

**JOINT LEGISLATIVE AUDITING COMMITTEE
MEETING SUMMARY
October 5, 2015**

Members in attendance:

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

Consideration of a request for an audit of issues relating to Citrus County received from Senator Dean

Senator Dean presented his request for an audit relating to issues in Citrus County.

Representative Raulerson moved that the Committee direct the Auditor General to perform an operational audit of

- Citrus County's contract with CCA for the operation of the jail, including the recent contract extension, focusing on internal controls and procedures of the County and its compliance with the contract terms relating to billing and oversight; and
- Citrus County's Parks and Recreation Department, focusing on the operations and internal controls of the Department and its compliance with applicable laws, rules, regulations, and ordinances governing its operations.

Pursuant to the authority provided in Section 11.45(3), Florida Statutes, the Auditor General shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of Senator Dean are considered.

He further moved that the Committee allow the Auditor General to set the timing of the audit as audit resources are available, consistent with her work plan, and so as not to jeopardize the timely completion of statutorily mandated assignments.

The motion was adopted.

Consideration of a request for an audit of issues relating to Walton County received from Senator Gaetz

Senator Gaetz presented his request for an operational audit of Walton County's Planning and Development Services Division.

Senator Simpson moved that the Committee direct the Auditor General to perform an operational audit of Walton County's Planning and Development Services Division, focusing on the operations and internal controls of the Division and its compliance with applicable laws, rules, regulations, and ordinances governing its operations.

Pursuant to the authority provided in Section 11.45(3), Florida Statutes, the Auditor General shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of Senator Gaetz are considered. The Auditor General shall also work with the State Attorney's office.

He further moved that the Committee allow the Auditor General to set the timing of the audit as audit resources are available, consistent with her work plan, and so as not to jeopardize the timely completion of statutorily mandated assignments.

The motion was adopted.

Consideration of request for an audit of the Transportation Department of the Palm Beach County School District received from Representative Slosberg

Representative Slosberg presented his request for an audit of the Transportation Department of the Palm Beach County School District.

Mike Burke, Chief Operating Officer, Palm Beach County School District, spoke on behalf of the District.

Sherrill Norman, Auditor General, was asked about incorporating Rep. Slosberg's concerns into the next Auditor General audit of the Palm Beach County District School Board. Ms. Norman replied that her office could incorporate Rep. Slosberg's concerns into their operational audit that begins after the first of the year.

Representative Rodrigues moved that the Committee direct the Auditor General to perform an audit of the audit-related issues pertaining to the operations of the Palm Beach County School District's Transportation Department. The issues should be incorporated into the scope of the financial, operational, and federal single audit of the District that the Auditor General is scheduled to conduct for the 2015-16 fiscal year.

Pursuant to the authority provided in Section 11.45(3), Florida Statutes, the Auditor General shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of Representative Slosberg are considered.

The audit fieldwork for this audit is anticipated to begin in February 2016; however, he further moved that the Auditor General be allowed to adjust the timing of the audit as audit resources are available, consistent with her work plan, and so as not to jeopardize the timely completion of statutorily mandated assignments.

The motion was adopted.

Follow-up discussion of the Auditor General's audit of the Florida Municipal Power Agency (FMPA)

Marilyn Rosetti, Audit Manager, Auditor General's office, gave a recap presentation of the Auditor General's audit of the FMPA (Report No. 2015-165).

Also speaking to the audit were:

- Bill Conrad, Chairman of the Board, FMPA (Mayor of Newberry, Florida)
- Howard McKinnon, Chairman, FMPA Executive Committee
- Nicholas Guarriello, Chief Executive Officer, FMPA
- Dylan Reingold, County Attorney, Indian River County

The Committee will continue to review the 60-day responses, provided by FMPA, regarding corrective action taken to address audit findings.

Representative Raulerson moved to rise.

Note: A video of the Committee meeting is available online at TheFloridaChannel.org by selecting "Video Library" and scrolling to the meetings for October 5, 2015.