the DFS.<sup>15</sup> See Appendix B for the specific requirements of the bill.

In 2013, a provision in House Bill 5401,<sup>16</sup> the bill which revised the Act, created the User Experience Task Force. Its purpose was to develop and recommend a design for consolidating existing state-managed websites that provide public access to state operational and fiscal information into a single website. The task force was comprised of four members, with one member each designated by the Governor, Chief Financial Officer, President of the Senate, and Speaker of the House. The task force's work plan was required to include a review of: (1) all relevant state-managed websites, (2) options for reducing the number of websites without losing detailed data, and (3) options for linking expenditure data with related invoices and contracts. The recommendations, due March 1, 2014, were required to include: (1) a design that provides an intuitive and cohesive user experience that allows users to move easily between varied types of related data, and (2) a cost estimate for implementation of the design.<sup>17</sup>

In 2014, Senate Bill 1632<sup>18</sup> required all independent special districts that had been created for one or more fiscal years to maintain an official website, effective October 1, 2015.<sup>19</sup> The website is required to include information specified in s. 189.069, F.S., such as the special district's charter, contact information, description of the boundaries, budget, and audit report(s).

The Legislature did not address the recommendations made in the Committee's 2011 report or in the cover letter to the 2014 report. As previously mentioned, the 2014 report did not include any recommendations.

## PRESENT SITUATION

### Status of Single Website

The requirements of s. 215.985(3), F.S., have been met. The single website titled "Florida Sunshine: Guiding you to the right financial source" provides external links to all other websites required by the Act and is available at <http://floridasunshine.gov/>. It provides access to: (1) Transparency Florida (State Finances), (2) Transparency Florida (State Budget), (3) Florida Has a Right to Know, (4) Florida Accountability Contract Tracking System (FACTS), (5) Florida Fiscal Portal, (6) Florida Government Program Summaries, and (7) Transparency Florida Act User Experience Task Force.

<sup>15</sup> See s. 218.32, F.S.

<sup>16</sup> Chapter 2013-54, L.O.F.

<sup>17</sup> The User Experience Task Force's Final Report is available online at <http://www.myfloridacfo.com/division/dis/transparencytaskeforce/Documents/UETFFinalRecommendation2-26-2014Updated.pdf>. The Task Force focused on eleven state-managed websites, including *Transparency Florida*, that provide state-wide financial information and recommended the following: (1) the use of [www.floridasunshine.gov](http://www.floridasunshine.gov) as a portal to access the information provided on these websites; (2) three levels of support for the portal, including a Transparency Steering Committee and the current website managers (i.e., the Governor's Office, the CFO's Office, etc.); (3) a three-pronged approach to education and training that includes a PowerPoint presentation and video of Florida's budget process; (4) categorizing the financial information provided in one of four categories: revenue, budget, spend, and audit; and (5) website features to include consistency in the display of webpages, the ability to search each website, compatibility with major web browsers, and numerous other suggestions to enhance the users' experience. The estimated cost to implement these recommendations is less than \$300,000; however the Task Force acknowledged that their recommendations are very high-level. The report stated that "[d]etailed requirements should be further developed to quantify the effort, costs, implementation schedule, and the detailed design." [p. 34]

<sup>18</sup> Chapter 2014-22, L.O.F.

<sup>19</sup> Dependent special districts are not required to maintain a separate website; however, their information must be accessible online from the website of the local general-purpose government that created the special district.

# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## Status of the Website Related to the Approved Operating Budget for State Government

The requirements of s. 215.985(4), F.S., have been met. The website titled “[Transparency Florida](#)” includes detailed financial-related information for state agencies and other units of state government for the fiscal years 2008-09 through the current fiscal year, 2015-16. School district information is also available.

### Summary of State Information Available on *Transparency Florida*

The main focus of *Transparency Florida* has been to provide current financial data related to the State’s operating budget and daily expenditures made by the state agencies. Such financial data is updated nightly as funds are released to the state agencies, transferred between budget categories, and used for goods and services.

In September 2015, an updated version of *Transparency Florida* was released. Effort was made to provide a simpler interface for users who may not be familiar with the state appropriations process and terminology, yet retain the depth of information for the more knowledgeable users.

The Home Page provides the following nine options for users to navigate through the website:

- General Public: Summary View of Budget and Spending by Agency;
- Budget Analyst: In-depth breakdown of Budget and Spending;
- Interactive Bill: View of Budget and Spending in Appropriations Bill format;
- State Positions: List of positions with corresponding Salaries and Benefits;
- Reports: Chart, compare, filter specific Budget and Spending data;
- Quick Facts: Summarized lists of similar Budget items;
- Search: Quickly find information on Budget and Spending items;
- Site Information: Information and help with this website; and
- Other Budget Links: Links to School Districts and other Government Budget information.

The first four options all relate to the State’s Operating Budget. By selecting the General Public option, some details of the operating budget are available in agency format. This format allows users to select a specific state agency, including the legislative branch and the state courts system, to view the fiscal year budget and the amount spent to date. The current fiscal year, 2015-16, is the default; however, users may view information for any fiscal year from 2008-09 through the current year by selecting from a drop-down menu. By clicking on the hyperlinks, users may drill down to view the operating budget and amount spent broken down by program.

The Budget Analyst option allows users to select either the agency format or the ledger format. The agency format displays the appropriation amount and number of positions for the fiscal year selected, listed by agency. Users may drill down to the program or service area by selecting an agency’s hyperlink. Additional details, including disbursements by object and an organizational schedule of allotment balances, are provided by continuing to select hyperlinks.

The ledger format displays appropriations-related information over the course of the fiscal year. It begins with the General Appropriations Act (GAA) and includes additional entries for Supplemental Appropriations, Vetoes, Budget Amendments approved by the Legislative Budget Commission, and other actions that effect the GAA. Users can select hyperlinks to obtain additional information for each item.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

The Interactive Bill format displays the initial information as it appears in the General Appropriations Act. Again, users may drill down to view more detailed information by clicking on the hyperlinks. As the user drills down, the screen displays the information described above for the Budget Analyst option. By continuing to drill down, the name of each vendor associated with an expenditure is provided. Since the State does not have electronic invoicing, images of invoices are not provided; however, the statewide document number is provided, and users may contact the specified agency contact to request further information or a copy of an invoice.

The State Positions option provides position information by agency and by program. At the agency level, the number of fixed, excess, total, reserve, authorized, established, filled, and vacant positions may be viewed. By drilling down, which may be done by selecting the hyperlink for the program area, users may view salary for the positions by selecting the Details tab. Salaries are provided by position level only and do not include employee names.

The Budget Analyst, Interactive Bill, and State Positions options provide a new feature which allows the user to indicate whether or not he or she wishes to display the codes associated with each entry. All of the four options, including General Public, provide users with the ability to export the information into an Excel spreadsheet.

Various reports relating to the operating budget, appropriations/disbursements, fixed capital outlay, reversions, general revenue, and trust funds may be generated from *Transparency Florida* by selecting the Reports option. These reports include:

- Operating budget by expenditure type, fund source, or program area;
- Comparison of operational appropriations for two fiscal years by state agency and/or category;
- Comparison of operational appropriations to disbursements made within one fiscal year by state agency and/or category;
- Comparison of operational disbursements for two fiscal years by state agency, category, and/or object code;
- Disbursements by line item;
- Fixed capital outlay appropriations and disbursements by category and/or state agency;
- Operating budgets by expenditure type, fund source, or program area;
- Schedule of Allotment Balances;
- Annual operational reversions by fiscal year;
- Comparison of operational reversions by fiscal year;
- Fixed capital outlay appropriations, reversions, and outstanding disbursements by fiscal year;
- Five-year history of operational reversions;
- General Revenue Fund cash balance, cash receipts, and cash disbursements, by month and by year;
- Trust fund balances; and,
- Ten-Year History of Appropriation Reports

The Quick Facts option provides information related to budget amendments, back of bill appropriations, budget issues, supplemental appropriations, and vetoes. A description of each of these items, the dollar amount (if applicable), and other details are provided.

By selecting the Search Option, users may search the appropriations bill, budget issues, objects, and vendors by entering a key word or phrase or similar information and continue to drill down to obtain more detailed information.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

The Site Information option provides the agency contact list, glossary, and frequently asked questions.

Finally, by selecting the Other Budget Links option, *Transparency Florida* provides links to various reports, websites, and other documents related to the state budget as follows:

- Fiscal Analysis in Brief: an annual report prepared and published by the Legislature that summarizes fiscal and budgetary information for a given fiscal year;
- Long-Range Financial Outlook 3-Year Plan: an annual report prepared and published by the Legislature that provides a long-range picture of the State's financial position by integrating projections of the major programs driving annual budget requirements with revenue estimates;
- The Chief Financial Officer's [Transparency Florida](#): a webpage which includes links to:
  - State Financials (Budget, Spending and related information);
  - State Payments;
  - Florida State Contract Search (FACTS);
  - State Contract Audits;
  - State Economic Incentives Program;
  - Quasi Government Spending;
  - Estimated state taxes paid based on income;
  - State Financial Reports;
  - Local Government Financial Reporting;<sup>20</sup> and,
  - State Employee Data (Florida Has a Right to Know).
- Reports on State Properties and Occupancy Rates: information from the Department of Management Services' Division of Real Estate Development and Management on state-owned buildings and occupancy rates;
- Government Program Summaries: encyclopedia of descriptive information on over 200 major state programs compiled by the Office of Program Policy Analysis and Government Accountability; and
- Reports on Public School Districts: these reports will be described in the next section of this report.

*Transparency Florida* includes all information required by the Act.

---

<sup>20</sup> Although labeled **Local Budgets** on this webpage, the information provided relates to actual revenues and expenditures, and not budgeted amounts. Most local governmental entities are required by law to post budget information on their own websites.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

### Background and Summary of School District Information Accessible from *Transparency Florida*

To date, the only non-state financial-related information that is accessible from *Transparency Florida* relates to school districts. As previously discussed, the Committee's focus for its 2010 report was on the addition of school district information to the website. Proviso language in the 2010 General Appropriations Act<sup>21</sup> was based on the Committee's 2010 recommendations and required the DOE to:

- Coordinate, organize, and publish online all currently available reports relating to school district finances, including information generated from the DOE's school district finance database;
- Coordinate with the EOG to create links on *Transparency Florida* to school district reports by August 1, 2010;
- Publish additional finance data relating to school districts not currently available online, including school-level expenditure data, by December 31, 2010;
- Work with the school districts to ensure that each district website provides a link to *Transparency Florida*; and
- Establish a working group to study issues related to the future expansion of school finance data available to the public through *Transparency Florida*, develop recommendations regarding the establishment of a framework to provide school-level data in greater detail and frequency, and publish a report of its findings by December 1, 2010.

The DOE met the proviso language requirements and the EOG, working in consultation with the appropriations committees of the Senate and the House of Representatives, provided access to the related school district information on *Transparency Florida*. As a result, the following reports and other information are now accessible by selecting the Links option from the *Transparency Florida* Home Page:

- School District Summary Budget
- School District Annual Financial Report
- School District Audit Reports Prepared by the Auditor General
- School District Audit Reports Prepared by Private CPA Firms
- School District Program Cost Reports
- Financial Profiles of School Districts
- Florida Education Finance Program (FEFP) Calculations
- Five-Year Facilities Work Plan
- Public School District Websites

A description of these reports is provided in Appendix C.<sup>22</sup>

In addition, the websites of some school districts include a link to *Transparency Florida*. The proviso language that required school districts to post the link to *Transparency Florida* on their home page was in effect for the 2010-11 fiscal year. Currently, there is no such requirement.

The DOE established the workgroup required by the proviso language to address the expansion of school district information available on *Transparency Florida*. The School District Working Group's report, published in December 2010, recommended:

---

<sup>21</sup> Proviso language for Specific Appropriations 116 through 130 of Ch. 2010-152, L.O.F.

<sup>22</sup> Links to school district reports on *Transparency Florida* are located at <http://transparencyflorida.gov/info/LinkInfo.aspx?FY=16>.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

- Providing school-level data at the sub-function (i.e., K-12, food services, and pupil transportation services) and sub-object (i.e., classroom teachers, travel, and textbooks) levels;<sup>23</sup> and,
- Uploading school district data to *Transparency Florida* via file transfer protocol (FTP) on a monthly basis.

The sub-function and sub-object levels were recommended as the most cost effective method due to the variety of accounting packages used by the school districts. These report recommendations align with the Committee's 2010 recommendations for phase three of school district implementation. The goal of this phase was to provide more frequent and detailed information than had been recommended in the two earlier phases. The Committee's 2011 recommendation, however, was to require local entities, including school districts, to post their financial information on their own website. The Committee reversed the earlier recommendation which required entities to submit data to the State and the State bearing the responsibility to design and build a system to receive and display the information on *Transparency Florida*. The Committee's 2014 recommendation was to not require the inclusion of any additional information on *Transparency Florida* from school districts or any other entity.

### Status of the Website Related to Fiscal Planning for the State

The requirements of s. 215.985(5), F.S., have been met. The website titled "[Florida Fiscal Portal](#)" includes budget-related information for the fiscal years 2000-2001 through 2016-2017. Publications available include: (1) planning and budgeting instructions provided to state agencies, (2) agency legislative budget requests, (3) the Governor's recommended budget, (4) appropriations bills, (5) the approved budget, (6) the final budget report (prepared after year-end), (7) agency long-range program plans, (8) agency capital improvement plans, (9) fiscal analysis in brief, (10) long-range financial outlook 3-year plan, and other documents for selected years.

### Status of the Website Related to Employee Positions and Salary

The requirements of s. 215.985(6), F.S., have been met. The website titled "[Florida Has A Right To Know](#)," allows users to search payroll data from the State of Florida People First personnel information system. The database includes information from all Executive Branch agencies, the Lottery, the Justice Administrative Commission (including state attorneys and public defenders) and the State Courts System (including judges). In addition, spreadsheets provide information related to employees of the State Board of Administration and all 12 of the state universities.

Information available includes: (1) name of employee, (2) salary or other rate of pay,<sup>24</sup> (3) employing agency or entity, (4) budget entity, (5) position number, (6) class code, and (7) class title. The People First information is updated weekly, the university information is updated twice per year, and the State Board of Administration information is updated quarterly.

---

<sup>23</sup> The level of detail required by *Financial and Program Cost Accounting and Reporting for Florida Schools*. Known as the Red Book, this is the uniform chart of accounts required to be used by all Florida school districts for budgeting and financial reporting (see Sections 1010.01 and 1010.20, F.S., and Rule 6A-1.001, F.A.C.).

<sup>24</sup> Universities provide the amount paid per term for Other Personnel Service (OPS) employees; the remaining entities provide the hourly rate of pay for OPS employees.



# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## Status of the Contract Management System

The requirements of s. 215.985(14), F.S., have been met. The CFO established the [Florida Accountability Contract Tracking System \(FACTS\)](#), which provides online public access to information related to contracts, grant agreements, and purchase orders executed by most state agencies. According to staff of the Department of Financial Services, the Legislature, the Department of Agriculture and Consumer Services, and the Department of Legal Affairs do not use FACTS.<sup>25</sup> Information available includes: (1) agency name, (2) vendor/grantor name, (3) type (contract, grant, or purchase order), (4) agency assigned contract ID (if applicable), (5) grant award ID (if known), (6) total dollar amount, (7) commodity/service type, and (8) DFS contract audits (if applicable). Users may search for contract, grant, or purchase information by agency name, dollar value, commodity/service type (for contract and purchase orders), contract ID, MyFloridaMarketPlace (MFMP) purchase order number, vendor/grantor name, beginning and/or ending dates, and/or grant award ID. By selecting a specific contract, grant, or purchase order and drilling down, users may access detailed information such as statutory authority, deliverables, a record of payments made, and an image of the contract or grant agreement. State agencies are required to redact confidential information prior to posting the contract document image online. Due, in part, to the length of time necessary to review contracts to ensure that all confidential information has been redacted, there may be a delay in posting images. For contracts in which the Department of Financial Services has conducted an audit, either summary or more detailed information is available, depending on the date of the audit.<sup>26</sup>

## Status of Water Management District Information

The requirements of s. 215.985(11), F.S., have been met. All five of the state's water management districts indicated that they provide monthly financial statements to their governing board members. Also, monthly financial statements are posted on the website of each water management district dating back to January 2014 or earlier.

## Potential Entities Subject to Transparency Florida Act Requirements

A governmental entity, as defined in the Act, means any state, regional, county, municipal, special district, or other political subdivision whether executive, judicial, or legislative, including, but not limited to, any department, division, bureau, commission, authority, district, or agency thereof, or any public school district, community college, state university, or associated board. As originally passed, the Act required the Committee to recommend a format for displaying information from these entities on *Transparency Florida*. Smaller municipalities and special districts, defined as those with a population of 10,000 or less, were exempt from the Act. Entities that did not receive state appropriations were also exempt. Later, the Act was revised to provide an exemption based on revenues rather than population. Municipalities and special districts with total annual revenues of less than \$10 million were then exempt from the Act's requirements. In addition, the exemption for entities that did not receive state appropriations was removed.

---

<sup>25</sup> An exemption for these two Cabinet agencies, provided in s. 215.985(14)(i), F.S., authorizes each to create its own agency-managed website for posting contracts in lieu of posting such information on the CFO's contract management system. Both agencies, the Senate, and the House of Representatives provide contract information and documents on their respective websites. In addition, information related to Department of Agriculture and Consumer Services' contracts is on FACTS.

<sup>26</sup> By selecting the Audit tab for a specific contract, users are also provided a link to the Department of Financial Services' Transparency Florida Contract Audit page. On this webpage, a comprehensive list of contracts that have been audited from 2010-11 through 2014-15 fiscal years is provided that includes the evaluation criteria used during the audit and the number of contacts with deficiencies.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Subsequent to a major revision in 2013, current law does not require specific non-state entities to be included in the Committee’s recommendations or provide an exemption to any of these entities. The Committee is required to recommend “additional information to be added to a website, such as whether to expand the scope of the information provided to include state universities, Florida college system institutions, school districts, charter schools, charter technical career centers, local government units, and other governmental entities.”<sup>27</sup> The following table shows the number of non-state entities of each type that could potentially be recommended for inclusion:

Type of Entity (Non-State)	Total Number
School Districts	67
Charter Schools and Charter Technical Career Centers	640 <sup>28</sup>
State Universities	12
Florida College System Institutions	28
Counties	67 <sup>29</sup>
Municipalities	411
Special Districts	1652 active <sup>30</sup>
Regional Planning Councils	11
Metropolitan Planning Organizations	26
Entities affiliated with Universities and Colleges, such as the Moffitt Cancer Center	Unknown

To date, only school districts have been assigned responsibility related to the Transparency Florida Act. As previously discussed, the DOE was directed to work with the school districts to ensure that each district’s website provided a link to *Transparency Florida*. This requirement was based on proviso language and was applicable for the 2010-11 fiscal year.

### RECOMMENDATIONS

**To Be Determined.**

---

<sup>27</sup> Section 215.985(7)(a), F.S.

<sup>28</sup> Reported by the Department of Education for the 2014-15 school year.

<sup>29</sup> While there are 67 counties within the State, there are many more independent reporting entities since many of the constitutional officers operate their own financial management/accounting systems. The 38 counties that responded to a 2009 survey by the Florida Association of Counties reported 193 independent reporting entities.

<sup>30</sup> Current as of October 14, 2015.



# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## Appendix A

Requirements of the Transparency Florida Act		
Entity	Section of Law	Requirement
Joint Legislative Auditing Committee	<a href="#">215.985(7)</a>	By November 1, 2013, and annually thereafter, the Committee shall recommend to the President of the Senate and the Speaker of the House of Representatives: <ul style="list-style-type: none"> <li>• Additional information to be added to a website, such as whether to expand the scope of the information provided to include state universities, Florida College System institutions, school districts, charter schools, charter technical career centers, local government units, and other governmental entities.</li> <li>• A schedule for adding information to the website by type of information and governmental entity, including timeframes and development entity.</li> <li>• A format for collecting and displaying the additional information.</li> </ul>
Joint Legislative Auditing Committee	<a href="#">215.985(13)</a>	Prepare an annual report detailing progress in establishing the single website and providing recommendations for enhancement of the content and format of the website and related policies and procedures. Report shall be submitted to the Governor, the President of the Senate, and the Speaker of the House of Representatives by November 1.
Joint Legislative Auditing Committee	<a href="#">215.985(9)</a>	Coordinate with the Financial Management Information Board in developing recommendations for including information on the website which is necessary to meet the requirements of s. <a href="#">215.91(8)</a> . <sup>31</sup>
Executive Office of the Governor (EOG), in consultation with the appropriations committees of the Senate and the House of Representatives	<a href="#">215.985(3)</a>	Establish and maintain a single website that provides access to all other websites required by the Transparency Florida Act. These websites include information relating to: <ul style="list-style-type: none"> <li>• The approved operating budget for each branch of state government and state agency;</li> <li>• Fiscal planning for the state;</li> <li>• Each employee or officer of a state agency, a state university, or the State Board of Administration; and,</li> <li>• A contract tracking system.</li> </ul> Specific requirements include compliance with the American Disabilities Act, compatible with all major web browsers, provide an intuitive user experience to the extent possible, and provide a consistent visual design, interaction or navigation design and information or data presentation.
EOG, in consultation with the appropriations committees of the Senate and the House of Representatives	<a href="#">215.985(4)</a>	Establish and maintain a website that provides information relating to the approved operating budget for each branch of state government and state agency. Information must include: <ul style="list-style-type: none"> <li>• Disbursement data and details of expenditure data, must be searchable;</li> <li>• Appropriations, including adjustments, vetoes, approved supplemental appropriations included in legislation other than the General Appropriations Act (GAA), budget amendments, and other actions and adjustments;</li> <li>• Status of spending authority for each appropriation in the approved operating budget, including released, unreleased, reserved, and disbursed balances.</li> <li>• Position and rate information for employees;</li> <li>• Allotments for planned expenditures and the current balance for such allotments;</li> <li>• Trust fund balance reports;</li> <li>• General revenue fund balance reports;</li> <li>• Fixed capital outlay project data;</li> <li>• A 10-year history of appropriations by agency; and</li> </ul>

<sup>31</sup> The Financial Management Information Board, comprised of the Governor and Cabinet, has not met in a number of years.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

<b>Requirements of the Transparency Florida Act</b>		
<b>Entity</b>	<b>Section of Law</b>	<b>Requirement</b>
EOG, in consultation with the appropriations committees of the Senate and the House of Representatives (Continued)		Links to state audits or reports related to the expenditure and dispersal of state funds.
EOG, in consultation with the appropriations committees of the Senate and the House of Representatives	<a href="#">215.985(5)</a>	<p>Establish and maintain a website that provides information relating to fiscal planning for the state:</p> <ul style="list-style-type: none"> <li>• The long-range fiscal outlook adopted by the Legislative Budget Commission;</li> <li>• Instructions to agencies relating to the legislative budget requests, capital improvement plans, and long-range program plans;</li> <li>• The legislative budget requests submitted by each state agency or branch of state government, including any amendments;</li> <li>• The Capital improvement plans submitted by each state agency or branch of state government;</li> <li>• The long-range program plans submitted by each state agency or branch of state government; and</li> <li>• The Governor's budget recommendation submitted pursuant to s. 216.163, must be searchable by the fiscal year, agency, appropriation category, and keywords.</li> </ul> <p>The Office of Policy and Budget in the EOG shall ensure that all data added to the website remains accessible to the public for 10 years.</p>
Department of Management Services (DMS)	<a href="#">215.985(6)</a>	<p>Establish and maintain a website that provides current information relating to each employee or officer of a state agency, a state university, or the State Board of Administration. Information to include:</p> <ul style="list-style-type: none"> <li>• Name and salary or hourly rate of pay of each employee;</li> <li>• Position number, class code, and class title;</li> <li>• Employing agency and budget entity.</li> </ul> <p>Information must be searchable by state agency, state university, and the State Board of Administration, and by employee name, salary range, or class code and must be downloadable in a format that allows offline analysis.</p>
Manager of each website described in 215.985(4), (5), and (6). This refers to the three preceding websites and to staff of the EOG and DMS	<a href="#">215.985(8)</a>	Submit to the Joint Legislative Auditing Committee information relating to the cost of creating and maintaining such website, and the number of times the website has been accessed.
Chief Financial Officer	<a href="#">215.985(14)</a>	Establish and maintain a secure contract tracking system available for viewing and downloading by the public through a secure website. Appropriate Internet security measures must be used to ensure that no person has the ability to alter or modify records available on the website
Each State Agency	<a href="#">215.985(14)(a)</a>	Post contract related information on the CFO's contract tracking system within 30 days after executing a contract. Information to include names of contracting entities, procurement method, contract beginning and ending dates, nature or type of commodities or services purchased, total compensation to be paid or received, all payments made to the contractor to date, and applicable contract performance measures. If competitive solicitation was not used, justification must be provided. Information must be updated within 30 days of any contract amendments.
Water Management Districts	<a href="#">215.985(11)</a>	Provide a monthly financial statement to its governing board and make such statement available for public access on its website.

# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## Appendix B

<b>Summary of Senate Bill 224 (2011) Requirements Related to Financial Transparency</b> <i>Documents That Entities Are Required to Post on Their Official Websites</i>				
<b>Type of Entity</b> <i>(Current Statutory Reference)</i>	<b>Tentative Budget</b> <i>(must be posted online)</i>	<b>Final Budget</b> <i>(must be posted online)</i>	<b>Adopted Budget Amendments</b> <i>(must be posted online)</i>	<b>If No Official Website</b>
Board of County Commissioners <i>(ss. 129.03(3)(c) and 129.06(2)(f)2, F.S.)</i>	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	N/A
Municipality <i>(s. 166.241(3) and (5), F.S.)</i>	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	The municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the tentative and final budget to the manager or administrator of such county or counties who shall post the budget on the county's website
Special District (excludes Water Management Districts) <sup>32</sup> <i>(s. 189.016(4) and (7), F.S.)</i>	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	The special district must, within a reasonable period of time as established by the local general-purpose government or governments in which the special district is located or the local governing authority to which the district is dependent, transmit the tentative budget or final budget to the manager or administrator of the local general-purpose government or the local governing authority. The manager or administrator shall post the tentative budget or final budget on the website of the local general-purpose government or local governing authority.
Property Appraiser <i>(s. 195.087, F.S.)</i>	N/A	Within 30 days after adoption	N/A	Must be posted on the county's official website
Tax Collector <i>(s. 195.087, F.S.)</i>	N/A	Within 30 days after adoption	N/A	Must be posted on the county's official website
Clerk of Circuit Court <i>(budget may be included in county budget)</i> <i>(s. 218.35, F.S.)</i>	N/A	Within 30 days after adoption	N/A	Must be posted on the county's official website
Water Management District <i>(s. 373.536(5)(c) and (6), F.S.)</i>	2 days before public hearing	Within 30 days after adoption	N/A	N/A
District School Board <i>(s. 1011.03(4), F.S.)</i>	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	N/A
<b>Additional Requirement</b>				
Each local governmental entity website must provide a link to the Department of Financial Services' (DFS) website to view the entity's annual financial report (AFR) submitted; if an entity does not have an official website, the county government website must provide the link.				

<sup>32</sup> Legislation is expected to be filed for the 2016 Legislative Session which specifies the length of time the tentative budget, adopted budget, and budget amendments must remain on a special district's website. It also requires meeting agendas and materials to be posted on a special district's website at a specified period in advance of any meeting and to remain for a specified period after the meeting.

# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## Appendix C

<b>Transparency Florida Links: Reports and Other Information Available for School Districts (As recommended in the Committee's 2010 report)</b>	
<b>Title of Report / Other Information</b>	<b>Summary Description of Report / Other Information</b>
School District Summary Budget  ( <a href="http://www.fldoe.org/finance/fl-edu-finance-program-fefp/school-dis-summary-budget.stml">http://www.fldoe.org/finance/fl-edu-finance-program-fefp/school-dis-summary-budget.stml</a> )	<i>At the beginning of each fiscal year, each district school board formally adopts a budget. The District Summary Budget is the adopted budget that is submitted to the Department of Education (DOE) by school districts. The budget document provides millage levies; estimated revenues detailed by federal, state, and local sources; and estimated expenditures.</i>
School District Annual Financial Report  ( <a href="http://www.fldoe.org/finance/fl-edu-finance-program-fefp/school-dis-annual-financial-reports-af.stml">http://www.fldoe.org/finance/fl-edu-finance-program-fefp/school-dis-annual-financial-reports-af.stml</a> )	<i>The Annual Financial Report is the unaudited data submitted to the DOE by school districts after the close of each fiscal year. It includes actual revenues detailed by federal, state, and local sources, and actual expenditures.</i>
School District Audit Reports Prepared by the Auditor General  ( <a href="http://www.myflorida.com/audgen/pages/subjects/dsb.htm">http://www.myflorida.com/audgen/pages/subjects/dsb.htm</a> )	<i>The Auditor General provides periodic financial, federal, and operational audits of district school boards. The Auditor General also provides periodic audits of district school boards to determine whether the district: 1) complied with state requirements governing the determination and reporting of the number of full-time equivalent students under the Florida Education Finance Program and 2) complied with state requirements governing the determination and reporting of the number of students transported.</i>
School District Audit Reports Prepared by Private CPA Firms  ( <a href="http://www.myflorida.com/audgen/pages/dsb_efile.htm">www.myflorida.com/audgen/pages/dsb_efile.htm</a> )	<i>The Auditor General maintains copies of district school board financial and federal audit reports, which are prepared on a rotational basis by private certified public accounting firms.</i>
School District Program Cost Reports  ( <a href="http://public2.fldoe.org/TransparencyReports/">http://public2.fldoe.org/TransparencyReports/</a> )	<i>The Program Cost Report data is submitted to the DOE by school districts after the close of each fiscal year. Actual expenditures by fund type are presented as either direct costs or indirect costs, and are attributed to each program at each school. A total of nine separate reports are produced from the cost reporting system.</i>
Financial Profiles of School Districts  ( <a href="http://www.fldoe.org/fefp/profile.asp">http://www.fldoe.org/fefp/profile.asp</a> )	<i>The Financial Profiles of School Districts reports provide detailed summary information about revenues and expenditures of the school districts – revenues by source and expenditures by function and object.</i>
Florida Education Finance Program (FEFP) Calculations  ( <a href="http://www.fldoe.org/fefp/offrfefp.asp">http://www.fldoe.org/fefp/offrfefp.asp</a> )	<i>The FEFP is the primary mechanism for funding the operating costs of the school districts, and calculations are made five times throughout each school year to arrive at each year's final appropriation. The amount allocated to each of the components of the FEFP funding formula is shown for each school district.</i>
Five-Year Facilities Work Plan  ( <a href="http://www.fldoe.org/finance/edual-facilities/wkplans/">http://www.fldoe.org/finance/edual-facilities/wkplans/</a> )	<i>The 5-Year District Facilities Work Plan is the authoritative source for educational facilities information, including planning and funding. Governmental entities that use this information include the Department of Education, Legislature, Governor's Office, Division of Community Planning (growth management), and local governments.</i>

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

<i>Transparency Florida Links:                      Reports and Other Information Available for School Districts                      (As recommended in the Committee's 2010 report)</i>	
<b>Title of Report /                      Other Information</b>	<b>Summary Description of Report /                      Other Information</b>
Public School Websites  <a href="https://app2.fldoe.org/publicapps/Schools/schoolmap/flash/schoolmap_text.asp">https://app2.fldoe.org/publicapps/Schools/schoolmap/flash/schoolmap_text.asp</a>	<i>Provides a link to the homepage of each school district.</i>

DRAFT

**Lobbying Firm Compensation  
Report Audits**

# Audits of Lobbying Firm Compensation Reports

## Joint Legislative Auditing Committee

### Summary

The Joint Legislative Auditing Committee (Committee) has statutorily assigned responsibilities related to the audits of lobbying firm compensation reports. Lobbying firms are required to file quarterly compensation reports, and a specified percentage of these firms are required to be audited annually to determine the accuracy of their reporting. The audits are required to be conducted by independent contract auditors<sup>1</sup> selected by the lobbying firms from a list of qualified auditors maintained by the Committee. The auditors are required to follow procedures specified by the Committee during the course of the audit. The implementation efforts in 2007 and 2008 were not resolved, and no audits were conducted initially. During late 2013 and early 2014, the Committee proceeded with the statutory requirements to ensure that audits of compensation reports filed for the 2014 calendar year could begin in 2015. Audits performed on the randomly selected executive branch and legislative branch lobbying firms were completed by August 31, 2015.

### Overview

Bill: Senate Bill 6-B (Ch. 2005-359, *Laws of Florida*) is often referred to as the “gift ban.” Prior to its enactment, lobbyists were required to file periodic expenditure reports. Once the gift ban became effective, lobbyists were no longer required to file expenditure reports, but instead were required to file quarterly compensation reports.

Requirements: Section 11.40(3)(b), F.S., requires an audit of the quarterly compensation reports of 3% of all legislative branch and 3% of all executive branch lobbying firms by independent contract auditors (auditors). Various provisions in s. 11.40(3), F.S., require the Committee to: (1) develop a system to randomly select lobbying firms for audit, (2) develop procedures for the selection of auditors, (3) create and maintain a list of not less than 10 auditors approved to conduct the audits, and (4) develop guidelines to conduct the audits.<sup>2</sup>

Scope of Audits: On a quarterly basis, lobbying firms are required to report the compensation they receive from each principal<sup>3</sup> and the total they receive from all principals, in accordance with ss. 11.045(3)(a)1. and 112.3215(5)(a)1., F.S. (for legislative branch and executive branch lobbyists, respectively). The following reporting categories are required:

Total Compensation Provided or Owed to the Lobbying Firm from <b>Each</b> Principal	Total Compensation Provided or Owed to the Lobbying Firm from <b>All</b> Principals
\$0	\$0
\$1 - \$9,999	\$1 - \$49,999
\$10,000 - \$19,999	\$50,000 - \$99,999
\$20,000 - \$29,999	\$100,000 - \$249,999
\$30,000 - \$39,999	\$250,000 - \$499,999
\$40,000 - \$49,999	\$500,000 - \$999,999
\$50,000 or more ( <i>specific amount reported, rounded to the nearest \$1,000</i> )	\$1 million or more

<sup>1</sup> See definition of “independent contract auditors” in s. 11.40(3)(a), F.S. (page 3 of this document).

<sup>2</sup> Although the law states that an audit is to be conducted, the type of work to be performed does not meet the definition of an audit under the American Institute of Certified Public Accountants (AICPA) professional standards. In 2008, the Committee recommended an agreed-upon procedures engagement conducted in accordance with the attestation standards established by the AICPA. This recommendation was developed in cooperation with the Florida Board of Accountancy.

<sup>3</sup> “Principal” is defined as the person, firm, corporation, or other entity which has employed or retained a lobbyist.



The filed quarterly compensation reports are available for viewing on Online Sunshine by selecting "Legislative & Executive Branch Lobbyists" in the left column.

The auditors will perform procedures, specified by the Committee, on specified records of the lobbying firms selected for an audit and issue a report in accordance with professional standards describing the procedures performed and any findings.

Cost: The cost of the audits is required to be paid by the Legislature.

Selection of the Auditor: The Committee is required to maintain a list of not less than 10 auditors approved to conduct audits of the compensation reports. Once a lobbying firm has been notified by the Committee that it has been selected for an audit, it is required to select an auditor from the Committee's list. If the lobbying firm fails to make a selection within 30 days, the Committee is required to select the auditor to conduct the audit.

Auditor Independence: The law has a strict definition of independence for the auditors who conduct an audit of a lobbying firm's compensation reports. They cannot ever have had a direct personal relationship or a professional accounting, auditing, tax advisory, or tax preparing relationship with each other. The additional independence restriction provided in law relates to certain attest and nonattest services that may currently be allowed under the independence standards adopted by the Florida Board of Accountancy.

Status: The Committee adopted guidelines which include the procedures the auditors will follow during the engagement and provide examples of the types of records that lobbying firms may use to document compensation. The Committee also approved procedures for the selection of the auditors and the lobbying firms.

A RFP process was used to solicit CPAs / CPA firms who were qualified and interested in conducting the audits. Four audit firms responded to the RFP and were approved to conduct the audits; however, one firm withdrew from consideration before the contracts were executed. The contracts are renewable for up to three additional years.

A random number generator was used to determine the 26 lobbying firms (12 executive branch firms; 14 legislative branch firms) selected for an audit of their 2014 quarterly compensation reports. For each audit, a maximum number of billable hours was authorized, based on the number of principals the lobbying firm was registered to represent. In addition, a maximum travel allowance was authorized for audits in which the audit firm and lobbying firm were not located in the same vicinity. Audit firms could request an increase in either or both of these amounts if they determined the authorized amounts were insufficient to complete the engagement.

All audits were completed by August 31, 2015. The audit firms billed the Legislature a total of \$121,027.51 for all 26 audits. A similar schedule is expected to be followed for the audits of the 2015 quarterly compensation reports.

## Statutory Language

### Section 11.40, *Florida Statutes*

(3)(a) As used in this subsection, "independent contract auditor" means a state-licensed certified public accountant or firm with which a state-licensed certified public accountant is currently employed or associated who is actively engaged in the accounting profession.

(b) Audits specified in this subsection cover the quarterly compensation reports for the previous calendar year for a random sample of 3 percent of all legislative branch lobbying firms and a random sample of 3 percent of all executive branch lobbying firms calculated using as the total number of such lobbying firms those filing a compensation report for the preceding calendar year. The committee shall provide for a system of random selection of the lobbying firms to be audited.

(c) The committee shall create and maintain a list of not less than 10 independent contract auditors approved to conduct the required audits. Each lobbying firm selected for audit in the random audit process may designate one of the independent contract auditors from the committee's approved list. Upon failure for any reason of a lobbying firm selected in the random selection process to designate an independent contract auditor from the committee's list within 30 calendar days after being notified by the committee of its selection, the committee shall assign one of the available independent contract auditors from the approved list to perform the required audit. No independent contract auditor, whether designated by the lobbying firm or by the committee, may perform the audit of a lobbying firm where the auditor and lobbying firm have ever had a direct personal relationship or any professional accounting, auditing, tax advisory, or tax preparing relationship with each other. The committee shall obtain a written, sworn certification subject to s. 837.06, both from the randomly selected lobbying firm and from the proposed independent contract auditor that no such relationship has ever existed.

(d) Each independent contract auditor shall be engaged by and compensated solely by the state for the work performed in accomplishing an audit under this subsection.

(e) Any violations of law, deficiencies, or material misstatements discovered and noted in an audit report shall be clearly identified in the audit report and be determined under the rules of either house of the Legislature or under the joint rules, as applicable.

(f) If any lobbying firm fails to give full, frank, and prompt cooperation and access to books, records, and associated backup documents as requested in writing by the auditor, that failure shall be clearly noted by the independent contract auditor in the report of audit.

(g) The committee shall establish procedures for the selection of independent contract auditors desiring to enter into audit contracts pursuant to this subsection. Such procedures shall include, but not be limited to, a rating system that takes into account pertinent information, including the independent contract auditor's fee proposals for participating in the process. All contracts under this subsection between an independent contract auditor and the Speaker of the House of Representatives and the President of the Senate shall be terminable by either party at any time upon written notice to the other, and such contracts may contain such other terms and conditions as the Speaker of the House of Representatives and the President of the Senate deem appropriate under the circumstances.

(h) The committee shall adopt guidelines that govern random audits and field investigations conducted pursuant to this subsection. The guidelines shall ensure that similarly situated compensation reports are audited in a uniform manner. The guidelines shall also be formulated to encourage compliance and detect violations of the legislative and executive lobbying compensation reporting requirements in ss. 11.045 and 112.3215 and to ensure that each audit is conducted with maximum efficiency in a cost-effective manner. In adopting the guidelines, the committee shall consider relevant guidelines and standards of the American Institute of Certified Public Accountants to the extent that such guidelines and standards are applicable and consistent with the purposes set forth in this subsection.

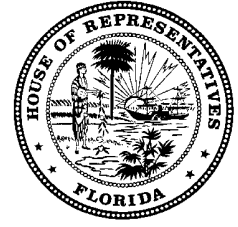
(i) All audit reports of legislative lobbying firms shall, upon completion by an independent contract auditor, be delivered to the President of the Senate and the Speaker of the House of Representatives for their respective review and handling. All audit reports of executive branch lobbyists, upon completion by an independent contract auditor, shall be delivered by the auditor to the Commission on Ethics.

**ANDY GARDINER**  
President of the Senate

**STEVE CRISAFULLI**  
Speaker of the House



**THE FLORIDA LEGISLATURE**  
**JOINT LEGISLATIVE AUDITING COMMITTEE**



Senator Lizbeth Benacquisto  
Senator Rob Bradley  
Senator Audrey Gibson  
Senator Wilton Simpson

**Senator Joseph Abruzzo, Chair**  
**Representative Daniel D. Raulerson, Vice Chair**

Representative Debbie Mayfield  
Representative Amanda Murphy  
Representative Ray Rodrigues  
Representative Cynthia Stafford

September 9, 2015

Honorable Andy Gardiner, President  
The Florida Senate  
409 The Capitol  
Tallahassee, Florida 32399-1100

Honorable Steve Crisafulli, Speaker  
The Florida House of Representatives  
420 The Capitol  
Tallahassee, Florida 32399-1300

Dear President Gardiner and Speaker Crisafulli:

As required by s. 11.40(3), F.S., the Joint Legislative Auditing Committee is pleased to provide you with the results of the agreed-upon procedures (AUP) engagements performed on the 2014 Quarterly Lobbying Firm Compensation Reports filed by randomly selected lobbying firms.

Enclosed for your review are bound copies of the AUP reports for the 14 engagements performed related to legislative branch compensation reporting. Although the Commission on Ethics is responsible for enforcing any non-compliance related to executive branch lobbying and compensation reporting, copies of the AUP reports related to executive branch compensation reporting are also provided for your review. All reports are also provided in an electronic format.

For your convenience, the following summary information is provided:

- A one-page summary of all 26 AUP engagements, listed in order by the size of the lobbying firm, which includes the type of compensation audited (executive or legislative branch), the audit firm selected, the cost of each engagement, and whether any findings were reported.
- A one-page summary of the 12 executive branch AUP engagements, listed in alphabetical order.
- A one-page summary of the 14 legislative branch AUP engagements, listed in alphabetical order.
- A summary, with the findings reported in 16 of the AUP reports.

Honorable Andy Gardiner, President  
Honorable Steve Crisafulli, Speaker  
September 9, 2015  
Page 2

Excluding Legislative member and staff time, the total cost of the AUP engagements was \$121,027.51. Of this amount, \$49,953.02 will be paid by the Executive Branch Lobbyist Registration Trust Fund for the audits of executive branch compensation, and \$71,074.49 will be paid by the Legislative Branch Lobbyist Registration Trust Fund for audits of legislative branch compensation.

We thank you and your staff for the guidance provided during this process.

Best regards,



Senator Joseph Abruzzo  
Chair



Representative Daniel D. "Dan" Raulerson  
Vice Chair

cc (w/o reports):      Members of the Joint Legislative Auditing Committee  
                                 Lisa Vickers, President's Office  
                                 Michelle Davila, Speaker's Office  
                                 Karen Chandler, Office of Legislative Services

Enclosures:              Bound Agreed-Upon Procedures Reports for Legislative Branch Engagements  
                                 Copies of Agreed-Upon Procedures Reports for Executive Branch Engagements (Binder)  
                                 Electronic Copy of Agreed-Upon Procedures Reports for Legislative and Executive  
                                 Branch Engagements (CD)  
                                 Summary of All 26 Engagements; Sorted by Size of Lobbying Firm  
                                 Summary of Executive Branch Engagements; Listed in Alphabetical Order  
                                 Summary of Legislative Branch Engagements; Listed in Alphabetical Order  
                                 Summary of Agreed-Upon Procedures (AUP) Findings Reported

## 2014 Lobbying Firm Compensation Audits

Summary of All 26 Engagements

*Sorted by Size of Lobbying Firm*

	Lobbying Firm (Location)	Number of Lobbyists	Number of Principals													Compensation Audited	Audit Firm Selected	Cost of Engagement	Exceptions (Findings) Reported?	
			1	2	3	4	5	6	7	8	9	18	31							
1	Alcalde & Fay (Arlington, VA)	1	X													Executive	Warren Averett	\$2,313.00	No	
2	Lettelleir Consulting Group, LLC (St. Petersburg)		X														Legislative	Warren Averett	\$2,601.00	Yes
3	Nicholas Millar (Tallahassee)		X														Legislative	Carroll & Company	\$2,948.08	Yes
4	Paladino Public Affairs, LLC (Tampa)		X														Legislative	Warren Averett	\$1,944.00	No
5	Mitchell J. Rubin (Tallahassee)			X													Executive	Carroll & Company	\$2,028.00	Yes
6	Professional Consultants, LLC (Tallahassee)			X													Executive	Carroll & Company	\$1,560.00	No
7	David K. Sigerson, Jr. (Deerfield Beach)				X												Legislative	Carroll & Company	\$2,457.00	No
8	Buigas and Associates (Tallahassee)					X											Executive	CRI	\$3,375.00	Yes
9	Prieguez Solutions, LLC (Miami)					X											Legislative	CRI	\$3,375.00	No
10	Rathbun & Associates, Inc. (Vero Beach)					X											Executive	CRI	\$3,375.00	No
11	Karen K. MacFarland (Tallahassee)						X										Legislative	CRI	\$3,875.00	Yes
12	Robert R. Reynolds & Associates, LLC (Tallahassee)						X										Legislative	CRI	\$3,875.00	Yes
13	DDarling Consulting (Tallahassee)						X										Executive	Carroll & Company	\$5,577.00	Yes
14	Sayfie Law Firm (Ft. Lauderdale)							X									Legislative	Carroll & Company	\$4,476.94	Yes
15	Magnolia Strategies, LLC (Tallahassee)							X									Legislative	Carroll & Company	\$6,825.00	Yes
16	Louis C. Rotundo (Altamonte Springs)								X								Legislative	CRI	\$5,149.90	Yes
17	Wexford Strategies (Jacksonville)								X								Executive	Warren Averett	\$4,724.39	No
18	McDaniel Consulting, LLC (Tallahassee)									X							Legislative	Carroll & Company	\$4,563.00	Yes
19	Landmarc Strategies, Inc. (Tallahassee)										X						Executive	CRI	\$5,875.00	No
20	David T. Caserta Government Relations, Inc. (Doral)										X						Legislative	Carroll & Company	\$6,064.50	No
21	Masterson Law Group, PA (St. Petersburg)	2	X													Executive	Carroll & Company	\$2,886.00	No	
22	Cullen Legislative Group (Ocean City, MD)			X													Legislative	Warren Averett	\$3,537.07	Yes
23	Richwood Governmental Consultants, LLC (Tallahassee)			X													Executive	Warren Averett	\$2,989.63	Yes
24	National Strategies, LLC (Tallahassee)								X								Executive	CRI	\$4,875.00	Yes
25	Dean Mead (Tallahassee)	3									X					Executive	CRI	\$10,375.00	Yes	
26	Rutledge Ecenia, PA (Tallahassee)	5										X				Legislative	Carroll & Company	\$19,383.00	Yes	
<b>Total Cost</b>																		\$121,027.51		

**2014 Lobbying Firm Compensation Audits**  
**Summary of Executive Branch Engagements**  
*Listed in Alphabetical Order*

	Lobbying Firm (Location)	Audit Firm Selected	Location of Audit Firm	Cost of Engagement	Exceptions (Findings) Reported?
1	Alcalde & Fay (Arlington, VA)	Warren Averett	Destin	\$2,313.00	No
2	Buigas and Associates (Tallahassee)	CRI	Tallahassee	\$3,375.00	Yes
3	DDarling Consulting (Tallahassee)	Carroll & Company	Tallahassee	\$5,577.00	Yes
4	Dean Mead (Tallahassee)	CRI	Destin	\$10,375.00	Yes
5	Landmarc Strategies, Inc. (Tallahassee)	CRI	Destin	\$5,875.00	No
6	Masterson Law Group, PA (St. Petersburg)	Carroll & Company	Tallahassee	\$2,886.00	No
7	Mitchell J. Rubin (Tallahassee)	Carroll & Company	Tallahassee	\$2,028.00	Yes
8	National Strategies, LLC (Tallahassee)	CRI	Tallahassee	\$4,875.00	Yes
9	Professional Consultants, LLC (Tallahassee)	Carroll & Company	Tallahassee	\$1,560.00	No
10	Rathbun & Associates, Inc. (Vero Beach)	CRI	Destin	\$3,375.00	No
11	Richwood Governmental Consultants, LLC (Tallahassee)	Warren Averett	Destin	\$2,989.63	Yes
12	Wexford Strategies (Jacksonville)	Warren Averett	Destin	\$4,724.39	No
<b>Total Cost</b>				\$49,953.02	

**2014 Lobbying Firm Compensation Audits**  
 Summary of Legislative Branch Engagements  
*Listed in Alphabetical Order*

	Lobbying Firm (Location)	Audit Firm Selected	Location of Audit Firm	Cost of Engagement	Exceptions (Findings) Reported?
1	Cullen Legislative Group (Ocean City, MD)	Warren Averett	Destin	\$3,537.07	Yes
2	David K. Sigerson, Jr. (Deerfield Beach)	Carroll and Company	Tallahassee	\$2,457.00	No
3	David T. Caserta Government Relations, Inc. (Doral)	Carroll and Company	Tallahassee	\$6,064.50	No
4	Karen K. MacFarland (Tallahassee)	CRI	Tallahassee	\$3,875.00	Yes
5	Lettelleir Consulting Group, LLC (St. Petersburg)	Warren Averett	Destin	\$2,601.00	Yes
6	Louis C. Rotundo (Altamonte Springs)	CRI	Tallahassee	\$5,149.90	Yes
7	Magnolia Strategies, LLC (Tallahassee)	Carroll and Company	Tallahassee	\$6,825.00	Yes
8	McDaniel Consulting, LLC (Tallahassee)	Carroll and Company	Tallahassee	\$4,563.00	Yes
9	Nicholas Millar (Tallahassee)	Carroll and Company	Tallahassee	\$2,948.08	Yes
10	Paladino Public Affairs, LLC (Tampa)	Warren Averett	Destin	\$1,944.00	No
11	Prieguez Solutions, LLC (Miami)	CRI	Destin	\$3,375.00	No
12	Robert R. Reynolds & Associates, LLC (Tallahassee)	CRI	Tallahassee	\$3,875.00	Yes
13	Rutledge Ecenia, PA (Tallahassee)	Carroll and Company	Tallahassee	\$19,383.00	Yes
14	Sayfie Law Firm (Ft. Lauderdale)	Carroll and Company	Tallahassee	\$4,476.94	Yes
<b>Total Cost</b>				<b>\$71,074.49</b>	



## Summary of Agreed-Upon Procedures (AUP) Findings Reported

*Note: Only engagements in which one or more exceptions (findings) were noted are listed below.*

### Executive Summary

In November 2013, the Joint Legislative Auditing Committee (Committee) adopted *Guidelines for Attestation Services Relating to Quarterly Lobbying Firm Compensation Reports (Guidelines)*. In February 2015, Committee staff, following procedures approved by the Committee, and with assistance from the Auditor General's Office, randomly selected 3% of the executive branch lobbying firms and 3% of the legislative branch lobbying firms for an audit.<sup>1</sup> The 12 and 14 lobbying firms selected, respectively, were provided 30 days from the date of the Committee's notification of their selection to choose one of three audit firms approved to perform the AUP engagements. Five lobbying firms either deferred this decision to the Committee or did not make a selection within the timeframe authorized; therefore, the Committee assigned an audit firm to these AUP engagements. The *Guidelines* provided the audit firms with specific steps (procedures) to follow during each AUP engagement. These procedures include comparisons of documents filed with the Legislature's Division of Law Revision and Information, comparisons of documents filed with lobbying firm records, and the receipt of a representation letter from the lobbying firm. Instances in which any discrepancies were noted were required to be reported as a finding or exception by the audit firm. Engagements were performed between March and August 2015 on the 2014 Quarterly Lobbying Firm Compensation Reports filed.

Of the 26 AUP engagements performed, exceptions (findings) were reported for 16 lobbying firms. Findings were reported for 6 of the 12 AUP engagements performed related to executive branch compensation and for 10 of the 14 AUP engagements performed related to legislative branch compensation.

Compensation was overstated by ten lobbying firms for one or more quarters for one or more principals. Compensation was understated by six lobbying firms for one or more quarters for one or more principals. Three lobbying firms overstated compensation for one principal for one or more quarters and understated compensation for one or two principals for a different quarter during the year. One lobbying firm understated compensation for five principals for one or more quarters, overstated compensation for one principal for two quarters, and understated total compensation for two quarters.

Exceptions noted that did not relate to the compensation amounts reported during 2014 include:

- One firm billed a registration fee to the principal that was not included in the agreement.
- No documentation of compensation was available from one lobbying firm for one principal; the principal was to provide the lobbying firm with \$1 annually for its services.
- One payment received by a lobbying firm registered to represent one principal lacked sufficient documentation to determine who the payment was from.
- One lobbying firm began lobbying for one principal in 2014; however, a registration and authorization form were not filed with the State of Florida until 2015.

---

<sup>1</sup> Although Chapter 11.45(3), Florida Statutes, refers to an audit, the type of work performed did not meet the definition of an audit under professional auditing standards. An agreed-upon procedures engagement is a type of attestation engagement; the use of this type of engagement in lieu of an audit was worked out in cooperation with the Florida Board of Accountancy.

- One lobbying firm did not list one principal on the compensation reported for one quarter and two principals on the compensation reported for a second quarter. In both cases, the lobbying firm received no compensation during the respective quarter and should have reported \$0 compensation.
- One lobbying firm listed an individual as a lobbyist on the quarterly lobbying firm compensation reports; however, the individual was not listed as a lobbyist on the registration form.
- One lobbying firm listed a principal's name incorrectly on the compensation reports for all four quarters.

### **Reports on 2014 Executive Branch Compensation**

*(Listed in alphabetical order)*

#### **Buigas and Associates**

Compensation for the second and third quarters of 2014 was overstated for the principal Univita Health, Inc. The second and third quarters' compensation range should have been \$0 instead of \$1 - \$9,999.

Number of Registered Lobbyists: 1; Number of Registered Principals: 4

Audit Firm: Carr, Riggs & Ingram, LLC

#### **DDarling Consulting**

Compensation for the first quarter of 2014 was overstated for the principal Hammer Haag Steel, Inc. The first quarter's compensation range should have been \$0 instead of \$1 - \$9,999. An amended report reflecting \$0 for this principal, for this quarter, was filed on June 19, 2015.

Compensation for the fourth quarter of 2014 was understated for the principal Bryant Miller Olive PA. The audit firm noted \$375 executive branch compensation from this principal for the fourth quarter. The compensation range should have been \$1-\$9,999 instead of \$0. An amended report reflecting \$1 - \$9,999 for this principal, for this quarter, was filed on June 19, 2015.

Number of Registered Lobbyists: 1; Number of Registered Principals: 5

Audit Firm: Carroll and Company, CPAs

#### **Dean Mead**

Compensation for the first quarter of 2014 was overstated for the principal Marriott International. The first quarter's compensation range should have been \$0 instead of \$1 - \$9,999. This was due to a timing difference where a 2013 fourth quarter payment was recorded in the first quarter of 2014.

Compensation for the third quarter of 2014 was understated for two principals, B.J. Alan Companies and Marriott International, Inc. The third quarter's compensation range, for both principals, should have been \$1 - \$9,999 instead of \$0.

Carr, Riggs & Ingram, LLC noted that the lobbying firm amended its reports to correct these items as a result of preparing the documents for the audit firm's review. The amended reports are included in the appendix of the agreed-upon procedures report.

Number of Registered Lobbyists: 3; Number of Registered Principals: 18

Audit Firm: Carr, Riggs & Ingram, LLC

### Mitchell J. Rubin

For the fourth quarter of 2014, both the compensation for the principal Williams Family Interest and total compensation were overstated. The compensation range for the Williams Family Interest should have been \$0 instead of \$1 - \$9,999. The total compensation should have been \$0 instead of \$1 - \$49,999.

An amended report reflecting \$0 for this principal and total executive branch compensation of \$0 for this quarter was filed on May 18, 2015.

Number of Registered Lobbyists: 1; Number of Registered Principals: 2

Audit Firm: Carroll and Company, CPAs

### National Strategies, LLC

The amounts reported for both legislative and executive branch lobbying for 2014 were overstated. The lobbying firm reported 100% of the contracted compensation for both legislative and executive branch lobbying. As the lobbying firm did not utilize and document a reasonable allocation method between compensation for such legislative branch versus executive branch lobbying services rendered, then the assumption is that compensation should be equally split (50-50) between the two categories of lobbying services. See results that follow:

Principal	Amount Reported	Actual based on allocation of 50/50	Difference
<b>1st Quarter</b>			
CA, Inc.	\$20,000 - \$29,999	\$10,000 - \$19,999	Overstated
Citrix	\$10,000 - \$19,999	\$1 - \$9,999	Overstated
Fire Eye	\$10,000 - \$19,999	\$1 - \$9,999	Overstated
Splunk	\$10,000 - \$19,999	\$1 - \$9,999	Overstated
Visual Analytics	\$10,000 - \$19,999	\$1 - \$9,999	Overstated
<b>2nd Quarter</b>			
CA, Inc.	\$20,000 - \$29,999	\$10,000 - \$19,999	Overstated
Citrix	\$10,000 - \$19,999	\$1 - \$9,999	Overstated
Fire Eye	\$10,000 - \$19,999	\$1 - \$9,999	Overstated
Visual Analytics	\$10,000 - \$19,999	\$1 - \$9,999	Overstated
<b>3rd Quarter</b>			
Adobe	\$10,000 - \$19,999	\$1 - \$9,999	Overstated
CA, Inc.	\$20,000 - \$29,999	\$10,000 - \$19,999	Overstated
Citrix	\$10,000 - \$19,999	\$1 - \$9,999	Overstated
<b>4th Quarter</b>			
Adobe	\$10,000 - \$19,999	\$1 - \$9,999	Overstated
CA, Inc.	\$20,000 - \$29,999	\$10,000 - \$19,999	Overstated
Citrix	\$10,000 - \$19,999	\$1 - \$9,999	Overstated

Number of Registered Lobbyists: 2; Number of Registered Principals: 7

Audit Firm: Carr, Riggs & Ingram, LLC

### **Richwood Governmental Consultants, LLC**

It was noted by the audit firm that there was a \$95 annual registration fee billed to the principal that was not included in the agreement.

Number of Registered Lobbyists: 2; Number of Registered Principals: 2

Audit Firm: Warren Averett, LLC

### **Reports on 2014 Legislative Branch Compensation**

*(Listed in alphabetical order)*

#### **Cullen Legislative Group**

There was no documentation of compensation from the Advocacy Institution for Children (AIC). The Schedule of Contracted Compensation provided by the Cullen Legislative Group states that AIC is to compensate the lobbying firm \$1 annually for its services.

Number of Registered Lobbyists: 2; Number of Registered Principals: 2

Audit Firm: Warren Averett, LLC

#### **Karen K. MacFarland**

The amounts reported for both legislative and executive branch lobbying for 2014 were overstated by \$30,000. The lobbying firm reported 100% of the contracted compensation for both legislative and executive lobbying. As the lobbying firm did not utilize and document a reasonable allocation method between compensation for such legislative branch versus executive branch lobbying services rendered, then the assumption is that compensation should be equally split (50-50) between the two categories of lobbying services.

Number of Registered Lobbyists: 1; Number of Registered Principals: 5

Audit Firm: Carr, Riggs & Ingram, LLC

#### **Lettelleir Consulting Group, LLC**

The payment schedule calls for payment of \$2,000 for four months of services. Five separate payments of \$400 each were received by the lobbying firm. One of those payments lacked sufficient documentation that did not enable the audit firm to determine who the payment was from.

Number of Registered Lobbyists: 1; Number of Registered Principals: 1

Audit Firm: Warren Averett, LLC

#### **Louis C. Rotundo**

Lobbying services for NUE Urban Concepts, LLC began in 2014; however, a registration and authorization form were not filed with the State of Florida until 2015.

Compensation for the fourth quarter of 2014 was understated for the principal Florida Defense Contractors Association. The fourth quarter of 2014 should have been reported with a compensation range of \$1 - \$9,999 instead of \$0. An amended fourth quarter report is included in Appendix A of the Agreed-Upon Procedures Report.

Number of Registered Lobbyists: 1; Number of Registered Principals: 7

Audit Firm: Carr, Riggs & Ingram, LLC

### **Magnolia Strategies, LLC**

Compensation for each of the four quarters of 2014 was understated for the principal Florida Nursery Growers and Landscape Association. The audit firm noted compensation of \$10,747.71, \$10,362.44, \$10,494.14, and \$10,343.55 for each of the four quarters, respectively. Each quarterly compensation report should have reported a compensation range of \$10,000 - \$19,999 instead of \$1 - \$9,999 for this principal. Amended reports reflecting legislative compensation of \$10,000 - \$19,999 for this principal, for each of the four quarters, were filed on June 11, 2015.

Number of Registered Lobbyists: 1; Number of Registered Principals: 6

Audit Firm: Carroll and Company, CPAs

### **McDaniel Consulting, LLC**

The quarterly lobbying firm compensation reports list Michael D. Cusick as a "Firm Lobbyist." However, Mr. Cusick is not listed as a lobbyist on the registration form.

Compensation for the first two quarters was overstated for the principal National Association of Social Workers Florida Chapter. The audit firm noted compensation of \$9,132 and \$9,000 for the two quarters, respectively. The two quarterly compensation reports should have reported a compensation range of \$1 - \$9,999 instead of \$10,000 - \$19,999 for this principal. Amended reports reflecting compensation of \$1 - \$9,999, for the first two quarters, were filed on May 22, 2015, and May 26, 2015, respectively.

Number of Registered Lobbyists: 1; Number of Registered Principals: 8

Audit Firm: Carroll and Company, CPAs

### **Nicholas Millar**

Compensation for the third quarter of 2014 was overstated for the principal AMIkids. The audit firm noted compensation of \$27,590.25 for this quarter from the principal. The third quarter of 2014 should have reported a compensation range of \$20,000 - \$29,999 instead of \$1 - \$9,999. The total compensation reported for the third quarter was correct. An amended report reflecting lobbying compensation of \$20,000 - \$29,999 from this principal was filed on May 15, 2015.

Number of Registered Lobbyists: 1; Number of Registered Principals: 1

Audit Firm: Carroll and Company, CPAs

### **Robert R. Reynolds & Associates**

Compensation for all four quarters of 2014 was overstated for the principal Fresenius Medical Care North America. Each quarter's compensation range should have been \$1 - \$9,999 instead of \$10,000 - \$19,999.

Compensation for the third quarter of 2014 was understated for the principal Spectra Laboratories. The third quarter of 2014 should have been reported with a compensation range of \$10,000 - \$19,999 instead of \$1 - \$9,999.

Number of Registered Lobbyists: 1; Number of Registered Principals: 5

Audit Firm: Carr, Riggs & Ingram, LLC

## **Rutledge Ecenia, PA**

The principal Florida Shore & Beach Preservation Association is listed as Florida Beach & Shore Preservation Association on the Legislative Branch Lobbying Compensation for all quarters in 2014.

Compensation for the first and second quarters of 2014 was understated for the principal the City of Miami Beach. Each quarter's compensation should have been \$20,000 - \$29,999 instead of \$10,000 - \$19,999.

Compensation for the first and second quarters of 2014 was understated for the principal Community Advocacy Network. Each quarter's compensation should have been \$10,000 - \$19,999 instead of \$1.00 - \$9,999.

Compensation for the first and second quarters of 2014 was overstated for the principal Florida Animal Control Association. Each quarter's compensation should have been \$1.00 - \$9,999 instead of \$10,000 - \$19,999.

Compensation for the third quarter of 2014 was understated for the principal HCA Healthcare. The quarter's compensation should have been \$10,000 - \$19,999 instead of \$1.00 - \$9,999.

Compensation for all quarters of 2014 was understated for the principal Miami-Dade County. Each quarter's compensation should have been \$30,000 - \$39,999 instead of \$10,000 - \$19,999.

Compensation for the second, third, and fourth quarters of 2014 was understated for the principal Sanctuary Cannabis LLC. Each quarter's compensation should have been \$10,000 - \$19,999 instead of \$1.00 - \$9,999.

Total legislative branch compensation for the second and third quarters of 2014 was understated. Each quarter's total compensation should have been \$250,000 - \$499,999 instead of \$100,000 - \$249,999.

The lobbying firm filed amended compensation reports on August 31, 2015, for the principals the City of Miami Beach, Community Advocacy Network, Florida Animal Control Association, HCA Healthcare, Miami-Dade County, and Sanctuary Cannabis LLC and for the total legislative branch compensation with the corrected amounts for the quarters noted above.

Number of Registered Lobbyists: 5; Number of Registered Principals: 31

Audit Firm: Carroll and Company, CPAs

## **Sayfie Law Firm**

The third quarter compensation report did not include the principal Marine Industries Association of South Florida (MIASF). The lobbying firm received no legislative lobbying compensation from this principal during the third quarter. An amended lobbying firm compensation report for the quarter was filed on May 27, 2015, which included MIASF as a principal with \$0 compensation.

The fourth quarter compensation report did not include two principals, MIASF and Diplomat Properties Limited Partnership (Diplomat). The lobbying firm received no legislative lobbying compensation from these principals during the fourth quarter. An amended lobbying firm compensation report for the quarter was filed on May 27, 2015, which included MIASF and Diplomat with \$0 compensation.

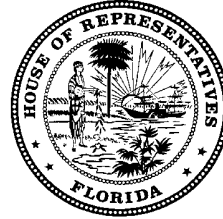
Number of Registered Lobbyists: 1; Number of Registered Principals: 6

Audit Firm: Carroll and Company, CPAs

**DON GAETZ**  
**ANDY**  
**GARDINER**  
President



**WILL**  
**WEATHERFORD**  
**STEVE**  
**CRISAFULLI**  
Speaker

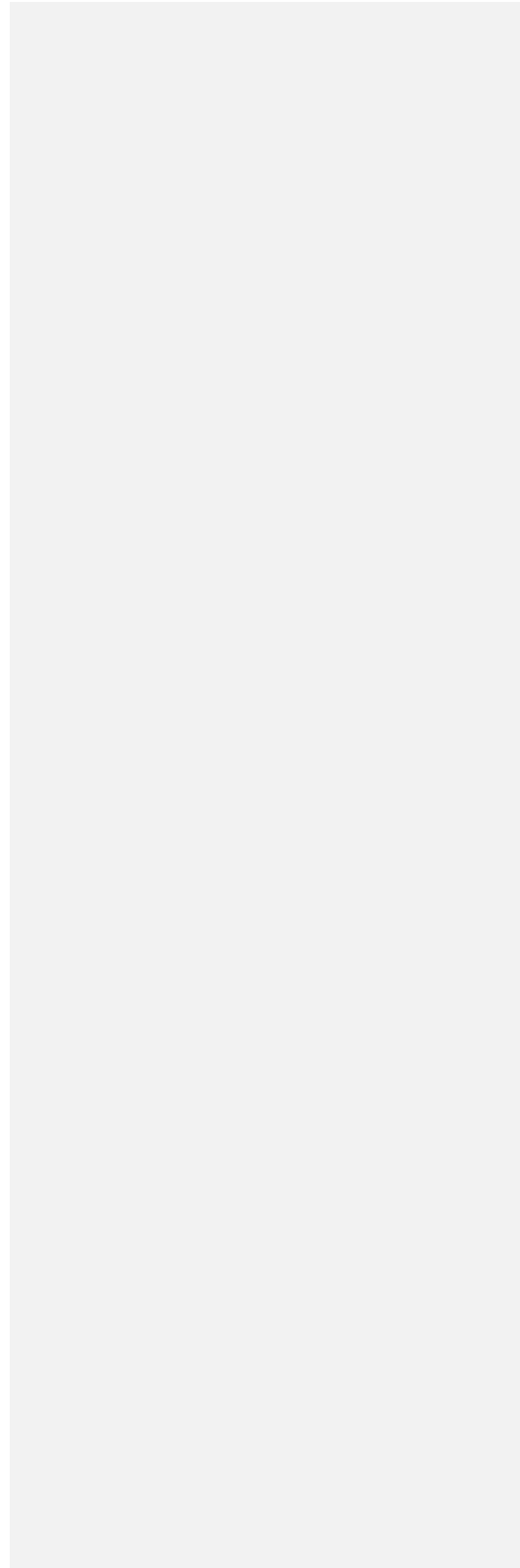


**DRAFT**  
**GUIDELINES**  
**FOR**  
**ATTESTATION SERVICES**  
**RELATING TO**  
**QUARTERLY LOBBYING FIRM**  
**COMPENSATION REPORTS**

**Joint Legislative Auditing Committee**  
**As a** **Adopted on November 4, 2013**  
**and subsequently revised on**



(This page is intentionally left blank.)



**Joint Legislative Auditing Committee**

Commented [DK1]: To be revised to reflect current members.

**Senator Joseph Abruzzo, Chair**  
**Representative Lake Ray, Vice Chair**

**Senator Rob Bradley**  
**Senator Alan Hays**  
**Senator Jeremy Ring**  
**Senator Wilton Simpson**

**Representative Daphne D. Campbell**  
**Representative Gayle B. Harrell**  
**Representative Daniel D. “Dan” Raulerson**  
**Representative Ray Rodrigues**  
**Representative Cynthia A. Stafford**

(This page is intentionally left blank.)

DRAFT

**TABLE OF CONTENTS**

A. Introduction

- 1. Purpose..... 1
- 2. Responsible Parties..... 2
- 3. Committee Contact..... 2
- 4. Questions..... 2

B. Definitions..... 3

C. Compensation-Related Records to be Maintained..... 4

D. Record Redaction..... 6

E. Records Retention..... 6

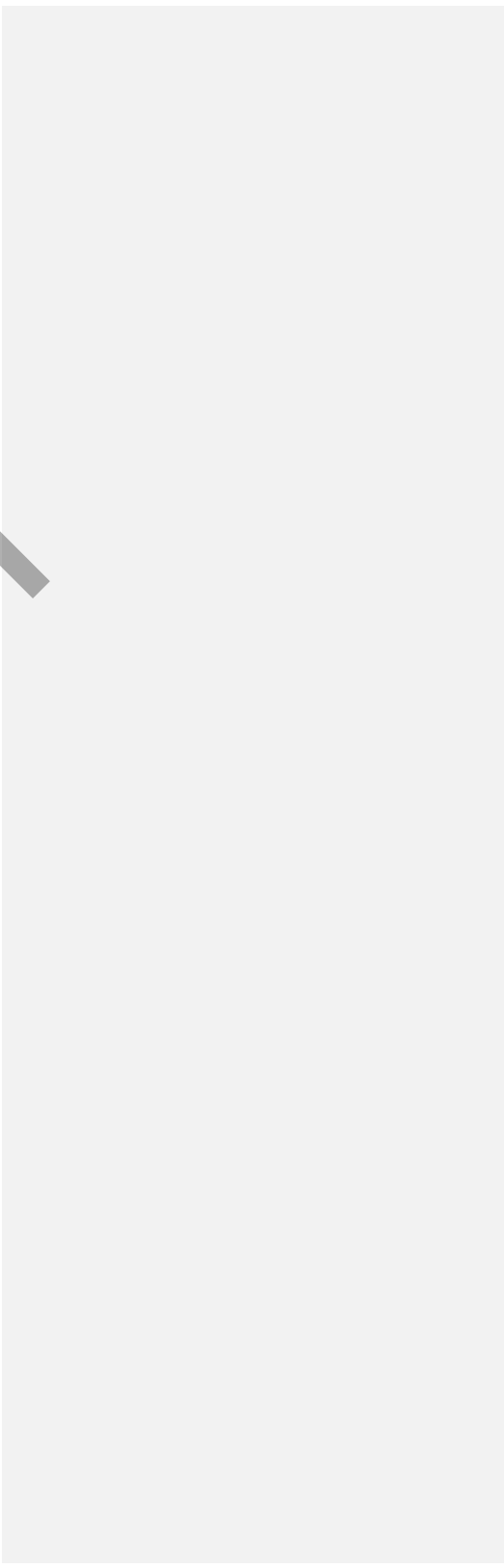
F. Objectives and Requirements for Attestation Services

- 1. Objectives..... 7
- 2. Agreed-Upon Procedures to be Performed..... 7
- 3. Confidentiality of Records and Other Matters..... 12

G. Appendices

- 1. Sample Representation Letter..... 14
- 2. Sample Report..... 15

DRAFT



(This page is intentionally left blank.)

DRAFT

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

**A. Introduction**

**1. Purpose**

Chapter 2005-359, Laws of Florida, mandates the filing of quarterly lobbying firm compensation reports that must be prepared and filed by both legislative branch and executive branch lobbying firms as defined in law.<sup>1</sup> The law also requires the Joint Legislative Auditing Committee (Committee) to adopt guidelines to govern random audits and field investigations of the quarterly compensation reports filed by lobbying firms in accordance with Sections 11.045 and 112.3215, *Florida Statutes*.

The purpose of these Guidelines is to provide direction to lobbying firms and to certified public accountants (CPA) and CPA firms selected to perform the attestation services specified herein relating to the compensation reports filed by lobbying firms in accordance with Sections 11.045 and 112.3215, *Florida Statutes*. The Guidelines also describe the types of compensation-related records that should be maintained by the lobbying firms and made available to the CPA or CPA firm during the performance of the attestation services. These Guidelines are intended to supplement, rather than replace, the judgment of the independent CPA performing the attestation services.

In all cases, decisions and judgments by the CPAs should be made based upon applicable attestation standards established by the American Institute of Certified Public Accountants, provisions of *Florida Statutes*, and direction given in these Guidelines. Also, for background purposes, the CPAs should familiarize themselves with Joint Rule One of the Florida Legislature and Chapter 34-12, *Florida Administrative Code* (Rules of the Florida Commission on Ethics), as they relate to lobbying and compensation reporting requirements for the legislative branch and executive branch, respectively. Further guidance, including a frequently-asked questions document, will address issues and questions that may arise during the performance of the attestation services or from lobbying firms complying with the reporting requirements.

These guidelines govern attestation services relating to quarterly compensation reports filed after January 1, ~~2014~~2015. The attestation services described in these guidelines will begin after the deadline for filing the final compensation reports for calendar year ~~2014~~2015, and the procedures described in section F.2. below will be performed on each quarterly compensation report filed by the randomly selected lobbying firm for the preceding calendar year.

---

<sup>1</sup> Sections 11.045, 11.40, and 112.3215, *Florida Statutes*

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

**2. Responsible Parties**

The Lobbyist Registration Office (Office) within the Office of Legislative Services, Division of Law Revision and Information (Division), administers lobbyist registrations for the legislative branch. The Commission on Ethics (Commission) administers lobbyist registrations for the executive branch. The Commission has co-located Commission employees in the Office. The Office maintains and provides this information to legislators, staff, public agencies, and the public. The lobbying firms are required to file quarterly lobbying firm compensation reports electronically with the Division. The Division is responsible for maintaining the electronic filing system and ensuring that all of the lobbyist registration forms and compensation reports are available for public inspection and duplication, if requested. The Division is also responsible for ensuring that the forms and reports filed with the Division are reasonably available on the Internet in an easily understandable and accessible format.

The Legislative committee charged with administrative responsibility for the process mandated in Chapter 2005-359, Laws of Florida (now Section 11.40(3), *Florida Statutes*), is the Joint Legislative Auditing Committee (Committee).

**3. Committee Contact**

The Committee Coordinator is assigned to act as liaison to the CPAs and CPA firms performing the attestation services relating to the quarterly lobbying firm compensation reports and can be contacted as follows:

Telephone: (850) 487-4110  
Email: [jlac@leg.state.fl.us](mailto:jlac@leg.state.fl.us)  
FAX: (850) 922-5667

**4. Questions**

Questions concerning the attestation services specified in these Guidelines, report formats, or special situations or circumstances encountered during the performance of the attestation services are encouraged from any CPA firm staff member. All such questions should be directed to the Committee contact at the telephone number, email, or FAX number listed above.

All other questions should be directed to the Committee contact, preferably in writing at the email or FAX number listed above.



**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

**B. Definitions**

The following are definitions of terms used throughout these guidelines:

Committee - the Joint Legislative Auditing Committee established by Joint Rule 4.1, *Joint Rules of the Florida Legislature*, or its successor committee.

Compensation<sup>2</sup> - a payment, distribution, loan, advance, reimbursement, deposit, salary, fee, retainer, or anything of value provided or owed to a lobbying firm, directly or indirectly, by a principal for any lobbying activity. [Sections 11.045(1)(b), and 112.3215(1)(c), *Florida Statutes*]

Independent contract auditor - a state-licensed certified public accountant or firm with which a state-licensed certified public accountant is currently employed or associated who is actively engaged in the accounting profession. [Section 11.40(3)(a), *Florida Statutes*]

Lobbies/Lobbying - seeking, on behalf of another person, to influence an agency with respect to a decision of the agency in the area of policy or procurement or an attempt to obtain the goodwill of an agency official or employee. [Section 112.3215(1)(f), *Florida Statutes*]; influencing or attempting to influence legislative action or nonaction through oral or written communication or an attempt to obtain the goodwill of a member or employee of the Legislature. [Section 11.045(1)(e), *Florida Statutes*]

Lobbying firm - any business entity, including an individual contract lobbyist, that receives or becomes entitled to receive any compensation for the purpose of lobbying, where any partner, owner, officer, or employee of the business entity is a lobbyist. [Sections 11.045(1)(f) and 112.3215(1)(g), *Florida Statutes*]

Lobbyist - a person who is employed and receives payment, or who contracts for economic consideration, for the purpose of lobbying, or a person who is principally employed for governmental affairs by another person or governmental entity to lobby on behalf of that other person or governmental entity. [Sections 11.045(1)(g) and 112.3215(1)(h), *Florida Statutes*]

Principal - the person, firm, corporation, or other entity which has employed or retained a lobbyist. [Sections 11.045(1)(i) and 112.3215(1)(i), *Florida Statutes*]

Workpapers - documentation developed or obtained by the CPA during the course of the attestation engagement as a basis for, and in support of, the agreed-upon procedures

---

<sup>2</sup> It should only include compensation for lobbying before the Florida Legislature and state officials. It should not include compensation for lobbying local (i.e., counties, municipalities, special districts, universities, colleges, district school boards, etc.), ~~municipal~~, or federal officials or officials of other states.

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

report. Such documentation is the record of procedures performed, relevant evidence obtained, and conclusions reached by the CPA. It may include letters of confirmation and representation, schedules, copies of relevant documents, and correspondence concerning issues and questions that arise during the engagement. The workpapers are governed by standards adopted by the Florida Board of Accountancy. Ownership of such workpapers and the CPA's responsibilities related to communications with clients<sup>3</sup> and confidential client information are set forth in Sections 473.316 and 473.318, *Florida Statutes*, and Chapter 61H1-23, *Florida Administrative Code* (Rules of the Florida Board of Accountancy). Additionally, such workpapers are confidential and exempt from disclosure pursuant to Sections 112.3215(8)(d) and 11.0431(2)(a) and (i), *Florida Statutes*.

**C. Compensation-Related Records to be Maintained**

Each lobbying firm and each principal shall preserve for a period of 4 years all accounts, bills, receipts, computer records, books, papers and other documents and records necessary to substantiate compensation. [Sections 11.045(2)(e) and 112.3215(5)(e), *Florida Statutes*] The lobbying firm's bookkeeping and accounting system need not be sophisticated; however, the lobbying firm should be using a reasonably systematic method of accounting for its financial transactions.

Records that should be maintained by the lobbying firm to document compensation received from or owed by a principal may include, but are not limited to, the following:

1. Agreements and/or contracts for lobbying (however termed) between the lobbying firm and each principal by calendar year, including any amendments to such agreements or contracts.
2. Agreements and/or contracts between the lobbying firm and other lobbying firms or lobbyists that are working on a subcontractor basis with the lobbying firm for the purpose of lobbying (however termed), including any amendments to such agreements or contracts.
3. A schedule of contracted compensation by principal that indicates the payment schedule for such compensation (i.e., as services are rendered and billed, monthly, quarterly, lump sum at beginning of contract period, lump sum at end of contract period, etc.).
4. Payment records by principal, including original receipts documentation. Such payment records should include: principal name, date of each payment, amount of each payment, and any amounts billed but not yet received. Original receipts

---

<sup>3</sup> For purposes of these guidelines, client is defined as both the Legislature and the lobbying firms.

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

documentation should include: receipts, invoices, or copies of the payment check; and deposit slips or other bank records that indicate that payments received from principals were deposited.

5. If the compensation reported includes any reimbursements received, then documentation to substantiate the reimbursement must be maintained. Such documentation could include receipts or invoices describing the goods or services for which reimbursement was requested, cancelled checks, and credit card receipts.
6. Records to document any allocation of compensation from a principal.

The Committee recognizes that a reasonable, common sense approach is necessary when any allocation is required. Therefore, in calculating such allocated amounts, any reasonable, fact-based method of calculation is acceptable.

One method that could be utilized is allocating the compensation based on percentage of time spent on activities. For example, actual time spent (hours or minutes) multiplied by the hourly rate of pay (for each lobbyist or support staff working on each activity).

It is imperative, however, that documentation be maintained to support both the method and any percentages used to determine amounts allocated to the following areas:

- a) Lobbying services versus non-lobbying services
- b) Florida legislative branch lobbying versus executive branch lobbying
- c) Florida legislative or executive branch lobbying versus lobbying any level or branch of a local, ~~municipal~~, other state, or federal government.

The lobbying firm may choose to keep records of all Florida legislative or executive branch lobbying activities separate from the records of all other such lobbying and non-lobbying activities. If this is the case, then the lobbying firm is not required to make any documents related to any other lobbying or non-lobbying activities available as part of the attestation engagement. However, if the lobbying firm has chosen to keep records and accounts which ordinarily and customarily integrate both Florida legislative and/or executive branch lobbying activities and all other such lobbying and non-lobbying activities, then such integrated records must be made available during the attestation engagement if they are necessary to document all or a portion of the compensation amounts included on the quarterly compensation reports.

The types of documentation that may be used to support an allocation of compensation include, but are not limited to, the following:

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

- a) Signed time sheets or other records for each lobbying firm staff member that reflect the actual time spent (in hours or minutes) on lobbying activities for a principal, including reports generated by a time-reporting system using a coding or other system to identify time spent on lobbying activities with respect to a principal for purposes of billing for lobbying services;
- b) Salary information that indicates the hourly rate of pay for each lobbying firm staff member who worked on lobbying activities for a principal;
- c) Written contract or agreement for lobbying services signed by the parties specifying a fixed amount for lobbying services or providing for an agreed-upon allocation of compensation using specified percentages or other agreed-upon allocation;
- d) Written statement(s), signed by a management-level employee of either or both the lobbying firm and the principal, that describes the specific reasons for allocating compensation using specified percentages (i.e., 60% legislative branch and 40% executive branch or 70% lobbying services and 30% non-lobbying services).

An allocation method may be adjusted if the lobbying firm determines that such adjustments need to be made to accurately reflect current activity. Documentation as discussed above should be maintained to support any such adjustments.

**D. Record Redaction**

The Committee recognizes that records maintained by a lobbying firm and used to substantiate compensation may contain privileged or confidential information, the disclosure of which is not necessary for the CPA or CPA firm to perform the attestation procedures specified herein. A lobbying firm may redact information that is privileged or confidential so long as such redaction does not prevent the CPA or CPA firm from using the records to substantiate the accuracy of the compensation reported, the principal owing or providing the compensation, and the related time period.

If a lobbying firm refuses to provide documentation or if the lobbying firm provides redacted documentation that prevents the CPA or CPA firm from substantiating the compensation reported, the CPA or CPA firm should contact the Committee Coordinator for assistance.

**E. Records Retention**

The records retention requirements are established in Sections 11.045(2)(e) and 112.3215(5)(e), *Florida Statutes*. Each lobbying firm and each principal is required to preserve for a period of **4 years** “all accounts, bills, receipts, computer records, books, papers, and other documents and records necessary to substantiate compensation.”

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

**F. Objectives and Requirements for Attestation Services**

**1. Objectives**

The legislative objective of the process mandated in Section 11.40(3), *Florida Statutes*, is to obtain a timely attestation report from a CPA or CPA firm, licensed by the Florida Board of Accountancy. The attestation engagement is to be conducted and the attestation report is to be prepared in accordance with the applicable attestation standards promulgated by the American Institute of Certified Public Accountants as adopted by the Florida Board of Accountancy in Chapter 61H1-20, *Florida Administrative Code*. The specific procedures performed on the randomly selected lobbying firm's quarterly compensation reports will be as agreed upon between the Legislature and the CPA or CPA firm selected to perform such procedures. Such procedures are described in section FE.2. below and have been adopted by the Committee as authorized by Section 11.40(3)(h), *Florida Statutes*.

**2. Agreed-Upon Procedures to be Performed**

The agreed-upon procedures to be performed by the CPA or CPA firm selected to perform the attestation engagement are described below. Revisions to such procedures may be made if determined to be necessary by the Committee or by joint agreement of the presiding officers. Such revisions must be agreed upon in writing by the Committee or joint agreement of the presiding officers and the CPA or CPA firm contracted to perform such services. No oral agreements shall be valid or binding.

a) Documentation to be Obtained

Obtain the following documentation from the Committee office:

- 1) all of the quarterly lobbying firm compensation reports (original and amended) for the calendar year that the lobbying firm filed with the Division;<sup>4</sup>
- 2) the registration form and the authorization form filed with the Division by each lobbyist of the lobbying firm for the calendar year; and
- 3) any change of address forms or cancellation forms filed with the Division by each lobbyist of the lobbying firm for the calendar year.

---

<sup>4</sup> The quarterly compensation reports are also available on the Division's website (<http://olcrpublic.leg.state.fl.us/>).

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

Note: If the lobbying firm filed an amended compensation report subsequent to the time the Committee office obtained the above-noted reports from the Division, but prior to audit fieldwork, then such amended reports **must be obtained directly from the Division's website to verify that the amended compensation report was properly filed.**

b) Comparison of Documents Filed with the Division

- 1) Compare the lobbyist(s) registered for the lobbying firm per the registration form(s) to the lobbyists listed on the quarterly lobbying firm compensation reports, noting any differences. Obtain a detailed explanation from the lobbying firm for any differences and document the explanation in the workpapers.
- 2) Compare the principal(s) listed for each lobbyist of the lobbying firm per the registration form(s) to the principal(s) listed on the quarterly lobbying firm compensation reports, noting any differences. Obtain a detailed explanation from the principal(s) for any differences and document the explanation(s) in the workpapers.

A finding must be included in the report if the explanations are not sufficiently documented or if a lobbyist or principal was included on a compensation report, but was not registered. In addition, a statement should be included in the report if the lobbying firm filed an amended compensation report as a result of a finding.

c) Comparison of Documents Filed with Lobbying Firm Records

Request access from the lobbying firm to the documentation that supports all of the compensation amounts reported on the quarterly lobbying firm compensation reports, including \$0 amounts (i.e., applicable agreements and/or contracts for lobbying services, payment records, and original receipts). If agreeable to the lobbying firm, such original documentation may be shipped to/from the CPA or CPA firm's office. In addition, if preferred by the lobbying firm, a review of such documentation may be performed on site at the Lobbying Firm's office(s). If problems relating to access of such records and documentation are encountered, contact the Committee Coordinator for assistance.

- 1) ~~Request access from the lobbying firm to the documentation that supports all of the compensation amounts reported on the quarterly lobbying firm compensation reports, including \$0 amounts. If problems relating to access of such records and documentation are encountered, contact the Committee Coordinator for assistance.~~

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

2)1) ~~Request and~~ review all agreements and/or contracts for lobbying (however termed) between the lobbying firm and each principal that cover the calendar year, including any amendments. Also request and review all agreements and/or contracts between the lobbying firm and other lobbying firms or lobbyists that are working on a subcontractor basis with the lobbying firm for the purpose of lobbying, including any amendments.

3)2) Review the agreements/contracts obtained in section F.2.c2 above and verify that none are contingency fee based,<sup>5</sup> unless an exception is provided in law (i.e., related to a claim bill (both legislative and executive); compensation or commission of a salesperson as part of a bona fide contractual relationship with company paying the compensation or commission (executive only)). A finding must be included in the report if it is determined that an agreement or contract was based on a contingency fee in violation of law.

4)3) Using the above-noted agreements and/or contracts, prepare (or obtain from the lobbying firm, if available) a schedule of the contracted compensation by principal, noting the payment schedule for such compensation (i.e., as services are rendered and billed, monthly, quarterly, lump sum at beginning of contract period, lump sum at end of contract period, etc.).

If the schedule is prepared by the lobbying firm, compare all compensation amounts per the schedule to the agreements and/or contracts. Resolve any differences, documenting the explanations provided by the lobbying firm in the workpapers.

Formatted: Underline

5)4) Compare the principals per the schedule in section F.2.c4 above to the principals noted in (b) above. Resolve any differences, documenting the explanations provided by the lobbying firm in the workpapers.

6)5) Compare all of the compensation reported as provided or owed to the lobbying firm from each principal per the quarterly lobbying firm compensation reports to the schedule in section F.2.c4 above. Resolve any differences, documenting the explanations provided by the lobbying firms (timing, etc.) in the workpapers.

7)6) In order to verify the reported amounts, compare all of the compensation amounts provided or owed to the lobbying firm by each principal to the applicable client (principal) payment records and original

<sup>5</sup> See Sections 11.047 and 112.3217, *Florida Statutes*, relating to contingency fees.



**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

receipts documentation, as described in section C.4. above. Prepare a schedule to document the results and notes to describe the procedures performed and the records utilized.

Any differences noted while performing the procedures specified in this section (F.2.c) must be discussed with the lobbying firm, and explanations obtained and documented. A finding must be included in the report if the explanations are not sufficiently documented. [In addition, a statement should be included in the report if the lobbying firm filed an amended compensation report as a result of a finding.](#)

d) Allocation of Compensation

Documentation, as discussed in section C.6. above, must be maintained to support both the method and any percentages used to determine any amounts allocated.

If any compensation amounts have been allocated between any of the following categories of services: (1) lobbying services versus non-lobbying services, (2) Florida legislative branch lobbying versus executive branch lobbying, (3) Florida legislative or executive branch lobbying versus lobbying any level or branch of a local, ~~municipal~~, other state, or federal government, then:

- 1) Verify that the explanation(s) and documentation provided by the lobbying firm for each allocation is in accordance with either the allocation determined and documented by the lobbying firm or the default methodology described below for each applicable category.
- 2) Using the schedule in section F.2.c4 above, verify that the allocated compensation amounts were correctly included or omitted from the quarterly lobbying firm compensation reports in order to verify the reported amounts.
- 3) Prepare a schedule to document the results and include any documentation provided by the lobbying firm in the workpapers. As described below, certain findings must be included in the report. Any finding must include a description of the amount allocated and any explanation provided by the lobbying firm as to why the allocation method was not documented.

• **Lobbying services versus non-lobbying services**

If the lobbying firm provided non-lobbying services to the principal, the compensation for the non-lobbying services must be excluded from the compensation report.

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

If the lobbying firm has not utilized and documented a reasonable allocation method between compensation from a principal for lobbying versus non-lobbying services, then the CPA will probably need to look at additional records maintained by the lobbying firm in order to determine that only compensation for lobbying services was included on the quarterly compensation reports.

If there is not sufficient documentation to determine that the amounts reported on the quarterly compensation reports are only for lobbying services rendered, then a finding must be included in the report.

- **Florida legislative branch lobbying versus executive branch lobbying**

If the lobbying firm is providing both Florida legislative branch and executive branch lobbying services, there must be no double reporting of compensation on the legislative branch and the executive branch quarterly compensation reports.

If the lobbying firm has not utilized and documented a reasonable allocation method between compensation for such legislative branch versus executive branch lobbying services rendered, then the assumption will be that the compensation should be equally split (50-50) between the two categories of lobbying services.

A finding must be included in the report if the compensation reported on the quarterly compensation reports is not accurate based on either the allocation records maintained by the lobbying firm or the assumption applied, in the case where no allocation method was utilized and sufficiently documented by the lobbying firm.

- **Florida legislative or executive branch lobbying versus lobbying any level or branch of a local, ~~municipal~~, other state, or federal government**

If the lobbying firm lobbied any level or branch of a local, ~~municipal~~, other state, or federal government, the compensation for these lobbying services must be excluded from the compensation report.

If the lobbying firm has not utilized and documented a reasonable allocation method between compensation received for Florida legislative branch lobbying or executive branch lobbying services versus lobbying any level or branch of a local, municipal, other state, or federal government, then the assumption will be that the compensation should be equally proportioned between the categories of lobbying services described in the contract,

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

agreement or other document that denotes the lobbying services to be provided by the lobbying firm.

A finding must be included in the report if the compensation reported on the quarterly compensation reports is not accurate based on either the allocation records maintained by the lobbying firm or the assumption applied, in the case where no allocation method was utilized and sufficiently documented by the lobbying firm.

e) Representation Letter from Lobbying Firm

Obtain a representation letter from the lobbying firm, indicating that the lobbying firm has provided full and complete records to the CPA or CPA firm, including all pertinent contracts and/or agreements for lobbying services provided during the calendar year and related supporting documentation. A sample representation letter is included as Appendix 1.

f) Written Statement of Explanation or Rebuttal from the Lobbying Firm

Inquire if the lobbying firm would like to provide a written statement of explanation or rebuttal concerning any or all of the auditor's findings for inclusion in the agreed-upon procedures report. Request that the lobbying firm provide such written statement(s) within 7 days of audit inquiry. Include any such written statement of explanation or rebuttal for a finding in the report, as either a paragraph below the applicable finding or an appendix to the report.

g) Preparation of Agreed-Upon Procedures Report

Prepare an agreed-upon procedures report in accordance with attestation standards promulgated by the American Institute of Certified Public Accountants as adopted by the Florida Board of Accountancy. A sample report shell is included as Appendix 2.

Pursuant to the requirements of Section 11.40(3)(f), *Florida Statutes*, a schedule must be prepared and included as an appendix to the report that states the name, address, and title, if any, of any individual in the lobbying firm who failed to fully, voluntarily, and promptly participate in the attestation engagement process, or to provide any reasonably relevant documentation requested by the CPA or CPA firm in the course of conducting the attestation engagement.

gh) Distribution of Agreed-Upon Procedures Report

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

The agreed-upon procedures report, which includes copies of the quarterly lobbying firm compensation reports as an appendix, and the schedule prepared in (f) above must be distributed as follows:

- 1) ~~If the report is of a legislative branch lobbying firm, as soon as the engagement is completed, provide an electronic copy of the report to the Committee and to the lobbying firm. In addition, once all engagements have been completed, provide three bound copies of each report to the Committee. ~~an original of such report~~ The Committee will provide the reports to the President of the Florida Senate and to the Speaker of the Florida House of Representatives. ~~An original of such report must also be provided to the Committee.~~~~
- 2) If the report is of an executive branch lobbying firm, as soon as the engagement is completed, provide an electronic copy of the report to the Committee and to the lobbying firm. In addition, once all engagements have been completed, provide two bound ~~an original copies of each report to the Committee. The Committee will provide the reports of such report~~ to the Florida Commission on Ethics. ~~An original of such report must also be provided to the Committee.~~

**3. Confidentiality of Records and Other Matters**

Workpapers developed by the CPA or CPA firm during the course of the attestation engagement as a basis for, and in support of, the agreed-upon procedures report, are governed by standards adopted by the Florida Board of Accountancy. Ownership of such workpapers and the CPA's responsibilities related to communications with clients and confidential client information are set forth in Sections 473.316 and 473.318, *Florida Statutes*, and Chapter 61H1-23, *Florida Administrative Code* (Rules of the Florida Board of Accountancy).<sup>6</sup> Such workpapers and draft reports of a CPA or CPA firm are confidential, but a final report submitted by a CPA or CPA firm to a client is not. Therefore, the agreed-upon procedures report is confidential until the report is issued.

Records of a lobbying firm that are associated with the attestation engagements relating to the quarterly compensation reports are confidential and exempt from public record disclosure requirements, unless there is a finding of probable cause that the audit reflects as a violation of the reporting laws. (See Sections 112.3215(8)(d) and 11.0431(2)(a) and (i), *Florida Statutes*)

---

<sup>6</sup> A CPA may not disclose any confidential information in the course of a professional engagement, except with the consent of the client.

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

The CPA or CPA firm contracted to perform the attestation engagement may be required to appear before various committees of the Legislature or the Florida Commission on Ethics, as applicable, to make oral presentations of the completed attestation report. If such appearance is required, the individuals involved will be paid based on the fee schedule that will be included in the contract with the CPA or CPA firm.

DRAFT

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

**APPENDIX 1 – SAMPLE REPRESENTATION LETTER**

**[Date]**

To **[CPA/CPA Firm Name]**

We are providing this letter in connection with your attestation engagement relating to the **[20\_\_]** quarterly compensation reports of the **[Name of Lobbying Firm]**. We confirm that we are responsible for the accuracy of the information included in these quarterly compensation reports.

We confirm, to the best of our knowledge and belief, as of **[date of CPA's report]** the following representation made to you during your attestation engagement.

We have made available to you all –

1. Contracts and/or agreements with principals for lobbying services provided during the **[20\_\_]** calendar year.
2. Contracts and/or agreements with other lobbying firms or lobbyists that are working on a subcontractor basis with **[me/us]** for the purpose of lobbying during the **[20\_\_]** calendar year.
3. All related documentation necessary to support the total amount of compensation for lobbying activities on each quarterly compensation report and all allocations of compensation received from principals for lobbying activities, including payment records and original receipts documentation.

**[Name of Lobbying Firm Executive Officer and Title]**

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

**APPENDIX 2 – SAMPLE REPORT**

**INDEPENDENT ACCOUNTANT’S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the President of the Senate and the Speaker of the House of Representatives  
*(For legislative branch compensation reports)*

**or**

To the Florida Commission on Ethics  
*(For executive branch compensation reports)*

[Introductory Paragraphs]

We have performed the procedures enumerated below, which were agreed to by the Joint Legislative Auditing Committee, solely to assist in evaluating the **[Name of Lobbying Firm]**'s compliance with the requirements set forth in the *Florida Statutes* relating to the [20\_\_] calendar year quarterly lobbying firm compensation reports. Management of the **[Name of Lobbying Firm]** is responsible for compliance with those requirements.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

***[Include paragraphs to enumerate procedures and findings.]***

The procedures that we performed and our findings are as follows:

1. *(Describe procedure performed.)*

No exceptions were found as a result of performing this procedure.

*(or add description of exceptions and any written statement of explanation or rebuttal from the lobbying firm regarding such (or reference the appendix containing the written statement))*

**JOINT LEGISLATIVE AUDITING COMMITTEE  
GUIDELINES FOR ATTESTATION SERVICES RELATING TO  
LOBBYING FIRM COMPENSATION REPORTS**

2. *(Describe procedure performed.) [NOTE: Repeat as needed to address all procedures performed.]*

No exceptions were found as a result of performing this procedure.

*(or add description of exceptions and any written statement of explanation or rebuttal from the lobbying firm regarding such (or reference the appendix containing the written statement))*

3. **[Add if applicable]** Pursuant to the requirements of Section 11.40(3)(f), *Florida Statutes*, we were required to prepare a schedule and include such as an appendix to this report that states the name, address, and title, if any, of any individual in the lobbying firm or associated with a principal of the lobbying firm who failed to fully, voluntarily, and promptly participate in the attestation engagement process, or to provide any reasonably relevant documentation requested by the CPA or CPA firm in the course of conducting the attestation engagement. Such schedule is included as Appendix A to this report.

[Concluding Paragraphs]

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Legislature *(or the Commission on Ethics for executive branch compensation)* and is not intended to be, and should not be, used by anyone other than these specified parties.

*[Signature of CPA or CPA Firm]*

*[Date]*



**Non-Filers -  
Local Governments**

## Local Government Financial Reporting – 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. **Schedules of Non-Filers:** Local Governments Not in Compliance with Financial Reporting Requirements and Staff Recommendations

Schedule	Staff Recommendation
1. Municipalities	Take Action
2. Special Districts (Independent)	Take Action
3. Special Districts (Dependent)	Take Action (against the special district or the municipality that created the special district, as appropriate)
4. Special Districts	Take No Action at Present Time

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

**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 2013-14 no later than 9 months after the end of the fiscal year (June 30, 2015, 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> Revenue or expenditures over \$100,000	Annual audit required
<b>Special Districts –</b> Revenue or expenditure 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> Revenue or expenditures below \$50,000	No audit required

<sup>1</sup> As of October 16, 2015, the Department of Economic Opportunity's website lists 1652 active special districts; 1020 are independent and 632 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 usually sent by certified mail, return receipt requested, informing 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.

- Audit reports for FY 2013-14 were required to be filed with the Auditor General no later than 9 months after the end of the fiscal year (June 30, 2015, for most entities) [s. 218.39(1), 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>5</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>6</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>7</sup> Withholding begins 30 days after the agencies have received notification.
Special Districts	Notify the Department of Economic Opportunity (DEO) 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 DEO has provided as authorized in law, the DEO 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 early 2015, the Committee directed action against a total of 66 municipalities and 188 special districts. Most of these entities filed the required reports either by the date Committee staff was directed to notify DFS, DOR, or the Department of Community Affairs (DCA)/DEO, as applicable, or within the timeframe the state agencies had to commence with action once notified by the Committee.<sup>8</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 12 municipalities, eight special districts were declared inactive, and a petition was filed in court against 16 special districts.

<sup>5</sup> The Auditor General may conduct a financial audit of a local governmental entity, either under his 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>6</sup> Committee staff notify each entity that has failed to file an audit report. Correspondence is sent by certified mail, return receipt requested, informing the mayor, board chair, or registered agent, as appropriate, of the audit requirement and possible penalty.

<sup>7</sup> To date, the Committee has not taken action against any county. All counties have filed the required reports by the dates of the Committee hearings. 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.

<sup>8</sup>DCA no longer exists; this function is now handled by DEO. DFS and DOR are provided 30 days and DEO is provided 60 days to commence with action.

## List 1:

## MUNICIPALITIES

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	Town of Astatula (Lake County)	8, 11	31, 32, 33	FY 2013-14 AFR and Audit Report	No response received to 10/14/2015 letter.	*Take action if not received by 11/6/2015.
2	City of Boynton Beach (Palm Beach County)	25, 27, 32, 34	81, 82, 85, 86, 87, 88, 89, 90, 91	FY 2013-14 AFR and Audit Report	No response received to 10/14/2015 letter.	*Take action if not received by 11/6/2015.

## List 1:

## MUNICIPALITIES

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
3	Town of Caryville (Washington County)	1	5	FY 2013-14 AFR and Audit Report FY 2012-13 AFR and Audit Report	<p>No response received to 10/14/2015 letter.</p> <p>-As of October 30, 2015, the FY 2012-13 audit is in progress; the audit firm is waiting on the District to provide certain required information, including responses to the audit findings, in order to finalize the audit. Since revenue withholding began in April 2015, DOR has withheld \$5,781.10 in half-cent sales tax and \$9,083.70 in municipal revenue sharing funds. DFS has canceled scheduled voucher payments to the Town from DOT (\$2,300 for reimbursement of mowing and litter removal) and DBPR (\$ _____ for _____) [PENDING INFO FROM DFS].</p> <p><u>History:</u></p> <p>-Town was first added to Committee action list in March 2009. At that time, the last audit report submitted to Auditor General was for FY 1999-2000. DOR began withholding half-cent sales tax funds and municipal revenue sharing funds in excess of the minimum entitlement starting 4/15/2009.</p> <p>-In an effort to assist the Town in becoming compliant, in October 2010 Chair and Vice Chair approved sending a letter to Council Chair stating that Committee would accept an audit of FY 2009-10 in lieu of past due audits. The letter listed steps that needed to be completed in order for the Town to be in full compliance. In December 2011, an audit engagement letter for FY 2009-10 was provided to Committee staff, and DOR and DFS were notified to cease state action against Town.</p> <p>-Finally in February 2013, Town submitted an audit report for FY 2009-10. However, the opinion on the financial statements included major qualifications, due to lack of accounting records. At 2/11/2013 meeting, Committee approved to take no state action re: delinquent FY 2010-11 audit report and FY 2008-09 AFR. Decision for no state action was based on conversation with partner of CPA firm, who stated that state of accounting records for subsequent fiscal years is not any better, and he is not positive whether an audit of those fiscal years could be performed at all.</p> <p>-In February 2015, Committee approved to (1) take action if FY 2012-13 AFR and audit report were not submitted by a date certain and (2) direct Committee staff to notify the delegation members or staff regarding the situation.</p>	*Take action if not received by 11/6/2015.

## List 1:

## MUNICIPALITIES

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
4	Town of Century (Escambia County)	2	1, 2	FY 2013-14 AFR and Audit Report	No response received to 10/14/2015 letter.	*Take action if not received by 11/6/2015.
5	City of DeFuniak Springs (Walton County)	1	5	FY 2013-14 AFR and Audit Report	No response received to 10/14/2015 letter.	*Take action if not received by 11/6/2015.
6	Village of El Portal (Miami-Dade County)	35, 36, 37, 38, 39, 40	100, 102, 103, 105, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120	FY 2013-14 AFR and Audit Report	No response received to 10/14/2015 letter.	*Take action if not received by 11/6/2015.

## List 1:

## MUNICIPALITIES

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
7	City of Hampton (Bradford County)	7	19	FY 2013-14 AFR and Audit Report FY 2012-13 AFR and Audit Report	No response received to 10/14/2015 letter requesting updated status.  <u>History:</u> -In October 2014, Committee staff spoke with the City Clerk, who stated that FDLE had the financial records in Jacksonville, and a CPA could not access the records to conduct the FY 2012-13 audit. -In December 2014, a letter was received from the City Mayor, requesting more time to complete the audit; an audit engagement letter was approved by the City Council on 11/21/2014. All City records that cover FY 2012-13 were seized by the Bradford County Sheriff's Office and FDLE. The City has been allowed, on a limited basis, to access records that are still at the Sheriff's Office and make copies; however, the City does not have access to records that are at the FDLE office. The auditors were trying to complete the audit by 1/31/2015. -On 2/12/2015, Committee staff spoke with the City Clerk; the audit was still in progress. Due to the ongoing investigation, there were still records that the City needed to obtain and provide to the auditors. The completion date of the audit was not known at the time, but they were working diligently to complete the audit. -On 4/16/2015, Committee staff spoke with the City Council Chair; the auditors had some hesitation completing the audit process and issuing the audit report prior to being able to look at certain documentation that was still in the hands of law enforcement.	*Continue to delay action and request the City to provide an updated status by 1/31/2015.
8	Village of Islamorada, Village of Islands (Monroe County)	39	120	FY 2013-14 AFR and Audit Report	Email received from Village Manager dated 10/29/2015: Village's audit and Comprehensive Annual Financial Report (CAFR) are very close to completion. Some final detailed schedules have been provided to the auditors today and hopeful that audit will be finalized so that Village staff may proceed with the preparation of the Management Discussion & Analysis (MD&A) and the final CAFR. Expect to have the audit report complete and submitted in November 2015.	*Take action if not received by 12/1/2015.
9	City of Lawley (Bradford County)	7	19	FY 2013-14 AFR	No response received to 10/14/2015 letter.	*Take action if not received by 11/6/2015.



## List 1:

## MUNICIPALITIES

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
10	Town of Melbourne Beach (Brevard County)	13, 16	50, 51, 52, 53	FY 2013-14 AFR and Audit Report	Email received from Town Manager dated 10/21/2015: Town's audit firm has been completing audit fieldwork for the last two weeks, and the audit report is expected to be completed soon. The audit report is expected to be presented to the Town Commission on 11/18/2015; it will then be forwarded to the appropriate State agency/ office, and the AFR completed and submitted as well.	*Take action if not received by 12/1/2015.
11	City of Midway (Gadsden County)	3	8	FY 2013-14 AFR and Audit Report	No response received to 10/14/2015 letter.	*Take action if not received by 11/6/2015.
12	City of Springfield (Bay County)	1	5, 6	FY 2013-14 AFR and Audit Report	-Emails received from the City's Finance Director and the City's audit firm dated 10/22/2015: The audit firm is in the process of reviewing the audit; they expect the audit report to be issued by the end of October 2015. -Another email was received from the City's audit firm dated 10/29/2015: The audit has been completed and the AFR and audit report will be submitted by 11/2/2015.	*Take action if not received by 12/1/2015.

## List 1:

## MUNICIPALITIES

	Municipality (County)	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
13	City of Sweetwater (Miami-Dade County)	35, 36, 37, 38, 39, 40	100, 102, 103, 105, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120	FY 2013-14 AFR and Audit Report	Letter received from the City's audit firm dated 10/28/2015: The audit firm is in the process of completing the audit. General and administrative issues encountered as related to the full implementation of a new accounting system have delayed progress. Completion of audit fieldwork and testing of various balances in pooled cash and accounts payable is pending. The City provided a revised trial balance to the audit firm on 10/21/2015, and the audit firm is currently working with it to complete the audit, which is expected to be completed on or before 11/30/2015.	*Take action if not received by 1/4/2016.
14	City of Vernon (Washington County)	1	5	FY 2013-14 AFR and Audit Report	No response received to 10/14/2015 letter.	*Take action if not received by 11/6/2015.
15	City of Webster (Sumter County)	11, 18	33	FY 2013-14 AFR and Audit Report	No response received to 10/14/2015 letter.	*Take action if not received by 11/6/2015.

List 2:

SPECIAL DISTRICTS (INDEPENDENT)

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, 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	Almarante Fire District (Okaloosa County; Local Ordinance)	1, 2	3, 4	FY 2013-14 AFR and Audit Report	<p>No response received to 10/16/2015 letter requesting an updated status.</p> <p>In July 2015, Committee staff received an email from DEO with an email from the District's Deputy Fire Chief, stating that an auditor had been engaged to conduct the audit; however, the auditor had a setback in completing the audit. He did not have a timeframe for completion of the audit, but stated that the auditor has had the required documentation, receipts, etc. since March 2015.</p>	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.
2	Argyle Fire District (Walton County; Special Act)	1	5	FY 2013-14 AFR and Audit Report	<p>No response received to 10/16/2015 letter requesting an updated status.</p> <p>In September 2015, Committee staff received an email from DEO with an email from a District Commissioner, stating that, due to lack of communication between former board member and auditor at the time and a change in the District's bookkeeper, the audit was not completed before the deadline. The District has engaged a new auditor to perform the audit and provided the needed paperwork and reports to him. The audit is in progress and is anticipated to be completed possibly by the end of October 2015.</p>	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.

## List 2:

## SPECIAL DISTRICTS (INDEPENDENT)

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, 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
3	Baker Fire District (Okaloosa County; Special Act)	1, 2	3, 4	FY 2013-14 AFR and Audit Report	Per telephone conversation with the District's Treasurer on 10/29/2015 and a follow-up email, audit fieldwork is being finalized and the audit report is expected to be issued by 11/20/2015.	*Take action if not received by 12/1/2015.
4	Bermont Drainage District (Charlotte County; General Law)	26, 28, 30	75	FY 2013-14 AFR and Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.
5	Campbellton-Graceville Hospital (Jackson County; Special Act)	1	5	FY 2013-14 AFR and Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.
6	City Gate Community Development District (Collier County; Local Ordinance)	23, 39	80, 105, 106	FY 2013-14 AFR and Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.

## List 2:

## SPECIAL DISTRICTS (INDEPENDENT)

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, 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
7	Coquina Road and Bridge District (Okeechobee County; General Law)	21	55	FY 2013-14 AFR and Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.
8	Dorcas Fire District (Okaloosa County; Special Act)	1, 2	3, 4	FY 2013-14 AFR and Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.
9	Estuary Community Development District, The (Hillsborough County; Local Ordinance)	17, 19, 22, 24, 26	57, 58, 59, 60, 61, 62, 63, 64, 70	FY 2013-14 AFR and Audit Report	Letter from District's Counsel dated 10/20/2015: The auditor is in the process of finalizing the FY 2013-14 annual financial report and annual financial audit report. Once finalized, the reports will be filed.	*Take action if not received by 12/1/2015 or date of extension authorized by DEO, whichever occurs later.

## List 2:

## SPECIAL DISTRICTS (INDEPENDENT)

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, 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
10	Hacienda Lakes Community Development District (Collier County; Local Ordinance)	23, 39	80, 105, 106	FY 2013-14 AFR and Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.
11	Hidden Creek Community Development District (Hillsborough County; Local Ordinance)	17, 19, 22, 24, 26	57, 58, 59, 60, 61, 62, 63, 64, 70	FY 2013-14 Audit Report	Letter received from the District's Counsel dated 10/27/2015: Auditor is in process of finalizing the FY 2013-14 annual financial report and annual financial audit report. Reports will be filed once finalized. It is their understanding that the reports filed will be joint reports for both the Hidden Creek Community Development District and the Westlake Village Community Development District due to the merger of the two districts on 8/13/2014.	*Take action if not received by 12/1/2015 or date of extension authorized by DEO, whichever occurs later.
12	Holmes Creek Soil and Water Conservation District (Holmes County; General Law)	1	5	FY 2013-14 AFR and Audit Report	Email received from District Clerk dated 10/27/2015: The AFR information has been entered into the DFS system, but the District will not be able to certify and finalize the report until the final audit report is received; the auditor is in the final review phase. The audit report will be available for submission next week.	*Take action if not received by 12/1/2015 or date of extension authorized by DEO, whichever occurs later.

## List 2:

## SPECIAL DISTRICTS (INDEPENDENT)

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, 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	Lakeside Landings Community Development District (Polk County; Local Ordinance)	14, 15, 21	39, 40, 41, 42, 56	FY 2013-14 AFR and Audit Report FY 2012-13 Audit Report	No response received to 10/16/2015 letter requesting an updated status. <u>History:</u> On 2/10/2015, Committee staff received a letter from the District's management company in response to a request for the current status of the District and its delinquent audit. The District foreclosed on the developer-owned property and eventually gained title to it several years ago. The District is currently without funding and is cooperating with its bond trustees and bondholders in negotiating the sale of the property. The District's balance sheet will improve upon the sale of the foreclosed property, and funds will be available to complete the District's required annual audits.	*Continue to delay action.
14	Martin Soil and Water Conservation District (Martin County; General Law)	21, 32	82, 83	FY 2013-14 AFR and Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.

## List 2:

## SPECIAL DISTRICTS (INDEPENDENT)

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, 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	Nature Coast Regional Water Authority (Dixie County, Gilchrist County; General Law)	5	21	FY 2013-14 AFR and Audit Report	Email received from Authority's Counsel dated 10/26/2015: The Authority concluded when it went to file its 2013-14 AFR that it had revenues or expenditures and expenses between \$50,000 and \$100,000, and had not been subject to a financial audit in the two preceding fiscal years. The Authority is in the process of selecting an auditor and provided the complete schedule. The auditor is expected to be selected on 12/16/2015.	*Take action if not received by 3/1/2016.
16	South Central Regional Wastewater Treatment and Disposal Board (Palm Beach County; General Law)	25, 27, 32, 34	81, 82, 85, 86, 87, 88, 89, 90, 91	FY 2013-14 AFR and Audit Report	<p>No response received to 10/16/2015 letter requesting an updated status.</p> <p>In June 2015, Committee staff spoke with the District's Interim Executive Director. The District was currently undergoing an extensive internal audit by the Palm Beach County Inspector General's office, which had delayed the completion of the District's FY 2013-14 audit. The internal audit report was expected to be published by the end of July 2015, at which time the District's audit firm could complete the audit.</p> <p>In July 2015, Committee staff received an email from DEO with an email from the District's Interim Executive Director, stating that the internal audit was still underway and the final report was expected to be published by the end of August 2015, at which time the District's audit firm could complete the audit.</p>	*Take action if not received by 1/31/2016.



## List 2:

## SPECIAL DISTRICTS (INDEPENDENT)

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, 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
17	South Dade Soil and Water Conservation District (Miami-Dade County; General Law)	35, 36, 37, 38, 39, 40	100, 102, 103, 105, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120	FY 2013-14 AFR and Audit Report	<p>No response received to 10/16/2015 letter requesting an updated status.</p> <p>In September 2015, Committee staff received an email from DEO with an email and letter from the District's Board Chair, explaining the District's financial issues during 2015 and stating that the District had signed an engagement letter with an audit firm to perform the audit. They are confident that they will be able to submit the AFR and audit report by 11/30/2015.</p>	*Take action if not received by 12/1/2015 or date of extension authorized by DEO, whichever occurs later.
18	Talavera Community Development District (Pasco County; Local Ordinance)	17, 18	36, 37, 38	FY 2013-14 AFR and Audit Report	Email received from District's management company dated 10/27/2015: District has engaged an auditor to perform the FY 2013-14 audit, which has just begun. They intend to complete the audit as quickly as possible and submit the audit report and the AFR at that time.	*Take action if not received by 1/4/2016.

## List 2:

## SPECIAL DISTRICTS (INDEPENDENT)

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, 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
19	Tri-County Airport Authority (Holmes County, Jackson County, Washington County; Special Act)	1	5	FY 2013-14 AFR and Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.
20	Yellow River Soil and Water Conservation District (Okaloosa County; General Law)	1, 2	3, 4	FY 2013-14 AFR and Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.

## List 3:

## SPECIAL DISTRICTS (DEPENDENT)

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, 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	Bloomington Special Taxing District (Hillsborough County; Local Ordinance)	17, 19, 22, 24, 26	57, 58, 59, 60, 61, 62, 63, 64, 70	FY 2013-14 AFR	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.
2	Cooperative Producers Water Control District (Hendry County; Special Act)	39	80	FY 2013-14 AFR and Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.
3	Housing Finance Authority of Volusia County (Volusia County; Local Ordinance)	6, 8, 10	24, 25, 26, 27	FY 2013-14 AFR and Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.

## List 3:

## SPECIAL DISTRICTS (DEPENDENT)

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, 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
4	Ormond Beach Housing Authority (Volusia County; General Law)	6, 8, 10	24, 25, 26, 27	FY 2013-14 AFR	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.
5	Springfield Community Redevelopment Agency (Bay County; Local Ordinance)	1	5, 6	FY 2013-14 AFR and Audit Report	Per the Finance Director for the City of Springfield (City), the CRA will be included in the City's audit, which has been completed and the AFR and audit report will be submitted by 11/2/2015.	*No action on the special district since the City of Springfield is responsible for submitting the CRA's AFR and the CRA is included in the City's audit report.
6	Village Estates West Special District (Hillsborough County; Local Ordinance)	17, 19, 22, 24, 26	57, 58, 59, 60, 61, 62, 63, 64, 70	FY 2013-14 AFR and Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.

## List 3:

## SPECIAL DISTRICTS (DEPENDENT)

*(Some special district boundaries are difficult to determine if they do not include an entire county. Therefore, for most CDDs, 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
7	Volusia County Industrial Development Authority (Volusia County; General Law)	6, 8, 10	24, 25, 26, 27	FY 2013-14 Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.
8	Westwood Dependent Tax District (Hillsborough County; Local Ordinance)	17, 19, 22, 24, 26	57, 58, 59, 60, 61, 62, 63, 64, 70	FY 2013-14 AFR and Audit Report	No response received to 10/16/2015 letter.	*Take action if not received by 11/6/2015 or date of extension authorized by DEO, whichever occurs later.

## List 4:

## TAKE NO ACTION

	Take No Action	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	CrossCreek Community Development District (Manatee County; Local Ordinance)	19, 26	70, 71, 73	FY 2013-14 AFR and Audit Report FY 2012-13 Audit Report	<p>Email received from District's Counsel dated 10/28/2015: There has been little change in the District's financial status since December 2014. The District has not yet completed its foreclosure of the delinquent assessments, and its inability to collect current or outstanding assessments continues to impact the District's financial condition, as well as its ability to deliver all of the outstanding audits. It is their understanding that the auditor has completed the FY 2012-13 audit, but is holding the audit report pending payment of fees.</p> <p><u>History:</u> -Since 2011, the Committee has both delayed action and taken actions against this District for various delinquent financial reports; the District has experienced funding and foreclosure issues during this time period. -On 4/2/2014, the District submitted AFRs and an audit report for FY 2008-09, FY 2009-10, and FY 2010-11. In December 2014, Committee staff received a letter from the District's legal firm stating that the District had very recently identified funding for the FY 2011-12 and FY 2012-13 audits and engaged a CPA firm to complete the audits. The FY 2011-12 audit report and AFR have now been submitted.</p>	*Continue to delay action, since District is working to catch up on delinquent audits.
2	Freedom Walk Community Development District (Okaloosa County)	1, 2	3, 4	FY 2011-12 Audit Report	<p>"Zero" AFRs for both FY 2012-13 and FY 2013-14 were submitted to DFS on 6/27/2014 and 6/9/2015, respectively.</p> <p><u>History:</u> -In October 2013, Committee staff spoke with Controller at registered agent's office re: this CDD - no revenues, barely over threshold for expenditures (\$59,483) - he will get with district manager to check on CDD's status. Committee staff subsequently received an email from district manager re: status. District has no board of supervisors or developer to develop project - no info as to whether or not District will become active in near future, but it's possible if land is ever sold and another developer builds out the project.</p>	*No state action.

## List 4:

## TAKE NO ACTION

	Take No Action	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
3	Heritage Plantation Community Development District (Okaloosa County; Local Ordinance)	1, 2	3, 4	FY 2013-14 AFR and Audit Report	Email received from District's management company dated 10/27/2015: District does not have the funds to pay for an audit of the financial statements. Due to this, an audit was not performed. Due to the requirement for an audit, the District is unable to complete the AFR at this time.	*Delay action.

List 4:

TAKE NO ACTION

	Take No Action	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
4	Santa Rosa Bay Bridge Authority (Santa Rosa County; Special Act)	2	2, 3	FY 2013-14 AFR and Audit Report** FY 2012-13 AFR and Audit Report** FY 2011-12 AFR and Audit Report** FY 2010-11 AFR and Audit Report** Fy 2009-10 Audit Report FY 2008-09 Audit Report (** = if audit threshold met)	Since 2/12/2015, DEO's records have shown the Authority's registered agent name and address as "Unknown."  <u>History:</u> -Since at least 2009, the Committee has approved to delay action until a later date since the Authority only has restricted funds, which cannot be used to pay for an audit. DOT staffs the day-to-day operations of Authority, and until sometime in 2013 the DOT IG's Office compiled the financial statements and submitted the AFR for the Authority. -On 6/30/2011, the Authority was unable to make its \$5 million bond payment, and the trustee alerted the bondholders to the default. Since the bonds were not backed by the full faith and credit of the State, the State is not liable for the debt. DOT continues to operate and maintain the bridge. -In November 2013, the Authority's registered agent stated that DOT and the bond trustee had agreed to each pay half of cost for an independent reviewer/consultant to help review financial information and get AFRs submitted. -In January 2015, DEO forwarded an email from the Authority's registered agent of record to Committee staff. He stated that he had resigned from the Authority's Board in December 2014, following other members' resignations by about two months. Mellon Bank had sent a directive for the Board to increase the bridge toll from \$3.75 to \$5; if such action had not been taken within 30 days, they were going to circumvent the Board and direct the State to raise the toll. He stated that he resigned because he had long said that he would not serve through another unwarranted toll increase and he meant it. DEO removed him as the registered agent in its records and requested, if he was aware or became aware of anyone else who was handling registered agent responsibilities for the Authority, that he let DEO know or ask the person to contact DEO.	*Continue to delay action.



## List 4:

## TAKE NO ACTION

	Take No Action	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
5	Southern Hills Plantation II Community Development District (Hernando County; Local Ordinance)	18	34, 35	FY 2013-14 AFR and Audit Report FY 2012-13 Audit Report	<p>No response received to 10/16/2015 letter requesting an updated status.</p> <p><u>History:</u> Per 11/24/2014 email to DEO from the District's management company: (1) the District did not have sufficient funds to retain an auditor to complete the audit; (2) the District was working on securing sufficient funding to have the audit performed and to prevent non-compliance going forward; and (3) an estimated date for filing the FY 2012-13 audit report was unknown.</p> <p>Per 9/21/2015 email to DEO from the District's management company: (1) the District was unable to pay an audit firm for its service, due to lack of funding; (2) the District has recently had land holders pay back taxes in June 2015 and intends to use a portion of such funds to engage an audit firm; and (3) the District hopes to have all audits caught up by 6/30/2016.</p>	*Continue to delay action, since District is working to catch up on delinquent audits.
6	Southern Hills Plantation III Community Development District (Hernando County; Local Ordinance)	18	34, 35	FY 2013-14 AFR and Audit Report FY 2012-13 Audit Report	<p>Per 10/27/2015 email from District's management company, the District does not have the funds to pay for an audit of the FY 2013-14 financial statements; therefore, an audit was not performed. Due to the requirement for an audit, the District we are unable to complete the AFR at this time. The District is transitioning to another management company, so further updates will need to be directed to that management company.</p> <p><u>History:</u> The Committee has delayed action against the District since August 2012 because the original developer filed bankruptcy, and the District is economically dependent on the developer. As a result, the District has not had sufficient funds to pay for audits. The revenues and expenditures had fluctuated with regard to being over and under the \$50,000 audit threshold and are not in the \$50,000 to \$100,000 audit threshold.</p>	*Continue to delay action.

## List 4:

## TAKE NO ACTION

	Take No Action	Senate District	House District	Financial Report(s) Not Submitted	Comments	Staff Recommendation
7	Vizcaya in Kendall Community Development District (Miami-Dade County; Local Ordinance)	35, 36, 37, 38, 39, 40	100, 102, 103, 105, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120	FY 2013-14 AFR and Audit Report FY 2012-13 AFR and Audit Report FY 2011-12 AFR	Spoke with and received email from District's management company dated 10/20/2015: FY 2012-13 audit has been started and is estimated to be completed by no later than 11/15/2015. The FY 2013-14 audit will then begin, with an estimated completion date of 12/15/2015.  History: -The Committee has delayed action against the District since August 2010 since the original developer filed bankruptcy, and the bank was looking at the property. The District was subsequently purchased by new owners. -The audit report for FYE 9/30/08, 9/30/09, 9/30/10, and 9/30/11 was received in November 2014. -On 2/10/2015, an e-mail was received from the District's management company regarding the status of the District's delinquent financial reports. The District was currently engaged in the FYE 9/30/12 audit. The District was now in good financial standing; the delay was caused years ago due to the financial problems of a developer that is no longer affiliated with the project. -FY 2011-12 audit report has now been submitted.	*Continue to delay action, since District is working to catch up on delinquent audits.

---

**From:** MARILYN ROSETTI [mailto:MARILYNROSETTI@AUD.STATE.FL.US]

**Sent:** Monday, September 28, 2015 4:16 PM

**To:** ABRUZZO.JOSEPH <ABRUZZO.JOSEPH@flsenate.gov>; Raulerson, Dan <Dan.Raulerson@myfloridahouse.gov>

**Cc:** Dubose, Kathy <DUBOSE.KATHY@leg.state.fl.us>; White, Deborah <WHITE.DEBORAH@leg.state.fl.us>; DEREK NOONAN <DEREKNOONAN@AUD.STATE.FL.US>

**Subject:** 2013-14 FY Section 11.45(7)(a), FS, Notification

Pursuant to Section 11.45(7)(a), Florida Statutes, this e-mail is to notify you of the local governmental entities that, as of September 25, 2015, were not in compliance with the Section 218.39, Florida Statutes, audit report submission requirement for the 2013-14 fiscal year. A separate notification of district school boards, charter schools, and charter technical career centers that failed to file with us an audit report for the 2013-14 fiscal year was made to you in an e-mail dated April 29, 2015. The following is a recap of the local governmental entities audit report filings:

Description	Counties (1)	Municipalities (1)	Special Districts	Total
Individual Entity Reports Received	66	381	861	1,308
Included in Another Entity's Audit Report (2)	N/A	N/A	415	415
Not Required to File (3)	N/A	9	230	239
Did Not File Required Audit Report (4)	0	17	21	38
Unable to Determine Whether Audit Was Required (5)	<u>N/A</u>	<u>3</u>	<u>34</u>	<u>37</u>
Total Entities	<u>66</u>	<u>410</u>	<u>1,561</u>	<u>2,037</u>

(1) The consolidated City/County government of Jacksonville/Duval County is classified as a municipality for purposes of this correspondence.

(2) Dependent special districts included in audit reports of counties or municipalities.

(3) Entities that did not meet the audit threshold of Section 218.39(1), Florida Statutes.

(4) See Attachment A.

(5) Unable to obtain an annual financial report or other sufficient information to determine whether these entities met the audit threshold of Section 218.39(1), Florida Statutes. See Attachment B.

If you have any questions regarding this matter or require additional information please contact me or Derek Noonan.

**Marilyn D. Rosetti, CPA**  
**Audit Manager**  
**Local Government Reviews & Special Audits**  
**State of Florida Auditor General**  
**Telephone: (850) 412-2902**  
**Fax: (850) 487-6975**

**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.**

MUNICIPALITIES		Entity ID	Note
1	Arcadia, City of	M00800	1
2	Astatula, Town of	M01000	1
3	Boynton Beach, City of	M03600	2
4	Caryville, Town of	M05300	2
5	Century, Town of	M05800	2
6	DeFuniak Springs, City of	M08700	1
7	El Portal, Village of	M10000	2
8	Hialeah Gardens, City of	M14400	1
9	Islamorada, Village of	M16710	2
10	Melbourne Beach, Town of	M23400	2
11	Midway, City of	M24200	2
12	Pahokee, City of	M28200	2
13	Panama City Beach, City of	M29200	1
14	Springfield, City of	M34300	1
15	Sweetwater, City of	M35600	1
16	Vernon, City of	M37000	1
17	Webster, City of	M37600	1

INDEPENDENT SPECIAL DISTRICTS		Entity ID	Note
1	Almarante Fire District	D01100	1
2	Argyle Fire District	D02200	2
3	Baker Fire District	D03200	2
4	Business Improvement District of Coral Gables	D09130	2
5	Campbellton-Graceville Hospital	D09400	2
6	City Center Community Development District	D14005	2
7	City Gate Community Development District	D14006	1
8	CrossCreek Community Development District	D19875	2, 3
9	Dorcas Fire District	D22900	2
10	Hacienda Lakes Community Development District	D32250	1
11	Heritage Plantation Community Development District	D34173	4
12	Lakeside Landings Community Development District	D44808	4
13	Panther Trace II Community Development District	D62556	2
14	Rupert J. Smith Law Library of St. Lucie County	D70250	2, 3
15	South Central Regional Wastewater Treatment and Disposal Board	D73900	1
16	South Dade Soil and Water Conservation District	D74000	1
17	Southern Hills Plantation II Community Development District	D75480	4
18	Tolomato Community Development District	D82604	1
19	Tri-County Airport Authority	D83000	1
20	Vizcaya in Kendall Community Development District	D85630	2
21	Yellow River Soil and Water Conservation District	D90100	2

**38 Total Municipalities and Independent Special Districts**

**NOTES**

- As of September 25, 2015, we had not received an audit report for the 2013-14 fiscal year; however, the entity confirmed that an audit was in progress.
- Based on previous audit reports or other financial reports filed by the entity, the entity was required to provide for an audit for the 2013-14 fiscal year.
- A 2013-14 fiscal year audit report was filed with the Department of Financial Services, but a copy was not filed with us.
- Entity responded that no funds were available to obtain an audit.

**Local Governmental Entities  
2013-14 Fiscal Year Audit Reports That May  
Have Been Required - Not Received**

**Attachment B**

		Last Fiscal Year	
<b>MUNICIPALITIES</b>		<b>Entity ID</b>	<b>Audit Received</b>
1	Esto, Town of	M10100	2012-13
2	Hampton, City of	M13900	2011-12
3	Westville, Town of	M38400	2012-13

<b>INDEPENDENT SPECIAL DISTRICTS</b>			
1	Bay Soil and Water Conservation District (Dissolved 4/22/14)	D04400	1
2	Bella Verde East Community Development District (Dissolved 2/7/14)	D05056	1
3	Bella Verde Golf Community Development District (Dissolved 2/17/14)	D05057	2006-07
4	Bella Verde Lake Community Development District (Dissolved 2/7/14)	D05058	1
5	Bermont Drainage District	D05100	1
6	Bridge Harbor Community Development District (Dissolved 1/27/15)	D07903	1
7	Celebration Pointe Community Development District No. 2 (Dissolved 1/28/14)	D11262	1
8	Coquina Road and Bridge District	D18500	1
9	Estuary Community Development District, The	D26650	1
10	Flagler Soil and Water Conservation District (Dissolved 9/11/14)	D27500	1
11	Florida PACE Funding Agency	D27870	1
12	Gardens at Millenia Community Development District (Dissolved 10/21/13)	D29960	2010-11
13	Hidden Creek Community Development District (Merged with Westlake Village Community Development District on 8/13/14)	D34740	1
14	Holmes Creek Soil and Water Conservation District	D37100	2012-13
15	Independence Park Community Development District (Dissolved 12/19/13)	D38475	2006-07
16	Martin Soil and Water Conservation District	D50100	2007-08
17	Nature Coast Regional Water Authority	D53620	2009-10
18	Northridge Lakes Community Development District (Dissolved 5/23/14)	D56450	1
19	Park Square Community Development District (Dissolved 7/29/14)	D62563	1
20	Santa Rosa Bay Bridge Authority	D70900	1
21	Southern Hills Plantation III Community Development District	D75485	2
22	Talavera Community Development District	D80570	1
23	Westlake Village Community Development District (Merged with Hidden Creek Community Development District on 8/13/14)	D88950	1

<b>DEPENDENT SPECIAL DISTRICTS</b>			
24	Buckhorn Oaks Special Dependent District	D09060	2012-13
25	Cooperative Producers Water Control District	D18400	1
26	Housing Finance Authority of Volusia County	D86300	2010-11
27	Northwest Neighborhood Improvement District (Dissolved 2/18/14)	D56800	1
28	Panama City Beach Community Redevelopment Agency	D62240	1
29	Seminole County Industrial Development Authority	D72800	2012-13
30	Springfield Community Redevelopment Agency	D76030	1
31	Valrico Manor Special Dependent Tax District	D84900	2008-09
32	Village Estates West Special District	D85500	1
33	Volusia County Industrial Development Authority	D86400	2007-08
34	Westwood Dependent Tax District	D89100	1

**37 Total Municipalities and Special Districts**

**NOTES**

1. No record of audit received for the 2003-04 through 2012-13 fiscal years.
2. Entity responded that no funds were available to obtain an audit.



---

**From:** Williams, Lisa D [<mailto:Lisa.Williams@myfloridacfo.com>]  
**Sent:** Friday, October 09, 2015 2:54 PM  
**To:** White, Deborah <[WHITE.DEBORAH@leg.state.fl.us](mailto:WHITE.DEBORAH@leg.state.fl.us)>  
**Cc:** Reeves, Jennifer <[Jennifer.Reeves@myfloridacfo.com](mailto:Jennifer.Reeves@myfloridacfo.com)>; Norton, LaVondria <[LaVondria.Norton@myfloridacfo.com](mailto:LaVondria.Norton@myfloridacfo.com)>; localgov <[localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com)>  
**Subject:** 2014 NonCompliant List

Ms. Deborah White,

I have attached the NonCompliant list for FY 2014. As you requested, it only contains entities who have not submitted their AFR as of the time I ran the list today, 10/9/2015. If you require any additional information please let me know.

Thanks,

Lisa Williams  
Professional Accountant Specialist  
Department of Financial Services  
Bureau of Financial Reporting  
200 East Gaines Street  
Tallahassee, FL 32399-0354  
Phone: (850) 413-5501  
Website: <http://www.myfloridacfo.com/Division/AA>

<b>Non-Compliant Local Governments with S.218.32(d)F.S. for Fiscal Year 2014</b>			
<b>Government ID</b>	<b>Local Government Name</b>	<b>AFR Received</b>	<b>Audit Received</b>
<b>Cities</b>			
200010	Astatula		
200034	Bonifay		
200036	Boynton Beach		
200053	Caryville		
200058	Century		
200059	Chattahoochee		
200086	DeFuniak Springs		
200100	El Portal		
200139	Hampton		
200168	Islamorada, Village of Islands		
200208	Lawtey		
200210	Lazy Lake Village		
200236	Melbourne Beach		
200244	Midway		
200284	Pahokee		
200294	Panama City Beach		10/1/2015
200303	Pierson		
200352	Springfield		
200354	Stuart		
200358	Sweetwater		
200372	Vernon		
200379	Webster		
<b>Special Districts</b>			
300342	Almarante Fire District		
300492	Argyle Fire District		
300343	Baker Fire District		
300119	Bermont Drainage District		
300591	Bloomington Special Taxing District *		6/25/2015
301859	Bridge Harbor Community Development District		
301151	Buckhorn Oaks Special Dependent District *		
300249	Campbellton-Graceville Hospital		
301300	City Center Community Development District		
301878	City Gate Community Development District		
300895	City of Stuart Community Redevelopment Agency *		
300569	Cooperative Producers Water Control District *		



300358	Coquina Road and Bridge District		
301568	CrossCreek Community Development District		
300346	Dorcas Fire District		
301962	Estuary Community Development District, The		
301975	Florida PACE Funding Agency		
301940	Hacienda Lakes Community Development District		
301858	Hardee County Housing Authority		
301473	Heritage Plantation Community Development District		
301978	Hidden Creek Community Development District		
300238	Holmes Creek Soil and Water Conservation District		
300913	Housing Authority of The City of Belle Glade *		
300961	Housing Authority of The City of Lakeland *		
300742	Housing Finance Authority of Volusia County *		
301698	Lakeside Landings Community Development District		
300325	Marion County Law Library		
300330	Martin Soil and Water Conservation District		
301867	Nature Coast Regional Water Authority		
300997	Ormond Beach Housing Authority *		
301453	Panama City Beach Community Redevelopment Agency *		
301349	Panther Trace II Community Development District		
300694	Pasco County Road and Bridge District *		
300461	Santa Rosa Bay Bridge Authority		
300471	Seminole County Housing Authority		
300727	Seminole County Industrial Development Authority *		
300404	South Central Regional Wastewater Treatment and Disposal Board		
300157	South Dade Soil and Water Conservation District		
301408	Southern Hills Plantation II Community Development District		
301409	Southern Hills Plantation III Community Development District		
301734	Springfield Community Redevelopment Agency *		
300947	St. Petersburg Housing Authority *		
301738	Talavera Community Development District		
300051	Tri-County Airport Authority		
300623	Valrico Manor Special Dependent Tax District *		
300624	Village Estates West Special District *		
301519	Vizcaya in Kendall Community Development District		
300743	Volusia County Industrial Development Authority *		
301622	Westlake Village Community Development District		
300626	Westwood Dependent Tax District *		

300356	Yellow River Soil & Water Conservation District		
<b>Other Entities</b>			
500007	Apalachee Regional Planning Council		
500061	Central Florida Fire Academy		
500083	Consolidated Dispatch Agency		
500021	Florida Intergovernmental Financing Commission		
500020	Florida Ports Financing Commission		
500044	Florida Utility Financing Commission		
500085	North Florida Broadband Authority		
* Indicates Dependent Special District			



### **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.