

**BEN ALBRITTON**  
President of the Senate



**DANIEL PEREZ**  
Speaker of the House



# **Joint Legislative Auditing Committee**

**Representative Chase Tramont, Alternating Chair**  
**Senator Jason Brodeur, Alternating Chair**

**Meeting Packet**

**Monday, December 8, 2025**  
**102 House Office Building (Reed Hall)**

**3:30 p.m. – 5:30 p.m.**

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

**Representative Chase Tramont, Chair**  
**Senator Brodeur, Vice Chair**

**MEETING DATE:   Monday, December 8, 2025**

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

**PLACE:             102 House Office Building**

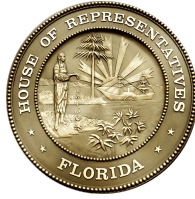
**MEMBERS:**

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

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

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1. Consideration of a request for an Auditor General operational audit of the City of Miami Beach submitted by Representative Basabe
  2. Consideration of a request for an Auditor General operational audit of the Delray Beach Downtown Development Authority submitted by Senator Bernard
  3. Consideration of a request for an Auditor General operational audit of the City of Daytona Beach submitted by Senator Wright
  4. Presentation of the Neighborhood Improvement District Performance Reviews Capping Report
  5. The Committee is expected to consider taking action against local governmental entities that have failed to file an annual financial report and/or annual financial audit report (if required) in accordance with ss. 218.32(1) and 218.39, F.S.
  6. The Committee is expected to consider taking action against local governmental entities that have failed to provide the Auditor General with significant items missing from audit reports submitted in accordance with s. 218.39, F.S.

# **1. Miami Beach Audit Request**



## Florida House of Representatives

**Representative Fabián Basabe**

**District 106**

[www.myfloridahouse.gov](http://www.myfloridahouse.gov)

Dear Chair Tramont and Vice Chair Brodeur,

Pursuant to Rule 4.5(2) of the Joint Rules of the Florida Legislature, I respectfully request that the Joint Legislative Auditing Committee direct the Auditor General to perform an operational audit of the City of Miami Beach, Florida.

Constituents have raised repeated concerns about financial mismanagement, procurement irregularities, and a lack of transparency. Reports of inflated contracts, diversion of funds, and questionable budget allocations raise compliance issues. Allegations include no-bid contracts, misuse of procurement cards for personal expenses, and preferential treatment of vendors. Significant funds are spent on international travel and entertainment under the sister city program with little measurable public benefit. A private security contract was awarded to a company not registered to do business in Florida until six months after receiving the award.

City leadership has intentionally complicated its relationship with the state, making it harder to secure cooperation and oversight. In doing so, they have been unaccountable not only to the state but to residents, businesses, and taxpayers. At the same time, residents are heavily taxed while basic projects take decades to complete. It took thirty years to build Bayshore Park and more than twenty years to finish the boardwalk. These delays, coupled with reliance on general obligation bonds, leave residents burdened with debt while funds often fail to reach their intended purpose. Questions also remain about bond refinancing, long-term obligations, and limited public access to financial records. Collectively, these issues demonstrate potential misuse of funds, lack of compliance, and governance failures that place taxpayers at risk.

Despite a 45 percent budget increase since 2021, more than a billion dollars in new taxable construction, and the ability to use impact fees to make growth pay for itself, the City continues to push higher property tax bills and new debt on residents. The so-called flat millage rate is effectively a tax increase, and at the same time City leaders are promoting new general obligation bonds that function like credit cards strapped to the backs of residents. The moment those bonds are tapped, taxes rise immediately.

Projects funded by past bonds have taken decades to complete, with money diverted to patch budget holes instead of delivering promised improvements. This demonstrates a structural lack of accountability, rising administrative costs, and a pattern of siphoning public funds away from core priorities. These practices burden residents and businesses, price out long-term families, and highlight why oversight and a full audit are urgently needed.

Additionally, the City's management of its own real estate portfolio raises further concerns. Large amounts of publicly owned land are leased to private tenants under inconsistent terms. In some cases, favored tenants have been allowed to remain despite failing to pay rent, while others are displaced or priced out. This selective enforcement creates an uneven playing field, benefits insiders over local businesses, and represents another example of City Hall choosing winners and losers at the public's expense.

Concerns also extend to the City's handling of resort taxes, impact fees, and CRA revenues. These funds, intended to support core infrastructure and offset the cost of growth, appear to have been diverted to administrative overhead and discretionary projects. Bond refinancing has been used to create short-term cash flow at the expense of long-term fiscal health. Residents are left with growing obligations while the City's financial commitments remain unclear and insufficiently transparent.

There are also questions about the role of outside consultants and lobbyists in steering procurement and influencing fiscal decisions. The appearance of influence in contract awards undermines competitive bidding and erodes public trust. This extends to public participation itself, where decision-making processes are often shaped through consultant-driven exercises rather than transparent debate, raising further questions about compliance with Sunshine requirements.

Finally, it may be useful to examine Miami Beach's local homeless ordinance, advanced by Commissioner Alex Fernandez. This ordinance appears to conflict with HB 1365, which contains a preemption clause. Instead of reducing homelessness, the policy has resulted in the same 200 individuals being arrested more than 2,000 times. This cycle appears to protect and leverage private contracts tied to the new Leifman Center at the county level, raising concerns that homelessness in Miami Beach is being managed as a business rather than addressed as a public need. The connection between municipal ordinances, repeated arrests, and contracted services should be closely reviewed as part of any audit.

For these reasons, I respectfully ask the Committee to advance this request and direct the Auditor General to conduct a full operational audit of the City of Miami Beach. Oversight is urgently needed to protect taxpayers, ensure compliance, and restore public trust.

Thank you for your time and consideration.

Sincerely,

Fullmark

## STAFF ANALYSIS

**Date:** December 4, 2025

**Subject:** Request for an Audit of the City of Miami Beach

Analyst                      Coordinator

DuBose<sup>KD</sup>                      DuBose<sup>KD</sup>

### I. Summary

The Joint Legislative Auditing Committee (Committee) has received a request from Representative Fabián Basabe to have the Committee direct the Auditor General to conduct an operational audit of the City of Miami Beach.

### II. Present Situation

#### Current Law

Joint Rule 4.5(2) provides that the Legislative Auditing Committee may receive requests for audits and reviews from legislators and any audit request, petition for audit, or other matter for investigation directed or referred to it pursuant to general law. The Committee may make any appropriate disposition of such requests or referrals and shall, within a reasonable time, report to the requesting party the disposition of any audit request.

Joint Rule 4.5(1) provides that the Legislative Auditing Committee may direct the Auditor General or the Office of Program Policy Analysis and Government Accountability (OPPAGA) to conduct an audit, review, or examination of any entity or record described in Section 11.45(2) or (3), *Florida Statutes*.

Section 11.45(3)(a), *Florida Statutes*, provides that the Auditor General may, pursuant to his or her own authority, or at the discretion of the Legislative Auditing Committee, conduct audits or other engagements as determined appropriate by the Auditor General of the accounts and records of any governmental entity created or established by law.

Section 11.45(2)(j), *Florida Statutes*, provides, in part, that the Auditor General shall conduct a follow-up to his or her audit report on a local governmental entity no later than 18 months after the release of the audit report to determine the local governmental entity's progress in addressing the findings and recommendations contained in the previous audit report.

#### Request for an Audit of the City of Miami Beach

Representative Basabe has requested the Committee to direct an audit of the City of Miami Beach and stated that “[c]onstituents have raised repeated concerns about financial mismanagement, procurement

irregularities, and a lack of transparency.”<sup>1</sup> He also stated that: (1) “[r]eports of inflated contracts, diversion of funds, and questionable budget allocations raise compliance issues;”<sup>2</sup> and (2) “[a]llegations include no-bid contracts, misuse of procurement cards for personal expenses, and preferential treatment of vendors.”<sup>3</sup> Other specific concerns and allegations include: <sup>4</sup>

- A contract was awarded for private security; however, the company was not registered to do business in Florida until six months after receiving the award;
- Significant funds spent on international travel and entertainment for the sister city program with little measurable public benefit;
- Public records access;
- The City’s management of City-owned properties, including lease terms, and tenants’ compliance with these terms;
- The City’s handling of resort taxes, impact fees, and CRA revenues;
- The role and influence of outside consultants and lobbyists in steering procurement and influencing financial decisions and compliance with Sunshine Law requirements; and
- The City’s management of its unhoused population, including potential contract issues and compliance with state law.

In addition, Representative Basabe stated that “[d]espite a 45 percent budget increase since 2021, more than a billion dollars in new taxable construction, and the ability to use impact fees to make growth pay for itself, the City continues to push higher property tax bills and new debt on residents.”<sup>5</sup> Finally, he stated that “[p]rojects funded by past bonds have taken decades to complete, with money diverted to patch budget holes instead [of] delivering promised improvements. This demonstrates a structural lack of accountability, rising administrative costs, and a pattern of siphoning public funds away from core priorities.”<sup>6</sup>

## **Background**

The City of Miami Beach (City) was incorporated as a municipal corporation on March 26, 1915, and was created by the Florida Legislature, Chapter 7672, *Laws of Florida* (1917).<sup>7</sup> The City is located in Miami-Dade County, on a seven-mile barrier island.<sup>8</sup> It is surrounded by the Atlantic Ocean to the east and Biscayne Bay to the west and has a population of 83,230.<sup>9, 10</sup>

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<sup>1</sup> Letter from Representative Fabián Basabe to Chair Tramont and Vice Chair Brodeur, Joint Legislative Auditing Committee, received October 4, 2025 (on file with the Committee).

<sup>2</sup> *Id.*

<sup>3</sup> *Id.*

<sup>4</sup> *Id.*

<sup>5</sup> *Id.*

<sup>6</sup> *Id.*

<sup>7</sup> *Letter of Transmittal, City of Miami Beach, Florida, Annual Comprehensive Financial Report, For the Fiscal Year Ended September 30, 2024, page 2*; available at: [https://flauditor.gov/pages/mun\\_efile%20rpts/2024%20miami%20beach.pdf](https://flauditor.gov/pages/mun_efile%20rpts/2024%20miami%20beach.pdf) (last visited December 4, 2025).

<sup>8</sup> *Id.*

<sup>9</sup> *Id.*

<sup>10</sup> University of Florida, College of Liberal Arts and Sciences, Bureau of Economic and Business Research, *Florida Estimates of Population by County and City 2024 (Table 1 only)*, page 12, available at: <https://edr.state.fl.us/Content/population-demographics/data/Estimates2024.pdf> (last visited December 4, 2025).

The City operates under a City Commission/City Manager form of government and is governed by an elected mayor and six commissioners who are elected at large.<sup>11,12</sup> The term of office for City Commissioners is four years with a term limit of two terms.<sup>13</sup> The term of office for the Mayor is two years with a term limit of three terms.<sup>14</sup> The Mayor is the presiding officer at City Commission meetings and is authorized to vote but does not have veto power.<sup>15</sup>

All powers of the City are vested in the City Commission, except for the powers specifically granted by the City's Charter to the Mayor, City Manager, City Attorney, City Clerk, and City electors.<sup>16</sup> The City Commission appoints the City Manager who oversees the City Administration.<sup>17</sup> In addition, the City Commission appoints the City Attorney, City Clerk, and Inspector General.<sup>18</sup>

The City provides a full range of services including police and fire protection; recreational activities; cultural events; sanitation services; water, sewer and storm water services; public transportation; neighborhood and community services; and the construction and maintenance of streets and infrastructure.<sup>19</sup>

### **Concerns**

Representative Basabe provided supplemental information to support his request for an audit of the City.<sup>20</sup> He stated that the concerns "come directly from residents, public records, and from conversations with some Commissioners and members of the Mayor's office who have acknowledged these problems to me privately."<sup>21</sup> The following are excerpts from this information.

#### *Budget Transparency*

"The City... now operates a nine hundred eighty-million-dollar budget. Despite this, staff provided Commissioners with only approximately thirty million dollars of line-item detail during this year's budget process. That thirty million was presented as the portion they could adjust. The remaining nine hundred fifty million was left without full line-item visibility, without detailed justification, and without the ability for elected officials to make informed decisions or exercise oversight. Every Commissioner has raised concerns to me privately about this lack of access to information."<sup>22, 23</sup>

#### *Wastewater Infrastructure and Environmental Protection*

"Repeated sanitary sewer overflows have triggered No Contact with Water advisories in Park View Island, North Beach waterways, Normandy Isle canals, and the Venetian Islands. These events harm

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<sup>11</sup> Source: <https://www.miamibeachfl.gov/city-hall/elected-officials/> (last visited December 4, 2025).

<sup>12</sup> Code of the City of Miami Beach, Florida, Article II, Sec. 2.01, available at: [https://library.municode.com/fl/miami\\_beach/codes/code\\_of\\_ordinances](https://library.municode.com/fl/miami_beach/codes/code_of_ordinances) (last visited December 4, 2025).

<sup>13</sup> See *supra* note 10.

<sup>14</sup> *Id.*

<sup>15</sup> See *supra* note 12, Sec 2.06.

<sup>16</sup> *Id.*, Sec. 2.03.

<sup>17</sup> See *supra* note 11.

<sup>18</sup> *Id.*

<sup>19</sup> See *supra* note 7.

<sup>20</sup> Representative Basabe provided Committee staff with three documents with summary information on November 17, 2025. In addition, he sent related emails dated November 4, 5, and 10, 2025.

<sup>21</sup> *Id.*

<sup>22</sup> *Id.*

<sup>23</sup> Committee staff made some minor formatting revisions to certain statements made by Representative Basabe.



public health, reduce quality of life, and damage Biscayne Bay. The audit should examine maintenance records, capital improvement plans, inspection logs, repair timelines, emergency response coordination, and compliance with state environmental and public health standards. The purpose is to determine whether infrastructure has been adequately maintained and funded.”<sup>24</sup>

#### *Procurement and Contracting*

“The City’s procurement portal lists contract awards, but the documents behind the listings are missing. Bid justifications, scoring sheets, committee evaluations, and award memos are not accessible. Residents report widespread use of no bid contracts. Several contracts appear to have been extended without competitive process or public explanation.

The trolley contract is a clear example. Despite a competitive bid in which another provider ranked higher, the incumbent vendor was renewed. That vendor now operates on a month-to-month basis with a known safety history including a fatality. The audit should review all competitively bid and noncompetitive contracts from the past five fiscal years and determine compliance with procurement laws.”<sup>25</sup>

In addition, Representative Basabe raised concerns regarding the North Beach Bandshell contract. He stated that “[t]he Bandshell is a public park facility. Under City law, any contract extending beyond nine years and three hundred sixty-four days requires voter approval. The contract was extended without a referendum. The tenant pays no rent, receives a subsidy, keeps all alcohol revenue, and does not provide resident discounts. Compliance and fiscal responsibility should be reviewed.”<sup>26</sup>

#### *Management of City-Owned Land*

“Miami Beach owns significant public land. These assets are leased under inconsistent terms. In some cases, favored tenants remain despite failing to pay rent. Others are displaced without transparency. This creates an uneven playing field and raises questions about revenue management.”<sup>27</sup>

#### *P-Card Expenditures and Travel Accounts*

“The audit should review City-issued credit cards for department heads, staff in the City Manager and Mayor offices, and commissioner travel funds for the past three fiscal years. These reviews are standard for internal controls and ensure that charges meet the public purpose standard.”<sup>28</sup>

#### *Resort Tax, Impact Fee, and CRA Related Spending*

“These funding sources are intended to support core infrastructure and offset the cost of growth. Instead, residents see rising administrative costs, heavy reliance on bonds, and project delays measured in decades. Bayshore Park took thirty years to complete. The boardwalk took more than twenty. Bond refinancing has been used to create short-term cash flow while increasing long-term obligations. These practices require review”<sup>29</sup>

In summary, Representative Basabe stated that “Miami Beach has become a one-billion-dollar government operating without outside accountability. Residents are taxed heavily, while information is

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<sup>24</sup> *Id.*

<sup>25</sup> *Id.*

<sup>26</sup> *Id.*

<sup>27</sup> *Id.*

<sup>28</sup> *Id.*

<sup>29</sup> *Id.*

restricted. Infrastructure fails repeatedly. Procurement lacks transparency. Capital projects drag on for decades. And elected officials on the ground have no structural way to challenge the administrative establishment.”<sup>30</sup>

## **Financial Audit**

The City has obtained annual financial audits of its accounts and records by an independent certified public accountant (CPA). The City has submitted the audit reports to the Auditor General’s Office in accordance with Section 218.39(1), *Florida Statutes*.<sup>31</sup> The most recent financial audit report submitted to the Auditor General is for the 2023-24 fiscal year was timely filed and included no findings.<sup>32, 33</sup>

### *Financial Highlights Included in the City’s Audit Report:*<sup>34</sup>

- “The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at [fiscal year-end] by \$1.5 billion (net position). Of this amount, \$1.6 billion was in net investments in capital assets. Additionally, \$251.8 million was restricted by laws, agreements, or debt covenants. The City has a negative unrestricted net position of \$335 million.
- During [the] fiscal year..., the City’s net position increased by \$111.3 million. Of this amount, there was an increase in governmental activities of \$51 million and an increase of \$60.3 million in business-type activities.
- Overall, the City’s assets and deferred outflows had an increase of \$61.8 million. In governmental activities, total assets increased by \$91.7 million or 5.3% and deferred outflows decreased from the prior year by \$72 million or 20.5%. The increase in total assets is primarily attributed to an increase in capital assets investment of \$49.4 million as well as an increase in unrestricted investment earnings proceeds of approximately \$44 million. Ad-valorem taxes increased \$27.6 million or 11.6%, charges for services also increased \$1.5 million or 1.3%, and capital grants and contributions decreased \$4.9 million or 54%. For Business-type activities, unrestricted investment earnings increased \$6.2 million or by 38.3% over the prior year. Charges for services increased by \$20.9 million or 8.1% compared to 2023. Overall, the decrease in deferred outflows of 27.4% to \$34.1 million pertained to the decrease in the pension actuarial estimate.
- The City’s overall liabilities and deferred inflows decreased slightly from \$2.65 billion to \$2.60 billion in 2024, and movement remained relatively flat compared to prior year.
- At [fiscal year-end], the City’s governmental funds had fund balances totaling \$785.2 million an increase of \$46 million or 6.2% compared to prior year.
- At [fiscal year-end], the General Fund had a fund balance of \$143 million. This is an increase of \$43.9 million or 44.3% compared to the prior year.”

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<sup>30</sup> *Id.*

<sup>31</sup> Pursuant to Section 218.39(7), *Florida Statutes*, these audits are required to be conducted in accordance with Rules of the Auditor General promulgated pursuant to Section 11.45, *Florida Statutes*. The Auditor General has issued *Rules of the Auditor General, Chapter 10.550 - Local Governmental Entity Audits* and has adopted the auditing standards set forth in the publication entitled *Government Auditing Standards* (2018 Revision) as standards for auditing local governmental entities pursuant to Florida law.

<sup>32</sup> *City of Miami Beach, Florida, Annual Comprehensive Financial Report, For the Fiscal Year Ended September 30, 2024*; available at: [https://flauditor.gov/pages/mun\\_efile%20rpts/2024%20miami%20beach.pdf](https://flauditor.gov/pages/mun_efile%20rpts/2024%20miami%20beach.pdf) (last visited December 4, 2025).

<sup>33</sup> Source: The Committee’s database includes, in part, the dates local governmental entities have filed their annual financial audit report.

<sup>34</sup> *Management’s Discussion and Analysis, City of Miami Beach, Florida, Annual Comprehensive Financial Report, For the Fiscal Year Ended September 30, 2024, page 13.*

### **Other Considerations**

The Auditor General, if directed by the Committee, will conduct an operational audit as defined in Section 11.45(1)(i), *Florida Statutes*, and take steps to avoid duplicating the work efforts of other audits being performed of the City's operations, such as the annual financial audit. 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. The focus of an operational audit is to evaluate management's performance in establishing and maintaining internal controls and administering assigned responsibilities in accordance with laws, rules, regulations, contracts, grant agreements, and other guidelines. Also, in accordance with Section 11.45 (2)(j), *Florida Statutes*, the Auditor General will be required to conduct an 18-month follow-up audit to determine the City's progress in addressing the findings and recommendations contained within the previous audit report.

The Auditor General has no enforcement authority. If fraud is suspected, the Auditor General may be required by professional standards to report it to those charged with the City's governance and also to appropriate law enforcement authorities. Audit reports released by the Auditor General are routinely filed with law enforcement authorities. Implementation of corrective action to address any audit findings is the responsibility of the City's governing board and management, as well as the citizens living within the boundaries of the City. Alternately, any audit findings that are not corrected after three successive audits are required to be reported to the Committee by the Auditor General, and a process is provided in Section 218.39(8), *Florida Statutes*, for the Committee's involvement. First, the City may be required to provide a written statement explaining why corrective action has not been taken and to provide details of any corrective action that is anticipated. If the statement is not determined to be sufficient, the Committee may request the Mayor to appear before the Committee. Ultimately, if it is determined that there is no justifiable reason for not taking corrective action, the Committee may direct the Department of Revenue and the Department of Financial Services to withhold any funds not pledged for bond debt service satisfaction which are payable to the City until the City complies with the law.

### **III. Effect of Proposed Request and Committee Staff Recommendation**

If the Committee directs the Auditor General to perform an operational audit of the City of Miami Beach, the Auditor General, pursuant to the authority provided in Section 11.45(3), *Florida Statutes*, shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of Representative Basabe are considered.

### **IV. Economic Impact and Fiscal Note**

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

If the Committee directs the audit, the Auditor General will absorb the audit costs within her approved operating budget.

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## **V. Related Issues**

None.

This staff analysis does not reflect the intent or official position of the requestor.
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**2. Delray Beach  
DDA Audit Request**



# Florida Senate

*Mack Bernard*

Senator, District 24

**District Office:**

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West Palm Beach, FL  
33407  
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Vice Chair,  
Ethics and Election

Appropriations  
Committee on  
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Tourism, and  
Economic  
Development

Agriculture

Criminal Justice

Finance and Tax

Fiscal Policy

Regulated Industries

Joint Administrative  
Procedures

Joint Select  
Committee on  
Collective  
Bargaining

November 10, 2025

The Honorable Chase Tramont  
5889 South Williamson Boulevard  
Suite 201D  
Port Orange, FL 32128-6110

Dear Chairman Tramont,

I am writing to formally request that the Joint Legislative Auditing Committee ("Committee") initiate a thorough audit and review of the Delray Beach Downtown Development Authority ("DDA") located in Palm Beach County.

In his opinion piece published in the Sun Sentinel on September 02, 2025, the Delray Beach Mayor, Tom Carney, pointed out some serious issues related to the governance and financial management of the DDA board, and questioned whether the DDA complies with Florida law in some of its practices.

For clarity purposes I will reproduce as published pertinent parts of Mayor Carney's article:

In the last five years, the DDA's budget has grown 100 percent to over \$2 million a year, funded by a consistent one mill tax on DDA downtown residents. These residents pay this tax in addition to their city taxes, supposedly for services that benefit them more than others. But don't these events arguably benefit all city residents? And the salary, benefits and administrative overhead is around 60% of their budget. While growth demands investment, the lack of customary cost controls raises concerns.

For instance, consider Savor the Avenue, a marquee DDA event. The DDA spent over \$68,000 to produce this event, which generated over \$140,000 for participating restaurants (with taxes and tips billed separately). Originally held in the shoulder season to support restaurants during slower months, it's now scheduled in March, a peak season when restaurants are already thriving. Previously promoted as a charity fundraiser, it's now described as having a "charitable component," yet each restaurant donates only \$200, totaling just \$2,800 for charities, merely 2% of the revenue. Taxpayers, not sponsors or the benefiting restaurants, bear the \$68,000 cost. I believe those profiting, like the restaurants, should fund this event, not the public.

Then there are other questionable examples of financial management. The DDA's financial reports reveal a troubling lack of accountability. Employees spending taxpayer funds are reimbursed despite not presenting receipts. Travel expenses lack clear policies, and marketing costs balloon with 2.5 positions as in-house staff and three external firms. Taxpayers deserve detailed oversight, not just expenditure confirmation.



# Florida Senate

*Mack Bernard*

Senator, District 24

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Devonique Taylor  
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**Committees:**

Vice Chair,  
Ethics and Election

Appropriations  
Committee on  
Transportation,  
Tourism, and  
Economic  
Development

Agriculture

Criminal Justice

Finance and Tax

Fiscal Policy

Regulated Industries

Joint Administrative  
Procedures

Joint Select  
Committee on  
Collective  
Bargaining

We have restaurant bills, liquor bills, and “gifts” all being charged to the DDA taxpayer, mostly without a defined “public purpose” (as required by law) and most without backup to show who are the beneficiaries of this “largesse” at the taxpayer’s expense.

A formal request from a state legislator’s office is required for the Committee to initiate a review of a DDA and in light of the extensive and credible issues raised by Mayor Tom Carney, I respectfully submit this request for an investigation into the financial and operational conduct of the DDA.

It is essential that downtown residents living in communities governed by the DDA have full confidence in the transparency, accountability, and legality of their governing board. I urge the Committee to give this matter its full and prompt consideration to help restore trust in this governing entity and ensure compliance with Florida laws. This is particularly important because, although the DDA's governing document does not establish a sunset date for the authority, it is legitimate to question the continued necessity of its existence, given that it was originally created in 1971 for the stated purpose of developing the downtown area of Delray Beach, which is now fully developed.

Thank for your time and attention to this matter. Should the Committee require any additional information, documentation, or constituent testimony, my office remains available to provide full cooperation.

Sincerely,

Senator Mack Bernard

## STAFF ANALYSIS

**Date:** December 5, 2025

**Subject:** Request for an Audit of the Delray Beach Downtown Development Authority

Analyst                      Coordinator

DuBose      KD                      KD  
DuBose      DuBose

### I. Summary

The Joint Legislative Auditing Committee (Committee) has received a request from Senator Mack Bernard to have the Committee direct the Auditor General to conduct an audit of the Delray Beach Downtown Development Authority.

### II. Present Situation

#### Current Law

Joint Rule 4.5(2) provides that the Legislative Auditing Committee may receive requests for audits and reviews from legislators and any audit request, petition for audit, or other matter for investigation directed or referred to it pursuant to general law. The Committee may make any appropriate disposition of such requests or referrals and shall, within a reasonable time, report to the requesting party the disposition of any audit request.

Joint Rule 4.5(1) provides that the Legislative Auditing Committee may direct the Auditor General or the Office of Program Policy Analysis and Government Accountability (OPPAGA) to conduct an audit, review, or examination of any entity or record described in Section 11.45(2) or (3), *Florida Statutes*.

Section 11.45(3)(a), *Florida Statutes*, provides that the Auditor General may, pursuant to his or her own authority, or at the discretion of the Legislative Auditing Committee, conduct audits or other engagements as determined appropriate by the Auditor General of the accounts and records of any governmental entity created or established by law.

Section 11.45(2)(j), *Florida Statutes*, provides, in part, that the Auditor General shall conduct a follow-up to his or her audit report on a local governmental entity no later than 18 months after the release of the audit report to determine the local governmental entity's progress in addressing the findings and recommendations contained in the previous audit report.

#### Request for an Audit of the Delray Beach Downtown Development Authority

Senator Bernard has requested the Committee to direct an audit of the Delray Beach Downtown Development Authority (DDA) and stated that "in his opinion piece published in the Sun Sentinel on September 02, 2025, the Delray Beach Mayor...pointed out some serious issues related to the



governance and financial management of the DDA board, and questioned whether the DDA complies with Florida law in some of its practices.”<sup>1</sup>

## **Background**

Due to conditions in the downtown area of the City of Delray Beach (City), in 1971, the City approved Resolution 9-71 to petition the Florida Legislature to establish a Downtown Development Authority (DDA).<sup>2</sup> As a result, Chapter 71-604, *Laws of Florida*, referred to as the Delray Beach Downtown Development Authority Act (Act), established the Delray Beach Downtown Development Authority and was effective May 22, 1971. The Act was amended numerous times between 1971 and 2003 when the Act was recodified by Chapter 2003-314, *Laws of Florida*, which governs the DDA today.<sup>3</sup>

The DDA’s website states that the “DDA is an dependent special taxing authority... [and] is funded by a special tax levy on properties within its district boundaries. The [DDA] is governed by a 7-member board of directors, which includes downtown property owners, business owners, and/or residents. The board sets policy direction, which is implemented by a multi-disciplinary team under the oversight of the executive director.”<sup>4</sup>

The DDA’s mission “is to grow, strengthen, and enhance the economic vitality of Downtown Delray Beach. As an autonomous agency of the City, the... DDA advocates, facilitates, plans, and executes business development, fosters business relations, helps with the planning of public and private projects, and markets the downtown district.”<sup>5</sup>

The boundaries of the DDA district run from Interstate 95 to A1A and north four blocks along Swinton to Federal Highway and south three blocks along Swinton to Federal Highway. The district includes the following neighborhoods: (1) The Ave [Atlantic Avenue]; (2) SOFA [South of Atlantic]; (3) The West Atlantic Neighborhood; (4) Pineapple Grove; (5) US1; and (6) Beachside.<sup>6, 7</sup>

The DDA’s Board of Directors are appointed by a majority vote of the entire membership of the City Commission and serve a three-year term.<sup>8</sup> Board members must reside in or have his or her principal place of business in the City and may not be serving as a City officer or employee.<sup>9</sup> At least four of the Board members must own property within the DDA’s boundaries, be a lessee required to pay taxes on the property, or be a director, officer, or managing agent of an owner or lessee required to pay taxes on the property.<sup>10</sup> The Board members serve without compensation but may be reimbursed for reasonable expenses.<sup>11</sup>

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<sup>1</sup> Letter from Senator Mack Bernard to The Honorable Chase Tramont (Chair of the Joint Legislative Auditing Committee), dated November 10, 2025 (on file in Committee Office).

<sup>2</sup> Delray Beach, Florida, Land Development Regulations, Section 8.2.1, available at: [https://library.municode.com/fl/delray\\_beach/codes/land\\_development\\_regulations/?nodeId=CH8SPIMPR](https://library.municode.com/fl/delray_beach/codes/land_development_regulations/?nodeId=CH8SPIMPR) (last visited December 4, 2025).

<sup>3</sup> The following laws were repealed with the passage of House Bill No. 299 (2003) and approval by the Governor: Chapters 71-604, 72-524, 80-495, 87-520, 89-477, 91-385, 92-263, 94-476, and 98-503.

<sup>4</sup> Source: DDA’s website, *About Us* webpage, available at: <https://www.downtowndelraybeach.com/dda> (last visited December 5, 2025).

<sup>5</sup> *Id.*

<sup>6</sup> *Id.*

<sup>7</sup> A map of the DDA’s boundaries is available at: [dda\\_map\\_20221121.pdf](#) (last visited December 5, 2025).

<sup>8</sup> Sections 4(a) and (b), Chapter 2003-314, *Laws of Florida*.

<sup>9</sup> Section 4(c), Chapter 2003-314, *Laws of Florida*.

<sup>10</sup> *Id.*

<sup>11</sup> Section 4(e), Chapter 2003-314, *Laws of Florida*.

The City Commission may remove a Board member for good cause, including willful neglect of duty, incompetence or unfitness to perform his or her duty, or conviction of an offense involving moral turpitude.<sup>12</sup> A removal requires certain notifications, and a four-fifths vote of the entire City Commission.<sup>13</sup>

Per the DDA's audit report, "The management of the DDA is selected by the Board of Directors and the operation of the DDA is the responsibility of the DDA's management. The City is under no obligation to fund operating deficits of the DDA, has not guaranteed and has no responsibility for any debt of the DDA, and does not provide financial resources to the DDA<sup>14</sup>... The City approves the DDA's annual budget and millage rate."<sup>15</sup>

The auditors state that the DDA is "considered to be a component unit of the City because the City appoints the members of the DDA's Board of Directors, has the ability to remove members of the DDA Board of Directors at will, and approves the DDA's annual budget and millage rate."<sup>16</sup>

#### *Functions of the DDA*

In accordance with the Act, the DDA shall:<sup>17</sup>

- (a) Prepare an analysis of the economic conditions and changes occurring in the Downtown area, including the effect thereon of such factors as metropolitan growth, traffic congestion, lack of adequate parking and other access facilities, and structural obsolescence and deterioration.
- (b) Formulate long-range plans for improving the attractiveness and accessibility to the public of Downtown facilities, promoting efficient use thereof, remedying the deterioration of Downtown property values, and developing the Downtown area.
- (c) Recommend to the City Commission and to Downtown businesspersons and residents the actions deemed most suitable for implementing the Downtown development plans, including removal, razing, repair, renovation, reconstruction, remodeling, and improvement of existing structures, addition of new structures and facilities, relocation of any of those existing, and changes in patterns of and facilities for getting thereto and therefrom.
- (d) Participate actively in the implementation and execution of Downtown development plans, including establishment, acquisition, construction, ownership, financing, leasing, licensing, operation, and management of public facilities deemed feasible and beneficial in effecting implementation, but this paragraph shall not give the Authority any power or control over any City property unless and until assigned to it by the City Commission under the provisions of paragraph (f).
- (e) Participate actively in plans and programs to encourage economic development and promotion of the Downtown as a prosperous Downtown Area.

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<sup>12</sup> Section 4(a), Chapter 2003-314, *Laws of Florida*.

<sup>13</sup> *Id.*

<sup>14</sup> Committee staff note: As discussed later, the City does provide funding for the DDA's operation of Old School Square.

<sup>15</sup> *Note 1 to Financial Statements, Delray Beach Downtown Development Authority (A Component Unit of the City of Delray Beach, Florida), Financial Statements, For the Fiscal Year Ended September 30, 2024, pages 16-17.*

<sup>16</sup> *Id.*

<sup>17</sup> Section 6, Chapter 2003-314, *Laws of Florida*.

(f) Carry on all projects and undertakings authorized by law and within the limits of the powers granted to it by law, and such additional public projects and undertakings related to the Downtown area as the City Commission may assign to it with its consent.

### **Concerns and Related Information**

#### *Concerns of the Mayor*

Senator Bernard referenced an opinion piece written by the City's Mayor that was published in the SunSentinel.<sup>18</sup> The article referred to issues related to the governance and financial management of the DDA and compliance with Florida law. In part, the Mayor stated:

"In the last five years, the DDA's budget has grown 100 percent to over \$2 million a year, funded by a consistent one mill tax on DDA downtown residents. These residents pay this tax in addition to their city taxes, supposedly for services that benefit them more than others. But don't these events arguably benefit all city residents? And the salary, benefits and administrative overhead is around 60% of their budget. While growth demands investment, the lack of customary cost controls raises concerns.

For instance, consider Savor the Avenue, a marquee DDA event. The DDA spent over \$68,000 to produce this event, which generated over \$140,000 for participating restaurants (with taxes and tips billed separately). Originally held in the shoulder season to support restaurants during slower months, it's now scheduled in March, a peak season when restaurants are already thriving. Previously promoted as a charity fundraiser, it's now described as having a "charitable component," yet each restaurant donates only \$200, totaling just \$2,800 for charities, merely 2% of the revenue. Taxpayers, not sponsors or the benefiting restaurants, bear the \$68,000 cost. I believe those profiting, like the restaurants, should fund this event, not the public.

Then there are other questionable examples of financial management. The DDA's financial reports reveal a troubling lack of accountability. Employees spending taxpayer funds are reimbursed despite not presenting receipts. Travel expenses lack clear policies, and marketing costs balloon with 2.5 positions as in-house staff and three external firms. Taxpayers deserve detailed oversight, not just expenditure confirmation. We have restaurant bills, liquor bills, and 'gifts' all being charged to the DDA taxpayer, mostly without a defined 'public purpose' (as required by law) and most without backup to show who are the beneficiaries of this 'largesse' at the taxpayer's expense."<sup>19</sup>

Although the Mayor is not a member of the DDA's governing board, he is involved in the DDA's meetings. In accordance with the DDA's bylaws, "The Mayor of the City or his or her representative, may attend meetings of the Board as an ex officio member, but he or she shall not have any vote or power over the Board except that he or she shall be entitled to speak on any issue or question before the Board."<sup>20, 21</sup>

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<sup>18</sup> See *supra* note 1.

<sup>19</sup> Tom Carney, *Delray's DDA needs transparency and fiscal responsibility* | *Opinion*, SunSentinel, September 2, 2025, available at: <https://www.sun-sentinel.com/2025/09/02/delrays-dda-needs-transparency-and-fiscal-responsibility-opinion/> (last visited December 4, 2025). Article may require payment to view (on file in Committee Office).

<sup>20</sup> Article IV, Section 4.3, *Bylaws of the Delray Beach Downtown Development Authority*, page 3, available at: <https://www.downtowndelraybeach.com/sites/default/files/u23/by-laws-7-10-24-signed.pdf> (last visited December 5, 2025).

<sup>21</sup> During the DDA's Board Meeting on October 20, 2025, the members considered a revision to the Bylaws that would have removed this phrase (involving the Mayor's participation at meetings). However, the Board declined to remove this language. Therefore, the Mayor or his representative may continue to serve as an ex officio member of the Board. Minutes for the October 20, 2025, Board Meeting are not yet available. The meeting video is available at: <https://www.youtube.com/watch?v=Q10i-VrmChQ> (last visited December 5, 2025). Discussion about this issue begins at 51:37.

*Budget*

For the FY 2025-26 budget, “[o]n July 14 [2025], the [DDA] Board of Directors set the maximum millage rate at 1 mill assessment to fulfill the TRIM notice based on the assessed value of [\$]2,145,242,312 which equates to the following: \$2,037,980 for the... budget amount.”<sup>22</sup> On September 8, 2025, the DDA Board of Directors approved the FY 2025-26 budget, which was based on the proposed maximum millage rate.<sup>23</sup>

Section 200.065, *Florida Statutes*, specifies the Truth in Millage (TRIM) process that must be followed by taxing authorities to ensure that the public is informed regarding potential property taxes and that they have an opportunity to provide input into taxing authorities’ budgets and millage rate before they become final. The Department of Revenue (DOR) provides guidance to the taxing entities and enforces compliance.

In part, the City Commission and other taxing authorities must adopt a tentative budget and a final budget, at two separate meetings. The City held the 1<sup>st</sup> Budget Public Hearing and the Final Budget Public Hearing for the DDA’s FY 2025-26 millage rate on September 3, 2025, and September 15, 2025, respectively.<sup>24, 25</sup>

The Act limits the millage rate to one mill; however, the DDA or the City Commission may set the millage rate at a lesser amount.<sup>26</sup> During meetings of both the DDA Board of Directors and the City Commission, the Mayor made comments regarding his interest in reducing the DDA’s ad valorem tax rate to an amount less than one mill. For example, during the DDA’s September 8, 2025 Meeting, the “Mayor... suggest[ed] the DDA’s budget match last year’s one, acknowledging the good work the DDA has done with the previous budget.”<sup>27</sup> [He] mentions that the City has already pulled back taxes and the DDA maintaining its budget would be a good gesture toward fiscal responsibility.<sup>28, 29</sup> During the City’s Final Budget Public Hearing, which included approval of the DDA’s ad valorem tax rate, the Mayor offered a motion to approve a millage rate of .9386. However, the motion was voted down, by

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<sup>22</sup> Memorandum from Laura Simon, Executive Director, Delray Beach DDA, to Mayor Carney, Commissioners, City Manager Moore, dated August 29, 2025 (on file in Committee Office.) In addition, see pages 3-5 of Minutes for Notice of the Delray Beach Downtown Development Authority Board Maximum Millage Meeting on July 14, 2025, available at: [https://www.downtowndelraybeach.com/sites/default/files/pdf/meeting-minutes/2025\\_07\\_july\\_14th\\_dda\\_millage\\_levy\\_special\\_board\\_mtg\\_minutes\\_approved.pdf](https://www.downtowndelraybeach.com/sites/default/files/pdf/meeting-minutes/2025_07_july_14th_dda_millage_levy_special_board_mtg_minutes_approved.pdf) (last visited December 5, 2025).

<sup>23</sup> See pages 2-3 of Minutes of the Downtown Development Authority DDA FY 2025-2026 Budget Meeting on September 8, 2025, available at: [https://www.downtowndelraybeach.com/sites/default/files/pdf/meeting-minutes/2025\\_09\\_september\\_8th\\_fy25-26\\_budget\\_meeting\\_minutes\\_approved.pdf](https://www.downtowndelraybeach.com/sites/default/files/pdf/meeting-minutes/2025_09_september_8th_fy25-26_budget_meeting_minutes_approved.pdf) (last visited December 5, 2025).

<sup>24</sup> See Agenda, Minutes, or Video for the 1<sup>st</sup> Budget Public Hearing/Regular Meeting on September 3, 2025, and the Final Budget Public Hearing/Regular Meeting on September 15, 2025, available at: <https://delraybeach.legistar.com/Calendar.aspx> (last visited December 5, 2025).

<sup>25</sup> Resolution No. 203-25 of the City Commission of the City of Delray Beach certified to the Palm Beach County Property Appraiser and Tax Collector the Final Rate of Millage to be levied by the City within the DDA taxing district. The final operating millage set at 1.0000 contributes to a final aggregate millage rate for the City of Delray Beach that is 9.37 percent higher than the aggregate rolled-back millage rate of 5.7329 (on file in Committee Office).

<sup>26</sup> Section 8, Chapter 2003-314, *Laws of Florida*.

<sup>27</sup> See page 2 of Minutes of the Downtown Development Authority DDA FY 2025-2026 Budget Meeting on September 8, 2025, available at: [https://www.downtowndelraybeach.com/sites/default/files/pdf/meeting-minutes/2025\\_09\\_september\\_8th\\_fy25-26\\_budget\\_meeting\\_minutes\\_approved.pdf](https://www.downtowndelraybeach.com/sites/default/files/pdf/meeting-minutes/2025_09_september_8th_fy25-26_budget_meeting_minutes_approved.pdf) (last visited December 5, 2025).

<sup>28</sup> *Id.*

<sup>29</sup> Examples of the Mayor offering similar comments include the July 14, 2025, Notice of the Downtown Development Authority Board Maximum Millage Meeting; the City Commission’s September 3, 2025, 1<sup>st</sup> Budget Public Hearing/Regular Meeting; and the City Commission’s September 15, 2025, Final Budget Public Hearing/Regular Meeting. Minutes for the DDA meeting are available at: <https://downtowndelraybeach.com/http%3A/downtown.vupinteractive.com/dda/meetings-agendas> (last visited December 5, 2025). The Minutes for the City Commission Meetings are available at: <https://delraybeach.legistar.com/Calendar.aspx> (last visited December 5, 2025).

a 4-1 vote.<sup>30</sup> During the Public Comments portion of the DDA's meeting and the City Commission Meeting, individuals spoke in support of the DDA and keeping the millage rate at 1 mill.<sup>31</sup>

The DDA's adopted FY 2025-26 budget is provided in the following tables:<sup>32</sup>

Budget Report	FY 2023-24 Financials	FY 2024-25 Amended Budget	FY 2025-26 Adopted Budget
<b>Revenues</b>			
Ad Valorem Taxes	\$ 1,726,547	\$ 1,837,362	\$ 2,037,980
Sponsorship Raised	\$ 62,980	\$ 81,000	\$ 44,000
<b>Total Revenues</b>	<b>\$ 1,789,527</b>	<b>\$ 1,918,362</b>	<b>\$ 2,081,980</b>
<b>Expenditures</b>			
<b>Business Development</b>			
Total Marketing DDA District	\$ 264,730	\$ 245,500	\$ 254,000
Economic Vitality/Development	\$ 277,166	\$ 252,000	\$ 262,500
Placemaking/Clean and Safe	\$ 397,586	\$ 526,320	\$ 597,000
Total DDA District Grants	\$ 9,500	\$ 18,000	\$ 20,000
<b>Total Business Development</b>	<b>\$ 978,983</b>	<b>\$ 1,041,820</b>	<b>\$ 1,133,500</b>
<b>Total Office/Administrative</b>	<b>\$ 703,394</b>	<b>\$ 841,796</b>	<b>\$ 940,251</b>
<b>Total Revenues</b>	<b>\$ 1,789,527</b>	<b>\$ 1,918,362</b>	<b>\$ 2,081,980</b>
<b>Less Total Expenditures</b>	<b>\$ 1,682,377</b>	<b>\$ 1,913,616</b>	<b>\$ 2,073,751</b>
<b>Net Income for Year</b>	<b>\$ 107,150</b>	<b>\$ 4,746</b>	<b>\$ 8,229</b>

The following tables provide the line item amounts for the following expenditures: (1) Marketing DDA District, (2) Economic Vitality/Development, (3) Placemaking/Clean and Safe, and (4) Office/Administrative.

<sup>30</sup> See page 24 of Minutes for the Final Budget Public Hearing/Regular City Commission meeting on September 15, 2025, available at: <https://delraybeach.legistar.com/Calendar.aspx> (last visited December 5, 2025).

<sup>31</sup> See pages 1-2 of Minutes for the Notice of the Delray Beach Downtown Development Authority Board Maximum Millage Meeting on July 14, 2025; pages 1-2 of Minutes for Downtown Development Authority DDA FY 2025-2026 Budget Meeting on September 8, 2025; pages 3-4 of Minutes for the 1<sup>st</sup> Budget Public Hearing/Regular Meeting on September 3, 2025; and pages 23-24 of Minutes for the Final Budget Public Hearing/Regular Meeting on September 15, 2025. DDA Board Meeting documents available at: <https://www.downtowndelraybeach.com/http%3A/downtown.vupinteractive.com/dda/meetings-agendas> (last visited December 5, 2025). City Commission Meeting documents available at: <https://delraybeach.legistar.com/Calendar.aspx> (last visited December 5, 2025).

<sup>32</sup> DDA's FY 2025-26 budget, available at: <https://downtowndelraybeach.com/sites/default/files/u23/delray-dda-fy25-26-adopted-budget-final.pdf> (last visited December 5, 2025).

Marketing DDA District Expenditures	FY 2023-24 Financials	FY 2024-25 Amended Budget	FY 2025-26 Adopted Budget
<b>DDA Program Marketing</b>			
Creative Design & Printing			
All Creative	\$ 48,455	\$ 50,000	\$ 50,000
Printing - Brochure	\$ 7,521	\$ 5,000	\$ 10,000
<b>Total Creative Design &amp; Printing</b>	<b>\$ 55,976</b>	<b>\$ 55,000</b>	<b>\$ 60,000</b>
<b>Total Print Advertising - Newspapers</b>	<b>\$ 2,750</b>	<b>\$ 6,000</b>	<b>\$ 10,000</b>
<b>Total Digital Advertising - Social Media &amp; Online Advertising</b>	<b>\$ 42,751</b>	<b>\$ 50,000</b>	<b>\$ 52,000</b>
<b>Media Advertising</b>			
TV Commercial Advertising	\$ 24,183	\$ 15,000	\$ 15,000
Video Production	\$ 6,354	\$ 5,000	\$ 5,000
<b>Total Media Advertising</b>	<b>\$ 30,537</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>Total Monthly Campaign</b>	<b>\$ 132,014</b>	<b>\$ 131,000</b>	<b>\$ 142,000</b>
<b>Local/Regional/International Publications</b>			
Delray Beach Magazine	\$ 5,500	\$ 2,500	\$ 2,500
Bocca Magazine	\$ 5,500	\$ -	\$ -
Other Publications	\$ 1,650	\$ 3,000	\$ 3,000
<b>Total Local/Regional International Publications</b>	<b>\$ 12,650</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>
<b>Marketing Miscellaneous Expenses</b>	<b>\$ 1,735</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total DDA Program Marketing</b>	<b>\$ 146,399</b>	<b>\$ 136,500</b>	<b>\$ 147,500</b>
Downtown Retail & Restaurant Guide Book	\$ 17,309	\$ 12,000	\$ 10,000
Visitor Information Center	\$ 50,630	\$ 20,000	\$ 28,000
Website Design & Update	\$ 7,093	\$ 36,000	\$ 15,000
Public Relations & Communication	\$ 42,500	\$ 42,000	\$ 43,500
Miscellaneous Advertising	\$ 800	\$ 6,000	\$ 10,000
<b>Total Marketing DDA District Expenditures</b>	<b>\$ 264,730</b>	<b>\$ 245,500</b>	<b>\$ 254,000</b>

<b>Economic Vitality Expenditures</b>	<b>FY 2023-24 Financials</b>	<b>FY 2024-25 Amended Budget</b>	<b>FY 2025-26 Adopted Budget</b>
Annual Report	\$ 2,621	\$ 3,500	\$ 3,500
Email Messaging (B2B)	\$ 5,940	\$ 4,500	\$ 4,000
Business Development Materials	\$ 3,934	\$ 8,000	\$ 25,000
Database and Inventory Management	\$ 19,000	\$ 18,000	\$ 20,000
Research and Development Plans	\$ 500	\$ 8,000	\$ 15,000
Downtown Programs and Events (Includes Programs for Libby Wesley)	\$ 245,172	\$ 210,000	\$ 195,000
<b>Total Economic Vitality Expenditures</b>	<b>\$ 277,166</b>	<b>\$ 252,000</b>	<b>\$ 262,500</b>

<b>Placemaking Clean and Safe Expenditures</b>	<b>FY 2023-24 Financials</b>	<b>FY 2024-25 Amended Budget</b>	<b>FY 2025-26 Adopted Budget</b>
Street Pole Banner Management	\$ 20,722	\$ 40,000	\$ 45,000
Decorative Lighting Annual Program	\$ 46,157	\$ 55,000	\$ 52,000
Holiday Lighting	\$ 24,340	\$ 28,320	\$ 40,000
Downtown Safety Ambassador Program	\$ 302,342	\$ 330,000	\$ 340,000
Downtown Parking	\$ 1,050	\$ 8,000	\$ 18,000
Signage and Kiosks	\$ 2,975	\$ 5,000	\$ 12,000
Downtown Beautification - Clean/Amenities/Public Art	\$ -	\$ 40,000	\$ 65,000
Libby Wesley Plaza Activation	\$ -	\$ 20,000	\$ 25,000
<b>Total Placemaking Clean and Safe Expenditures</b>	<b>\$ 397,586</b>	<b>\$ 526,320</b>	<b>\$ 597,000</b>

Office/Administration Expenditures	FY 2023-24 Financials	FY 2024-25 Amended Budget	FY 2025-26 Adopted Budget
<b>Payroll Expenses</b>			
DDA Payroll	\$ 378,092	\$ 435,658	\$ 457,441
Payroll Taxes, Benefits, etc.	\$ 92,455	\$ 141,280	\$ 153,999
<b>Total Payroll Expenses</b>	<b>\$ 470,547</b>	<b>\$ 576,938</b>	<b>\$ 611,440</b>
<b>Operational Expenses</b>			
Independent Contractor	\$ -	\$ -	\$ 5,000
External Audit Fees	\$ 19,693	\$ 21,000	\$ 23,000
Bookkeeping & Payroll Services	\$ 8,992	\$ 15,000	\$ 40,000
Dues, Subscriptions	\$ 10,673	\$ 11,500	\$ 14,000
Board Liability Ins. & Office Contents	\$ 11,562	\$ 19,000	\$ 19,500
Property Appraiser Fee	\$ 8,871	\$ 10,384	\$ 12,350
Meetings, Conferences, Training	\$ 15,229	\$ 20,000	\$ 20,000
Legal Fees	\$ 35,625	\$ 35,000	\$ 55,000
<b>Total Operational Expenses</b>	<b>\$ 110,645</b>	<b>\$ 131,884</b>	<b>\$ 188,850</b>
<b>Office Expenses</b>			
Car Allowance	\$ 3,000	\$ 3,000	\$ 3,000
Phones	\$ 7,054	\$ 6,700	\$ 7,000
Office Supplies & Repairs, etc.	\$ 34,703	\$ 35,000	\$ 38,000
Postage & Printing	\$ 381	\$ 700	\$ 2,000
Office Rental	\$ 77,065	\$ 79,574	\$ 81,961
<b>Total Office Expenses</b>	<b>\$ 122,202</b>	<b>\$ 124,974</b>	<b>\$ 131,961</b>
Capital Expenditure	\$ -	\$ 8,000	\$ 8,000
<b>Total Office Administrative Expenditures</b>	<b>\$ 703,394</b>	<b>\$ 841,796</b>	<b>\$ 940,251</b>

### *Old School Square*

In addition, the DDA submitted a proposed budget related to Old School Square for FY 2025-26 to the City Commission.<sup>33</sup> Per the DDA's audit report, "[i]n November 2022, the City and DDA entered into an interlocal agreement for the DDA to manage and operate the Old School Square Campus (OSS Campus). The DDA is the exclusive operator of the OSS Campus, which includes the Cornell Museum, the Crest Theater, the Concession Building, the Field House, the Loggia, the Pavilion, the East Lawn, the North Lawn and the Old School Square Perimeter (referred to as the Licensed Area). Amendment No. 2 of the agreement... removed the Crest Theat[er] from the Licensed Area."<sup>34</sup> Pursuant to the current terms of the agreement, the City pays the DDA a management fee and the "DDA's annual budget/funding request for each fiscal year shall include a revenue-sharing plan for the upcoming fiscal year, in which the DDA shall agree to pay to the City 10% of the net revenues derived from activities managed by the DDA in connection with this Agreement..."<sup>35</sup>

<sup>33</sup> Memorandum from Delray Beach Downtown Development Authority to the Delray Beach City Commission, dated August 11, 2025 (on file in Committee Office).

<sup>34</sup> Note 10 to Financial Statements, Delray Beach Downtown Development Authority (A Component Unit of the City of Delray Beach, Florida), Financial Statements, For the Fiscal Year Ended September 30, 2024, pages 30-31.

<sup>35</sup> *Id.*



The City's approved FY 2025-26 budget includes \$700,000 in funding for Old School Square.<sup>36</sup> Additional revenue sources for Old School Square include donations, sponsorships, venue rentals, program income, and the Museum Store.<sup>37</sup> The revenue total for the year is estimated at \$995,000, resulting in an estimated net income of \$12,000.<sup>38</sup>

Expenses for Old School Square during the FY 2025-26 year include payroll, operations, marketing, expenses related to the Museum Store and Museum Activations and Exhibitions, seasonal events, grounds maintenance, and signage.<sup>39</sup> Total expenses for the year are estimated at \$983,000.<sup>40</sup>

#### *Internal Audit*

During the City Commission's Regular Meeting on August 19, 2025, the Mayor "expressed his concern that the DDA budget had doubled in the past five years."<sup>41</sup> The City Manager recommended that the City's Internal Auditor examine the "DDA's financial records to ensure their accuracy."<sup>42</sup> The City Commission agreed to audit the DDA's financial records.<sup>43</sup>

On December 1, 2025, the City Commission accepted the audit report.<sup>44</sup> The limited-scope audit of the DDA's disbursements related to its management of the OSS campus, described above.<sup>45, 46</sup> The following findings were reported:

- Purchasing Policy and Practices: The DDA's 2014 Purchasing Policy "lacks sufficient clarity to ensure consistent application... encourages the use of competitive procurement methods... yet simultaneously exempts several categories of vendors, including, artistic, hospitality, and seasonal and recreational service providers... [and] does not establish when written agreements are required for recurring professional, or service-based engagements."<sup>47</sup>
- Documentation and Expense Coding for Disbursements: "Testing of disbursements, including checks and wires, identified inconsistencies in supporting documentation in sixteen (16) percent of the sample, and improper expense coding in six (6) percent of the sample... and review and oversight of documentation and coding rely heavily on the same individuals."<sup>48</sup>
- Credit Card Controls: "The DDA maintains a single credit card, in the Executive Director's name, which is shared by multiple employees for agency-related purchases... [however;] receipts are retained by individual staff members... Audit testing of credit card transactions identified missing or insufficient documentation in nineteen (19) percent of the sample, and improper expense coding in fifteen (15) percent of the sample... The sample also included several food and beverage transactions that, when evaluated against the City's Food and Beverage Policy (used as audit criteria in the absence of a DDA policy), did not meet the established requirements for allowable expenditures. The DDA does not have a formal written policy governing the use of its credit card,

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<sup>36</sup> Available at: [https://downtowndelraybeach.com/sites/default/files/u1714/2c\\_dda\\_fy2025-26\\_budget\\_for\\_oss\\_with\\_only\\_700k\\_2.pdf](https://downtowndelraybeach.com/sites/default/files/u1714/2c_dda_fy2025-26_budget_for_oss_with_only_700k_2.pdf) (last visited December 5, 2025).

<sup>37</sup> *Id.*

<sup>38</sup> *Id.*

<sup>39</sup> *Id.*

<sup>40</sup> *Id.*

<sup>41</sup> See page 4 of the Minutes for the Regular City Commission Meeting on August 19, 2025, available at: <https://delraybeach.legistar.com/Calendar.aspx> (last visited December 5, 2025).

<sup>42</sup> *Id.*

<sup>43</sup> *Id.*

<sup>44</sup> Email from Elena Georgiev [City's Internal Auditor] to Committee staff, dated December 3, 2025 (on file in Committee Office).

<sup>45</sup> *Audit of Disbursements, OSS (26-01), City of Delray Beach*, accepted December 1, 2025 (on file in Committee Office).

<sup>46</sup> The audit period was February 27, 2023, to June 30, 2025.

<sup>47</sup> *Id.*

<sup>48</sup> *Id.*

maintaining supporting documentation, reviewing credit card receipts, or verifying account coding...”<sup>49</sup>

The audit report included specific recommendations to address each finding.<sup>50</sup> The DDA’s management agreed with the recommendations and has indicated that they would be implemented by March 2026.<sup>51</sup>

### **Financial Audit**

The DDA has obtained annual financial audits of its accounts and records by an independent certified public accountant (CPA) and has submitted the audit reports to the Auditor General’s Office in accordance with Section 218.39(1), *Florida Statutes*.<sup>52</sup> The most recent financial audit report submitted to the Auditor General, for the 2023-24 fiscal year, was timely filed and included no findings.<sup>53, 54</sup>

*Financial Highlights Included in the DDA’s Audit Report:*<sup>55</sup>

Key Financial Information	FY 2023-24	FY 2022-23	Increase (Decrease)	% Change
Property Tax Revenues	\$ 1,723,874	\$ 1,490,253	\$ 233,621	15.70%
Millage Rate	1	1	0	0.00%
Total Revenues	\$ 3,045,417	\$ 2,679,448	\$ 365,969	13.70%
Total Expenses	\$ 2,974,528	\$ 2,394,715	\$ 579,813	24.20%
Total Assets	\$ 935,473	\$ 996,309	\$ (60,836)	-6.10%
Deferred Outflows of Resources	\$ 23,186	\$ 20,674	\$ 2,512	12.60%
Total Liabilities	\$ 297,625	\$ 426,838	\$ (129,213)	-30.30%
Net Position (End of Year)	\$ 661,034	\$ 590,145	\$ 70,889	12.00%

#### **Auditors’ Comments:**

- Revenues: In addition to property tax revenues, this includes charges for services, operating grants and contributions, and interest income.
- Increased Property Tax Revenues: This is attributed to increased property valuations of approximately 19% in the DDA’s designated property area.
- Assets: These are primarily cash, accounts receivable, due from the City, prepaid expenses, deposits, and capital assets, net of accumulated depreciation and amortization.
- Net Position: 97.4% of the Net Position is unrestricted and may be used to meet the DDA’s ongoing obligations to the business community and creditors, and 2.6% is invested in capital assets.

<sup>49</sup> *Id.*

<sup>50</sup> *Id.*

<sup>51</sup> *Id.*

<sup>52</sup> Pursuant to Section 218.39(7), *Florida Statutes*, these audits are required to be conducted in accordance with rules of the Auditor General promulgated pursuant to Section 11.45, *Florida Statutes*. The Auditor General has issued *Rules of the Auditor General, Chapter 10.550 - Local Governmental Entity Audits* and has adopted the auditing standards set forth in the publication entitled *Government Auditing Standards* (2018 Revision) as standards for auditing local governmental entities pursuant to Florida law.

<sup>53</sup> *Delray Beach Downtown Development Authority (A Component Unit of the City of Delray Beach, Florida), Financial Statements, For the Fiscal Year Ended September 30, 2024*; available at: [https://flauditor.gov/pages/specialdistricts\\_efile%20rpts/2024%20delray%20beach%20downtown%20development%20authority.pdf](https://flauditor.gov/pages/specialdistricts_efile%20rpts/2024%20delray%20beach%20downtown%20development%20authority.pdf) (last visited December 4, 2025).

<sup>54</sup> Source: The Committee’s database includes, in part, the dates local governmental entities have filed their annual financial audit report.

<sup>55</sup> *Management’s Discussion and Analysis and Statement of Net Position, Delray Beach Downtown Development Authority (A Component Unit of the City of Delray Beach, Florida), Financial Statements, For the Fiscal Year Ended September 30, 2024, pages 6-10.*

### **Other Considerations**

The Auditor General, if directed by the Committee, will conduct an operational audit as defined in Section 11.45(1)(i), *Florida Statutes*, and take steps to avoid duplicating the work efforts of other audits being performed of the DDA's operations, such as the annual financial audit. 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. The focus of an operational audit is to evaluate management's performance in establishing and maintaining internal controls and administering assigned responsibilities in accordance with laws, rules, regulations, contracts, grant agreements, and other guidelines. Also, in accordance with Section 11.45 (2)(j), *Florida Statutes*, the Auditor General will be required to conduct an 18-month follow-up audit to determine the DDA's progress in addressing the findings and recommendations contained within the previous audit report.

The Auditor General has no enforcement authority. If fraud is suspected, the Auditor General may be required by professional standards to report it to those charged with the DDA's governance and also to appropriate law enforcement authorities. Audit reports released by the Auditor General are routinely filed with law enforcement authorities. Implementation of corrective action to address any audit findings is the responsibility of the DDA's governing board and management, as well as the citizens living within the boundaries of the DDA and business owners with businesses within the boundaries of the DDA. Alternately, any audit findings that are not corrected after three successive audits are required to be reported to the Committee by the Auditor General, and a process is provided in Section 218.39(8), *Florida Statutes*, for the Committee's involvement. First, the DDA may be required to provide a written statement explaining why corrective action has not been taken and to provide details of any corrective action that is anticipated. If the statement is not determined to be sufficient, the Committee may request the Chair of the DDA's Board to appear before the Committee. Ultimately, if it is determined that there is no justifiable reason for not taking corrective action, the Committee may direct the Department of Commerce to proceed with Section 189.062, *Florida Statutes* [declare the special district inactive] or Section 189.067, *Florida Statutes* [proceed with legal action].

### **III. Effect of Proposed Request and Committee Staff Recommendation**

If the Committee directs the Auditor General to perform an operational audit of the Delray Beach Downtown Development Authority, the Auditor General, pursuant to the authority provided in Section 11.45(3), *Florida Statutes*, shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of Senator Bernard are considered.

### **IV. Economic Impact and Fiscal Note**

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

If the Committee directs the audit, the Auditor General will absorb the audit costs within her approved operating budget.

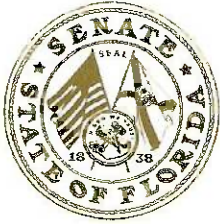
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## **V. Related Issues**

None.

This staff analysis does not reflect the intent or official position of the requestor.
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### **3. Daytona Beach Audit Request**



## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

### COMMITTEES:

Military and Veterans Affairs, Space, and Domestic Security, *Chair*  
Appropriations  
Appropriations Committee on Criminal and Civil Justice  
Appropriations Committee on Transportation, Tourism, and Economic Development  
Commerce and Tourism  
Rules  
Transportation

### JOINT COMMITTEE:

Joint Legislative Auditing Committee

**SENATOR TOM A. WRIGHT**

8th District

November 17, 2025

The Honorable Chase Tramont  
214 House Office Building  
402 South Monroe Street  
Tallahassee, FL 32399

Dear Chairman Tramont:

I am writing to formally request that the Joint Legislative Auditing Committee (JLAC) consider initiating an audit of the City of Daytona Beach. Recent developments have raised significant concerns about the City's financial management practices, and I believe a review is appropriate and necessary to protect taxpayer confidence.

Over the past several years, multiple issues have surfaced regarding the City's handling of public funds. These include excess accumulation of building permit funds and the potential misuse and mismanagement of Purchasing Cards (P-cards).

The committee witnessed firsthand that Daytona Beach has amassed substantial and unnecessary surpluses in building permit revenues, well beyond what is permitted under state law. The committee, alongside members of our Volusia delegation, have already expressed concern over the City's inability to properly manage or justify these excess funds. The City has also made questionable vehicle purchases tied to these excess funds. These actions raise questions about whether spending decisions are being made to serve public necessity or simply to avoid statutory limitations tied to permit fee revenue.

Recent investigative reporting has also detailed a troubling pattern of P-card irregularities within the City. These include vague justifications, inadequate documentation, questionable expenditures, and internal controls that appear insufficient to prevent abuse or misuse of taxpayer dollars.

Taken together, these issues strongly suggest systemic deficiencies in Daytona Beach's fiscal oversight and internal accountability. JLAC initiating an audit would provide clarity, determine whether state law has been followed, and help ensure that public resources are being managed responsibly and transparently.

I respectfully request your consideration of placing this audit request before the Committee. Thank you for your leadership and for your continued commitment to accountability in government.

At your service,

  
Senator Tom A. Wright  
Florida Senate District 8

### REPLY TO:

- ☐ 4606 Clyde Morris Blvd., Suite 2-J, Port Orange, Florida 32129 (386) 304-7630
- ☐ 412 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5008

Senate's Website: [www.flsenate.gov](http://www.flsenate.gov)

**BEN ALBRITTON**  
President of the Senate

**JASON BRODEUR**  
President Pro Tempore

## STAFF ANALYSIS

**Date:** December 4, 2025

**Subject:** Request for an Audit of the City of Daytona Beach

Analyst                      Coordinator

White <sup>DW</sup>                      DuBose <sup>KD</sup>

### I. Summary

The Joint Legislative Auditing Committee (Committee) has received a request from Senator Tom Wright to have the Committee direct the Auditor General to conduct an audit of the City of Daytona Beach.

### II. Present Situation

#### Current Law

Joint Rule 4.5(2) provides that the Legislative Auditing Committee may receive requests for audits and reviews from legislators and any audit request, petition for audit, or other matter for investigation directed or referred to it pursuant to general law. The Committee may make any appropriate disposition of such requests or referrals and shall, within a reasonable time, report to the requesting party the disposition of any audit request.

Joint Rule 4.5(1) provides that the Legislative Auditing Committee may direct the Auditor General or the Office of Program Policy Analysis and Government Accountability (OPPAGA) to conduct an audit, review, or examination of any entity or record described in Section 11.45(2) or (3), *Florida Statutes*.

Section 11.45(3)(a), *Florida Statutes*, provides that the Auditor General may, pursuant to his or her own authority, or at the discretion of the Legislative Auditing Committee, conduct audits or other engagements as determined appropriate by the Auditor General of the accounts and records of any governmental entity created or established by law.

Section 11.45(2)(j), *Florida Statutes*, provides, in part, that the Auditor General shall conduct a follow-up to his or her audit report on a local governmental entity no later than 18 months after the release of the audit report to determine the local governmental entity's progress in addressing the findings and recommendations contained in the previous audit report.

#### Request for an Audit of the City of Daytona Beach

Senator Wright has requested the Committee to direct an audit of the City of Daytona Beach and states: (1) "recent developments have raised significant concerns about the City's financial management practices;" and (2) "[o]ver the past several years, multiple issues have surfaced regarding the City's handling of public funds [which] include excess accumulation of building permit funds and the potential

misuse and mismanagement of Purchasing Cards (P-cards).”<sup>1</sup> He further states, “Taken together, these issues strongly suggest systemic deficiencies in Daytona Beach's fiscal oversight and internal accountability. [The Committee] initiating an audit would provide clarity, determine whether state law has been followed, and help ensure that public resources are being managed responsibly and transparently.”<sup>2</sup>

## **Background**

The City of Daytona Beach (City) was founded in 1870 and officially incorporated on July 26, 1876.<sup>3, 4</sup> In 1926, the three separate towns of Daytona, Daytona Beach and Seabreeze merged as Daytona Beach.<sup>5</sup> The original City was abolished and re-created as a new municipality by Chapter 67-1274, *Laws of Florida*. The City is located in Volusia County and has an estimated population of 84,891.<sup>6</sup>

The City operates under a commission-manager form of government<sup>7</sup> and is governed by an elected mayor and six commissioners.<sup>8</sup> The City is divided into six zones,<sup>9</sup> and one commissioner shall reside in and be elected from each zone.<sup>10</sup> The Mayor, who is elected citywide, and the City Commission members are elected on a non-partisan basis to four-year terms.<sup>11</sup> The Mayor presides at the City Commission meetings and is authorized to vote.<sup>12</sup> All powers of the City, subject only to the limitations imposed by the Constitution of the State of Florida (Constitution) and by the City’s Charter, are vested in the City Commission, which shall enact ordinances, adopt budgets, determine policies, and exercise all other powers, privileges, and functions of municipalities prescribed, authorized, and provided in the home rule powers granted by the Constitution and the General Laws of the State of Florida.<sup>13</sup> The City Commission appoints and may remove the: (1) City Manager, who serves as the administrative head of the City<sup>14</sup> and is responsible for carrying out the policies and directives of the City Commission, overseeing the day-to-day operation of the City, and appointing various department directors for the leadership team;<sup>15</sup> (2) City Attorney, who acts as legal advisor for the City and all its officers in matters relating to their official duties;<sup>16</sup> and (3) City Auditor, who is charged with conducting financial, fiscal compliance, financial procedure, legal, and administrative audits of all City departments, offices,

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<sup>1</sup> Letter from Senator Tom A. Wright to The Honorable Chase Tramont, Chair, Joint Legislative Auditing Committee, dated November 17, 2025 (on file in Committee Office).

<sup>2</sup> *Id.*

<sup>3</sup> City of Daytona Beach website, *History of City* webpage, available at: <https://daytonabeach.gov/365/History-of-City> (last visited December 4, 2025).

<sup>4</sup> *Letter of Transmittal, World Famous Daytona Beach [Florida], Annual Comprehensive Financial Report, Fiscal Year Ended September 30, 2024*, page 5. Available at: [https://flauditor.gov/pages/mun\\_efile%20rpts/2024%20daytona%20beach.pdf](https://flauditor.gov/pages/mun_efile%20rpts/2024%20daytona%20beach.pdf) (last visited December 4, 2025).

<sup>5</sup> *Id.*

<sup>6</sup> University of Florida, College of Liberal Arts and Sciences, Bureau of Economic and Business Research, *Florida Estimates of Population by County and City 2024 (Table 1 only)*, page 17, available at: <https://edr.state.fl.us/Content/population-demographics/data/Estimates2024.pdf> (last visited December 3, 2025).

<sup>7</sup> *Code of Ordinances, City of Daytona Beach, Florida*, Article III, Section 3, available at: [https://library.municode.com/FL/Daytona\\_Beach/codes/code\\_of\\_ordinances?nodeId=PTICHELRELA\\_SPACH](https://library.municode.com/FL/Daytona_Beach/codes/code_of_ordinances?nodeId=PTICHELRELA_SPACH) (last visited December 4, 2025).

<sup>8</sup> *Id.* Article IV, Section 8.

<sup>9</sup> *Id.* Article II, Section 2.

<sup>10</sup> *Id.* Article IV, Section 8.

<sup>11</sup> *See supra* note 4.

<sup>12</sup> *Id.* Section 16.

<sup>13</sup> *Id.* Article III, Sections 3 and 4.

<sup>14</sup> *Id.* Article VI, Section 27.

<sup>15</sup> *See supra* note 4.

<sup>16</sup> *Id.* Article VII, Section 29.



agencies, and programs.<sup>17</sup> The City provides general government, public safety (fire and police protection), transportation, economic environment, and cultural, parks and recreation services.<sup>18</sup> The City also operates five enterprise activities: a water and sewer system, a solid waste system, a stormwater system, a marina with an office plaza, and pier operations.<sup>19</sup>

### **Concerns and Related Information**

As stated previously, “[o]ver the past several years, multiple issues have surfaced regarding the City's handling of public funds [which] include excess accumulation of building permit funds and the potential misuse and mismanagement of Purchasing Cards (P-cards).”<sup>20</sup>

#### *Building Permit Funds*

Senator Wright states, “The committee witnessed firsthand that Daytona Beach has amassed substantial and unnecessary surpluses in building permit revenues, well beyond what is permitted under state law. The committee, alongside members of our Volusia delegation, have already expressed concern over the City's inability to properly manage or justify these excess funds. The City has also made questionable vehicle purchases tied to these excess funds. These actions raise questions about whether spending decisions are being made to serve public necessity or simply to avoid statutory limitations tied to permit fee revenue.”<sup>21</sup>

The City's external auditors have reported a finding on the City's unexpended building permit funds in the City's annual financial audit report for six consecutive years. It has been reported to the Committee for the past four years, and the City has provided three written responses, based on the Committee's action. Additional information related to the findings on the City's unexpended building permit funds is included below under the subheadings *Audit Findings* and *Repeat Audit Findings*.

#### *Purchasing Cards (P-cards)*

Senator Wright states, “Recent investigative reporting has also detailed a troubling pattern of P-card irregularities within the City. These include vague justifications, inadequate documentation, questionable expenditures, and internal controls that appear insufficient to prevent abuse or misuse of taxpayer dollars.”<sup>22</sup>

In early November 2025, a City Commissioner raised questions about what she called questionable spending using City credit cards after doing her own public records request to see who had access to the City credit cards and what they were purchasing.<sup>23</sup> She “claims both [C]ity employees and contractors have spent thousands of dollars at department stores, and on travel and food.”<sup>24</sup> Reportedly, approximately 280 of the 1,000 City employees and 10 contract employees who manage Halifax Harbor Marina for the City have P-cards, and the City Manager requested that the department heads check their

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<sup>17</sup> *Id.* Article VIII, Section 31.

<sup>18</sup> *See supra* note 4.

<sup>19</sup> *Id.*

<sup>20</sup> *See supra* note 1.

<sup>21</sup> *Id.*

<sup>22</sup> *Id.*

<sup>23</sup> Demie Johnson, *Daytona Beach commissioner questions city credit card spending, calls for audit on purchases*, WFTV9, November 6, 2025 (on file in Committee Office).

<sup>24</sup> *Id.*

employees' P-card purchases for any possible improper use.<sup>25</sup> He also suspended the contract employees' P-cards while City staff reviews their purchases.<sup>26</sup> In addition, it was reported that one of the credit card users spent \$76,000 in one year, with charges that included "payments on 11 cell phone bills, a \$1,107 hotel stay, \$100 food bill at a local restaurant, and thousands of dollars racked up at Walmart, Sam's Club, Publix, and Amazon."<sup>27</sup>

At its November 5, 2025 meeting, the City Commission agreed to have the City Auditor review the P-cards.<sup>28</sup> On November 19, 2025, the City Auditor issued the *Travel Audit Report*, the purpose of which was "to evaluate the City's travel policies, procedures, and expenditures to ensure compliance with applicable laws, regulations, and internal guidelines."<sup>29</sup> The report "includes observations, findings, and recommendations aimed at improving accountability, strengthening internal controls, and identifying potential opportunities for cost savings."<sup>30</sup> The *Summary of Audit Findings* states, in part:<sup>31</sup>

- The "audit was conducted to evaluate the adequacy and effectiveness of internal controls, policies, and procedures governing travel expenditures and related reimbursements. The review covered travel expenditures and practices and assessed compliance with applicable Florida Statutes, GAGAS [Generally Accepted Government Auditing Standards] (Yellow Book) standards, and GASB [Governmental Accounting Standards Board] principles of fiscal accountability and transparency."
- The "audit identified multiple areas of concern, including outdated policies, weak internal controls, the use of business-class travel, excessive meal and parking costs, insufficient documentation, and noncompliance with best practices."
- "[O]nly a few illustrative examples are included. However, even a single incident of wasteful spending by City employees is cause for concern. Public funds are held in trust for the benefit of the community, and every dollar must be used prudently and in alignment with the City's policies and fiscal responsibility standards. Allowing even isolated cases of wasteful or unnecessary spending to go unchecked can set a poor precedent, weaken accountability, and erode public confidence in the City's stewardship of taxpayer resources. Strong financial controls and ethical standards require that all expenditures, regardless of size or frequency, be fully justified, properly documented, and aligned with a clear public purpose."
- "[The City Auditor's office] recognize[s] the importance of employee travel for training, conferences, and other professional development opportunities. However, all such travel should be formally requested in writing with complete justification, clearly outlining the need for the training, its value for the [C]ity, and the benefit to the employee. Each request should be properly reviewed, approved, and documented in accordance with City policy."
- "[The City Auditor's office]...encourage[s] the City Manager to consider establishing guidelines to limit the number of travel events per employee to a reasonable and necessary level."
- "While most staff members "[the City Auditor's office] interacted with during this audit were cooperative and professional, there were a few isolated instances of uncooperative behavior and

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<sup>25</sup> Eileen Zaffiro-Kean, *Are Daytona Beach city workers abusing purchase cards? An internal auditor want to know*, The Daytona Beach News-Journal, November 7, 2025 (on file in Committee Office).

<sup>26</sup> *Id.*

<sup>27</sup> Demie Johnson, *WFTV investigation reveals thousands of dollars in questionable spending in Daytona Beach*, WFTV9, November 10, 2025 (on file in Committee Office).

<sup>28</sup> Demie Johnson, *Answers sought after commissioner alleges thousands of dollars misspent by Daytona Beach*, WFTV9, November 7, 2025 (on file in Committee Office).

<sup>29</sup> City of Daytona Beach Office of the City Auditor, *Travel Audit Report*, dated November 19, 2025, available at: [https://daytonabeach.gov/DocumentCenter/View/23858/Travel\\_Audit\\_Report-Final-for-distribution](https://daytonabeach.gov/DocumentCenter/View/23858/Travel_Audit_Report-Final-for-distribution) (last visited December 4, 2025).

<sup>30</sup> *Id.*, page 1.

<sup>31</sup> *Id.*, page 2.

unwarranted defensiveness. Although limited, such occurrences should be addressed promptly to maintain a culture of accountability and transparency.”

The audit report included the following nine findings:<sup>32</sup>

1. Outdated Travel Policy Lacking Defined Allowance Limits
2. Lack of Supporting Documentation for Travel Expenditures
3. Significant Budget Variance in Travel Expenditures
4. Excessive Meal Cost, Premium Car Rental, and Valet Parking Costs
5. Lack of Proper Request and Authorization of Travel
6. Use of Taxpayer Funds for Business Class Travel
7. Erroneous Mileage Calculation and Overstatement of Reimbursements
8. Lack of Itemized Meal Receipts Increase Risk of Unallowable Purchases
9. Unnecessary Travel Costs and Lack of Documentation for Training Attendances

The *Overall Conclusion* section states, “The audit reveals systemic internal control weaknesses in the City’s travel expenditure management, including: [1] Outdated travel policies, [2] Lack of clear cost controls, [3] Inadequate documentation practices, [4] Weak approval and monitoring processes, [and 5] Wasteful spending of taxpayer resources. These deficiencies significantly increase the risk of waste, fraud, and misuse of public funds and undermine transparency, accountability, and public trust.”<sup>33</sup>

*Key Recommendations* include:

1. “Update and modernize the travel policy to align with Florida Statutes, GAGAS, and GASB standards.
2. Establish clear per diem and cost caps to prevent excessive spending.
3. Strengthen internal controls for authorization, documentation, and reimbursement.
4. Enhance budget forecasting and monitoring to ensure efficient use of resources.
5. Implement accountability measures, including training, enforcement, and periodic audits.
6. Require justification and documentation for training-related travel, particularly when virtual alternatives are available.

By implementing these corrective actions, the City...can enhance fiscal stewardship, reinforce internal controls, and protect taxpayer resources. If proper controls had been in place, the City may not have incurred approximately \$121,000 in travel costs during FY 2024.”<sup>34</sup>

In a memorandum dated October 30, 2025, to the City Auditor, the City Manager expressed his appreciation for the opportunity to review and respond to the audit findings related to travel policy, expenditures, and associated practices.<sup>35</sup> He further stated that he: (1) “appreciates the City Auditor’s thorough review and constructive recommendations, which have highlighted several areas for improvement in policy clarity, documentation, and fiscal oversight;” and (2) “concur[s] with many of the audit’s observations, and...[is] committed to implementing comprehensive corrective actions to strengthen compliance, transparency, and accountability across all departments.”<sup>36</sup> Specific responses to each of the nine findings were included and are also available on the City website.<sup>37</sup>

<sup>32</sup> *Id.*, pages 3-7.

<sup>33</sup> *Id.*, pages 7-8.

<sup>34</sup> *Id.*, page 8.

<sup>35</sup> Memorandum (Subject: Audit Findings) to Abinet Belachew, City Auditor, from Deric C. Feacher, City Manager/CAO, dated October 30, 2025 (on file in Committee Office).

<sup>36</sup> *Id.*

<sup>37</sup> Available at: <https://www.daytonabeach.gov/m/newsflash/home/detail/1941> (last visited December 4, 2025).

## **Financial Audit**

The City has obtained annual financial audits of its accounts and records by an independent certified public accountant (CPA). The City has submitted the audit reports to the Auditor General's Office in accordance with Section 218.39(1), *Florida Statutes*.<sup>38</sup> The most recent financial audit report submitted by the City to the Auditor General is for the 2023-24 fiscal year. It was timely filed and included eight findings.<sup>39, 40</sup>

### *Financial Highlights Included in the City's Audit Report:*<sup>41</sup>

- "The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of FY 2023-24 by \$339.2 million (net position).
- For FY 2023-24, the City's total net position increased by \$49.8 million, or 17.2 percent when compared to last fiscal year's net position. The governmental activities' net position increased by \$18.2 million. The business-type activities net position increased by \$31.6 million.
- At the close of [FY 2023-24], the City's governmental funds reported combined fund balances of \$178.9 million, an increase of \$64.8 million from the prior fiscal year. Approximately \$26.7 million of the governmental fund balance is available for spending at the City's discretion (unassigned fund balance).
- At the end of FY 2023-24, the General Fund's unrestricted fund balance (the total of committed, assigned, and unassigned components of fund balance) was \$50.4 million.
- In compliance with the City's Fiscal Integrity Principles Ordinance, segregated budgetary cash reserves (unassigned fund balance) in the General Fund on September 30, 2024, is 21.0 percent of the future year's (FY 2024-25) budgeted operating expenditures, which is greater than the 10 percent minimum requirement. Water and Sewer System, Stormwater Improvement, and Daytona Beach Pier enterprise funds contain a FY 2023-24 budget appropriation designated for capital renewal and replacement equal to 8 percent of the preceding fiscal year's revenues, which is the minimum amount required.
- The City's total outstanding long-term debt from bonds, loans and notes increased by \$68.1 million for FY 2023-24 over FY 2022-23. Overall, governmental activities debt increased \$50.3 million, net of \$52.9 million in new bonds issuance, \$5.1 million in new bank loan, leases, and subscriptions less principal retirement of \$7.2 million. Business-type activities debt increased by \$17.1 million which is net of principal retirement of \$8.3 million and new borrowing of \$25.5 million, which consists primarily of State Revolving Fund (SRF) loans for ongoing and new utility projects."

### *Audit Findings*

The City's most recent audit report, for the 2023-24 fiscal year, included the following eight findings:<sup>42</sup>

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<sup>38</sup> Pursuant to Section 218.39(7), *Florida Statutes*, these audits are required to be conducted in accordance with rules of the Auditor General promulgated pursuant to Section 11.45, *Florida Statutes*. The Auditor General has issued *Rules of the Auditor General, Chapter 10.550 - Local Governmental Entity Audits* and has adopted the auditing standards set forth in the publication entitled *Government Auditing Standards* (2018 Revision) as standards for auditing local governmental entities pursuant to Florida law.

<sup>39</sup> *World Famous Daytona Beach [Florida], Annual Comprehensive Financial Report, Fiscal Year Ended September 30, 2024*.

<sup>40</sup> Source: The Committee's database includes, in part, the dates local governmental entities have filed their annual financial audit report.

<sup>41</sup> *Management's Discussion and Analysis, World Famous Daytona Beach [Florida], Annual Comprehensive Financial Report, Fiscal Year Ended September 30, 2024*, page 19.

<sup>42</sup> *Schedule of Findings and Questioned Costs, World Famous Daytona Beach [Florida], Annual Comprehensive Financial Report, Fiscal Year Ended September 30, 2024*, pages 213-233.

Number	Finding
2024-001 <i>Significant Deficiency</i> <sup>43</sup>	<u>Grant Reporting: U.S. Treasury (through the Florida Department of State) - Coronavirus State and Local Recovery Funds:</u> Review of quarterly reports was not always documented by City officials before submittal by the third-party consultant. 2 CFR 200.303 requires non-federal entities to establish and maintain effective internal controls. Reports and reimbursement requests should be subject to independent review for the full fiscal year to verify completeness, validity and timeliness of submission. The grant agreement requires quarterly progress reports to be filed with the pass-through entity, Florida Department of State. The City department that is responsible for managing the grant did not originally have a process in place to document their review of progress reports submitted to the Florida Department of State by their third-party consultant. After this condition was reported as a finding for the fiscal year ending September 30, 2023, the City department that is responsible for managing the grant implemented a review process, but it was not in place for the full 2023-24 fiscal year. The auditors recommend that the City department responsible for the grant continue to perform the review process that was put in place late in FY 2023-24.
2024-002 <i>Material Weakness</i> <sup>44</sup>	<u>Grant Reporting: Florida Housing Finance Corporation - State Housing Initiatives Partnership Program, and Florida Department of Environmental Protection Division of Water Restoration Assistance - Hurricane Stormwater and Wastewater Assistance:</u> Reports were not always independently reviewed prior to submittal to the grantors. Reports should be subject to independent review for the full fiscal year to verify completeness, validity and timeliness of submission. The grant agreements for the Division for Water Restoration Assistance - Hurricane Stormwater and Wastewater Assistance grants requires quarterly reports to be filed with the grantor, Florida Department of Environmental Protection, and an annual report is required by Section 420.9071(4), Florida Statutes, for the State Housing Initiatives Partnership Program. The City departments that are responsible for handling each grant did not have a process in place that required independent review by a second individual, therefore the reports were submitted to the grantors only by the preparer of each report. The quarterly reports for the Division of Water Restoration Assistance - Hurricane Stormwater and Wastewater Assistance grant had no evidence of independent review prior to submittal, and the only annual report for the State Housing Initiatives Partnership Program grant had no independent review prior to submittal. The auditors recommend that the City develop procedures to ensure documented independent review of all reporting prior to submission to grantors.
2024-003 <i>Significant Deficiency</i>	<u>Sale of Surplus Materials - General Fund:</u> Under Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) Statement No. 33, revenue should be recognized in the accounting period in which it is earned and measurable. For governmental funds, using the modified accrual basis of accounting, this includes ensuring that nonroutine transactions—such as one-time sales of capital or surplus assets—are evaluated based on when the earnings process is complete and when the revenue is available to be used to finance current-period expenditures. In the General Fund, revenue and beginning fund balance were overstated by \$256,143 due to the City recognizing revenue from the sale of surplus materials in fiscal year 2024, even though the revenue was earned in fiscal year 2023. The misstatement occurred because the City did not identify the sale of surplus materials as a prior-period event during the FY 2023-24 closing process. The transaction was recorded when payment was received, rather than when the sale was finalized in FY 2022-23. The auditors recommend that the City strengthen its year-end financial reporting procedures to include a review of nonrecurring transactions, such as sales of surplus or capital assets, to ensure they are recognized in the correct accounting period. The auditors further recommend that special consideration be given to transactions that fall outside the City’s normal revenue recognition patterns.
2024-004 <i>Significant Deficiency</i>	<u>Compensated Absences:</u> The City did not correctly calculate the accrual for compensated absences in accordance with Generally Accepted Accounting Principles and the City’s policies. Governmental Accounting Standards Board (GASB) Codification C60, Compensated Absences, prescribes the methods to be used for determining the liability based on limits specified by the City’s policy. The City calculated the liability based on the total paid-time-off (PTO) balances for its employees; the liability per GASB is limited to the City’s terminal liability, which is the amount of unused PTO specified in the City’s policies or collective bargaining agreements. As a result, the compensated absences liability was overstated by \$149,880 in the governmental activities. The auditors recommend that the City review the design of the control over the calculation and entry of compensated absences.

<sup>43</sup> A significant deficiency is “a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness yet important enough to merit attention by those charged with governance.” American Institute of Certified Public Accountants (AICPA). (2021). *U.S. Auditing Standards – AICPA (Clarified)*, AU-C Section 265.07. Available at: <https://us.aicpa.org/content/dam/aicpa/research/standards/auditattest/downloadabledocuments/au-c-00265.pdf> (last visited December 4, 2025).

<sup>44</sup> A material weakness is “a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis.” American Institute of Certified Public Accountants (AICPA). (2021). *U.S. Auditing Standards – AICPA (Clarified)*, AU-C Section 265.07. Available at: <https://us.aicpa.org/content/dam/aicpa/research/standards/auditattest/downloadabledocuments/au-c-00265.pdf> (last visited December 4, 2025).

Number	Finding
2024-005 <i>Significant Deficiency</i>	<p><b>Leases:</b> Governmental Accounting Standards Board (GASB) Statement No. 87 requires that lessees and lessors recognize lease liabilities or receivables, and the related deferred inflows or outflows, based on the present value of lease payments, using the incremental borrowing rate when the implicit rate cannot be readily determined. Furthermore, lease transactions must be recorded in accordance with the economic substance of the lease agreement. The City did not correctly estimate and record leases consistent with GASB Statement No. 87 in multiple instances. Specifically: (1) In the General Fund the Tortugas Ballpark lease receivable was overstated by \$374,454 and deferred inflows for leases was overstated by \$378,640 as the City did not calculate the lease using the City's incremental borrowing rate; (2) In the Redevelopment Trust Fund the lease receivable was overstated by \$12,354 and the deferred inflows was overstated by \$19,368; and (3) In the General Fund the City did not properly record the lease proceeds and corresponding capital outlay for a lease liability addition during the year, understanding both lease proceeds and capital outlay by \$202,763. As a result of these errors, the City's financial statements reflected inaccurate balances for lease receivables, deferred inflows, lease proceeds, and capital outlay. These inaccuracies may mislead users of the financial statements and result in noncompliance with applicable accounting standards. The auditors recommend that the City review the design of the control over the recognition of leases to ensure the leases are estimated with the correct terms and that the journal entries to record the lease are complete.</p>
2024-006	<p><b>Unexpended Balance - Building Permits:</b> Section 553.80(7)(a), Florida Statutes, has been updated to limit the amount of unexpended building permit funds carried forward to future fiscal years to no more than the City's average operating budget for enforcing the Florida Building Code for the previous four (4) fiscal years. A local government must use any funds in excess of this limitation to rebate or reduce fees. The City's unexpended building permit funds at fiscal year-end exceeded the City's average operating budget for enforcing the Florida Building Code for the previous four fiscal years by \$10,855,097. Prior to July 1, 2019, there was no provision in the Florida Statutes limiting the amount of carryforward of unexpended building permit funds. In prior fiscal years, the annual revenue derived from building permit fees exceeded anticipated amounts. The auditors recommend that the City complete the action items presented to the Joint Legislative Audit Committee (spending plan) to reduce the unexpended building code balances in order to comply with Section 553.80(7), Florida Statutes.</p>
2024-007	<p><b>Omission of Accrued Revenue from Contractual Maintenance Agreement – General Fund:</b> In accordance with Generally Accepted Accounting Principles (GAAP) for governmental funds, revenues earned under contractual agreements should be accrued when the services have been performed and the revenue is measurable and available, per the modified accrual basis of accounting. GASB standards require that recurring revenue sources from service agreements be evaluated and accrued at year-end if earned but not yet billed or collected. In the General Fund, receivables and beginning fund balance were understated by \$64,853 as the City did not accrue revenue under a quarterly maintenance agreement for services performed in the fourth quarter. Although this had no impact on current year revenues, it resulted in a misstatement of receivables and beginning fund balance. The City's year-end closing procedures did not include a review of all recurring revenue-generating agreements to determine whether earned but unbilled revenue should be accrued. As a result, the quarterly maintenance revenue earned in the final quarter of fiscal year 2023 was omitted from the year-end accruals. The auditors recommend that the City enhance its year-end financial close procedures to include a review of all recurring service and maintenance agreements. The auditors further recommend that a schedule of expected revenues based on contract terms be maintained and reviewed to ensure timely and accurate accrual of earned revenues at fiscal year-end.</p>
2024-008	<p><b>Misclassification of Previously Recognized Revenue as Unavailable - Nonmajor Governmental Funds:</b> Per Generally Accepted Accounting Principles (GAAP) and GASB Statement No. 33, under the modified accrual basis of accounting, revenue should be recognized when it is both measurable and available to finance expenditures of the current period. Once revenue has been appropriately recognized in a prior period, it should not be reversed in a subsequent period due solely to timing of cash collection, unless an error in the original recognition is identified. In the Nonmajor Governmental Funds, the City understated current year revenue by \$128,092 by reversing revenue and recording it as unavailable, even though the related revenue had been recognized in a prior period. The adjustment was made in the current year when the revenue was not received within the City's availability period for modified accrual accounting, thereby misclassifying the timing of recognition. The adjustment was made in error due to an incorrect application of modified accrual availability criteria. The revenue, which related to a prior year transaction, was reclassified as unavailable in the current year financial statements for the Nonmajor Governmental Funds, despite already having met the recognition criteria in a previous period. The auditors recommend that the City review its year-end procedures for recording revenue in the Nonmajor Governmental Funds to ensure that previously recognized revenues are not reclassified based solely on current year availability. The auditors also state that revenues should only be classified as unavailable if they are being recognized for the first time and do not meet the availability criteria.</p>



*Repeat Audit Findings*

One of the audit findings noted above (Finding #2024-006 - *Unexpended Balance - Building Permits*) has been reported in three or more successive audit reports<sup>45</sup> and was reported to the Committee by the Auditor General.<sup>46</sup> This notification is a requirement of Section 218.39(8), *Florida Statutes*, which also provides a process for the Committee's involvement. The first step authorized in the process for municipalities is for the Committee to send a letter to the Mayor to request an updated status of the municipality's effort to correct these repeat audit findings.

The *Unexpended Balance - Building Permits* finding has been reported in six successive audit reports. The Committee began requesting a written status update once the finding was included in the third successive audit report. Based on a review of the City's written response to the Committee, it does not appear that the City has demonstrated its commitment to correcting this repeat audit finding; the expectation is that after six years, this finding should have been addressed.

Fiscal Year Audit Report	City's Written Response to Audit Finding Related to Unexpended Balance - Building Permits
2023-24	N/A
2022-23	Without objection the City accepts the finding and is working assiduously to remediate the issue. The City has seen a substantial amount of new construction. The City, but particularly the western limits of the City that encapsulate the intersection of I-95 and I-4, have grown more than at any other time in the City's history. The geographic coincidence of two major highways respectively serving south and southwest Florida together with the COVID/post-COVID population increase of Florida led to the unprecedented growth of development in the City. New development growth results in increased associated revenue and expenses accumulated or expended by the City to properly serve and regulate the new development. New growth in the City has created a need to expand the City's Permits & Licensing office (P&L) to employ additional people training the staff, to acquire additional workspace, and to acquire and install associated equipment to be deployed in performance of the work. Dedicated budget accounts have been implemented to foster the City's needed Permits & Licensing (P&L) expansion of workspace, training of staff, and acquisition of equipment associated therewith to conduct P&L "allowable activities" as defined by the Florida Statutes. The updated P&L Spending Plan provides for total expenditures in the sum of \$14,374,453. The expenditures will reduce the City's unexpended balance as required by Section 553.80(7)(a), Florida Statutes. The implementation of the spending plan will resolve the issue stated therein. Additional details relating to the updated P&L Spending Plan are included in the response letter.
2021-22	The City has "boomed" and continues to boom with new construction. The City, but particularly the western limits of the City that encapsulate the intersection of I-95 and I-4, have grown more than at any other time in the City's history. The geographic coincidence of two major highways respectively serving south and southwest Florida together with the COVID/post-COVID population increase of Florida has led to the unprecedented growth of development in the City. New development growth results in increased associated revenue and expenses accumulated or expended by the City to properly serve and regulate the new development. New growth in the City has created a need to expand the City's Permits and Licensing office (P&L) to employ additional people training the staff, acquire additional workspace, and acquire and install associated equipment to be deployed in performance of the work. Meeting the increased need imposed by development growth is addressed in a P&L Spending Plan (Plan). Dedicated budget accounts have been implemented to foster the needed P&L expansion of workspace, training of staff, and acquisition of equipment associated therewith to conduct P&L "allowable activities" as defined by the Florida Statutes. The updated Plan with completed and/or projected completion dates, the majority to be completed on or before September 2024, will lead to budget amendments directing expenditure in the sum of \$11,015,000 (details of the Plan are included in the response letter). The planned expenditures will reduce the City's unexpended balance as required by law.

<sup>45</sup> *Independent Auditor's Management Letter, World Famous Daytona Beach [Florida], Annual Comprehensive Financial Report, Fiscal Year Ended September 30, 2024*, page 219.

<sup>46</sup> Email from the Auditor General to Committee Chair Chase Tramont, dated September 11, 2025 (on file in Committee Office).

Fiscal Year Audit Report	City's Written Response to Audit Finding Related to Unexpended Balance - Building Permits
2020-21	The City has "boomed" with new construction. All of the City, but particularly the western limits of the City that encapsulate the intersection of I-95 and I-4, have grown more than at any other time in the City's history. New development growth results in increased associated revenue and expenses accumulated or expended by the City to properly serve and regulate the new development. New growth in the City has created a need to expand the City's Permits and Licensing office (P&L) to employ additional people training the staff, to acquire additional work space and to acquire and install associated equipment to be deployed in performance of the work. Meeting the increased need imposed by development growth is addressed by a P&L Spending Plan (Plan). The Plan will fund dedicated budget accounts to pay for the needed P&L expansion of workspace, training of staff, and acquisition of equipment associated therewith to conduct P&L "allowable activities" as defined by the Florida statutes. The Plan establishes a plan of action that on or before September 2024 will lead to budget amendments directing expenditure in the sum of \$7,890,000. The planned expenditures will reduce the City's unexpended balance as required by law.
2019-20	N/A This was the second year the audit finding was reported. The Committee is not notified by the Auditor General until the finding occurs in three successive audit reports.
2018-19	N/A This was the first year the audit finding was reported. The Committee is not notified by the Auditor General until the finding occurs in three successive audit reports.

The finding was reported to the Committee again in September 2025. However, at the October 13, 2025 meeting, instead of requesting another written status update, the Committee approved a motion to require an appearance before the Committee by the Mayor or his designee pursuant to Section 218.39(8), *Florida Statutes*. At the November 3, 2025 meeting, the Mayor and members of his leadership staff appeared before the Committee, discussed the City's actions/intentions relating to resolving this finding, and answered questions from the Committee members.

### **Other Considerations**

The Auditor General, if directed by the Committee, will conduct an operational audit as defined in Section 11.45(1)(i), *Florida Statutes*, and take steps to avoid duplicating the work efforts of other audits being performed of the City's operations, such as the annual financial audit. 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. The focus of an operational audit is to evaluate management's performance in establishing and maintaining internal controls and administering assigned responsibilities in accordance with laws, rules, regulations, contracts, grant agreements, and other guidelines. Also, in accordance with Section 11.45 (2)(j), *Florida Statutes*, the Auditor General will be required to conduct an 18-month follow-up audit to determine the City's progress in addressing the findings and recommendations contained within the previous audit report.

The Auditor General has no enforcement authority. If fraud is suspected, the Auditor General may be required by professional standards to report it to those charged with the City's governance and also to appropriate law enforcement authorities. Audit reports released by the Auditor General are routinely filed with law enforcement authorities. Implementation of corrective action to address any audit findings is the responsibility of the City's governing board and management, as well as the citizens living within the boundaries of the City. Alternately, as previously mentioned, any audit findings that are not corrected after three successive audits are required to be reported to the Committee by the Auditor General, and a process is provided in Section 218.39(8), *Florida Statutes*, for the Committee's involvement. First, the City may be required to provide a written statement explaining why corrective action has not been taken and to provide details of any corrective action that is anticipated. If the statement is not determined to be sufficient, the Committee may request the Mayor to appear before the Committee. Ultimately, if it is



determined that there is no justifiable reason for not taking corrective action, the Committee may direct the Department of Revenue and the Department of Financial Services to withhold any funds not pledged for bond debt service satisfaction which are payable to the City until the City complies with the law.

### **III. Effect of Proposed Request and Committee Staff Recommendation**

If the Committee directs the Auditor General to perform an operational audit of the City of Daytona Beach, the Auditor General, pursuant to the authority provided in Section 11.45(3), *Florida Statutes*, shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of Senator Wright are considered.

### **IV. Economic Impact and Fiscal Note**

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

If the Committee directs the audit, the Auditor General will absorb the audit costs within her approved operating budget.

### **V. Related Issues**

None.

This staff analysis does not reflect the intent or official position of the requestor.
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#### **4. Neighborhood Improvement Dist.**



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# Neighborhood Improvement District Performance Review

Presented to:  
Florida Legislature - Joint Legislative Auditing Committee

December 8, 2025



# Presentation Overview

- I. Statutory Requirements
- II. Scope
- III. Key Takeaways
- IV. District Background
- V. Summary of Findings
- VI. District Capabilities & Outlook
- VII. Summary of Recommendations

# I. Statutory Requirements

- *Section 189.0695(3)(b), Florida Statutes*, requires the Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) to conduct performance reviews of the 21 neighborhood improvement districts located throughout the state of Florida. OPPAGA may contract as needed to complete this requirement.
- OPPAGA engaged Mauldin & Jenkins ("M&J") to perform the reviews.

## II. Scope

For each district, the performance review scope included an analysis of the following:

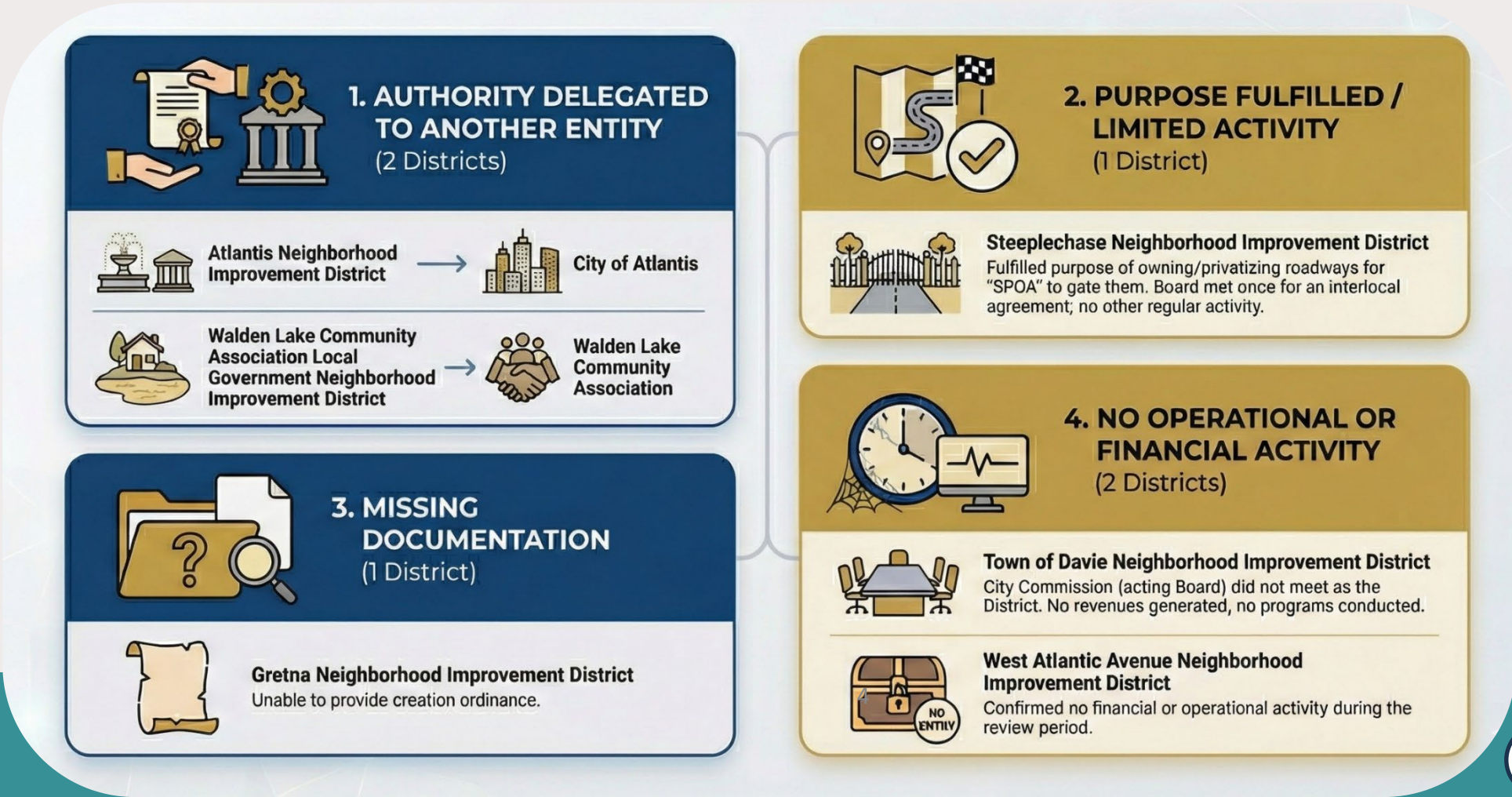
- Purpose, goals, and objectives, including whether the goals and objectives are clearly stated, are measurable, adequately address the statutory purpose of the district
- Programs and activities, expected benefits of each program and activity, and performance measures and standards used by the district to determine if the program or activity achieves the district's goals and objectives
- Alternative methods of providing district services that would reduce costs and improve performance
- Recommendations for statutory or budgetary changes to improve the district's program operations, reduce costs, or reduce duplication

# III. Key Takeaways

## 1 Activity Level

M&J identified 15 active and 6 inactive districts.

### Reason for District Inactivity



## III. Key Takeaways

2

### Program and Activities



Of the 15 active districts, 14 prioritized public safety while one strictly maintained roadways.



However, 4 districts appeared to exceed their creation ordinances by relying on overly broad interpretations of their statutory purpose.



### III. Key Takeaways

3

#### Staffing

Correlation between the districts relying on volunteer advisory council members to administer activities and services provided.

4

#### Performance Management

Each of the 21 districts were found to lack at least one essential performance management mechanism.

5

#### Public Access to Information

More than 10 districts maintained minimal or outdated web presences filled with obsolete information.

## IV. District Background

Each district's statutory purpose, per s. [163.502](#), *Florida Statutes*, is "to guide and accomplish the coordinated, balanced, and harmonious development of safe neighborhoods; to promote the health, safety, and general welfare of these areas and their inhabitants, visitors, property owners, and workers; to establish, maintain, and preserve property values and preserve and foster the development of attractive neighborhood and business environments; to prevent overcrowding and congestion; to improve or redirect automobile traffic and provide pedestrian safety; to reduce crime rates and the opportunities for the commission of crime; and to provide improvements in neighborhoods so they are defensible against crime."

### Districts by Type

District	Local Governing Authority
<b>Local Government Neighborhood Improvement Districts (18)</b>	
Atlantis Neighborhood Improvement District	City of Atlantis
Downtown South Neighborhood Improvement District	City of Orlando
Golden Isles Safe Neighborhood District	City of Hallandale Beach
Gretna Neighborhood Improvement District	City of Gretna
Habitat Safe Neighborhood Improvement District	City of Lauderhill
Isles of Inverrary Safe Neighborhood Improvement District	City of Lauderhill
Manors of Inverrary Safe Neighborhood Improvement District	City of Lauderhill
Normandy Shores Neighborhood Improvement District	City of Miami Beach
Orange Blossom Trail Neighborhood Improvement District	Orange County
Pine Hills Neighborhood Improvement District	Orange County
Plantation Gateway Development District	City of Plantation
Plantation Midtown Development District	City of Plantation
Sunrise Key Neighborhood Improvement District	City of Fort Lauderdale
Three Islands Safe Neighborhood District	City of Hallandale Beach
Town of Davie Neighborhood Improvement District	Town of Davie
Walden Lake Community Association Local Government Neighborhood Improvement District	City of Plant City
West Atlantic Avenue Neighborhood Improvement District	City of Delray Beach
Windermere/Tree Gardens Safe Neighborhood Improvement District	City of Lauderhill
<b>Property Owners' Association Neighborhood Improvement Districts (1)</b>	
Steeplechase Neighborhood Improvement District	City of Palm Beach Gardens
<b>Special Neighborhood Improvement Districts (1)</b>	
Orlandia Heights Neighborhood Improvement District	City of DeBary
<b>Preservation and Enhancement Districts (1)</b>	
Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District	Alachua County
<b>Community Redevelopment Neighborhood Improvement Districts (0)</b>	

# V. Summary of Findings

## 1. Programs and Activities

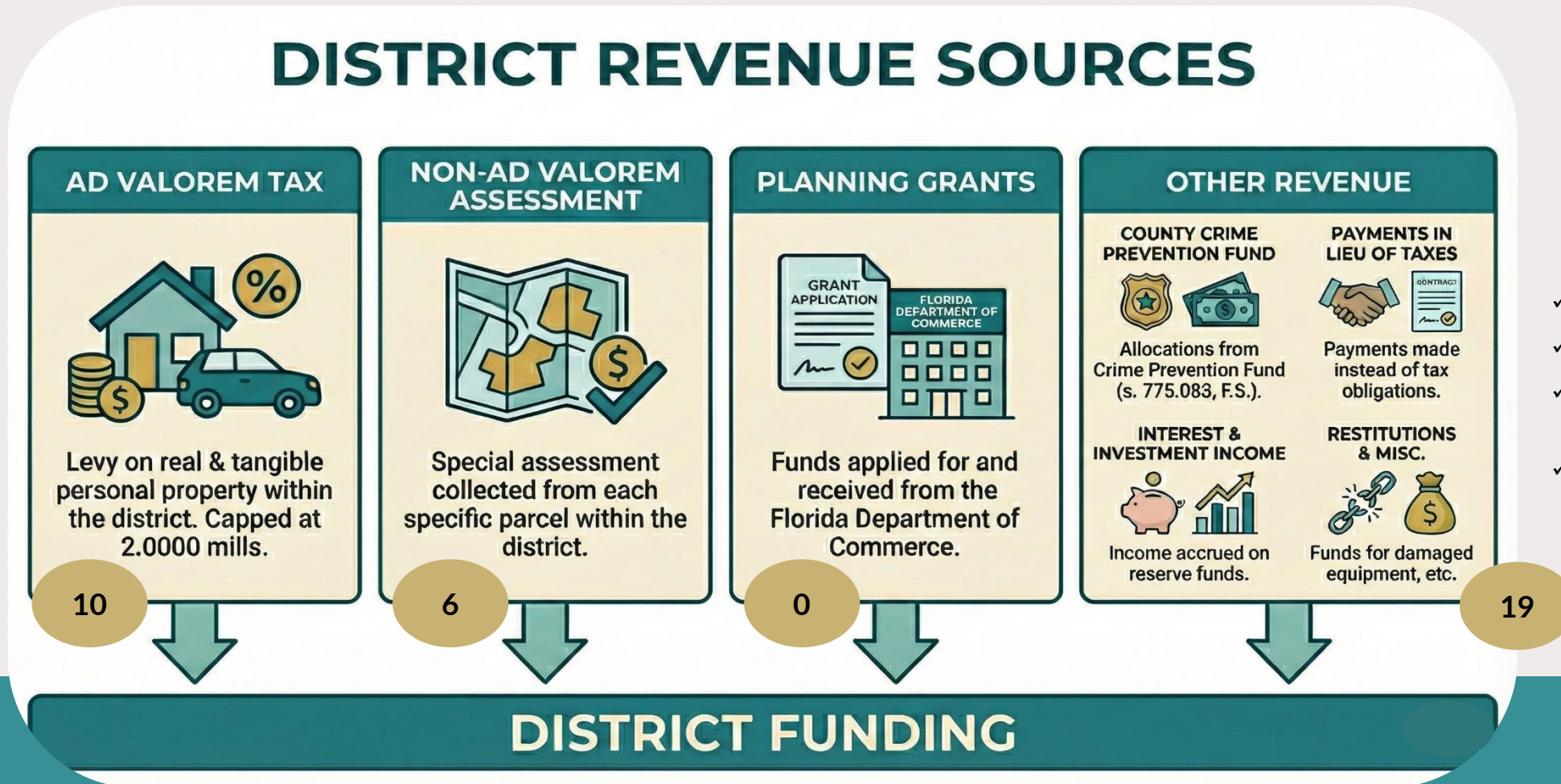
- 15 active districts provided services.
- Districts engaged in multiple activities.
- 40 services grouped into six categories.

Service by District		No. of Services
 Public Safety, Crime Prevention, and Security		14
 Infrastructure and Streetscape Improvements, Roadway Maintenance		12
 Public Art, Beautification Projects, Landscaping		7
 Community Engagement and Events		5
 Economic Development and Business Support		1
 Public-Private Partnerships for Development		1



# V. Summary of Findings

## 2. Revenue Sources



- ✓ County Crime Fund: 4
- ✓ Payments in Lieu of Taxes: 1
- ✓ Interest & Investment Income: 13
- ✓ Restitutions: 1

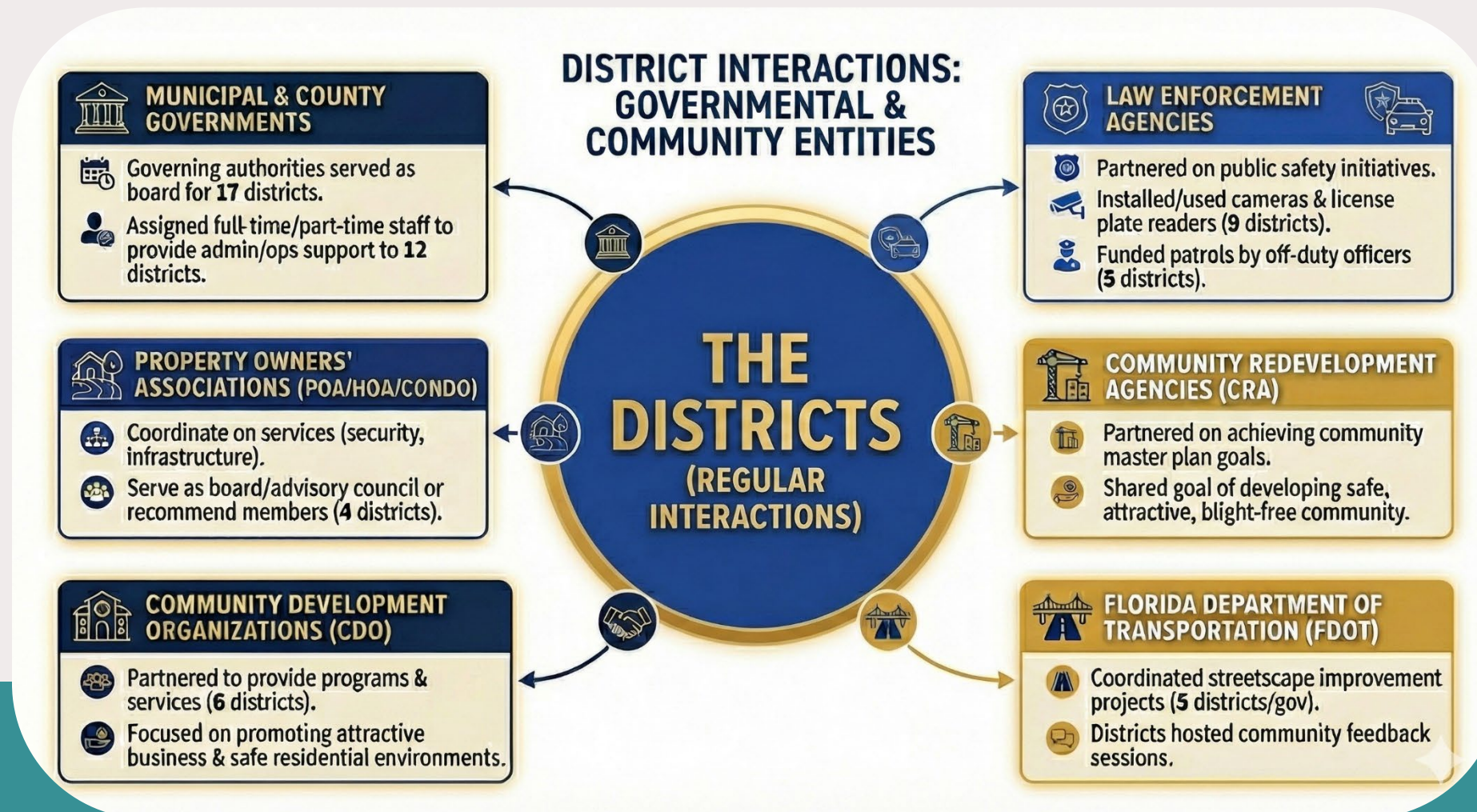
# V. Summary of Findings

## 3. Staffing

- 21 districts had an aggregated total of 20 positions, either directly funded or assigned by the local governing authority.
  - Full-time (7),
  - Part-time (12), and
  - Contracted (1).
- Equates to less than 1 (0.68) staff per district.

## V. Summary of Findings

### 4. Community Interaction - Regularly interact with various entities as noted below:





## V. Summary of Findings

### 5. Performance Management

Per 163.516, *Florida Statutes*, each district is required to maintain a Safe Neighborhood Improvement Plan (“Plan”). M&J analysis of district records revealed:

- 15 districts originally drafted plans:
  - 6 districts have updated plans, and
  - 9 districts have not been updated in over 10 years.
- 6 districts either lack a plan or could not provide evidence of one.

# V. Summary of Findings

## 6. Public Access to Information

M&J identified shortcomings in the public accessibility of district information:

Website Compliance & Information Accessibility	Inadequate Meeting Notices Practices
<ul style="list-style-type: none"><li>12 district websites failed to provide adequate public access to information.</li><li>Existing websites were frequently outdated.</li><li>6 districts lacked any dedicated web presence entirely - four active districts and two inactive districts.</li></ul>	<ul style="list-style-type: none"><li>Advisory councils typically issued meeting notices through the standard public notice processes used by their local governing authorities.</li><li>Notices and agendas were sometimes difficult to locate, often located within community event calendars or only accessible via specific website searches.</li></ul>



## VI. District Capabilities & Outlook

**A district's viability correlates with several factors:**

- Clearly stated and agreed-upon need for the district, and
- Strategic direction for the allocation of resources.



**M&J identified that 6 districts should be reviewed to determine if they are still needed.**

## VI. District Capabilities & Outlook

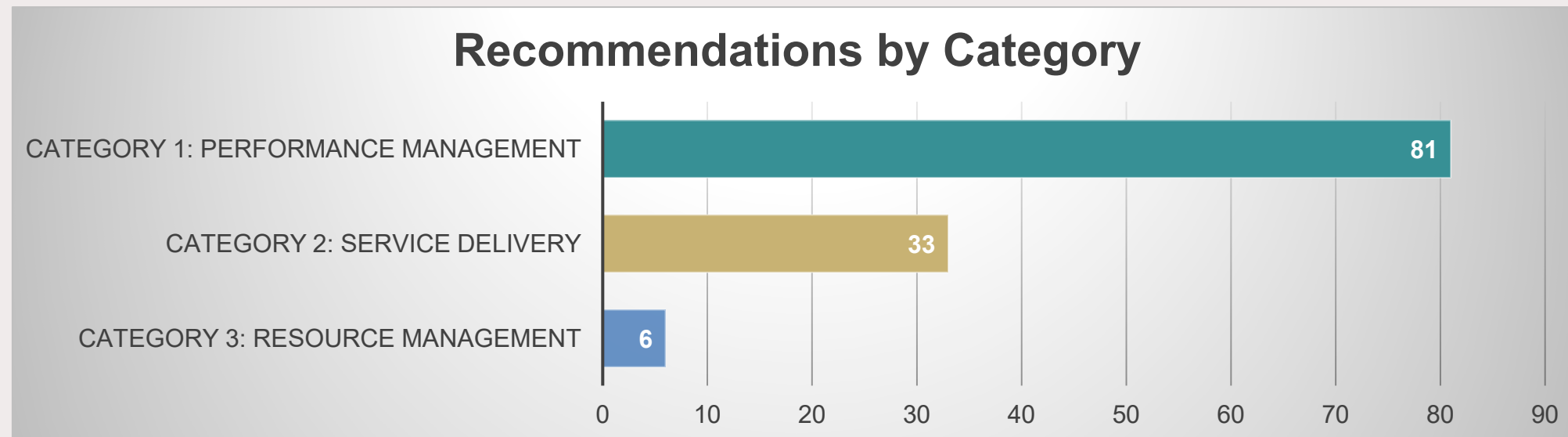
**Current challenges related to district viability include:**

- All 21 districts lacked at least one performance management mechanism.
- 14 districts lacked all mechanisms required to provide clear strategic direction, including:
  - 8 active districts, and
  - 6 inactive districts.
- 2 districts had financial practices that could result in the districts expending more than each district can generate in revenues and hold in reserves.

## VII. Summary of Recommendations

The M&J team identified 120 recommendations in total across the 21 district reports.

The recommendations are divided into three subject categories as shown below:



# VII. Summary of Recommendations

## Findings by Category and Subcategory

Category 1: Performance Management	
Subcategory	Total
Web Presence	18
Performance Measures	17
Stakeholder Feedback	15
Strategic Plan	13
Goals and Objectives	13
Financial Reporting Process	5
Category 1: Total	81

Category 2: Service Category	
Subcategory	Total
Meeting Notice Process	16
Need for District	5
Service-Purpose Alignment	5
Overlapping Services	3
Staffing Model	2
Records Retention	1
Meeting Frequency	1
Category 1: Total	33

Category 3: Resource Management	
Subcategory	Total
Budget Process	2
Revenue Sources	2
Special District Fee Timeline	1
Procurement Process	1
Category 1: Total	6

A teal geometric pattern consisting of many small, overlapping triangles that create a sense of depth and movement, resembling a stylized wave or a modern architectural facade.

# Thank You

## Contact Information

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# Neighborhood Improvement District Performance Reviews Capping Report

Prepared for:  
**The Florida Legislature's  
Office of Program Policy Analysis  
and Government Accountability  
(OPPAGA)**

August 4, 2025



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# I. Executive Summary and Key Takeaways

Section [189.0695\(3\)\(c\)](#), *Florida Statutes*, requires the Florida Legislature’s Office of Program Policy Analysis and Governmental Accountability (“OPPAGA”) to conduct performance reviews of the 21 neighborhood improvement districts (“districts”) located throughout the state. OPPAGA engaged Mauldin & Jenkins (“M&J”) to perform the reviews. For each district, M&J identified relevant background information, including the governance structure and the purpose for which each district was created. Through fieldwork and analysis of available documentation, M&J reached findings related to each district’s programs and activities, resource management, and performance management, as well as recommendations for remedying adverse findings.

This Capping Report summarizes the findings from M&J’s fieldwork and analysis of district activities between October 1, 2021, and April 30, 2025. It highlights key points from the 21 individual district reports provided to OPPAGA. Each district report provides a more detailed presentation of M&J’s findings and recommendation.

Districts operate within diverse environments that shape their programs and activities. Notably, 14 of 21 districts generate revenue through an ad valorem tax on real and tangible personal property, a non-ad valorem special assessment, or both. This funding enables the districts to implement programs addressing public security, the attractiveness of business environments, dangerous traffic patterns, and the safety, health, and general welfare of residents, visitors, property owners, and workers in their service areas.

The districts are governed by the Safe Neighborhood Act (Ch. [163](#), Part [IV](#), *Florida Statutes*). Each district is additionally governed by the ordinance by which the local governing authority created the district and established the district’s intended purpose (herein referred to as “creation ordinance”). M&J reviewed each district in the context of both the Safe Neighborhoods Act and its creation ordinance.

## Key Takeaways

Key takeaways from the 21 individual district reports include the following:

### Activity Level

M&J’s analysis found a correlation between a district’s activity level and funding. Each district has the authority to generate revenue through one or more of the following: ad valorem taxes levied on real and tangible personal property, non-ad valorem special assessments, grants, and dedicated special-purpose funds.<sup>1</sup> M&J noted that higher activity-level districts generally used their authority to generate more revenue. Conversely, districts with minimal activity were less likely to authorize maximum millage rates and special assessment amounts. It is also clear that available funds influenced activity levels: districts with smaller service areas and fewer properties were more limited in revenue generation, leading to less activity.

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<sup>1</sup> One of the districts reviewed – Gretna Neighborhood Improvement District – was unable to provide M&J with its creation ordinance. As a result, M&J was unable to verify which of the revenue sources are available to the district. The Gretna City Manager asserted that the district only has the authority to apply for and receive grants.



Of the 21 districts reviewed, 15 were active and conducted programs and services during the review period. The remaining six districts were inactive in that the districts did not generate revenues, expend funds, and/or conduct programs and services during the review period.<sup>2</sup> The six inactive districts include two districts that delegated their authority to another entity.<sup>3</sup> While the entity with the delegated authority may have had activities during the review period, the districts did not, and M&J categorized the districts as inactive. The six inactive districts also include one district that reported it fulfilled its intended purpose by owning the roadways within its service area.<sup>4</sup> Even though this district's board of directors met once during the review period to approve an interlocal agreement with the county to perform work on district-owned property, the district did not have regular activity or programming, and M&J categorized the district as inactive.

## Programs and Activities

During the review period, 14 of 15 active districts focused on providing public safety, neighborhood security, and crime prevention services. The remaining active district was singularly focused on maintaining the district's roadways, per the district's limited intended purpose established by its creation ordinance.<sup>5</sup>

Beyond public safety, districts engaged in diverse activities, from beautification through landscaping to infrastructure improvements for environmental design. While addressing neighborhood safety, health, and general welfare, some of these programs represented a broad interpretation of the districts' collective statutory purpose and individual districts' intended purposes and may not have been part of the original intent of those purposes. Four districts appeared to exceed the intended purpose defined by their respective creation ordinances.<sup>6</sup>

The six inactive districts had minimal or no activity during the review period. One district, whose intended purpose is limited to ownership of the neighborhood's roadways, hosted a single board of directors meeting in order to approve an interlocal agreement – the district's only activity during the review period.<sup>7</sup> Two other inactive districts did not conduct programs or activities themselves, but instead delegated their authority to other public entities to provide neighborhood security services.<sup>8</sup>

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<sup>2</sup> Atlantis Neighborhood Improvement District, Gretna Neighborhood Improvement District, Steeplechase Neighborhood Improvement District, Town of Davie Neighborhood Improvement District, Walden Lake Community Association Local Government Neighborhood Improvement District, and West Atlantic Avenue Neighborhood Improvement District.

<sup>3</sup> Atlantis Neighborhood Improvement District delegated its authority to the City of Atlantis, and Walden Lake Community Association Local Government Neighborhood Improvement District delegated its authority to the Walden Lake Community Association.

<sup>4</sup> According to written and verbal statements provided by the Steeplechase Neighborhood Improvement District's Secretary/Treasurer, the District was created for the sole purpose of privatizing the roads within the Steeplechase neighborhood, allowing the Steeplechase Property Owners' Association ("SPOA") to gate the roads, per the authorities granted by s. [163.508, Florida Statutes](#).

<sup>5</sup> Orlandia Heights Neighborhood Improvement District.

<sup>6</sup> Habitat Safe Neighborhood Improvement District, Isles of Inverrary Safe Neighborhood Improvement District, Manors of Inverrary Safe Neighborhood Improvement District, and Windermere/Tree Gardens Safe Neighborhood Improvement District.

<sup>7</sup> Steeplechase Neighborhood Improvement District.

<sup>8</sup> Atlantis Neighborhood Improvement District and Walden Lake Community Association Local Government Neighborhood Improvement District.

## Staffing

Within each district report, M&J analyzed the staff, the number of programs provided, and the district-sponsored activities. There is a correlation between districts relying on volunteer advisory council members to administer activities and providing fewer services than those with paid staff (including staff paid for by entities other than the districts).

## Performance Management

All 21 districts lacked one or more essential performance management mechanism, including current strategic plans, defined goals and objectives, and/or performance measures and standards. For the 15 active districts, M&J recommended updates to or creation of important performance management mechanisms. For the six inactive districts, while M&J acknowledges that these districts may have less immediate need for these tools, implementing such mechanisms is crucial. The tools provide vital guidance, ensuring that all programs and activities consistently align with a district's statutory purpose and its creation ordinances.

## Public Access to Information

The M&J project team obtained available district documents, statistics, goals, objectives, and meeting records from public online sources, including district websites or their respective local governing authority's webpages. However, many districts had a minimal or outdated web presence, with numerous webpages containing old information and providing access to obsolete documents.

Public access to district information, such as meeting records, creation ordinances, financial data, and programming details, is crucial. It enhances transparency and empowers the public to engage in neighborhood improvement initiatives.

## II. List of Districts

The 21 districts represent four of five distinct types of neighborhood improvement districts allowed under Ch. 163, *Florida Statutes*. Figure 1 lists the 21 districts by type and identifies each district's local governing authority.

*Figure 1: Neighborhood Improvement District by Type and Local Governing Authority*

District	Local Governing Authority
<b>Local Government Neighborhood Improvement Districts (18)</b>	
Atlantis Neighborhood Improvement District	City of Atlantis
Downtown South Neighborhood Improvement District	City of Orlando
Golden Isles Safe Neighborhood District	City of Hallandale Beach
Gretna Neighborhood Improvement District	City of Gretna
Habitat Safe Neighborhood Improvement District	City of Lauderhill
Isles of Inverrary Safe Neighborhood Improvement District	City of Lauderhill
Manors of Inverrary Safe Neighborhood Improvement District	City of Lauderhill
Normandy Shores Neighborhood Improvement District	City of Miami Beach
Orange Blossom Trail Neighborhood Improvement District	Orange County
Pine Hills Neighborhood Improvement District	Orange County
Plantation Gateway Development District	City of Plantation
Plantation Midtown Development District	City of Plantation
Sunrise Key Neighborhood Improvement District	City of Fort Lauderdale
Three Islands Safe Neighborhood District	City of Hallandale Beach
Town of Davie Neighborhood Improvement District	Town of Davie
Walden Lake Community Association Local Government Neighborhood Improvement District	City of Plant City
West Atlantic Avenue Neighborhood Improvement District	City of Delray Beach
Windermere/Tree Gardens Safe Neighborhood Improvement District	City of Lauderhill
<b>Property Owners' Association Neighborhood Improvement Districts (1)</b>	
Steeplechase Neighborhood Improvement District	City of Palm Beach Gardens
<b>Special Neighborhood Improvement Districts (1)</b>	
Orlandia Heights Neighborhood Improvement District	City of DeBary
<b>Preservation and Enhancement Districts (1)</b>	
Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District	Alachua County
<b>Community Redevelopment Neighborhood Improvement Districts (0)</b>	

### III. District Background

Chapter [163, Part IV](#) of the *Florida Statutes*, known as the Safe Neighborhood Act, establishes the framework for neighborhood improvement districts (also known as safe neighborhood improvement districts) within Florida. The chapter defines the processes for the creation, governance, and dissolution of districts; the roles and responsibilities of district boards and advisory councils; the oversight authority of local governing authorities; and the intended purpose of these districts.

Each of the 21 districts operates as a dependent special district under the local governing authority (e.g., county, city, or town) that created it. A board of directors or community council oversees each district, often with support from an advisory council.

With four exceptions, the local governing authority's elected leadership (e.g., board of county commissioners, city commission, town council) serves as the district's board of directors, though the boards' involvement varies.<sup>9</sup> District advisory councils are typically volunteer boards composed of residents and property owners from the district's service area. Most district activities are managed by a combination of these advisory council volunteers and the local governing authority's staff.

Each district's statutory purpose, per s. [163.502](#), *Florida Statutes*, is “to guide and accomplish the coordinated, balanced, and harmonious development of safe neighborhoods; to promote the health, safety, and general welfare of these areas and their inhabitants, visitors, property owners, and workers; to establish, maintain, and preserve property values and preserve and foster the development of attractive neighborhood and business environments; to prevent overcrowding and congestion; to improve or redirect automobile traffic and provide pedestrian safety; to reduce crime rates and the opportunities for the commission of crime; and to provide improvements in neighborhoods so they are defensible against crime.”

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<sup>9</sup> Orlandia Heights Neighborhood Improvement District, Steeplechase Neighborhood Improvement District, Sunrise Key Neighborhood Improvement District, and Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District.

## IV. Summary of Findings

As M&J prepared the 21 district reports, the project team identified and summarized the common challenges, themes, or issues identified during fieldwork, as presented below.

### Purpose Statements

While the statutory purpose for the districts described in s. [163.502](#), *Florida Statutes*, applies to and governs all 21 districts, several local governing authorities narrowed their districts' intended purpose in the creation ordinances. These local governing authorities typically defined district activities and powers as providing public safety and addressing the perception of crime through community policing and environmental design. Districts with such specified purposes generally exhibited more directed programming, though this was not universally true.

The statutory purpose outlines seven permissible goals.

1. Guide and accomplish the coordinated, balanced, and harmonious development of safe neighborhoods
2. Promote the health, safety, and general welfare of these areas and their inhabitants, visitors, property owners, and workers
3. Establish, maintain, and preserve property values and preserve and foster the development of attractive neighborhood and business environments
4. Prevent overcrowding and congestion
5. Improve or redirect automobile traffic and provide pedestrian safety
6. Reduce crime rates and the opportunities for the commission of crime
7. Provide improvements in neighborhoods so they are defensible against crime

The legislative intent, per s. [163.502\(4\)](#), *Florida Statutes*, envisions "safe neighborhoods" as a product of "planning and implementation of appropriate environmental design concepts, comprehensive crime prevention programs, land use recommendations, and beautification techniques." This framework suggests that a reasonableness test could assess whether district activities and programs align with the statutory goals by contributing to these elements of a safe neighborhood.

However, some districts appeared to interpret the second and third statutory goals broadly, leading to programming that does not fully meet these legislative aims. Four districts explicitly exceeded their intended purposes as defined by the districts' creation ordinances.<sup>10</sup> This expansive interpretation has resulted in activities such as:

- Social programs
- Large-scale community events not directly related to safety or beautification
- Infrastructure improvements unrelated to safety, traffic flow, or enhancing neighborhood and business environments

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<sup>10</sup> Habitat Safe Neighborhood Improvement District, Isles of Inverrary Safe Neighborhood Improvement District, Manors of Inverrary Safe Neighborhood Improvement District, and Windermere/Tree Gardens Safe Neighborhood Improvement District.

While some districts engage in programs like workforce development that could foster an attractive business environment, others appear to primarily function as funding sources for local property owners' associations, further deviating from the core legislative intent.

While these activities may not pass a reasonableness test when weighed against the legislative findings in the Safe Neighborhoods Act, the relevant statutes do not identify the types of activities that are not permissible, which has enabled districts to interpret their purposes more broadly.

## Programs and Activities

During the review period (October 1, 2021 – April 30, 2025), districts implemented a range of programs, activities, and safety measures to fulfill their statutory and intended purposes. These commonly included:

- Security patrols by unarmed security guards or off-duty police officers
- Gated entrances
- Security cameras and license plate readers
- Infrastructure improvements
- Roadway reconfigurations and improvements
- Beautification and landscaping
- Enforcement of property maintenance and nuisance codes
- Community engagement and events
- Workforce development

The level of activity of each district varied depending on many interrelated variables, including:

- Established neighborhood or developing neighborhood
- Staff support from the local governing authority or no staff
- Updated Safe Neighborhood Improvement Plan or no strategic plan
- Recurring revenue source or no revenue generation
- Standalone entities or overlays with other (re)development entities

During the review period, six districts were inactive and exhibited minimal or no activity. Three of these districts have historically remained entirely inactive, without revenue generation, expenditure of funds, or conduct of programs and activities. One district fulfilled its intended purpose simply by owning roadways, while two districts fulfilled their intended purpose by delegating their statutory powers and authority to another entity.<sup>11</sup>

The programs and activities of the 15 active districts can be grouped into six categories, with the number of districts engaging in activities in each category illustrated in Figure 2.

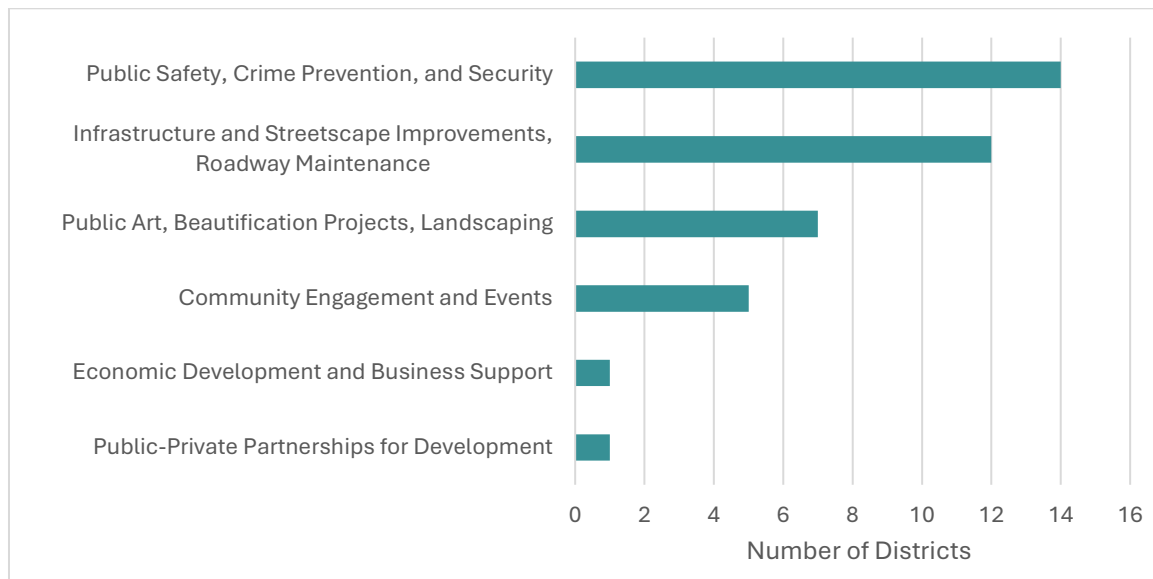
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<sup>11</sup> Entirely inactive: Gretna Neighborhood Improvement District, Town of Davie Neighborhood Improvement District, and West Atlantic Avenue Neighborhood Improvement District.

Fulfilled purpose through roadway ownership: Steeplechase Neighborhood Improvement District.

Delegated authority: Atlantis Neighborhood Improvement District delegated its authority to the City of Atlantis, and Walden Lake Community Association Local Government Neighborhood Improvement District delegated its authority to the Walden Lake Community Association.

Figure 2: Program Categories



Source: M&J Project Team

## Revenue Sources

The Safe Neighborhoods Act and each district's creation ordinances identified allowable sources of revenue. With few exceptions, the districts were authorized to use three primary sources:

- Ad valorem tax levied on real and tangible personal property in the district (up to 2.0000 mills)
- Non-ad valorem special assessment collected from each parcel in the district
- Planning grant applied for and received from the Department of Commerce

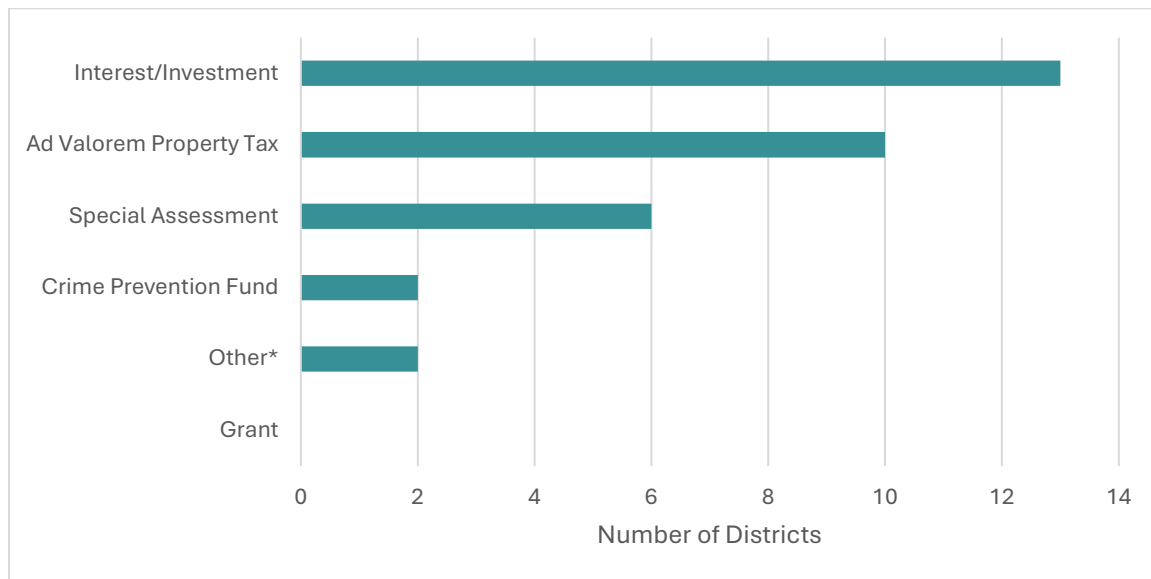
In addition to the three commonly authorized revenue sources, two districts received allocations from a county's Crime Prevention Fund, as authorized by s. [775.083, Florida Statutes](#).<sup>12</sup> Neither district used its tax levy or special assessment authority.

As many districts retained reserve funds to cover large planned or unplanned expenses, a number of districts also received interest or investment income accrued on reserve funds. Two districts had other funding sources, including payments in lieu of taxes and restitutions for damaged equipment.<sup>13</sup> Figure 3 illustrates the number of districts that use each revenue source.

<sup>12</sup> Orange Blossom Trail Neighborhood Improvement District and Pine Hills Neighborhood Improvement District.

<sup>13</sup> Payments in lieu of taxes: Downtown South Neighborhood Improvement District.  
Restitutions: Normandy Shores Neighborhood Improvement District.

Figure 3: District Revenue Sources



\*The Other category includes payments in lieu of taxes and restitutions for damaged equipment.

Source: M&J Project Team

Twelve revenue-generating districts relied on a single primary source, such as an ad valorem tax levied on real and tangible personal property, a non-ad valorem special assessment, or a Crime Prevention Fund. However, three districts notably generated revenues through both an ad valorem tax levied on real and tangible personal property and a non-ad valorem special assessment.<sup>14</sup>

The choice of revenue source and revenue generated directly correlated with a district's desired activity level. Districts planning extensive or high-cost activities (e.g., infrastructure improvements) typically set higher millage or special assessment rates. Conversely, districts with a limited number of programs intentionally raised less revenue, and those with little to no activity did not use their authority to generate any revenue.

While a district's intended number and extensiveness of programs led to the selection of revenue sources and rates, the amount of revenue a district could generate through its selected sources and rates in turn impacted the scope and scale of these activities. Smaller neighborhoods, for instance, generally generated less revenue, limiting their opportunities to provide recurring activities or large-scale programs.

## Staffing

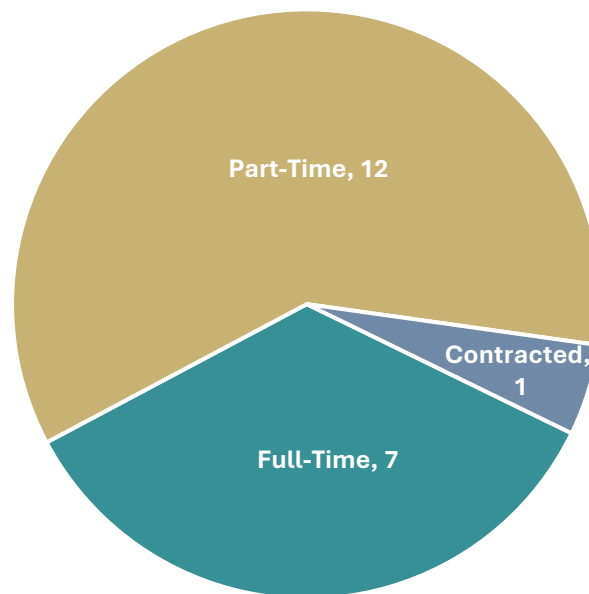
M&J's analysis indicated a correlation between staffing levels and the amount of activity each district provided. While few districts directly funded staff positions, many local governing authorities assigned full-time or part-time staff to support their districts. Figure 4 illustrates the breakdown of 20 positions across the 21 districts, showing 7 full-time positions, 12 part-time positions, and 1 contracted staff member dedicated to supporting district operations and programs.

<sup>14</sup> Habitat Safe Neighborhood Improvement District, Isles of Inverrary Safe Neighborhood Improvement District, and Windermere/Tree Gardens Safe Neighborhood Improvement District.



There is an average of 0.68 staff per district, influenced by the percentage of part-time staff. Of the 12 part-time positions represented in Figure 4, 8 are liaisons assigned by local governing authorities. Most liaisons provide limited administrative and operational support to their assigned district(s), such as meeting minutes transcription or facilitating communication between the district's advisory council and governmental departments, due to other job responsibilities taking priority. As a result, some of the districts rely heavily on the volunteer advisory councils to administer programs and activities.

*Figure 4: Staffing Breakdown by Position Type*



*Source: M&J Project Team*

## Community Interactions

The districts regularly interact with various governmental entities and not-for-profit community organizations that operate in the districts' service areas. The interactions with these entities include:

- **Municipal and county governments** – The council or commission of the districts' local governing authorities served as 17 districts' board of directors. Municipal and county governments also assigned full-time and/or part-time staff to provide administrative and operational support to 12 districts.
- **Law enforcement agencies** – Police departments and sheriff's offices partnered with districts on public safety initiatives. Nine districts installed or used security cameras and/or license plate readers that connected to the local law enforcement agency's system. Five districts funded patrols of their service area by off-duty officers and deputies.
- **Community redevelopment agencies** – Community redevelopment agencies ("CRA") with service areas that overlapped with the districts occasionally partnered with districts on achieving the goals and objectives established in the community's master plan. While the districts' and CRAs' programs were different, the two entities worked toward the same goal of developing a safe and attractive community free of blight.

- **Florida Department of Transportation** – The Florida Department of Transportation (“FDOT”) coordinated and communicated with five districts, or the districts’ local governing authority, on streetscape improvement projects conducted in the districts’ service areas. The districts most frequently helped FDOT host community feedback sessions related to the streetscape improvement projects.
- **Community development organizations** – Local organizations (frequently not-for-profit organizations) focused on developing the communities in the districts’ service areas partnered with six districts to provide programs and services intended to promote the communities as attractive business environments and safe and healthy environments for residents and visitors.
- **Property owners’ associations** – Property owners’ associations (“POA”), homeowners’ associations (“HOA”), condominium (“condo”) associations, and townhouse associations (collectively, “POA”) frequently coordinate with the districts on services, including security and infrastructure improvements. In addition to POAs coordinating programs with districts, four districts’ local POAs either serve as the district’s board of directors or advisory council, or recommend members for the advisory council.

M&J reviewed the programs and services provided by each of the public entities, community development associations, and POAs that operate in the districts’ service areas to determine whether there was overlap in services and opportunities for consolidation. In each instance of coordination and/or overlap with municipal and county governments and law enforcement agencies, the district funded programs and services that supplemented the initiatives of the public entity to provide service levels higher than the public entity could provide without the district’s funding and operational support.

In each instance of overlap among districts and CRAs, the duties, responsibilities, programs, and funds of each entity were clearly delineated. Similarly, in each instance of coordination and/or overlap among districts and community development organizations, the duties, responsibilities, and funds of each entity were clearly delineated. Some districts funded community development organizations’ programs and events or partnered on events to expand events’ focuses to include safety and/or infrastructure improvement updates.

While most districts clearly delineated between the district and its local POA(s), M&J identified three districts that did not clearly delineate between the district’s services and responsibilities and those of the local HOA, condo association(s), and/or townhouse association(s).<sup>15</sup> These three districts funded services that were either co-funded by the local POA(s) or similar to the services funded by the local POA(s). While the districts’ intended purposes, as defined by the districts’ creation ordinances, allow for the provision of security to private properties (as a collective), the districts’ services potentially exceed their intended purposes and deliver services that are the responsibility of the local HOA, condo association(s), and/or townhouse association(s) to private properties.

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<sup>15</sup> Habitat Safe Neighborhood Improvement District, Isles of Inverrary Safe Neighborhood Improvement District, and Manors of Inverrary Safe Neighborhood Improvement District.

## Performance Management

One of the statutory requirements for the districts is the creation of a Safe Neighborhood Improvement Plan, or similar strategic plan, containing a specific list of elements, as detailed in s. [163.516](#), *Florida Statutes*. District records indicate that 15 districts drafted a Safe Neighborhood Improvement Plan or similar strategic plan early in each district's existence. However, nine of these districts have not updated their plan in 10 or more years. Furthermore, six districts either did not provide evidence of a strategic plan or district representatives stated that a strategic plan does not exist.<sup>16</sup> As a result, most districts did not have strong performance accountability systems that clearly stated goals, measurable objectives, and established standards to measure district progress in meeting its intended purpose. M&J identified several opportunities for districts to develop, improve, and refine performance management activities. These are:

- **Goals or Objectives:** A widespread issue across districts was the absence of comprehensive, measurable goals. Ten districts either adopted overly broad, high-level objectives or, conversely, highly specific ones that were essentially single-event achievements. While the intention is to guide future program prioritization and align with the district's purpose, the current approach often falls short of providing consistent direction.
- **Performance Measures:** Three districts had identified performance measures, and only one had established performance standards. These are crucial for evaluating progress towards goals and assessing the effectiveness of programs in achieving the district's intended purpose.
- **Strategic Plans:** As noted earlier, only six districts have updated their Safe Neighborhood Improvement Plan, or similar strategic plan, within the last decade. Furthermore, some districts have not updated theirs since the district's initial creation in the 1980s or 1990s. An up-to-date strategic plan is essential for reflecting current community needs, evolving demographics, and contemporary public safety challenges, thereby shaping a district's long-term and short-term priorities.

## Public Access to Information

During fieldwork and analysis, the M&J project team identified significant shortcomings in the public accessibility of district information, particularly online presence and meeting notices.

### Website Compliance and Information Accessibility

Twelve district websites (or webpages hosted by local governing authorities) failed to provide adequate public access to information regarding district operations and activities, despite ss. [189.069](#) and [189.0694](#), *Florida Statutes*, which require website maintenance and define minimum content requirements. Websites were frequently outdated, and only three included all statutory requirements, including the district's public purpose, a description of service area, contact

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<sup>16</sup> Five districts have a strategic plan reviewed by M&J, but have not updated it in 10 or more years; four districts' documentation references a strategic plan created more than 10 years ago, but the strategic plan was not available for M&J to review and verify; and six districts either did not provide evidence of a strategic plan or district representatives stated that a strategic plan does not exist.

information for the district and its governing authority, and revenue and budget information.<sup>17</sup> M&J recommended the 12 districts add information to their websites to improve the websites' compliance with statutory requirements.

Furthermore, six districts lacked any dedicated web presence, including four active districts and two inactive districts.<sup>18</sup> M&J recommended that all six districts develop a web presence that meets the requirements of ss. [189.069](#) and [189.0694](#), *Florida Statutes*.

### Inadequate Meeting Notice Practices

Advisory councils typically issued meeting notices through their local governing authority's standard public notice process for advisory boards and committees. In some cases, meeting notices and agendas were buried within community event calendars or only discoverable via website search functions. While not universal, these practices could severely limit public awareness and participation in district meetings. M&J recommended that 16 districts regularly review their process of providing public notice of advisory council and/or board of directors meetings, as well as their retention of meeting and notice records. The 16 districts included the 15 active districts and one inactive district that asserted in an interview with M&J that the district has an advisory council that met during the review period, but the district did not provide evidence of these meetings.<sup>19</sup>

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<sup>17</sup> Downtown South Neighborhood Improvement District, Pine Hills Neighborhood Improvement District, and Town of Davie Neighborhood Improvement District.

<sup>18</sup> Gretna Neighborhood Improvement District, Habitat Safe Neighborhood Improvement District, Isles of Inverrary Neighborhood Improvement District, Manors of Inverrary Neighborhood Improvement District, West Atlantic Avenue Neighborhood Improvement District, and Windermere/Tree Gardens Neighborhood Improvement District.

<sup>19</sup> Atlantis Neighborhood Improvement District.

## V. District Capabilities and Outlook

### District Viability

A district's long-term viability correlates with several factors including having a clearly stated and agreed upon need for the district, clear strategic direction for the allocation of available resources, and sound management practices.

As part of the review, M&J identified six special districts that should be reviewed to determine if they are still needed. Three of these districts did not have any activities during the review period and did not delegate their authority to another entity.<sup>20</sup> These three districts chose not to generate revenues to fund programs and activities needed to fulfill their stated purpose. M&J recommended that each local governing authority of the three inactive districts consider whether its district is meeting its intended purpose in its current state, if the introduction of programs is needed to meet the communities' needs, or if the need for the district no longer exists and it can be dissolved. Additionally, M&J provided this recommendation for one of the two districts that delegates its authority to another entity.<sup>21</sup> The other district that delegates its authority convened an advisory council during the review period and began the process of evaluating the effectiveness of the programs provided on behalf of the district, resulting in M&J not issuing this district the same recommendation.<sup>22</sup> Finally, M&J provided this recommendation for the district that meets its purpose by owning roadways, though noted in the district's report that per s. [163.508, Florida Statutes](#), the district can exist in perpetuity as long as the property owners' association exists.<sup>23</sup>

All 21 districts lacked at least one performance management mechanism (e.g., strategic plan, goals and objectives, performance measures and standards, stakeholder feedback). Fourteen of the 21 districts lacked all of the mechanisms that provide clear strategic direction, including eight active districts and all six inactive districts. Without strategic direction, district stakeholders may disagree on priorities, programs and activities, and the allocation of resources, which might weaken support for the district and undermine its long-term viability.

Poor budgeting and financial reporting practices can affect a district's economic stability, which can also limit a district's viability. M&J identified two districts during the review whose financial practices could result in the districts expending all revenues and reserves, or expending more than the district can generate in revenues and holds in reserves. One district's annual budgets do not reflect year-over-year patterns in its expenditure of funds, which resulted in the district using reserve funds each full year of the review period (October 1, 2021, through April 30, 2025).<sup>24</sup> The other district is managed by a third-party entity that maintains a separate account from the local governing authority.<sup>25</sup> M&J's review indicated that the two accounts are not aligned in terms of reporting transfers between entities, which could result in the third-party entity expending more funds than the local governing authority has available for the district.

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<sup>20</sup> Gretna Neighborhood Improvement District, Town of Davie Neighborhood Improvement District, and West Atlantic Avenue Neighborhood Improvement District.

<sup>21</sup> Atlantis Neighborhood Improvement District.

<sup>22</sup> Walden Lake Community Association Local Government Neighborhood Improvement District.

<sup>23</sup> Steeplechase Neighborhood Improvement District.

<sup>24</sup> Orlandia Heights Neighborhood Improvement District.

<sup>25</sup> Orange Blossom Trail Neighborhood Improvement District.

## VI. Summary of Recommendations

The M&J project team identified 120 recommendations in total. The recommendations are divided into three subject categories: Performance Management, Service Delivery, and Resource Management. Approximately 68% of the recommendations were related to Performance Management, 27% were related to Service Delivery, and 5% were related to Resource Management. Figure 5 provides additional details for the recommendations by category.

Figure 5: Recommendations by Category and Subcategory

Subcategory	Total	Subcategory	Total
<b>Category 1: Performance Management</b>		<b>Category 2: Service Delivery</b>	
Web Presence	18	Meeting Notice Process	16
Performance Measures	17	Need for District	5
Stakeholder Feedback	15	Service-Purpose Alignment	5
Strategic Plan	13	Overlapping Services	3
Goals and Objectives	13	Staffing Model	2
Financial Reporting Process	5	Records Retention	1
<b>Category 1: Total</b>	<b>81</b>	Meeting Frequency	1
		<b>Category 2: Total</b>	<b>33</b>

Subcategory	Total
<b>Category 3: Resource Management</b>	
Budget Process	2
Revenue Sources	2
Special District Fee Timeline	1
Procurement Process	1
<b>Category 3: Total</b>	<b>6</b>

Source: M&J Project Team

### Category 1: Performance Management

All 21 districts received recommendations concerning Performance Management. Seventy-six of the 81 recommendations were relatively evenly distributed across five key areas:

- Establishing or enhancing web presence (18 districts),
- Identifying performance measures and standards (17 districts),
- Establishing a system for ongoing collection of stakeholder feedback (15 districts),
- Creating/updating strategic plans (13 districts), and
- Setting clear goals and objectives (13 districts).

M&J did not recommend that the four inactive districts that do not delegate their authority develop a strategic plan, goals and objectives, and performance measures and standards prior to the local governing authority determining whether the need for the district still exists.<sup>26</sup> However, M&J

<sup>26</sup> Gretna Neighborhood Improvement District, Steeplechase Neighborhood Improvement District, Town of Davie Neighborhood Improvement District, and West Atlantic Avenue Neighborhood Improvement District.

recommended that the two inactive districts that delegate their authority to other entities establish and maintain performance management mechanisms to assess the effectiveness of the current service delivery model and help ensure that the entities with the delegated authority are meeting the communities' needs.<sup>27</sup> Furthermore, M&J encouraged every inactive district to establish performance management documentation and processes, should they conduct programs and activities in the future. Additionally, M&J recommended that three of the inactive districts review their financial reporting practices – both in terms of on-time reporting and how the districts are reported in their local governing authorities' annual financial audits.<sup>28</sup>

## Category 2: Service Delivery

Service delivery issues generated the second-highest number of recommendations for districts. While most advisory council meetings were publicly noticed through official local governing authority processes, M&J could not definitively confirm the propriety of all procedures. However, it appears that advisory council meetings, and sometimes board of directors meetings, were not noticed in a fully accessible manner. Consequently, M&J recommended that 16 districts review their meeting notice process.

The two other most common service delivery recommendations were to review the continuing need for the district itself and to assess current service offerings to ensure alignment with the district's statutory and intended purpose. Nine out of the 21 districts received one of these two recommendations.

## Category 3: Resource Management

The Resource Management category yielded relatively few recommendations across the 21 districts, accounting for only six recommendations. Three districts received recommendations in this category, encompassing:

- Improving the budget process,
- Diversifying and reviewing allowable revenue sources,
- Adhering to governmental procurement rules, and
- Revising the district's timeline for paying the Annual Special District State Fee.<sup>29</sup>

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<sup>27</sup> Atlantis Neighborhood Improvement District and Walden Lake Community Association Local Government Neighborhood Improvement District.

<sup>28</sup> Gretna Neighborhood Improvement District, Town of Davie Neighborhood Improvement District, and West Atlantic Avenue Neighborhood Improvement District.

<sup>29</sup> Gretna Neighborhood Improvement District, Orange Blossom Trail Neighborhood Improvement District, and Orlandia Heights Neighborhood Improvement District.





## Local Government Non-Filers – Materials Provided

**5a. Overview:** Local Government Financial Reporting Requirements; Summary of Requirements and Enforcement Authority Related to the Joint Legislative Auditing Committee and Action Taken

**Lists of Non-Filers:** Local Governments Not in Compliance with Financial Reporting Requirements and Staff Recommendations

List	Staff Recommendation
<b>5b.</b> Counties	Take Action
<b>5c.</b> Municipalities	Take Action
<b>5d.</b> Special Districts (Independent)	Take Action
<b>5d.</b> Special Districts (Dependent)	Take Action (some against the municipality that created the special district)

**5e. Notifications:** From the Department of Financial Services and the Auditor General

# Local Government Financial Reporting

## Summary of Requirements and Enforcement Authority

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

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

#### Annual Financial Report (AFR)

- All counties, municipalities, and independent special districts<sup>1</sup> were required to file an AFR with the Department of Financial Services (DFS) for FY 2023-24 no later than 9 months after the end of the fiscal year (June 30, 2025, for most entities)<sup>2</sup> [s. 218.32(1), F.S.]
- Dependent special districts are also required to file an AFR, but they may be required to file the report with their county or municipality rather than with DFS [s. 218.32(1)(a) & (b), F.S.]
- Either staff of the entity or a certified public accountant may complete the AFR; specified staff of the entity are required to complete the certification page
- DFS notifies the Committee of the entities that have failed to file the AFR [s. 218.32(1)(f), F.S.]
- Committee staff monitor the submission of late-filed AFRs and contact all entities that continue to be non-compliant<sup>3</sup>
- DFS will assist entity staff in completion of the electronic AFR once the entity has the information needed
- The Committee may schedule a hearing to determine if action should be taken [s. 11.40(2), F.S.]

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

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

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

- Audit reports for FY 2023-24 were required to be filed with the Auditor General no later than 9 months after the end of the fiscal year (June 30, 2025, for most entities) [s. 218.39(1), F.S.]

<sup>1</sup> As of December 3, 2025, the Department of Commerce's website lists 2,083 active special districts; 1,481 are independent and 602 are dependent. A dependent special district has at least one of several characteristics including: the governing board is the same as the one for a single county or single municipality or its governing board members are appointed by the governing board of a single county or single municipality. An independent special district has no dependent characteristics.

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

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

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

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

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

### Committee Hearings: Authority and Action Taken

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

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

- During the years 2009 through February 2025, the Committee directed action against a total of 3 counties, 102 municipalities, and 275 special districts (multiple times for some of these entities). Most of these entities filed the required reports either by the date Committee staff was directed to notify DFS, DOR, or FloridaCommerce, as applicable, or within the timeframe the state agencies had to commence with action once notified by the Committee.<sup>9</sup> When the required reports are filed prior to the effective date of the action, revenue is not withheld (counties, municipalities) and legal action does not occur (special districts).
- As a result of the Committee's action since 2009, revenue has been withheld from 39 entities (counties and municipalities; multiple times for a few of them), 19 special districts were declared inactive by FloridaCommerce (with most subsequently dissolved by their respective local governing authority), and a petition was filed in court against 34 special districts (multiple times for a few of them).

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

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

<sup>8</sup> The Committee has directed DOR and DFS to withhold revenue from a number of municipalities and one county. DOR withholds County/Municipal Revenue Sharing and Half-Cent Sales Tax funds from entities that would otherwise receive these funds. County/Municipal Revenue Sharing funds are restored to the entity if it files the required report(s) prior to the end of the state's current fiscal year. Half-Cent Sales Tax funds, once withheld, are transferred to the state's general revenue fund pursuant to state law and are not available to be restored to the entity. As applicable, DFS withholds grant funds and other funds, such as reimbursements from state agencies to the entity. These funds are released to the entity once the required report(s) are filed.

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

**5b. Non-Filers  
Counties**

List 1:				
COUNTIES				
	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	Baker County	FY 2023-24 AFR and Audit Report	On November 12, 2025, Committee staff received correspondence from the Baker County Clerk of Court, which included an email from the County's auditors stating: (1) the audit for the Board, the Clerk, and the Sheriff were approximately 80, 90, and 85-95 percent complete, respectively; and (2) the audit procedures for the Property Appraiser, the Tax Collector, and the Supervisor of Elections have been completed, with no outstanding items.	Take action if delinquent financial reports not received by 1/15/2026
2	Jefferson County	FY 2023-24 AFR and Audit Report	On 9/24/2025, Committee staff received correspondence from the Jefferson County Clerk of Court and Comptroller (Clerk), which stated that: (1) in April 2024, the Clerk and Board of County Commissioners transitioned to a new accounting system; while this change was necessary to improve efficiency and financial reporting in the long term, it has presented several short-term challenges in extracting and organizing the data needed by the external auditors; (2) the FY 2022-23 audit report was not finalized until March 2025; (3) the County is actively working with its auditors to address the issues with the new accounting system and provide the necessary information to complete the FY 2023-24 audit; (4) while the current target for final submission is December 31, 2025, the County is making every effort to finalize the report sooner; and (5) the County is committed to returning to a timely submission schedule for the FY 2024-25 audit and anticipate meeting the June 30, 2026, deadline.	Take action if delinquent financial reports not received by 1/15/2026
3	Liberty County	FY 2023-24 Audit Report	No response was received from the City to the Committee's letter dated 9/22/2025. [Note: FY 2023-24 AFR received 12/4/2025.]	Take action if delinquent financial report not received by 12/15/2025

**5c. Non-Filers  
Municipalities**

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	Town of Altha	Calhoun	FY 2023-24 AFR and Audit Report	No response was received from the Town to the Committee's letter dated 9/18/2025.	Take action if delinquent financial reports not received by 12/15/2025
2	City of Archer	Alachua	FY 2023-24 AFR and Audit Report	Other than an email received on 9/18/2025 confirming receipt of the Committee's letter dated 9/18/2025, no response was received from the City.	Take action if delinquent financial reports not received by 12/15/2025
3	City of Avon Park	Highlands	FY 2023-24 AFR and Audit Report	On November 14, 2025, Committee staff received correspondence from the City's Finance Director which stated: (1) the City underwent a complete software suite conversion from November 2023 - March 2024, which created multiple discrepancies that took staff an enormous amount of time to track down and correct; (2) staff believes most issues have been ironed out and are currently working to complete entries for FY 2024-25 to ensure timely submission; and (3) staff are working with the auditors and the financial reports will be submitted no later than January 15, 2026.	Take action if delinquent financial reports not received by 1/15/2026
4	City of Blountstown	Calhoun	FY 2023-24 AFR and Audit Report	On October 3, 2025, Committee staff received correspondence from the City Manager / Finance Director which stated that the City's auditors: (1) are scheduled to be at the City in mid-November to complete audit fieldwork for the FY 2023-24 audit; and (2) anticipate that the audit report and Annual Financial Report should be completed and submitted to the Auditor General and DFS, respectively, by the end of January 2026.	Take action if delinquent financial reports not received by 2/28/2026
5	Town of Bronson	Levy	FY 2023-24 AFR and Audit Report	On November 17, 2025, Committee staff received correspondence from the Town Manager, which stated that: (1) the Town's financial reports for FY 2023-24 are still not complete because of an unprecedented situation; (2) although staff turnover was an early setback to completing the audit on time, The Town was moving along in June and July until the person assigned to the pre-audit from the contracted CPA firm stopped working on it; July 31, 2025, was the last entry of work on the Town's audit for several months; (3) at that time, the Town faced several options: (a) Town staff reached out to the Town's accountant, who declined to take over the pre-audit slot because of staffing and the number of deliverables completed and yet to be completed.; and (b) the Town's audit firm was ready to step into the pre-	Take action if delinquent financial reports not received by 2/28/2026



**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Town of Bronson (continued)			<p>audit slot, but that would have meant starting over with a new audit firm, of which there are very few in Florida and none as local as the current one; (4) during this time, the CPA firm contracted to perform the Town's pre-audit was also looking for a firm they could subcontract with for the Town's pre-audit and possibly for other municipalities for whom they were also behind; (5) in mid-October, she was informed that a CPA firm had been hired to complete the pre-audit for the Town; and (6) she knows that work is now being done, but does not have a timeframe for when it will be completed.</p> <p>On December 3, 2025, Committee staff spoke with the Town Manager regarding the Town's situation and status of the FY 2023-24 pre-audit and audit work. She will check on the status of the pre-audit and talk to the Town's audit firm regarding possible timing of the audit. On December 4, 2025, Committee staff received correspondence from the Town Manager, which stated that: (1) the estimate to complete the pre-audit is by the first week of January 2026; (2) unfortunately, the first quarter of the year is the busiest time for the Town's auditors, and they estimate that they will not be able to start the audit until mid-April 2026; and (3) if possible, the Town requests an extension until June 30 for the withholding of any funds; the Town's auditors estimate that they can complete the audit by that time.</p>	
6	City of Brooksville	Hernando	FY 2023-24 AFR and Audit Report	On November 14, 2025, Committee staff received correspondence from the City's Finance Director stating that audit reports for both the City and its CRA are in the final review stage with the auditors and will be presented to the City Council at the January 5, 2026 Council meeting.	Take action if delinquent financial reports not received by 1/15/2026
7	City of Bunnell	Flagler	FY 2023-24 AFR and Audit Report	No response was received from the City to the Committee's letter dated 9/18/2025.	Take action if delinquent financial reports not received by 12/15/2025

List 2:					
MUNICIPALITIES					
	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
8	Town of Campbellton	Jackson	FY 2023-24 AFR and Audit Report	<p>On October 30, 2025, Committee staff spoke with the Town Clerk regarding the status of the FY 2023-24 audit, She was unsure of the status and asked about the submission of the audit report and AFR once they were completed. Committee staff sent correspondence to her regarding such that same day.</p> <p>On November 25, 2025, Committee staff sent correspondence to the Town requesting an updated status. No response has been received to date.</p>	Take action if delinquent financial reports not received by 12/15/2025
9	City of Center Hill	Sumter	FY 2023-24 AFR and Audit Report	<p>On September 18, 2025, Committee staff received correspondence from the City Clerk, which stated that: (1) the City was in the process of looking for a new auditor to complete the FY 2023-24 and 2024-25 audits and to stay current; and (2) the FY 2023-24 audit should be completed by mid-November 2025.</p> <p>On December 2, 2025, Committee staff received updated correspondence from the City Clerk, which stated that: (1) the City is in the process of getting the FY 2023-24 audit completed, as well as the 2024-25 audit; (2) with the new auditing guidelines put in place by the Auditor General, it took time to hire a new audit firm; (3) the City apologizes for the audits being late, but they will be caught up, and the City will be have future audits completed on time; and (4) the FY 2023-24 audit should be completed by the end of January 2026.</p>	Take action if delinquent financial reports not received by 2/28/2026
10	Town of Century	Escambia	FY 2023-24 AFR and Audit Report	<p>On December 5, 2025, Committee staff spoke with and received correspondence from the new Town Administrator regarding the status of the FY 2023-24 audit, which stated: (1) he has only been in the Town Administrator role for a few months; (2) the Town has experienced administrative and operational challenges over the last couple of years, including issues with the consistency and completeness of required financial submissions; (3) since assuming the Town Administrator position, he has been working diligently to understand the scope of these issues and to identify what information is needed to remedy the outstanding audit requirements; (4) one significant obstacle has been accessing past employee</p>	Take action if delinquent financial reports not received by 2/28/2026

List 2:					
MUNICIPALITIES					
	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Town of Century (continued)			emails and the historical information contained within them; these records are critical to understanding prior actions, locating requested documentation, and ensuring the Town is fully responsive to the Committee's inquiries, and the Town is continuing its efforts to retrieve this information; (5) he has reached out to the audit firm who had previously worked with the Town, in hopes of determining exactly what documentation or clarifications they require in order to satisfy the outstanding audit elements; (6) he is awaiting their guidance so the Town can move forward with accuracy and transparency; and (7) he is committed to bringing the Town into full compliance and to improving its internal processes moving forward and appreciates the Committee's patience and cooperation as the Town works through these longstanding issues.	
11	City of Chipley	Washington	FY 2023-24 AFR and Audit Report	<p>On November 14, 2025, Committee staff received correspondence from the City Administrator, which stated that: (1) the City and the Chipley Redevelopment Agency anticipate receiving the FY 2023-24 audit reports from the auditors by November 30, 2025, and will immediately prepare the Annual Financial Report (AFR) and submit it along with the audit reports; (2) the delay in submitting the audit timely is attributed to administrative changes and staffing shortages within the City; the City has now successfully increased its staff and is moving towards acceptable staffing levels; and (3) with increased staffing, the City is already preparing for the FY 2024-25 audit, with the goal of ensuring the audit is submitted well in advance of its June 30, 2026 deadline.</p> <p>On December 3, 2025, Committee staff received updated correspondence from the City Administrator, which stated that: (1) she was currently reviewing the draft audit reports for both the City and the Chipley Redevelopment Agency; (2) the auditors stated that the final audit reports should have an issue date of 12/5/2025; and (3) she will be starting to key the AFR tomorrow so the final version can be submitted on Friday when the City receives the audit reports.</p>	Take action if delinquent financial reports not received by 12/15/2025

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
12	City of Crescent City	Putnam	FY 2023-24 AFR and Audit Report	<p>On October 3, 2025, Committee staff received correspondence from the City's Finance Director, which stated that: (1) the City is diligently working with its audit firm to complete the FY 2023-24 audit; (2) City staff is providing requested information to the auditors on a daily basis and is using the services of an outside consultant to complete the effort; and (3) the City will submit the audit report once complete; it is the City's hope and full effort to have it completed by the end of October 2025.</p> <p>On November 3, 2025, Committee staff received updated correspondence from the City's Finance Director, which stated that the audit report was expected to be completed by the end of November 2025.</p> <p>On December 1, 2025, Committee staff received updated correspondence from the City's Finance Director, which stated that: (1) the City's FY 2023-24 audit is complete, and the auditors are currently performing their final review; and (2) the audit report will be submitted before the end of December 2025.</p>	Take action if delinquent financial reports not received by 1/15/2026
13	Town of Cross City	Dixie	FY 2023-24 AFR and Audit Report	<p>On September 26, 2025, Committee staff received correspondence from the City's external auditors, which stated that: (1) they are in the process of completing the audit and fully expect it will be completed and submitted to the state prior the date in the Committee letter (11/17/2025); and (2) this is a first-year audit engagement, and they plan to have a much more efficient process as the audit firm, and the Town become more familiar with each other next year.</p> <p>On December 2, 2025, Committee staff received updated correspondence from the City's external auditors, which stated that they are putting the final touches on the audit report, and it should be completed by early next week.</p>	Take action if delinquent financial reports not received by 12/15/2025
14	City of Dade City	Pasco	FY 2023-24 AFR and Audit Report	On November 5, 2025, Committee staff received correspondence from the City's Finance Officer, which stated that: (1) the recovery from the reconstruction of the City's financial records through September 30, 2023, is finally behind the City, and City staff have has made serious steps to move	Take action if delinquent financial reports not received by 12/15/2025

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	City of Dade City (continued)			<p>forward with preparation for the FY 2023-24 audit process; (2) the City has engaged two professional accounting firms and added staff positions to assist in catching up as advised by the City's auditors; (3) last week the City Commission appointed an Audit Committee following the statutory requirements of Section 218.39 Florida Statutes, for the selection of an auditing firm for the FY 2023-24 audit, and the City is making every effort to expedite the completion of the late FY 2023-24 audit; (4) the Audit Committee is meeting next Monday to determine the content of the RFP and the selection criteria; the City understands the need to ensure that it engages a firm with the staffing capacity and commitments to assist with two fiscal years of audits within a 12-month window; (5) as the Audit Selection Process proceeds with recommendations to the City Commissioners for their action in January 2026, the City is pressing forward in preparing the financials with completed audit worksheets and the related confirmations to avoid the lengthy delays that have been caused by the software troubles and subsequent upgrade processes over the past two years; (6) the City requests that the Committee provide it with another opportunity to complete the FY 2023-24 audit by April 2026; (7) the City believes that a March delivery is possible, and the internal review of the steps involved, given the current late start would make a February deadline difficult to accomplish; and (8) the City is confident that it can make the proposed deadline for FY 2023-24 in the Spring 2026.</p> <p>History:</p> <ul style="list-style-type: none"> <li>- In February 2025, the Committee approved to take action on the City if the City's FY 2022-23 AFR and audit report were not received by 4/30/2025; a post-meeting email was sent to the City's Mayor regarding such.</li> <li>-The City failed to submit the FY 2022-23 financial reports by the deadline, so State action began on 5/1/2025.</li> <li>-On 10/30/2025, the City submitted the FY 2022-23 AFR and audit report to the Department of Financial Services and the Auditor General, respectively.</li> <li>-As a result of the Committee's action and the City's failure to timely submit the FY 2022-23 reports, the City lost State funds that it would ordinarily have received.</li> </ul>	

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
15	Town of Dundee	Polk	FY 2023-24 AFR and Audit Report	No response was received from the Town to the Committee's letter dated 9/18/2025.	Take action if delinquent financial reports not received by 12/15/2025
16	Town of Grand Ridge	Jackson	FY 2023-24 AFR and Audit Report	<p>On September 25, 2025, Committee staff received a telephone call from the Town Clerk, who stated that: (1) the Town lost its entire staff on August 14, 2025, and on the following Monday she started as the new Town Clerk; (2) another staff member was recently hired, and they are trying to locate documents, pay bills, handle utilities collections, etc.; (3) they have reached out to another Town/City Clerk in their area for assistance in some matters; and (4) the audit firm that performed the Town's FY 2022-23 audit has been engaged to perform the FY 2023-24 audit, but she was unsure about whether they have any of the documents to begin the audit.</p> <p>On December 4 and 5, 2025, Committee staff spoke with the new Town Clerk, who stated that she believed that the audit was in progress and would contact the Town's audit firm to get an updated status and send correspondence regarding such.</p>	Take action if delinquent financial reports not received by 2/28/2026
17	City of Gretna	Gadsden	FY 2023-24 AFR and Audit Report	On November 14, 2025, Committee staff received correspondence from the City Manager which stated that: (1) the audit is underway and expected to be completed within the next 30 days, as confirmed by the City's auditors; (2) the audit was delayed because the City did not meet the audit readiness date established by the auditors; (3) the City requests that the Committee consider a delay in enforcement action for no more than 60 days, and (4) the City is working diligently to resolve the historic barriers that have delayed timely submission and is confident that the FY 2024-25 audit will be completed prior to the June 30, 2026 statutory deadline.	Take action if delinquent financial reports not received by 1/15/2026
18	City of Groveland	Lake	FY 2023-24 AFR and Audit Report	On November 14, 2025, Committee staff received correspondence from the City's Finance Director which stated that: (1) Over the past 12 months, the City has experienced significant staffing challenges within the Finance Department, including the resignation or retirement of several key personnel (specifically the Finance Director, Deputy Finance Director, and Finance Manager), which substantially reduced the financial reporting	Take action if delinquent financial reports not received by 1/15/2026

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	City of Groveland (continued)			capacity; (2) Additionally, the Finance Department has also assumed responsibility for overseeing the previous Purchasing Department, further increasing workload demands on the limited remaining staff; (3) To advance completion of the required financial reports, the City's external auditors are actively reviewing and working to complete the financial statements, and the City is actively recruiting and onboarding qualified personnel to restore the reporting capacity; and (4) The City estimates that the outstanding financial reports will be completed and submitted by the end of the 2025 calendar year.	
19	City of Hawthorne	Alachua	FY 2023-24 AFR and Audit Report	No response was received from the City to the Committee's letter dated 9/18/2025.	Take action if delinquent financial reports not received by 12/15/2025
20	City of Hialeah Gardens	Miami-Dade	FY 2023-24 AFR and Audit Report	On September 18, 2025, Committee staff received correspondence from the City's Finance Director, which stated that: (1) the audit is almost done, and the City is waiting for the audit report so he can submit the AFR; and (2) please allow the City until mid-October to submit the financial reports.  On December 1, 2025, Committee staff sent correspondence to the City requesting an updated status. No response has been received to date.	Take action if delinquent financial reports not received by 12/15/2025
21	City of High Springs	Alachua	FY 2023-24 AFR and Audit Report	On November 25, 2025, Committee staff received correspondence from the City's Finance Director which stated that: (1) with the support of an outside consultant, the City has made significant progress in addressing and correcting chart of account issues that contributed to delays in prior audits; and (2) the City's auditors anticipate completing the FY 2023-24 audit by the end of December 2025.	Take action if delinquent financial reports not received by 1/15/2026
22	Village of Indiantown	Martin	FY 2023-24 AFR and Audit Report	On September 18, 2025, Committee staff received correspondence from the Village's Financial Services Director which stated that: (1) the FY 2023-24 audit is commencing on October 12th, and Village staff are currently preparing for their return to start field work; and (2) based on conversation with the auditors, the Village anticipates the annual audit and the Annual Financial Report (AFR) will be completed sometime in December.	Take action if delinquent financial reports not received by 1/15/2026



**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Village of Indiantown (continued)			On November 12, 2025, Committee staff received updated correspondence from the Village's Financial Services Director which stated that: (1) the FY 2023-24 audit commenced on October 12th and is well underway; (2) he is in regular contact with the auditors, having weekly progress meetings; and (3) the Village's auditors believe they are still on target to issue the final FY 2023-24 audit report and AFR before end of this calendar year.	
23	City of Jacob City	Jackson	FY 2023-24 AFR and Audit Report, if required	No response was received from the City to the Committee's letter dated 9/18/2025.	Take action if delinquent financial reports not received by 12/15/2025
24	Town of Kenneth City	Pinellas	FY 2023-24 AFR and Audit Report	<p>On November 5, 2025, Committee staff received correspondence from the Town's Finance Director, which stated that: (1) the current primary cause of the ongoing delay in submitting the FY 2023-24 financial reports is staffing turnover within the Town Manager's office; (2) the Finance Department experienced significant operational and scheduling setbacks in completing preliminary tasks necessary for the timely execution of the FY 2023-24 audit, and the resignation of the former Town Manager further hindered Town operations, requiring staff to assume responsibilities beyond their typical roles and intensifying existing organizational challenges; (3) on November 1, 2025, the newly appointed Interim Town Manager began his tenure and is fully committed to supporting finance and related personnel to facilitate completion of the FY 2024 audit; (4) these leadership transitions have temporarily impacted the Finance Department's ability to finalize audit documentation and respond promptly to auditor inquiries; to address these obstacles, the Interim Town Manager and the Finance Department are strategically allocating resources to prioritize critical audit-related activities; and (5) a revised anticipated completion date will be provided.</p> <p>On December 2, 2025, Committee staff received updated correspondence from the Town's financial consultant, which stated that they have spoken with the auditors and are very optimistic the FY 2023-24 audit will be completed and submitted by January 31, 2026.</p>	Take action if delinquent financial reports not received by 2/28/2026

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
25	City of Keystone Heights	Clay	FY 2023-24 AFR and Audit Report	<p>On December 3, 2025, Committee staff spoke with the City Manager and the Finance Clerk regarding the status of the FY 2023-24 audit report. The City Manager subsequently provided correspondence which stated that he expects to have a full update from the audit partner tomorrow as that is when he promised to have a draft audit report ready for the City's review.</p> <p>On December 4, 2025, Committee staff spoke with and received correspondence from the City Manager, which stated that: (1) the City received the draft FY 2023-24 audit report this morning and has already responded to them with a few minor administrative changes based on the initial review; (2) the City agrees with the two findings, one on Updating the Accounts Receivable at Year End and one on Actual Expenditures Exceeded the Final Budgeted Expenditures of the General Fund; (3) the City will be establishing procedures to make sure that these do not become repeat findings in future years; and (4) the City will immediately begin drafting the Management Representation Letter and Audit Response Letter so the audit can be formally submitted as soon as possible.</p>	Take action if delinquent financial reports not received by 1/15/2026
26	Town of Lake Park	Palm Beach	FY 2023-24 AFR	<p>On September 25, 2025, Committee staff received correspondence from the Town's Finance Director, which stated that the Town expects that the FY 2023-24 financial reports will be submitted on or before November 17, 2025 (date in Committee letter).</p> <p>On November 26, 2025, Committee staff sent correspondence to the Town requesting an updated status. No response has been received to date.</p>	Take action if delinquent financial report not received by 12/15/2025
27	Town of Manalapan	Palm Beach	FY 2023-24 AFR and Audit Report	<p>On November 7, 2025, Committee staff received correspondence from the Town Manager which stated that: (1) when he assumed this role, the Town's financial audits were three years behind, and over the past year and a half, Town staff have worked diligently to bring the Town fully current, addressing the backlog and strengthening the financial management processes; (2) beyond catching up, the Town has taken significant steps to modernize its operations and has implemented a new, state-of-the-art Enterprise Resource Planning (ERP) system, which allows the auditors to</p>	Take action if delinquent financial reports not received by 2/28/2026

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	Town of Manalapan (continued)			access financial data directly within the system; this not only improves transparency but also enables the audit process to proceed with greater accuracy and efficiency; and (3) the Town expects to submit the FY 2023-24 financial reports by January 2026.	
28	Town of Mangonia Park	Palm Beach	FY 2023-24 AFR and Audit Report	On November 7, 2025, Committee staff received correspondence from the Town Manager which stated that: (1) he has been updated by both the Town's internal auditor and external auditors that the FY 2023-24 audit is well underway; (2) the Town is still operating without the services of a bookkeeper, which has been a challenge; and (3) the FY 2023-24 financial reports should be submitted by December 31, 2025.	Take action if delinquent financial reports not received by 1/15/2026
29	Town of Marineland	Flagler, St. Johns	FY 2023-24 AFR and Audit Report	On September 20, 2025, Committee staff received correspondence from the Town's Financial Consultant, which stated that: (1) the Town has recently suffered two losses – first was the extremely untimely passing of its long-time auditor, and second was the Town lost its Mayor recently and has been through three Town Clerks this fiscal year which delayed the audit engagement; and (2) the Town has been assured that the audit will be completed this week and the full report will be ready for the October meeting, and the AFR will be uploaded by the auditors and submitted soon.  On December 1, 2025, Committee staff received correspondence from the Town's auditors, which stated that: (1) the required reports for both the Town and Town of Marineland CRA will be submitted by December 5, 2025; and (2) the audit team has had many unforeseen circumstances that contributed to the delay.	Take action if delinquent financial reports not received by 12/15/2025
30	Town of Micanopy	Alachua	FY 2023-24 AFR and Audit Report	On September 18, 2025, Committee staff received correspondence from the Town Administrator/Clerk, which stated that the FY 2023-24 financial audit report is expected to be completed within the next few weeks.  On December 1, 2025, Committee staff sent correspondence to the City requesting an updated status. No response has been received to date.	Take action if delinquent financial reports not received by 12/15/2025

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
31	City of Midway	Gadsden	FY 2023-24 AFR and Audit Report	On November 14, 2025, Committee staff received correspondence from the City Manager, which stated that: (1) the delay in submitting the FY 2023-24 audit was due to the City not meeting the audit readiness date established by the City's audit firm; (2) the audit is currently underway and expected to be completed within the next 30 days based on discussions with the audit firm and do not anticipate any accounting challenges that would delay the audit firm's completion of the audit; and (3) the City requests that the Committee consider a delay in enforcement action for no more than 60 days.	Take action if delinquent financial reports not received by 1/15/2026
32	City of Minneola	Lake	FY 2023-24 AFR and Audit Report	No response was received from the City to the Committee's letter dated 9/18/2025.	Take action if delinquent financial reports not received by 12/15/2025
33	City of Monticello	Jefferson	FY 2023-24 AFR and Audit Report	<p>No response was received from the City to the Committee's letter dated 9/18/2025.</p> <p>On October 10, 2025, Committee staff received from the Department of Financial Services (DFS) a copy of correspondence sent to DFS by the City Manager on October 9, 2025, which stated that: (1) due to the recent resignation of the City Clerk, the audit is taking longer than anticipated; and (2) the City would greatly appreciate an extension, if possible. DFS responded, stating that: (1) DFS does not have the authority to grant extensions; however, keeping us updated on the process and getting the audit and annual financial report submitted as soon as possible is exactly what the City needs to do; and (2) DFS copied Committee staff on the correspondence, so the Committee is aware that the City is working with DFS to get everything caught up.</p> <p>On December 4, 2025, Committee staff left a voicemail message for the City Manager, requesting an update on the FY 2023-24 audit. No response has been received to date.</p>	Take action if delinquent financial reports not received by 12/15/2025

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
34	City of Moore Haven	Glades	FY 2023-24 AFR and Audit Report	On November 7 and 17, 2025, Committee staff received correspondence from the City Manager which stated that: (1) the audit is in progress, but there is some additional work this year for the single audit; (2) the City is requests until the end of December to submit the financial reports; and (3) the City's auditors have indicated that, if there are no last minute surprises, the audit will be completed well ahead of the end of December.	Take action if delinquent financial reports not received by 1/15/2026
35	City of Neptune Beach	Duval	FY 2023-24 AFR and Audit Report	On October 14, 2025, Committee staff received correspondence from the City's Chief Financial Officer (CFO), which stated that: (1) the City has experienced turnover in key finance and accounting positions since the long-time CFO retired in 2017, and the lack of institutional knowledge has caused major delays in processing financial information in a timely and accurate manner; (2) the current CFO position was filled during the third quarter of FY 2022-23; (3) the City is currently working on a plan to get finance to catch up on all financial reporting; (4) the FY 2022-23 audit was recently completed, and the FY 2023-24 audit is currently taking place and scheduled to be completed by December 31, 2025; and (5) the FY 2024-25 is scheduled to start on January 2026, with an expected completion date of May 2026, which should place the City in a compliance status for the first time since FY 2020-21. Also, the implementation of a new ERP system should make reporting to the auditors of the pension plan much easier.	Take action if delinquent financial reports not received by 1/15/2026
36	City of New Port Richey	Pasco	FY 2023-24 AFR and Audit Report	No response was received from the City to the Committee's letter dated 9/18/2025.	Take action if delinquent financial reports not received by 12/15/2025
37	City of North Bay Village	Miami-Dade	FY 2023-24 AFR and Audit Report	On October 22, 2025, Committee staff received correspondence from the Villages' Mayor, City Manager, and Chief Financial Officer (CFO), which stated that: (1) Over the past year, the Village Commission and Mayor have worked closely with the new Village Manager to address challenges in the Finance Department and to implement the structural improvements necessary to ensure compliance going forward; (2) The Village has taken proactive measures to resolve this situation and prevent future occurrences, and understanding that its internal capacity, the Village was temporarily insufficient, we approved engagement of two professional consulting firms	Take action if delinquent financial reports not received by 2/28/2026

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	City of North Bay Village (continued)			with extensive governmental accounting expertise: a CPA firm to provide specialized audit preparation assistance and a consulting group to provide ongoing accounting support and technical guidance; (3) The Village has completed a competitive procurement process and selected a new external audit firm with extensive experience in governmental auditing to conduct the FY 2023-24 audit; (4) The CFO and Village Manager, working with the audit partner, have established the timeline for completion of the FY 2023-24 audit: audit fieldwork to begin on November 24, 2025, and projected completion of the audit in early February 2026; (5) The audit firm has indicated that, given the comprehensive nature of the audit work required, including quality control review, the process will require approximately 8-10 weeks from commencement to final report issuance. This timeline accounts for the holiday season and ensures that the audit is conducted thoroughly and in accordance with professional standards; (6) The Village has already successfully closed FY 2024-25 and adopted the budget for the current fiscal year, demonstrating that the enhanced finance operations are functioning effectively; and (7) The Village Commission has made compliance with financial reporting requirements a priority, has allocated the resources necessary to achieve this goal, and also commits to providing the Committee with progress updates as they move through the audit process and to immediately notify the Committee if any unforeseen circumstances arise that might impact on the City's ability to meet the projected timeline.	
38	Town of Otter Creek	Levy	FY 2023-24 AFR and Audit Report	No response was received from the City to the Committee's letter dated 9/18/2025.	Take action if delinquent financial reports not received by 12/15/2025
39	City of Parker	Bay	FY 2023-24 AFR and Audit Report	No response was received from the City to the Committee's letter dated 9/18/2025.	Take action if delinquent financial reports not received by 12/15/2025

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
40	City of Port Richey	Pasco	FY 2023-24 AFR and Audit Report	<p>On September 23, 2025, Committee staff received correspondence from the City's Mayor, which stated that: (1) City staff are working on this now and will be getting them submitted shortly; (2) he was not aware that this deadline was missed and will emphasize the importance of timely submissions in the future; and (3) he is assuming that this delay was due to the previous City Manager taking a position with another City, and it was not turned over to the new Interim City Manager appropriately.</p> <p>On November 25, 2025, Committee staff sent correspondence to the City requesting an updated status. No response has been received to date.</p>	Take action if delinquent financial reports not received by 12/15/2025
41	City of Quincy	Gadsden	FY 2023-24 AFR and Audit Report	<p>On November 14, 2025, Committee staff received correspondence from the City's Finance Director which stated that the City's auditors had assured her both the City's and the Quincy Community Redevelopment Agency (CRA)'s audits would be completed within the next 30 days. On November 20, 2025, FloridaCommerce's Special District Accountability Program forwarded to Committee staff correspondence received from the City's Finance Director regarding the CRA's delinquent FY 2023-24 financial reports, which stated that: (1) Due to key personnel changes during the fiscal year, including the resignation of the City's Chief Financial Officer and the hiring of a new Finance Director in late 2024, the City's FY 2022-23 audit was delayed; (2) This subsequently impacted the timely closing of the City's financial records for FY 2023-24 and caused further delays in initiating the FY 2023-24 audit process with the City's external auditors; (3) The City's former CRA Director and former City Manager was terminated from his position in early July; and (3) The City's external auditors have indicated its intent to deliver draft audit reports for both the City and the CRA by the December 2025 City Commission meeting; it is anticipated that the drafts will be approved at that meeting, and the final audit reports will be issued shortly thereafter.</p>	Take action if delinquent financial reports not received by 1/15/2026



**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
42	Town of Raiford	Union	AFR and Audit Report* for: FY 2023-24 FY 2022-23 (* = if audit threshold is met)	On October 27, 2025, Committee staff received correspondence from the Town's Mayor, which stated that he apologies for the delay, the council member tasked with ensuring compliance has failed them greatly, and they will make the necessary adjustments to ensure compliance is met by the November 17 deadline (date in Committee letter).  On November 25, 2025, Committee staff sent correspondence to the Town requesting an updated status. No response has been received to date.	Take action if delinquent financial reports not received by 12/15/2025
43	City of Safety Harbor	Pinellas	FY 2023-24 AFR and Audit Report	On November 10, 2025, Committee staff received correspondence from the City's Independent Consultant - Finance Division which stated that: (1) The City has endured massive staff turnover over the past few years, specifically in the Finance Division and, as the ripple effect continues, is trying to get caught up and back to its normal business cycle; this process oftentimes takes several years, as it has here; (2) The City now has a full staff, in addition to the consultant's continued presence, at least until the City gets back to normal operations; (3) With the last fiscal year (FY 2024-25) being the worst ever storms and subsequent administrative paperwork (FEMA) in history, the staff shortage caused the City to get far behind in many areas, most importantly reporting; (4) The City continues to be dedicated towards catching up on all back reporting and believes it is within 30-45 days of filing the audit with the agencies required for FY 2023-24; it is hoping to provide the Safety Harbor Community Redevelopment Agency's audit report sooner, as it is a smaller set of reporting information to be audited; (5) The City is also in the middle of the process of selecting the auditor for the fiscal year just completed and, now that there is a Finance Director and Assistant Finance Director, is confident that this situation will not recur ever again.	Take action if delinquent financial reports not received by 1/15/2026
44	City of St. Marks	Wakulla	FY 2023-24 AFR and Audit Report	On September 12, 2025, Committee staff received correspondence from the City Manager/Clerk, which stated that: (1) City hall is closed due to Hurricane Helene, staff cannot enter the building, and the records are in storage containers with mold; (2) City staff are working to finalize the FY 2023-24 audit and are in the last stages; and (3) the financial records for FY	Take action if delinquent financial reports not received by 2/28/2026

List 2:					
MUNICIPALITIES					
	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
	City of St. Marks (continued)			<p>2023-24 are all in paper form; staff did not scan before she started with the City.</p> <p>On September 30, 2025, Committee staff received updated correspondence from the City Manager/Clerk, which included a status update letter from the City's auditors that stated: (1) they have recently received the majority of the requested documentation and are actively reviewing the materials; (2) at this stage, they are still in the process of completing their review and detailed audit testing; and (3) as of that day, there are five items outstanding (listed in the letter). The City Manager/Clerk stated that: (1) City staff have provided hundreds of documents through an auditing portal to date; however, some of the remaining documents needed are in storage and have been exposed to black mold from Hurricane Helene damage; (2) City hall is still under construction; and (3) four of the five remaining items are nearly complete and expected to be finalized by midday Thursday, and the last item will be complete on Friday.</p> <p>On October 30, 2025, Committee staff received updated correspondence from the City Manager/Clerk, which stated that: (1) there had been a delay in the audit due to a family emergency at the audit firm; (2) the auditors are having issues with the City's utility system numbers from that fiscal year; since the City has a completely new administration, staff, and City Commission starting this time last year, what is being audited is not what anyone has worked on; and (3) since September 2024, the City staff have been auditing, identifying, and correcting every section of the City.</p> <p>Throughout November 2025, Committee staff received updated correspondence from the City Manager/Clerk, which in general expressed frustration about how long the audit was taking and stated that the auditors continue to ask questions and request documentation, some of which had already been provided.</p>	

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
45	Town of Surfside	Miami-Dade	FY 2023-24 AFR and Audit Report	<p>On September 18, 2025, Committee staff received correspondence from the Town's Interim Finance Director, which stated that: (1) the Town expects to meet the November 17 deadline (date in Committee letter); (2) the Town has had difficulty in filling key finance positions, but the audit is underway; and (3) the Town also expect to promptly begin its FY 2024-25 audit as it wraps up the FY 2023-24 audit.</p> <p>On December 3, 2025, Committee staff received updated correspondence from the Town's new Finance Director, which stated that: (1) the Town is requesting the Committee to kindly consider extending the Town's deadline for providing the Audited Financial Statements to January 30, 2025; (2) the primary reason for the delay was a high turnover within the Finance Department; (3) the Town's external audit firm began the FY 2023-24 audit last week and anticipates concluding their work by mid-January 2026, accounting for the holiday schedule; (4) the Town has provided all required information to the Pension Plan Administrator, enabling them to complete the actuarial valuations by mid-January 2026; (5) at a substantial cost to the Town, it has engaged an external consulting firm to assist with preparing the draft financial statements, which have already been submitted to the external auditors; and (6) the Town has increased staffing levels, engaged additional consultants, and she (the new Finance Director) was recently hired to support and strengthen the Finance Department's operations and internal controls.</p>	Take action if delinquent financial reports not received by 2/28/2026

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
46	City of Sweetwater	Miami-Dade	FY 2023-24 AFR and Audit Report	On November 14, 2025, Committee staff received correspondence from the City's Finance Director, which included correspondence from the City's auditors. The auditors stated that: (1) they are currently in the process of finalizing the FY 2023-24 audit report and are working through completing the workpaper review of various audit areas, completing audit testing and analysis of one open item, and finalizing audit testing, analysis and workpaper review of the major program for the Federal Single Audit; and (2) to allow time for preparation of a complete set of the financial statements, as well as final review and concurring review, they expect to deliver the audited financial statements by December 12, 2025.	Take action if delinquent financial reports not received by 1/15/2026
47	Village of Virginia Gardens	Miami-Dade	FY 2023-24 AFR and Audit Report	On November 3, 2025, Committee staff received correspondence from the Villages' Mayor, which stated that: (1) the Village experienced a change in auditors during the course of the FY 2023-24 audit, which resulted in an unanticipated delay in completion; (2) the audit is now nearing completion, and the Village is working closely with the new audit team to finalize all outstanding items as expeditiously as possible; (3) the Village fully anticipates that the audit and the AFR will be completed and submitted no later than the end of the 2025 calendar year, and expects to complete the process prior to that date; and (4) the Village remains committed to full compliance with all financial reporting requirements and to maintaining the highest standards of transparency and accountability.	Take action if delinquent financial reports not received by 1/15/2026

**List 2:**

**MUNICIPALITIES**

	Municipality	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
48	Town of Wausau	Washington	FY 2023-24 AFR and Audit Report	<p>On September 18, 2025, Committee staff received correspondence from the Town Clerk, which stated that: (1) The Town has provided all the information to the auditors, and they are conducting the audit at this time; and (2) The Town anticipates having the audit completed and submitted by November 17, 2025.</p> <p>On December 4, 2025, Committee staff received updated correspondence from the Town Clerk, which stated that she spoke with the Town's audit firm regarding the FY 2023-24 annual financial audit report and was told that the auditors have begun audit fieldwork and have a tentative date of December 31, 2025, to issue the audit report, with completion of the AFR by January 15, 2026.</p>	Take action if delinquent financial reports not received by 1/15/2026
49	Town of Welaka	Putnam	FY 2023-24 AFR and Audit Report	On December 2, 2025, Committee staff received correspondence from the Town's financial consultant, which stated that they have spoken with the auditors and are very optimistic the FY 2023-24 audit will be completed and submitted by January 31, 2026.	Take action if delinquent financial reports not received by 2/28/2026

## Town of Raiford (Union County)

Population (2024 estimate): 236

### *Noncompliance with State Reporting Requirements*

- The Town has failed to submit the last two required Annual Financial Reports (AFRs) to the Department of Financial Services. The 2022-23 and 2023-24 fiscal year AFRs were due no later than June 30, 2024, and June 30, 2025, respectively. The Town may also be required to submit an annual financial audit report for one of these years, due to receipt of federal funds described below.<sup>1</sup>
- In addition, for the prior five years (2017-18 through 2021-22 fiscal years), the AFRs were submitted late (significantly late for most years).
- Due to the Town's failure to submit the 2022-23 fiscal year AFR, the Town has been losing state funds that it would otherwise be entitled to receive since April 2025. These funds will continue to be withheld until the Town comes into compliance with required financial reporting enforced by the Joint Legislative Auditing Committee (Committee). Once a municipality or county has been losing funds for more than a month or two, Committee staff notify the members of the Legislative Delegation for the respective county of the noncompliance. Committee staff have provided the Union County Legislative Delegation with periodic updates regarding the Town's noncompliance and the amount of funds withheld.
- Municipalities are required to post their tentative and adopted budget and any budget amendments online. If a municipality does not have a website, they are required to submit the information to their county for the county to post online. No budget information for the Town is available.<sup>2, 3</sup>

### *Noncompliance with Federal Reporting Requirements*

- The Town was provided ARPA funds, as a pass thru from the Florida Division of Emergency Management (FDEM). A condition of receiving the funds is that the Town was required to report to the U.S. Treasury but has failed to do so. Once this occurs, Florida is required to get involved. As a result, FDEM sent the Town a recoupment letter. A certified copy of the letter was also received by Union County this week.<sup>4</sup>

### *Status of Town*

- The Town is generally nonresponsive to communication from Committee staff. This includes emails sent to Town Hall, letters sent to the Town Council members, and phone calls to the Mayor's cell phone.
- Per the Mayor in October 2024, the Town Clerk position is vacant, and the Town Hall is not manned. Committee staff periodically call Town Hall, but the phone rings and does allow voicemail messages.
- Information available to Committee staff related to the Town is limited and dated. However, the Town does not appear to provide any services, have any employees on staff, or have any debt. Efforts in December 2025 to confirm this have been unsuccessful. The Union County Coordinator stated that the County has interlocal agreements with the Town to provide services.

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<sup>1</sup> If the Town's total revenues or total expenditures/expenses reach \$100,000, the Town will be required to submit an annual financial audit report to the Auditor General. For the last fiscal year for which information is available, the 2021-22 fiscal year, total revenues were \$81,356 and total expenditures/expenses were \$67,608.

<sup>2</sup> The requirements for posting municipality's budgets online are specified in Sections 166.241(3) and (9), *Florida Statutes*. Although the statute does not include an enforcement mechanism, most municipalities do post their budget information online.

<sup>3</sup> This is not necessarily a complete list of the Town's noncompliance with state reporting requirements. There may be additional requirements.

<sup>4</sup> Information obtained from Jimmy Williams, Union County Coordinator, and staff of the Florida Division of Emergency Management.

### *Union County Delegation Meeting*

- Staff of the Union County Legislative Delegation requested a representative of the Town to attend the October 23, 2025 delegation meeting; however, no one from the Town appeared. Prior to the meeting, Senator Bradley sent a letter to the Mayor and all Town Council members her staff could locate. The letter, in part, referenced the Town's noncompliance with Committee-enforced financial reporting requirements and stated that the delegation "would welcome an update at the meeting on the Town's efforts to address the existing delinquencies and meet this statutory requirement moving forward."<sup>5</sup>

### *Prior Financial Audit Report*

- The Town was incorporated in 1971. Since then, based on information through the 2021-22 fiscal year, which is the most recent information available, the Town has met the threshold for a financial audit only one time.<sup>6</sup> This occurred during the 2012-13 fiscal year, when the Town received Community Development Block Grant funds that were used for housing rehabilitation.

### *Elections*

- Per the Union County Supervisor of Elections, no one wants to run to serve on the Town Council. Therefore, there has not been an election in many years, and the Town Council members will roll over into the next term. When there is a vacancy, the Town Council appoints someone to fill the seat.

Mayor, Town of Raiford: Lamar Griffis

Chair, Union County Board of County Commissioners: Channing Dobbs

County Coordinator: Jimmy Williams

Union County Legislative Delegation: Senator Jennifer Bradley and Representative Chuck Brannon

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<sup>5</sup> Letter from Senator Jennifer Bradley to Honorable Lamar Griffis, Mayor, Town of Raiford, dated October 7, 2025 (on file in Committee Office).

<sup>6</sup> Section 218.39, *Florida Statutes*, requires an annual audit if a municipality's revenues or the total of expenditures and expenses is in excess of \$250,000. In addition, an audit is required if the revenues or the total of expenditures and expenses are between \$100,000 and \$250,000 and an audit has not been performed for the two previous fiscal years. If these amounts are less than \$100,000, there is no audit requirement.

**5d. Non-Filers  
Special Districts**



**List 3:**

**SPECIAL DISTRICTS (INDEPENDENT)**

	District (Creation Method)	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	Arlington Ridge Community Development District (Local Ordinance)	Lake	FY 2023-24 AFR and Audit Report	On October 14, 2025, Committee staff received correspondence from the District's Counsel, which stated that: (1) the District has engaged a firm to complete the annual audit for FY 2023-24; (2) despite the District's timely provision of required information, the audit is not yet complete due, in part, to a previously terminated vendor's failure to timely provide required information; (3) the audit is in progress and expected to be filed no later than December 31, 2025; (4) the District requests an extension until that date; and (5) the District intends to initiate the process of selecting a new auditor for the FY 2024-25 beginning on or around October 17, 2025, in light of the delay in the current audit.	Take action if delinquent financial reports not received by 1/15/2026
2	Carlton Lakes Community Development District (Local Ordinance)	Hillsborough	FY 2023-24 AFR and Audit Report	On September 19, 2025, Committee staff received correspondence from the CDD's management company which stated that they are working to finalize the audit with the auditors and are hopeful to meet the November 17 <sup>th</sup> deadline (date in Committee letter).  On December 2, 2025, Committee staff received updated correspondence from the CDD's management company which stated that they are in the process of finalizing the audit and, once it is finalized, they will file both the audit report and the AFR.	Take action if delinquent financial reports not received by 1/15/2026
3	Concorde Estates Community Development District (Local Ordinance)	Osceola	FY 2023-24 AFR and Audit Report	Other than an email received on 9/19/2025 confirming receipt of the Committee's letter dated 9/19/2025, no response was received from the District.	Take action if delinquent financial reports not received by 12/15/2025
4	Dixie Soil and Water Conservation District (General Law)	Dixie	FY 2023-24 Audit Report	No response was received from the District to the Committee's letter dated 9/19/2025.	Take action if delinquent financial reports not received by 12/15/2025
5	Florida Green Finance Authority (General Law)	Palm Beach	FY 2023-24 AFR and Audit Report	Other than an email received on 9/19/2025 confirming receipt of the Committee's letter dated 9/19/2025, no response was received from the Authority.	Take action if delinquent financial reports not received by 12/15/2025

**List 3:**

**SPECIAL DISTRICTS (INDEPENDENT)**

	District (Creation Method)	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
6	Haines City Water Control District (General Law)	Polk	FY 2023-24 AFR and Audit Report	On November 21, 2025, Committee staff received correspondence from the Department of Commerce, Special District Accountability Program, which included correspondence from the District's Secretary. She stated that: (1) the District is working to get into compliance; unfortunately, the District's previous audit firm gave a short notice that they no longer work with special districts; (2) the District is currently working diligently with a new audit firm in order to complete and submit the outstanding audit report, but the District will need some time in order to do so; (3) the District should have the audit completed and the audit report submitted no later than January 30, 2026; and (4) in order to prevent future noncompliance, the District will be sure to keep up with and follow submission deadlines for compliance.	Take action if delinquent financial reports not received by 1/15/2026
7	Heritage Isles Community Development District (Local Ordinance)	Hillsborough	FY 2023-24 AFR and Audit Report	On September 19, 2025, Committee staff received correspondence from the CDD's management company which stated that they are working to finalize the audit with the auditors and are hopeful to meet the November 17 <sup>th</sup> deadline (date in Committee letter).  On December 2, 2025, Committee staff received correspondence from the CDD's management company which stated that they are in the process of finalizing the audit and, once it is finalized, they will file both the audit report and the AFR.	Take action if delinquent financial reports not received by 1/15/2026
8	Hillsboro Inlet District (Special Act)	Broward	FY 2023-24 AFR	No response was received from the District to the Committee's letter dated 9/19/2025.  A courtesy email was sent to the District on 11/26/2025 regarding the delinquent FY 2023-24 AFR (FY 2023-24 audit report was submitted on 10/1/2025). No response has been received to date.	Take action if delinquent financial reports not received by 12/15/2025
9	Holmes Creek Soil and Water Conservation District (General Law)	Holmes	FY 2023-24 AFR	No response was received from the District to the Committee's letter dated 9/19/2025.  A courtesy email was sent to the District on 11/26/2025 regarding the delinquent FY 2023-24 AFR (FY 2023-24 audit report was submitted on 7/10/2025). No response has been received to date.	Take action if delinquent financial reports not received by 12/15/2025

**List 3:**

**SPECIAL DISTRICTS (INDEPENDENT)**

	District (Creation Method)	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
10	Indigo Community Development District (Rule of the Governor and Cabinet)	Volusia	FY 2023-24 AFR and Audit Report	On November 13, 2025, Committee staff received correspondence from the CDD's management company which stated that the CDD was still working with the contracted auditor to complete the requested information and requested an additional 30 days to complete the process.	Take action if delinquent financial reports not received by 1/15/2026
11	Kings Creek I Community Development District (Local Ordinance)	Duval	FY 2023-24 AFR and Audit Report	On December 4, 2025, Committee staff received correspondence from the CDD's management company which stated that the audit is in process, they hope to receive the draft report by the end of this week or early next week, and get the audit report ASAP after the draft report comes in. She also stated that they were not aware that an audit was required until they received correspondence from Committee staff on November 18, 2025.	Take action if delinquent financial reports not received by 1/15/2026
12	Kingston One Community Development District (Local Ordinance)	Lee	FY 2023-24 AFR and Audit Report	On December 4, 2025, Committee staff received correspondence from the CDD's management company which stated that the audit is in process, they hope to receive the draft report by the end of this week or early next week, and get the audit report ASAP after the draft report comes in. She also stated that they were not aware that an audit was required until they received correspondence from Committee staff on November 18, 2025.	Take action if delinquent financial reports not received by 1/15/2026
13	Plantation Acres Improvement District (Special Act)	Broward	FY 2023-24 AFR	No response was received from the District to the Committee's letter dated 9/19/2025.  A courtesy email was sent to the District on 11/26/2025 regarding the delinquent FY 2023-24 AFR (FY 2023-24 audit report was submitted on 10/1/2025). No response has been received to date.	Take action if delinquent financial report not received by 12/15/2025
14	Sorrento Pines Community Development District (Local Ordinance)	Lake	FY 2023-24 AFR and Audit Report	On November 17, 2025, Committee staff received correspondence from the CDD's management company which stated that the auditor is finalizing the fieldwork, and he expected the draft to be issued that week and the final report to follow shortly.	Take action if delinquent financial reports not received by 1/15/2026

**List 3:**

**SPECIAL DISTRICTS (INDEPENDENT)**

	District (Creation Method)	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
15	Southern Hills Plantation I Community Development District (Local Ordinance)	Hernando	FY 2023-24 AFR and Audit Report	On November 17, 2025, Committee staff received correspondence from the CDD's management company which stated that the auditor had issued the draft report. However, the District is coordinating with the auditor to update the debt presentation to more fully reflect the District's position regarding lots that escheated to the County and the future assessments related to those lots. He expected the draft to be updated that week and the final report to be issued shortly thereafter.	Take action if delinquent financial reports not received by 1/15/2026
16	Twin Creeks North Community Development District (Local Ordinance)	St. Johns	FY 2023-24 AFR and Audit Report	On November 17, 2025, Committee staff received correspondence from the CDD's management company which stated that the auditor is finalizing the fieldwork, and he expected the draft to be issued that week and the final report to follow shortly.	Take action if delinquent financial reports not received by 1/15/2026
17	Waccasassa Water and Wastewater Cooperative (General Law)	Levy	FY 2023-24 Audit Report, if required	<p>On October 16, 2025, Committee staff received correspondence from the Cooperative's registered agent, which stated that the Cooperative commenced existence in FY 2023-24. He also provided financial information which indicated that during FY 2023-24 the Cooperative had revenues of \$100,000 (a grant from the Suwannee River Water Management District) and expenditures of \$56,325.05 (comprised mostly of professional fees).</p> <p>On October 22, 2025, Committee staff spoke with the Cooperative's registered agent. He stated that he had spoken to Auditor General staff who confirmed that the Cooperative met the threshold for FY 2023-24 financial audit. He asked if the Auditor General's office could perform the audit and Committee staff told him that was not an option. He stated that he expected the cost of the audit to be approximately \$15,000 and was trying to determine what other options were available. The possibility of a FY 2024-25 audit in lieu of a FY 2023-24 was discussed. He stated that he will discuss with the Cooperative's Board and provide an update. No further information has been provided to date.</p>	Take action if delinquent financial reports not received by 2/28/2026

**List 3:****SPECIAL DISTRICTS (INDEPENDENT)**

	District (Creation Method)	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
18	West Port Community Development District (Local Ordinance)	Charlotte	FY 2023-24 AFR and Audit Report	On November 17, 2025, Committee staff received correspondence from the CDD's management company which stated that the auditor is finalizing the fieldwork, and he expected the draft to be issued that week and the final report to follow shortly.	Take action if delinquent financial reports not received by 1/15/2026
19	Westwood of Pasco Community Development District (Local Ordinance)	Pasco	FY 2023-24 AFR and Audit Report	On November 17, 2025, Committee staff received correspondence from the CDD's management company which stated that the auditor is finalizing the fieldwork, and he expected the draft to be issued that week and the final report to follow shortly.	Take action if delinquent financial reports not received by 1/15/2026

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

	District (Creation Method)	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
1	Avon Park Community Redevelopment Agency (Local Ordinance)	Highlands	FY 2023-24 AFR and Audit Report	The Agency is a component unit of the City of Avon Park, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.	Take action if delinquent financial reports not received by 1/15/2026
2	Baymeadows Community Improvement District (Local Ordinance)	Duval	FY 2023-24 Audit Report	No response was received from the District to the Committee's letter dated 9/19/2025.	Take action if delinquent financial report not received by 12/15/2025
3	Bunnell Community Redevelopment Agency (Local Ordinance)	Flagler	FY 2023-24 AFR and Audit Report, if required	The Agency is a component unit of the City of Bunnell, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report, if required.  [Note: No response was received from either the City or the Agency to the Committee's letters sent in September 2025.]	Take action if delinquent financial reports not received by 12/15/2025
4	Century Community Redevelopment Agency (Local Ordinance)	Escambia	FY 2023-24 AFR and Audit Report, if required	The Agency is a component unit of the Town of Century, and its AFR is linked to the Town's AFR, which cannot be submitted until the Town's FY 2023-24 audit is completed. [See List 2 for the status of the Town's audit.] However, the Agency is responsible for submitting its standalone audit report, if required.	Take action if delinquent financial reports not received by 2/28/2026
5	Chipley Redevelopment Agency (Local Ordinance)	Washington	FY 2023-24 AFR and Audit Report	The Agency is a component unit of the City of Chipley, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] (Note: The Agency's standalone audit report was received by the Auditor General on 12/5/2025.)	No action on the special district since the City of Chipley is responsible for submitting the Agency's AFR. [Note: Take action on City of Chipley if delinquent financial report not received by 12/15/2025.]

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

	District (Creation Method)	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
6	City of Brooksville Community Redevelopment Agency (Local Ordinance)	Hernando	FY 2023-24 AFR and Audit Report	<p>The Agency is a component unit of the City of Brooksville, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.</p> <p>[Note: The City's Finance Director has also provided correspondence to the FloridaCommerce's Special District Accountability Program regarding the status of the Agency's audit, and Committee staff has received copies of such correspondence. The status provided regarding the Agency's audit is identical to the status of the City's audit.]</p>	Take action if delinquent financial reports not received by 1/15/2026
7	City of Crescent City Community Redevelopment Agency (Local Ordinance)	Putnam	FY 2023-24 AFR and Audit Report	<p>The Agency is a component unit of the City of Crescent City, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.</p>	Take action if delinquent financial reports not received by 1/15/2026
8	City of Minneola Community Redevelopment Agency (Local Ordinance)	Lake	FY 2023-24 AFR and Audit Report	<p>The Agency is a component unit of the City of Minneola, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.</p> <p>[Note: No response was received from either the City or the Agency to the Committee's letters sent in September 2025.]</p>	Take action if delinquent financial reports not received by 12/15/2025
9	City of Moore Haven Affordable Housing Finance Authority (Local Ordinance)	Glades	FY 2023-24 AFR and Audit Report, if required	<p>The Authority is a component unit of the City of Moore Haven, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] However, the Authority is responsible for submitting its standalone audit report, if required.</p>	Take action if delinquent financial reports not received by 1/15/2026
10	City of Moore Haven Redevelopment Agency (Local Ordinance)	Glades	FY 2023-24 AFR and Audit Report, if required	<p>The Authority is a component unit of the City of Moore Haven, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] However, the Authority is responsible for submitting its standalone audit report, if required.</p>	Take action if delinquent financial reports not received by 1/15/2026

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

	District (Creation Method)	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
11	Community Redevelopment Agency of the City of Parker (Local Ordinance)	Bay	FY 2023-24 AFR and Audit Report	<p>The Agency is a component unit of the City of Parker, and its AFR is linked to the City's AFR. The City is responsible for submitting the AFR for both the City and the Agency. [See List 2 for the correspondence with the City regarding the AFRs.] However, the Agency is responsible for submitting its standalone audit report, if required.</p> <p>[Note: No response was received from either the City or the Agency to the Committee's letters sent in September 2025.]</p>	Take action if delinquent financial reports not received by 12/15/2025
12	Community Redevelopment Agency of the Town of Lake Park (Local Ordinance)	Palm Beach	FY 2023-24 AFR	<p>The Agency is a component unit of the Town of Lake Park, and its AFR is linked to the Town's AFR. The Town is responsible for submitting the AFR for both the Town and the Agency. [See List 2 for the correspondence with the Town regarding the AFR.]</p> <p>(Note: The Agency's standalone audit report was received by the Auditor General on 11/4/2025.)</p>	No action on the special district since the Town of Lake Park is responsible for submitting the Agency's AFR. [Note: Take action on Town of Lake Park if delinquent financial report not received by 12/15/2025.]
13	Dade City Community Redevelopment Agency (Local Ordinance)	Pasco	FY 2023-24 AFR and Audit Report	<p>The Agency is a component unit of the City of Dade City, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.</p>	Take action if delinquent financial reports not received by 12/15/2025
14	Gretna Neighborhood Improvement District (Local Ordinance)	Gadsden	FY 2023-24 AFR and Audit Report, if required	<p>The District is a component unit of the City of Gretna, and its FY 2023-24 AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.]</p> <p>History: The City of Gretna reported zero total revenues and total expenditures for the District for at least the previous five fiscal years.</p>	No action on the special district since the City of Gretna is responsible for submitting the District's AFR. [Note: Take action on City of Gretna if delinquent financial report(s) not received by 1/15/2026.]



**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

	District (Creation Method)	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
15	Groveland Community Redevelopment Agency (Local Ordinance)	Lake	FY 2023-24 AFR and Audit Report	The Agency is a component unit of the City of Groveland, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.	Take action if delinquent financial reports not received by 1/15/2026
16	Hawthorne Community Redevelopment Agency (Local Ordinance)	Alachua	FY 2023-24 AFR and Audit Report	The Agency is a component unit of the City of Hawthorne, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.  [Note: No response was received from either the City or the Agency to the Committee's letters sent in September 2025.]	Take action if delinquent financial reports not received by 12/15/2025
17	High Springs Community Redevelopment Agency (Local Ordinance)	Alachua	FY 2023-24 AFR and Audit Report	The Agency is a component unit of the City of High Springs, and its AFR is linked to the City's AFR, which cannot be submitted until the City's submits its FY 2023-24 audit. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.	Take action if delinquent financial reports not received by 1/15/2026
18	Keystone Heights Airport Authority (Local Ordinance)	Clay	FY 2023-24 AFR and Audit Report	The Authority is a component unit of the City of Keystone Heights, and its AFR is linked to the City's AFR. The City is responsible for submitting the AFR for both the City and the Authority. In addition, the Authority is included as part of the City's audit report. [See List 2 for the correspondence with the City regarding the AFR.]	No action on the special district since the City of Keystone Heights is responsible for submitting the Authority's AFR and audit report. [Note: Take action on City of Keystone Heights if delinquent financial report not received by 1/15/2026.]

**List 4:**

**SPECIAL DISTRICTS (DEPENDENT)**

	District (Creation Method)	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
19	Keystone Heights Community Redevelopment Agency (Local Ordinance)	Clay	FY 2023-24 AFR	The Agency is a component unit of the City of Keystone Heights, and its AFR is linked to the City's AFR. The City is responsible for submitting the AFR for both the City and the Agency. [See List 2 for the correspondence with the City regarding the AFR.] (Note: The Agency's standalone audit report was received by the Auditor General on 8/4/2025.)	No action on the special district since the City of Keystone Heights is responsible for submitting the Agency's AFR. [Note: Take action on City of Keystone Heights if delinquent financial report not received by 1/15/2026.]
20	Live Oak-Suwannee County Recreation Board (General Law)	Suwannee	FY 2023-24 AFR and Audit Report, if required	On November 25, 2025, Committee staff spoke with the Suwannee County Finance Director in the Clerk of Court's Office regarding the Board's FY 2023-24 AFR. It was discussed that Suwannee County's FY 2022-23 AFR included a \$0 AFR for the Board. He stated that he would contact the County's audit firm regarding the FY 2023-24 AFR amounts for the Board and then contact the Department of Financial Services to submit the AFR.	Take action if delinquent financial reports not received by 12/15/2025
21	Moore Haven Capital Projects Finance Authority (Local Ordinance)	Glades	FY 2023-24 AFR and Audit Report, if required	The Authority is a component unit of the City of Moore Haven, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] However, the Authority is responsible for submitting its standalone audit report.	Take action if delinquent financial reports not received by 1/15/2026
22	New Port Richey Community Redevelopment Agency (Local Ordinance)	Pasco	FY 2023-24 AFR and Audit Report	The Agency is a component unit of the City of New Port Richey, and its AFR is linked to the City's AFR, which cannot be submitted until the City submits its FY 2023-24 AFR. [See List 2 for the status of the City's AFR.] However, the Agency is responsible for submitting its standalone audit report.  [Note: No response was received from either the City or the Agency to the Committee's letters sent in September 2025.]	Take action if delinquent financial reports not received by 12/15/2025
23	Port Richey Community Redevelopment Agency (Local Ordinance)	Pasco	FY 2023-24 AFR and Audit Report	The Agency is a component unit of the City of Port Richey, and its AFR is linked to the City's AFR, which cannot be submitted until the City submits its FY 2023-24 AFR. [See List 2 for the status of the City's AFR.] However, the Agency is responsible for submitting its standalone audit report.	Take action if delinquent financial reports not received by 12/15/2025

**List 4:****SPECIAL DISTRICTS (DEPENDENT)**

	District (Creation Method)	County	Financial Report(s) Not Submitted	Comments	Staff Recommendation
24	Quincy Community Redevelopment Agency (Local Ordinance)	Gadsden	FY 2023-24 AFR and Audit Report	The Agency is a component unit of the City of Quincy, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.	Take action if delinquent financial reports not received by 1/15/2026
25	Safety Harbor Community Redevelopment Agency (Local Ordinance)	Pinellas	FY 2023-24 AFR and Audit Report	The Agency is a component unit of the City of Safety Harbor, and its AFR is linked to the City's AFR, which cannot be submitted until the City's FY 2023-24 audit is completed. [See List 2 for the status of the City's audit.] However, the Agency is responsible for submitting its standalone audit report.	Take action if delinquent financial reports not received by 1/15/2026
26	Town of Marineland Community Redevelopment Agency (Local Ordinance)	Flagler	FY 2023-24 AFR and Audit Report	The Agency is a component unit of the Town of Marineland, and its AFR is linked to the Town's AFR, which cannot be submitted until the Town's FY 2023-24 audit is completed. [See List 2 for the status of the Town's audit.] However, the Agency is responsible for submitting its standalone audit report.	Take action if delinquent financial reports not received by 12/15/2025

## **5e. Non-Filers Notifications**

**From:** Husbands, Morgan <Morgan.Husbands@myfloridacfo.com>  
**Sent:** Monday, September 22, 2025 8:44 AM  
**To:** JLAC; White, Deborah; Dubose, Kathy; Merry, Mark A  
**Cc:** Fennell, Scott; Hermeling, Renee; AcctAudAdminTeam; Christian, Hannah  
**Subject:** 2024 Non-Compliant Report  
**Attachments:** PUBLICNONCOMPLIANTGOVS\_2024 (6).xlsx; PUBLICNONCOMPLIANTGOVS\_2024 (6).pdf

To Whom It May Concern,

In accordance with 218.32(1)(f), F.S., attached is the Non-Compliant Entities report for FY 2024. The report is provided in both PDF and Excel format. The entities in the attached report did not file their AFR within the required reporting period. Please contact [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com) with questions about the attached report.

**Morgan Husbands**

**Deputy Director of Policy**

Florida Department of Financial Services

(o): 850-413-4911

[morgan.husbands@myfloridacfo.com](mailto:morgan.husbands@myfloridacfo.com)

*Please note that Florida has a broad public records law. Most written communications to or from state officials regarding state business are considered to be public records and will be made available to the public and the media upon request. Therefore, your e-mail message may be subject to public disclosure.*

Non-Compliant report for Fiscal Year 2024, as of Thursday, September 18, 2025

EntityId	Type	Name	FYE	AFR Received Date	Audit Received Date
100002	County	Baker	9/30		
100003	County	Bay	9/30		
100004	County	Bradford	9/30		
100012	County	Columbia	9/30		
100015	County	Dixie	9/30		
100019	County	Franklin	9/30		
100033	County	Jefferson	9/30		
100039	County	Liberty	9/30		
100061	County	Suwannee	9/30		
200004	City	Altha	9/30		
200009	City	Archer	9/30		
200011	City	Atlantic Beach	9/30		
200015	City	Avon Park	9/30		
200022	City	Bell	9/30		
200032	City	Blountstown	9/30		
200042	City	Bronson	9/30		
200044	City	Brooksville	9/30		
200045	City	Bunnell	9/30		
200049	City	Campbellton	9/30		
200052	City	Carrabelle	9/30		09/16/2025
200057	City	Center Hill	9/30		
200058	City	Century	9/30		
200061	City	Chipley	9/30		
200074	City	Cottontale	9/30		
200075	City	Crescent City	9/30		
200077	City	Cross City	9/30		
200079	City	Dade City	9/30		
200092	City	Dundee	9/30		
200105	City	Fellsmere	9/30		
200110	City	Fort Meade	9/30		
200115	City	Fort White	9/30		08/05/2025
200117	City	Frostproof	9/30		
200118	City	Fruitland Park	9/30		
200126	City	Grand Ridge	9/30		
200129	City	Greensboro	9/30		06/30/2025
200131	City	Greenwood	9/30		
200132	City	Gretna	9/30		
200133	City	Groveland	9/30		
200135	City	Gulf Stream	9/30		
200141	City	Havana	9/30		
200143	City	Hawthorne	9/30		
200145	City	Hialeah Gardens	9/30		
200146	City	High Springs	9/30		
200161	City	Indian Harbour Beach	9/30		
200172	City	Jacob City	9/30		
200180	City	Kenneth City	9/30		
200181	City	Key Biscayne	9/30		
200184	City	Keystone Heights	9/30		
200194	City	Lake Hamilton	9/30		
200197	City	Lake Park	9/30		
200198	City	Lake Placid	9/30		
200204	City	Lauderdale Lakes	9/30		
200207	City	Laurel Hill	9/30		
200208	City	Lawtey	9/30		
200224	City	Manalapan	9/30		
200225	City	Mangonia Park	9/30		
200229	City	Marineland	9/30		
200234	City	Medley	9/30		
200241	City	Miami Shores Village	9/30		
200243	City	Micanopy	9/30		
200244	City	Midway	9/30		
200246	City	Minneola	9/30		
200248	City	Monticello	9/30		
200250	City	Moore Haven	9/30		
200254	City	Neptune Beach	9/30		

Non-Compliant report for Fiscal Year 2024, as of Thursday, September 18, 2025

EntityId	Type	Name	FYE	AFR Received Date	Audit Received Date
200255	City	New Port Richey	9/30		
200260	City	North Bay Village	9/30		
200263	City	North Miami Beach	9/30		
200266	City	North Redington Beach	9/30		08/25/2025
200267	City	Oak Hill	9/30		
200282	City	Otter Creek	9/30		
200295	City	Parker	9/30		
200313	City	Port Richey	9/30		
200317	City	Quincy	9/30		
200318	City	Raiford	9/30		
200320	City	Redington Beach	9/30		
200325	City	Safety Harbor	9/30		
200331	City	St Marks	9/30		
200351	City	South Pasadena	9/30		
200352	City	Springfield	9/30		
200353	City	Starke	9/30		
200357	City	Surfside	9/30		
200358	City	Sweetwater	9/30		
200373	City	Vero Beach	9/30		
200375	City	Virginia Gardens	9/30		
200378	City	Wausau	9/30		
200381	City	Welaka	9/30		
200399	City	Yankeetown	9/30		
200416	City	Indiantown	9/30		
300056	Special District	Wilderness Coast Public Libraries	9/30		
300065	Special District	Bay County Law Library	9/30		
300096	Special District	Hillsboro Inlet District	9/30		
300105	Special District	Plantation Acres Improvement District	9/30		
300162	Special District	Duval Soil and Water Conservation District	6/30		
300164	Special District	Area Housing Commission	3/31		
300176	Special District	Eastpoint Water and Sewer District	9/30		
300195	Special District	Hardee Soil and Water Conservation District	9/30		
300220	Special District	Heritage Isles Community Development District	9/30		
300227	Special District	Palm Bay Community Development District	9/30		
300238	Special District	Holmes Creek Soil and Water Conservation District	9/30		07/12/2025
300297	Special District	Leon Soil and Water Conservation District	6/30		
300307	Special District	Cedar Hammock Fire Control District	9/30		
300431	Special District	Haines City Water Control District	9/30		
300486	Special District	Indigo Community Development District	9/30		
300583	Special District	Highlands County Industrial Development Authority	9/30		
300755	Special District	High Springs Community Redevelopment Agency	9/30		
300810	Special District	Keystone Airpark Authority	9/30		
300851	Special District	Carrabelle Community Redevelopment Agency	9/30		09/16/2025
300852	Special District	Carrabelle Hospital Tax District	9/30		09/16/2025
300855	Special District	Gretna Neighborhood Improvement District	9/30		
300856	Special District	City of Moore Haven Affordable Housing Finance Authority	9/30		
300857	Special District	Moore Haven Capital Projects Finance Authority	9/30		
300859	Special District	Avon Park Community Redevelopment Agency	9/30		
300930	Special District	New Port Richey Community Redevelopment Agency	9/30		
300941	Special District	Safety Harbor Community Redevelopment Agency	9/30		
301000	Special District	Chipley Redevelopment Agency	9/30		
301131	Special District	Stoneybrook Community Development District	9/30		
301149	Special District	Quincy Community Redevelopment Agency	9/30		
301150	Special District	City of Brooksville Community Redevelopment Agency	9/30		
301164	Special District	Marshall Creek Community Development District	9/30		
301173	Special District	Dade City Community Redevelopment Agency	9/30		
301244	Special District	Fruitland Park Community Redevelopment Agency	9/30		
301318	Special District	Lauderdale Lakes Community Redevelopment Agency	9/30		
301338	Special District	Town of Marineland Community Redevelopment Agency	9/30		
301351	Special District	Aberdeen Community Development District	9/30		
301354	Special District	Arborwood Community Development District	9/30		
301360	Special District	Concorde Estates Community Development District	9/30		
301365	Special District	Durbin Crossing Community Development District	9/30		
301366	Special District	East Homestead Community Development District	9/30		
301390	Special District	Midtown Miami Community Development District	9/30		

# Non-Compliant report for Fiscal Year 2024, as of Thursday, September 18, 2025

EntityId	Type	Name	FYE	AFR Received Date	Audit Received Date
301407	Special District	Southern Hills Plantation I Community Development District	9/30		
301498	Special District	North Miami Beach Community Redevelopment Agency	9/30		
301528	Special District	Arlington Ridge Community Development District	9/30		
301532	Special District	City of Crescent City Community Redevelopment Agency	9/30		
301540	Special District	Groveland Community Redevelopment Agency	9/30		
301541	Special District	Hawthorne Community Redevelopment Agency	9/30		
301559	Special District	Celebration Pointe Community Development District	9/30		
301562	Special District	Clearwater Cay Community Development District	9/30		
301564	Special District	Community Redevelopment Agency of the City of Fellsmere	9/30		
301588	Special District	New River Community Development District	9/30		
301595	Special District	Pine Ridge Plantation Community Development District	9/30		
301598	Special District	Ridgewood Trails Community Development District	9/30		
301600	Special District	Riverwood Estates Community Development District	9/30		
301614	Special District	Viera Stewardship District	9/30		
301640	Special District	Amelia Concourse Community Development District	9/30		
301647	Special District	Babcock Ranch Community Independent Special District	9/30		
301660	Special District	Community Redevelopment Agency of the Town of Lake Park	9/30		
301693	Special District	Keystone Heights Community Redevelopment Agency	9/30		
301718	Special District	Port Richey Community Redevelopment Agency	9/30		
301726	Special District	Rivers Edge Community Development District	9/30		
301734	Special District	Springfield Community Redevelopment Agency	9/30		
301752	Special District	Villages of Glen Creek Community Development District	9/30		
301798	Special District	Bunnell Community Redevelopment Agency	9/30		
301800	Special District	City of Moore Haven Redevelopment Agency	9/30		
301802	Special District	Community Redevelopment Agency of the Town of Havana	9/30		
301825	Special District	Pebble Ridge Community Development District	9/30		
301870	Special District	Community Redevelopment Agency of the City of Parker	9/30		
301916	Special District	City of Fort Meade Community Redevelopment Agency	9/30		
301939	Special District	Florida Green Finance Authority	9/30		
301953	Special District	Live Oak-Suwannee County Recreation Board	9/30		
301997	Special District	Asturia Community Development District	9/30		
302003	Special District	Stoneybrook North Community Development District	9/30		
302014	Special District	Carlton Lakes Community Development District	9/30		
302024	Special District	Creekside at Twin Creeks Community Development District	9/30		
302031	Special District	City of Minneola Community Redevelopment Agency	9/30		
302051	Special District	Twin Creeks North Community Development District	9/30		
302066	Special District	Armstrong Community Development District	9/30		
302096	Special District	City of Midway Community Redevelopment Agency	9/30		
302099	Special District	Harmony West Community Development District (2017)	9/30		
302112	Special District	WildBlue Community Development District	9/30		
302125	Special District	Beaumont Community Development District	9/30		
302137	Special District	Rivers Edge II Community Development District	9/30		
302139	Special District	Avalon Park West Community Development District	9/30		
302146	Special District	Century Community Redevelopment Agency	9/30		
302157	Special District	Town of Lake Placid Community Redevelopment Agency	9/30		
302159	Special District	FRERC Community Development District	9/30		
302171	Special District	Chaparral of Palm Bay Community Development District	9/30		
302189	Special District	District Community Development District	9/30		
302198	Special District	Three Rivers Community Development District	9/30		
302211	Special District	West Port Community Development District	9/30		
302239	Special District	North AR-1 of Pasco Community Development District	9/30		
302244	Special District	Highland Trails Community Development District	9/30		
302258	Special District	Pacific Ace Community Development District	9/30		
302262	Special District	Leomas Landing Community Development District	9/30		
302317	Special District	Bellaviva Community Development District	9/30		
302341	Special District	Preserve at Savannah Lakes Community Development District	9/30		
302342	Special District	St. Augustine Lakes Community Development District	9/30		
302350	Special District	Baymeadows Community Improvement District	6/30		
302362	Special District	Cypress Bay West Community Development District	9/30		
302380	Special District	Saltmeadows Community Development District	9/30		
302381	Special District	Savanna Lakes Community Development District	9/30		
302401	Special District	Parkland Community Development District	9/30		
302402	Special District	Sebastian Isles Community Development District	9/30		
302422	Special District	Silverlake Community Development District	9/30		
302425	Special District	Towns at Woodsdale Community Development District	9/30		



**Non-Compliant report for Fiscal Year 2024, as of Thursday, September 18, 2025**

EntityId	Type	Name	FYE	AFR Received Date	Audit Received Date
302426	Special District	Westwood of Pasco Community Development District	9/30		
302432	Special District	Terra Lago Community Development District	9/30		
302446	Special District	Cresswind Lake Harris Community Development District	9/30		
302452	Special District	Sorrento Pines Community Development District	9/30		
302474	Special District	Waypointe Community Development District	9/30		
302500	Special District	Lowery Hills Community Development District	9/30		
302502	Special District	Saltleaf Community Development District	9/30		
302527	Special District	Southpointe of Manatee County Community Development District	9/30		
302533	Special District	East Palm Drive Community Development District	9/30		
302537	Special District	Palm Gate Community Development District	9/30		
302573	Special District	Ormond Crossings West Community Development District	9/30		
302602	Special District	Waccasassa Water and Wastewater Cooperative	9/30		
302639	Special District	Green Cove Springs Community Redevelopment Agency	9/30		
500010	Other Entity	North Central Florida Regional Planning Coun	9/30		
500025	Other Entity	Panama City Beach Convention & Visitor's Bureau, Inc.	9/30		
500026	Other Entity	Mexico Beach Community Development Council, Inc.	9/30		
500027	Other Entity	Pinellas County Metropolitan Planning Organization	9/30		
500045	Other Entity	Palm Beach Transportation Planning Agency	6/30		
500061	Other Entity	Central Florida Fire Academy	9/30		
500063	Other Entity	City of Hialeah Education Academy Inc.	9/30		
500083	Other Entity	Consolidated Dispatch Agency	9/30		
500085	Other Entity	North Florida Broadband Authority	9/30		
500089	Other Entity	Panama City Community Development Council, Inc	9/30		
500098	Other Entity	Baker County Corrections Management Corporation	9/30		
500102	Other Entity	Bay County Trasportation Planning Organization	9/30		

**From:** FLAUDGEN <FLAUDGEN@AUD.STATE.FL.US>  
**Sent:** Friday, September 12, 2025 9:21 AM  
**To:** Tramont, Chase  
**Cc:** Dubose, Kathy; White, Deborah  
**Subject:** FY 2023-24 Section 11.45(7)(a) FS, Notification  
**Attachments:** 2023-24 Section 11.45(7)(a) Notification for JLAC.xlsx.xlsx

Pursuant to Section 11.45(7)(a), Florida Statutes, this e-mail is to notify you of the 258 local governmental entities listed on the attached document that, as of September 8, 2025, were either not in compliance (Attachment A tab), or may not have been in compliance (Attachment B tab), with the Section 218.39, Florida Statutes, audit report filing requirement for the 2023-24 fiscal year. A separate notification regarding district school boards, charter schools, and charter technical career centers that failed to provide for an audit for the 2023-24 fiscal year was made to you in our e-mail dated June 4, 2025.

Please contact Gina Bailey, CPA, Audit Supervisor by e-mail at [ginabailey@aud.state.fl.us](mailto:ginabailey@aud.state.fl.us) or by phone at 813.940.4172 if you or your staff have any questions about this information.

**Local Governmental Entities**  
**2023-24 Fiscal Year Audit Reports**  
**Required - Not Received**

**Attachment A**

<b>COUNTIES</b>		<b>Entity ID</b>	<b>Note</b>
1	Baker County	C00200	A
2	Bay County	C00300	A
3	Bradford County	C00400	A
4	Columbia County	C01200	A
5	Dixie County	C01500	B
6	Franklin County	C01800	A
7	Jefferson County	C03200	A
8	Liberty County	C03800	A
9	Suwannee County	C06000	B

<b>MUNICIPALITIES</b>			
1	Town of Altha	M00400	B
2	City of Apalachicola	M00600	A
3	City of Archer	M00900	B
4	City of Atlantic Beach	M01100	B
5	City of Avon Park	M01500	A
6	Town of Bell	M02200	A
7	City of Blountstown	M03200	A
8	Town of Bronson	M04200	A
9	City of Brooksville	M04400	A
10	City of Bunnell	M04500	B
11	Town of Campbellton	M04900	B
12	City of Carrabelle	M05200	A
13	City of Center Hill	M05700	B
14	Town of Century	M05800	B
15	City of Chipley	M06100	A
16	City of Cottondale	M07400	A
17	City of Crescent City	M07500	A
18	Town of Cross City	M07700	B
19	City of Dade City	M07900	B
20	Town of Dundee	M09200	A
21	City of Fellsmere	M10500	A
22	City of Fort Lauderdale	M10900	B
23	City of Fort Meade	M11000	A
24	Town of Fort White	M11500	B
25	City of Frostproof	M11700	A
26	City of Fruitland Park	M11800	A
27	Town of Grand Ridge	M12600	A
28	Town of Greenwood	M13100	B
29	City of Gretna	M13200	B
30	City of Groveland	M13300	A
31	Town of Gulf Stream	M13500	B
32	Town of Havana	M14100	B
33	City of Hawthorne	M14300	A
34	City of Hialeah Gardens	M14400	B
35	City of High Springs	M14600	A
36	Village of Indiantown	M15950	A
37	City of Indian Harbour Beach	M16100	A
38	Town of Inglis	M16500	B
39	Town of Jennings	M17400	A
40	Town of Kenneth City	M17900	A

**Local Governmental Entities**  
**2023-24 Fiscal Year Audit Reports**  
**Required - Not Received**

**Attachment A**

41	City of Keystone Heights	M18300	A
42	Town of Lake Hamilton	M19300	A
43	Town of Lake Park	M19600	A
44	Town of Lake Placid	M19700	A
45	City of Lauderdale Lakes	M20300	A
46	City of Lawtey	M20700	A
47	Town of Manalapan	M22300	A
48	Town of Mangonia Park	M22400	B
49	Town of Marineland	M22700	B
50	Town of Medley	M23200	A
51	Village of Miami Shores	M23900	A
52	Town of Micanopy	M24100	A
53	City of Midway	M24200	B
54	City of Minneola	M24400	B
55	City of Monticello	M24600	B
56	City of Moore Haven	M24800	B
57	City of Neptune Beach	M25200	B
58	City of New Port Richey	M25300	B
59	City of North Bay Village	M25800	A
60	City of North Miami Beach	M26100	B
61	City of Oak Hill	M26500	B
62	Town of Otter Creek	M28000	B
63	City of Palatka	M28300	B
64	City of Parker	M29300	A
65	City of Port Richey	M31200	B
66	City of Quincy	M31600	B
67	Town of Redington Beach	M31900	B
68	City of Safety Harbor	M32400	B
69	Town of Southwest Ranches	M34210	B
70	City of Springfield	M34300	A
71	City of St. Marks	M34900	B
72	City of Starke	M35200	A
73	Town of Surfside	M35500	A
74	City of Sweetwater	M35600	A
75	City of Vero Beach	M37100	A
76	Village of Virginia Gardens	M37200	A
77	Town of Wausau	M37500	A
78	Town of Welaka	M37800	A
79	Town of Yankeetown	M39600	A

**INDEPENDENT SPECIAL DISTRICTS**

1	Aberdeen Community Development District	D00150	A
2	Almarante Fire District	D01100	A
3	Amelia Concourse Community Development District	D01450	A
4	Arborwood Community Development District	D02120	A
5	Arlington Ridge Community Development District	D02250	B
6	Armstrong Community Development District	D02350	A
7	Asturia Community Development District	D02455	B
8	Aurora Oaks Community Development District	D02760	B
9	Avalon Park West Community Development District	D02820	A
10	Babcock Ranch Community Independent Special District	D02950	A
11	Beaumont Community Development District	D05051	A

**Local Governmental Entities**  
**2023-24 Fiscal Year Audit Reports**  
**Required - Not Received**

**Attachment A**

12	Carlton Lakes Community Development District	D10275	B
13	Cedar Hammock Fire Control District	D11000	A
14	Chaparral of Palm Bay Community Development District	D11968	B
15	Clearwater Cay Community Development District	D16490	A
16	Concorde Estates Community Development District	D18370	B
17	Creeside at Twin Creeks Community Development District	D19635	A
18	Curiosity Creek Community Development District	D20020	B
19	Cypress Bay West Community Development District	D20099	A
20	District Community Development District	D22510	A
21	Dixie Soil and Water Conservation District	D22600	B
22	Dorcas Fire District	D22900	B
23	Durbin Crossing Community Development District	D23750	A
24	East Homestead Community Development District	D24602	B
25	Eastpoint Water and Sewer District	D25500	B
26	Florida Crown Workforce Board, Inc. (Dissolved 1/10/2025)	D27660	B
27	Florida Green Finance Authority	D27685	A
28	FRERC Community Development District	D29370	A
29	Grove Resort Community Development District	D31911	B
30	Haines City Water Control District	D32500	B
31	Hardee Soil and Water Conservation District	D33300	B
32	Harmony West Community Development District (2017)	D33374	A
33	Heritage Bay Community Development District	D33950	B
34	Heritage Isles Community Development District	D34130	B
35	Highland Trails Community Development District	D35090	B
36	Hillcrest Preserve Community Development District (2023)	D35655	B
37	Hillsboro Inlet District	D35700	B
38	Indigo Community Development District	D39600	B
39	Joshua Water Control District	D41300	B
40	Lake Lucie Community Development District	D43600	A
41	Landmark at Doral Community Development District	D45220	A
42	Leomas Landing Community Development District	D46580	B
43	Live Oak No. 2 Community Development District	D47205	B
44	Maple Ridge Community Development District	D48750	B
45	Marshall Creek Community Development District	D49750	B
46	Midtown Miami Community Development District	D51980	A
47	Mirada II Community Development District	D52107	B
48	New River Community Development District	D53880	B
49	North AR-1 of Pasco Community Development District	D54380	B
50	Pacific Ace Community Development District	D61020	A
51	Palm Bay Community Development District	D61400	A
52	Pine Ridge Plantation Community Development District	D64575	A
53	Piney-Z Community Development District	D65850	B
54	Plantation Acres Improvement District	D66000	B
55	Ridgewood Trails Community Development District	D69750	A

**Local Governmental Entities**  
**2023-24 Fiscal Year Audit Reports**  
**Required - Not Received**

**Attachment A**

56	River Hall Community Development District	D69807	B
57	Rivers Edge Community Development District	D69940	A
58	Rivers Edge II Community Development District	D69945	A
59	Riverwood Estates Community Development District	D70010	B
60	Saltmeadows Community Development District	D70307	A
61	Savanna Lakes Community Development District	D72152	A
62	Silverado Community Development District	D73460	A
63	Silverlake Community Development District	D73468	A
64	Sorrento Pines Community Development District	D73607	A
65	South Walton County Mosquito Control District	D75300	B
66	Southern Hills Plantation I Community Development District	D75475	A
67	Southern Hills Plantation III Community Development District	D75485	A
68	St. Augustine Lakes Community Development District	D76080	A
69	St. Johns County Airport Authority fka St. Augustine-St. Johns County Airport Authority	D76100	B
70	Stoneybrook Community Development District	D78250	A
71	Stoneybrook North Community Development District	D78257	B
72	Taylor County Development Authority	D81700	A
73	Three Rivers Community Development District	D82240	A
74	Twin Creeks North Community Development District	D84050	A
75	Venetian Community Development District	D84975	B
76	Viera Stewardship District	D85130	A
77	Villages of Glen Creek Community Development District	D85515	B
78	Vista Walk Community Development District	D85596	B
79	West Port Community Development District	D88360	A
80	Westwood of Pasco Community Development District	D88730	A
81	WildBlue Community Development District	D89250	A
82	Wilderness Coast Public Libraries	D89300	A

**COMMUNITY REDEVELOPMENT AGENCIES**

1	Avon Park Community Redevelopment Agency	D02900	A
2	Carrabelle Community Redevelopment Agency	D10300	A
3	Chipley Redevelopment Agency	D13100	A
4	City of Brooksville Community Redevelopment Agency	D14010	A
5	City of Crescent City Community Redevelopment Agency	D14300	B
6	City of Fort Meade Community Redevelopment Agency	D14490	B
7	City of Minneola Community Redevelopment Agency	D15150	B
8	Community Redevelopment Agency of the Town of Lake Park	D18355	B
9	Dade City Community Redevelopment Agency	D20305	B
10	Fruitland Park Community Redevelopment Agency	D29450	A
11	Groveland Community Redevelopment Agency	D31909	A
12	Gulfport Waterfront Community Redevelopment Agency (**)	D32200	B
13	Hawthorne Community Redevelopment Agency	D33405	A
14	High Springs Community Redevelopment Agency	D34900	A
15	Lauderdale Lakes Community Redevelopment Agency	D45425	A
16	New Port Richey Community Redevelopment Agency	D53800	B
17	North Miami Beach Community Redevelopment Agency	D55150	B
18	Palatka Downtown Redevelopment Agency	D61200	B
19	Port Richey Community Redevelopment Agency	D67675	B
20	Quincy Community Redevelopment Agency	D68750	B
21	Safety Harbor Community Redevelopment Agency	D70300	B
22	Town of Lake Placid Community Redevelopment Agency	D82640	A
23	Town of Marineland Community Redevelopment Agency	D82650	B

**DEPENDENT SPECIAL DISTRICTS**

1	Keystone Heights Airport Authority	D41900	A, C
2	Moore Haven Capital Projects Finance Authority	D52800	C
3	Palatka Gas Authority (**)	D61300	C
4	Sunrise Key Neighborhood Improvement District	D79200	C
5	Tarpon Cove Dependent Special District	D81400	B
6	Taylor Coastal Water and Sewer District	D81610	B

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

**NOTES**

- A As of September 5, 2025, we had not received an audit report for the 2023-24 fiscal year; however, the entity confirmed that an audit was in progress.
- B Based on previous audit reports or other financial reports filed by the entity, the entity was required to provide for an audit for the 2023-24 fiscal year. Although we mailed a letter to each entity requesting confirmation that an audit was performed or was in progress, the entity did not respond.
- C The entity was included in its primary government's reporting entity in prior years. However, as of September 5, 2025, we had not received a 2023-24 fiscal year audit report for the primary government.

(\*\*) = The special district submitted its audit report in July 2025 and should not have been included on the list, per 9/15/2025 correspondence from the Auditor General's Office.

**Local Governmental Entities**  
**2023-24 Fiscal Year Audit Reports**  
**May Have Been Required - Not Received**

**Attachment B**

		<b>Entity ID</b>	<b>Last Fiscal Year Audit Received</b>
<b>MUNICIPALITIES</b>			
1	City of Jacob City	M17100	2022-23
2	Town of Raiford	M31700	A

<b>INDEPENDENT SPECIAL DISTRICTS</b>			
1	Bellaviva Community Development District	D05069	B
2	Brevard Soil and Water Conservation District	D07900	B
3	Campbellton-Graceville Hospital District (Inactive 2/24/2025)	D09400	2012-13 A, C
4	Colbert Landings Community Development District	D16990	B
5	Contrada Hills Community Development District	D18390	B
6	Cresswind Lake Harris Community Development District	D19709	B
7	Duval Soil and Water Conservation District	D24000	B
8	Eagle's Crest Community Development District (Inactive 1/6/2025)	D24150	B
9	East Palm Drive Community Development District (Established 2/16/2024)	D25030	C
10	Hardee County Indigent Health Care Special District (Dissolved 10/26/2023)	D33200	2022-23 C
11	Lafayette Soil and Water Conservation District (Dissolved 12/20/2024)	D42300	B
12	Leon Soil and Water Conservation District	D57500	B
13	Lowery Hills Community Development District	D47620	B
14	Meadow Pointe V Community Development District (Dissolved 2/23/2024)	D50408	C
15	Moore Haven Mosquito Control District	D52900	2022-23 C
16	Oleta River Community Development District (Dissolved 10/27/2023)	D58410	B
17	Orange Hill Soil and Water Conservation District	D59400	B
18	Ormond Crossings West Community Development District (Established 8/20/24)	D59755	C
19	Palm Gate Community Development District (Established 2/16/2024)	D61970	C
20	Parkland Community Development District	D62566	B
21	Pebble Ridge Community Development District	D63750	B
22	Preserve at Savannah Lakes Community Development District	D67855	B
23	Saltleaf Community Development District	D70306	B
24	Sebastian Isles Community Development District	D72320	B
25	Southpointe of Manatee County Community Development District	D75570	B
26	Springhills North Community Development District (Inactive 6/20/2025)	D76032	B
27	Springhills South Community Development District (Dissolved 2/27/2024)	D76033	B
28	Sumter Soil and Water Conservation District (Dissolved 1/1/2024)	D78700	B
29	Tampa Bay Area Regional Transit Authority (Dissolved 6/30/2024)	D80580	2022-23 C
30	Terra Lago Community Development District	D82123	B
31	Towns at Woodsdale Community Development District	D82701	B
32	Treeline Preserve Community Development District (Dissolved 11/20/2023)	D82975	2021-22 C
33	Waccasassa Water and Wastewater Cooperative	D86610	B
34	Waypointe Community Development District	D87355	B

<b>COMMUNITY REDEVELOPMENT AGENCIES</b>			
1	Blountstown Community Redevelopment Agency (Inactive 3/28/2024)	D05600	B
2	Bunnell Community Redevelopment Agency	D09075	B
3	Century Community Redevelopment Agency	D11905	B
4	City of Midway Community Redevelopment Agency	D15050	B
5	City of Moore Haven Redevelopment Agency	D15125	B
6	City of St. Marks Redevelopment Agency (Inactive 2/29/2024)	D15809	B
7	Community Redevelopment Agency of the City of Fellsmere	D18305	B
8	Community Redevelopment Agency of the City of Parker	D15410	B
9	Community Redevelopment Agency of the Town of Havana	D18353	B
10	Green Cove Springs Community Redevelopment Agency	D31786	C
11	Springfield Community Redevelopment Agency	D76030	B



**Local Governmental Entities  
2023-24 Fiscal Year Audit Reports  
May Have Been Required - Not Received**

**Attachment B**

**DEPENDENT SPECIAL DISTRICTS**

1	Bay County Law Library	D04000	B
2	Baymeadows Community Improvement District	D04470	B
3	Carrabelle Hospital Tax District	D10400	B
4	City of Cape Coral Health Facilities Authority	D14100	B
5	City of Moore Haven Affordable Housing Finance Authority	D52800	B
6	Columbia County Industrial Development Authority	D17900	B
7	Duval County Research and Development Authority (Dissolved 4/25/2024)	D23900	B
8	Gretna Neighborhood Improvement District	D31900	B
9	Highlands County Industrial Development Authority	D35400	B
10	Hogpen Dependent Special District (Dissolved 11/14/2024)	D36650	C
11	Live Oak-Suwannee County Recreation Board	D47230	B
12	Union Soil and Water Conservation District (Inactive 11/25/2024)	D84400	B

**59 Total Municipalities and Special Districts**

**NOTES**

- A No reports received for the 2017-18 through 2021-22 fiscal years.
- B The 2020-21, 2021-22, and 2022-23 annual financial reports filed with the Department of Financial Services show revenues and expenditures below the thresholds in Section 218.39, Florida Statutes, requiring a financial audit.
- C A 2023-24 annual financial report was also not available from the Department of Financial Services.

## 6. Significant Items Missing

<b><u>LOCAL GOVERNMENTAL ENTITY</u></b> <b><u>Significant Item Missing from Audit Report - Not Yet Provided to Auditor General</u></b> <b><u>(Outstanding as of December 3, 2025)</u></b> <b><u>(required by s. 11.45(7)(b), Florida Statutes*)</u></b>				
	Entity Name	County	Item(s) Missing from FY 2023-24 Audit Report	Staff Recommendation (**)
1	Lafayette County	Lafayette	A. The Schedule of Findings and Questioned Costs did not report the correct dollar threshold used to distinguish between Type A and Type B State projects in accordance with Department of Financial Services Rule 69I-5.008, Florida Administrative Code. (Section 10.554(1)(l)1.h., Rules of the Auditor General)	Take action if not provided to Auditor General by February 28, 2026
2	Branford, Town of	Suwannee	B. A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)	
3	Crystal River, City of	Citrus	C. A written statement of explanation or rebuttal concerning the findings of noncompliance or significant deficiencies in the Report on Compliance and Internal Control was excluded from the audit report. (Section 218.39(7), Florida Statutes, and Section 10.557(3)(l), Rules of the Auditor General)	
4	Fort Myers, City of	Lee	D. The schedule of required supplementary information showing the entity's total other postemployment benefit (OPEB) liability, including beginning and ending balances, service cost, interest, changes in benefit terms, differences between expected and actual experience, changes in assumptions, and benefit payments, did not include information for 10 years, or for all available years if less than 10 years of information was available. (GASB Codification, Sections P52.137, and .139a)  E. The date the audit report was delivered to the local governmental entity was not included in correspondence accompanying the audit report submitted to the Auditor General. (Section 10.558(4), Rules of the Auditor General)	
5	Highland Beach, Town of	Palm Beach	F. Reference numbers were not assigned to each audit finding to facilitate identification and referencing. (Section 10.557(4)(b)7., Rules of the Auditor General)	

<b><u>LOCAL GOVERNMENTAL ENTITY</u></b> <b><u>Significant Item Missing from Audit Report - Not Yet Provided to Auditor General</u></b> <b><u>(Outstanding as of December 3, 2025)</u></b> <b><u>(required by s. 11.45(7)(b), Florida Statutes*)</u></b>				
	Entity Name	County	Item(s) Missing from FY 2023-24 Audit Report	Staff Recommendation (**)
6	Laurel Hill, City of	Okaloosa	<p><b>B.</b> A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)</p> <p><b>E.</b> The date the audit report was delivered to the local governmental entity was not included in correspondence accompanying the audit report submitted to the Auditor General. (Section 10.558(4), Rules of the Auditor General)</p>	Take action if not provided to Auditor General by February 28, 2026
7	Layton, City of	Monroe	<b>B.</b> A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)	
8	Loxahatchee Groves, Town of	Palm Beach	<b>B.</b> A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)	
9	Madeira Beach, City of	Pinellas	<b>B.</b> A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)	
10	Pahokee, City of	Palm Beach	<b>A.</b> The Schedule of Findings and Questioned Costs did not report the correct dollar threshold used to distinguish between Type A and Type B State projects in accordance with Department of Financial Services Rule 69I-5.008, Florida Administrative Code. (Section 10.554(1)(l)1.h., Rules of the Auditor General)	

<b><u>LOCAL GOVERNMENTAL ENTITY</u></b> <b><u>Significant Item Missing from Audit Report - Not Yet Provided to Auditor General</u></b> <b><u>(Outstanding as of December 3, 2025)</u></b> <b><u>(required by s. 11.45(7)(b), Florida Statutes*)</u></b>				
	Entity Name	County	Item(s) Missing from FY 2023-24 Audit Report	Staff Recommendation (**)
	Pahokee, City of (continued)	Palm Beach (continued)	<p><b>D.</b> The schedule of required supplementary information showing the entity's total other postemployment benefit (OPEB) liability, including beginning and ending balances, service cost, interest, changes in benefit terms, differences between expected and actual experience, changes in assumptions, and benefit payments, did not include information for 10 years, or for all available years if less than 10 years of information was available. (GASB Codification, Sections P52.137, and .139a)</p> <p><b>E.</b> The date the audit report was delivered to the local governmental entity was not included in correspondence accompanying the audit report submitted to the Auditor General. (Section 10.558(4), Rules of the Auditor General)</p> <p><b>G.</b> An independent auditor's opinion on whether the Schedule of Expenditures of Federal Awards is presented fairly in relation to the financial statements taken as a whole was excluded from the auditor report. (Uniform Guidance 2 CFR 200.515(a), AICPA Professional Standards Section AU-C 725.09, Section 10.557(3)(d), Rules of the Auditor General)</p> <p><b>H.</b> An independent auditor's opinion on whether the Schedule of Expenditures of State Financial Assistance is presented fairly in relation to the financial statements taken as a whole was excluded from the auditor report. (Section 10.557(3)(e)2., Rules of the Auditor General)</p> <p><b>I.</b> A Report on Compliance With Requirements Applicable to Each Major State Project and on Internal Control in Accordance With Chapter 10.550, Rules of the Auditor General was excluded from the audit report. (Section 10.557(3)(e)3., Rules of the Auditor General)</p> <p><b>J.</b> A Schedule of Findings and Questioned Costs pertaining to an examination of State project expenditures was excluded from the audit report. (Section 10.557(3)(e)3., Rules of the Auditor General)</p>	Take action if not provided to Auditor General by February 28, 2026

<b><u>LOCAL GOVERNMENTAL ENTITY</u></b> <b><u>Significant Item Missing from Audit Report - Not Yet Provided to Auditor General</u></b> <b><u>(Outstanding as of December 3, 2025)</u></b> <b><u>(required by s. 11.45(7)(b), Florida Statutes*)</u></b>				
	Entity Name	County	Item(s) Missing from FY 2023-24 Audit Report	Staff Recommendation (**)
11	West Melbourne, City of	Brevard	<b>B.</b> A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)	Take action if not provided to Auditor General by February 28, 2026
12	Worthington Springs, Town of	Union	<b>B.</b> A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)  <b>K.</b> Uncorrected audit findings that were also included in the second preceding fiscal year audit report were not identified in the management letter accompanying the audit report. (Section 10.554(1)(i)1., Rules of the Auditor General)	
13	Area Housing Commission of Clewiston, LaBelle and Hendry County	Hendry	<b>L.</b> Information required by Sections 218.39(3)(c) and 218.32(1)(e)2. and 3., Florida Statutes, was not included in the management letter of the audit report of a special district or local governmental entity that includes a dependent special district within its reporting entity. (Section 10.554(1)(i)6., Rules of the Auditor General)	
14	Argyle Fire District	Walton	<b>K.</b> Uncorrected audit findings that were also included in the second preceding fiscal year audit report were not identified in the management letter accompanying the audit report. (Section 10.554(1)(i)1., Rules of the Auditor General)  <b>M.</b> A statement as to whether corrective actions had been taken to address findings and recommendations made in the preceding audit report was excluded from the management letter accompanying the audit report. (Section 10.554(1)(i)1., Rules of the Auditor General)	

<b><u>LOCAL GOVERNMENTAL ENTITY</u></b> <b><u>Significant Item Missing from Audit Report - Not Yet Provided to Auditor General</u></b> <b><u>(Outstanding as of December 3, 2025)</u></b> <b><u>(required by s. 11.45(7)(b), Florida Statutes*)</u></b>				
	Entity Name	County	Item(s) Missing from FY 2023-24 Audit Report	Staff Recommendation (**)
15	City of Palmetto Community Redevelopment Agency	Manatee	E. The date the audit report was delivered to the local governmental entity was not included in correspondence accompanying the audit report submitted to the Auditor General. (Section 10.558(4), Rules of the Auditor General)	Take action if not provided to Auditor General by February 28, 2026
16	City of Pensacola Community Redevelopment Agency	Escambia	B. A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)	
17	City of Tampa Community Redevelopment Agency	Hillsborough	B. A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)	
18	Coquina Water Control District	Okeechobee	E. The date the audit report was delivered to the local governmental entity was not included in correspondence accompanying the audit report submitted to the Auditor General. (Section 10.558(4), Rules of the Auditor General)	
19	Downtown Clermont Redevelopment Agency	Lake	N. A written statement of explanation or rebuttal concerning the findings in the management letter was excluded from the audit report. (Section 218.39(7), Florida Statutes, and Sections 10.557(3)(l) and 10.558(2), Rules of the Auditor General)	
20	Downtown Cocoa Beach Community Redevelopment Agency	Brevard	B. A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)	
21	East Ridge Community Development District	Leon	E. The date the audit report was delivered to the local governmental entity was not included in correspondence accompanying the audit report submitted to the Auditor General. (Section 10.558(4), Rules of the Auditor General)	

<b><u>LOCAL GOVERNMENTAL ENTITY</u></b> <b><u>Significant Item Missing from Audit Report - Not Yet Provided to Auditor General</u></b> <b><u>(Outstanding as of December 3, 2025)</u></b> <b><u>(required by s. 11.45(7)(b), Florida Statutes*)</u></b>				
	Entity Name	County	Item(s) Missing from FY 2023-24 Audit Report	Staff Recommendation (**)
22	Housing Finance Authority of Hillsborough County	Hillsborough	<b>B.</b> A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)	Take action if not provided to Auditor General by February 28, 2026
23	Jacksonville Aviation Authority	Duval	<b>L.</b> Information required by Sections 218.39(3)(c) and 218.32(1)(e)2. and 3., Florida Statutes, was not included in the management letter of the audit report of a special district or local governmental entity that includes a dependent special district within its reporting entity. (Section 10.554(1)(i)6., Rules of the Auditor General)	
24	Jacksonville Transportation Authority	Duval	<b>K.</b> Uncorrected audit findings that were also included in the second preceding fiscal year audit report were not identified in the management letter accompanying the audit report. (Section 10.554(1)(i)1., Rules of the Auditor General)  <b>M.</b> A statement as to whether corrective actions had been taken to address findings and recommendations made in the preceding audit report was excluded from the management letter accompanying the audit report. (Section 10.554(1)(i)1., Rules of the Auditor General)	
25	Leon County Educational Facilities Authority	Leon	<b>B.</b> A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)	
26	North Miami Community Redevelopment Agency	Miami-Dade	<b>B.</b> A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)	



<b><u>LOCAL GOVERNMENTAL ENTITY</u></b> <b><u>Significant Item Missing from Audit Report - Not Yet Provided to Auditor General</u></b> <b><u>(Outstanding as of December 3, 2025)</u></b> <b><u>(required by s. 11.45(7)(b), Florida Statutes*)</u></b>				
	Entity Name	County	Item(s) Missing from FY 2023-24 Audit Report	Staff Recommendation (**)
27	Oak Creek Community Development District	Pasco	E. The date the audit report was delivered to the local governmental entity was not included in correspondence accompanying the audit report submitted to the Auditor General. (Section 10.558(4), Rules of the Auditor General)	Take action if not provided to Auditor General by February 28, 2026
28	Palms of Terra Ceia Bay Community Development District	Manatee	E. The date the audit report was delivered to the local governmental entity was not included in correspondence accompanying the audit report submitted to the Auditor General. (Section 10.558(4), Rules of the Auditor General)	
29	Port St. Joe Redevelopment Agency	Gulf	B. A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)	
30	PTC Community Development District	Pasco	O. The rate(s) on non-ad valorem special assessments imposed was not included in the audit report of an independent special district. (Sections 218.39(3)(c), and 218.32(1)(e)5., Florida Statutes, and Section 10.554(1)(i)8.a., Rules of the Auditor General)	
31	Southern Hills Plantation II Community Development District	Hernando	N. A written statement of explanation or rebuttal concerning the findings in the management letter was excluded from the audit report. (Section 218.39(7), Florida Statutes, and Sections 10.557(3)(l) and 10.558(2), Rules of the Auditor General)	
32	Springs at Lake Alfred Community Development District	Polk	L. Information required by Sections 218.39(3)(c) and 218.32(1)(e)2. and 3., Florida Statutes, was not included in the management letter of the audit report of a special district or local governmental entity that includes a dependent special district within its reporting entity. (Section 10.554(1)(i)6., Rules of the Auditor General)	
33	Suwannee County Conservation District	Suwannee	A. The Schedule of Findings and Questioned Costs did not report the correct dollar threshold used to distinguish between Type A and Type B State projects in accordance with Department of Financial Services Rule 69I-5.008, Florida Administrative Code. (Section 10.554(1)(l)1.h., Rules of the Auditor General)	

<b><u>LOCAL GOVERNMENTAL ENTITY</u></b> <b><u>Significant Item Missing from Audit Report - Not Yet Provided to Auditor General</u></b> <b><u>(Outstanding as of December 3, 2025)</u></b> <b><u>(required by s. 11.45(7)(b), Florida Statutes*)</u></b>				
	Entity Name	County	Item(s) Missing from FY 2023-24 Audit Report	Staff Recommendation (**)
34	Water's Edge Community Development District (Manatee County)	Manatee	E. The date the audit report was delivered to the local governmental entity was not included in correspondence accompanying the audit report submitted to the Auditor General. (Section 10.558(4), Rules of the Auditor General)	Take action if not provided to Auditor General by February 28, 2026
35	West Villages Improvement District	Sarasota	<p>A. The Schedule of Findings and Questioned Costs did not report the correct dollar threshold used to distinguish between Type A and Type B State projects in accordance with Department of Financial Services Rule 69I-5.008, Florida Administrative Code. (Section 10.554(1)(l)1.h., Rules of the Auditor General)</p> <p>K. Uncorrected audit findings that were also included in the second preceding fiscal year audit report were not identified in the management letter accompanying the audit report. (Section 10.554(1)(i)1., Rules of the Auditor General)</p>	

**Notes:**

\*Section 11.45(7)(b), *Florida Statutes*, requires the Auditor General to: (1) in consultation with the Board of Accountancy, review all audit reports submitted pursuant to Section 218.39, *Florida Statutes* [financial audit requirements for local governmental entities and certain educational entities]; (2) request any significant items that were omitted in violation of a rule adopted by the Auditor General, which must be provided within 45 days after the date of the request, and (3) if the governmental entity does not comply with the Auditor General's request, notify the Legislative Auditing Committee.

\*\*Section 11.40(2), *Florida Statutes*, authorizes the Committee to take action following notification by the Auditor General of failure of a local government entity to comply with Section 11.45(7), *Florida Statutes*.

-Such action for municipalities is to direct the Department of Revenue (DOR) and the Department of Financial Services (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>1</sup> Withholding begins 30 days after the agencies have received notification.

-Such action for special districts is to direct the Department of Commerce to proceed pursuant to the provisions of Sections 189.062 (declare district inactive) or 189.067 (proceed with legal enforcement), *Florida Statutes*.

<sup>1</sup> 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 becomes compliant prior to the end of the state's current fiscal year. Half-Cent Sales Tax funds, once withheld, are transferred to the state's general revenue fund pursuant to state law and are not available to be restored to the municipality. As applicable, DFS withholds grant funds and other funds, such as reimbursements from state agencies to the municipality. These funds are released to the municipality once it becomes compliant.

**From:** FLAUDGEN <FLAUDGEN@AUD.STATE.FL.US>  
**Sent:** Thursday, October 9, 2025 8:51 AM  
**To:** Tramont, Chase; Brodeur, Jason  
**Cc:** Dubose, Kathy; White, Deborah  
**Subject:** 2023-24 FY Section 11.45(7)(b) and (d) Notification  
**Attachments:** 2024 Missing Items Notification to JLAC.docx

Pursuant to Section 11.45(7)(b), Florida Statutes, this e-mail is to notify you of the local governmental entities that did not provide us, within 45 days after the date of our request, the significant items omitted from their 2023-24 fiscal year audit report transmittal correspondence. The attached listing includes 1 county, 14 Municipalities and 25 Special Districts and describes the audit report and correspondence items omitted. To date, none of the entities have provided us the requested information.

In addition, for your information, pursuant to Section 11.45(7)(d), Florida Statutes, we contacted the respective local governments and requested and timely received documentation of corrective action for the two instances of noncompliance with Section 218.415, Florida Statutes, cited in the 2023-24 fiscal year audit reports.

Please contact Gina Bailey, CPA, Audit Supervisor by e-mail at [ginabailey@aud.state.fl.us](mailto:ginabailey@aud.state.fl.us) or by phone at 813.940.4172 if you or your staff have any questions about this information.

LIST OF LOCAL GOVERNMENTAL ENTITIES  
THAT HAVE NOT PROVIDED SIGNIFICANT ITEMS  
OMITTED FROM 2023-24 FISCAL YEAR AUDIT REPORTS  
OR FROM AUDIT REPORT TRANSMITTAL CORRESPONDENCE  
AS OF OCTOBER 7, 2025

	<u>ITEM(S) OMITTED</u>	<u>DATE ITEM(S) REQUESTED BY AUDITOR GENERAL</u>
<b><u>COUNTIES</u></b>		
Lafayette County	A	8/01/25
<b><u>MUNICIPALITIES</u></b>		
Branford, Town of	B	5/30/25
Crystal River, City of	C	7/21/25
Fort Myers, City of	D, E	6/20/25
Highland Beach, Town of	F	7/28/25
Lauderhill, City of	A	8/22/25
Laurel Hill, City of	B, E	7/11/25
Layton, City of	B	8/01/25
Loxahatchee Groves, Town of	B	7/11/25
Madeira Beach, City of	B	5/23/25
Pahokee, City of	A, B, D, E, G, H, I, J	8/22/25
Pembroke Pines, City of	A, B	8/22/25
Vernon, City of	E	8/22/25
West Melbourne, City of	B	4/21/25
Worthington Springs, Town of	B, K	8/22/25
<b><u>SPECIAL DISTRICTS</u></b>		
Area Housing Commission of Clewiston, LaBelle and Hendry County	L	3/28/25
Argyle Fire District	K, M	8/22/25
City of Lauderhill Community Development Agency	B	6/20/25
City of Palmetto Community Redevelopment Agency	E	7/21/25
City of Pensacola Community Redevelopment Agency	B	4/21/25
City of Tampa Community Redevelopment Agency	B	4/30/25
Coquina Water Control District	E	7/21/25
Downtown Clermont Redevelopment Agency	N	8/22/25
Downtown Cocoa Beach Community Redevelopment Agency	B	4/10/25
East Ridge Community Development District	E	7/21/25
Housing Finance Authority of Hillsborough County	B	3/28/25
Jacksonville Aviation Authority <sup>1</sup>	L	4/21/25
Jacksonville Transportation Authority	K, M	8/22/25
Lee Memorial Health System <sup>2</sup>	G, H	8/22/25
Leon County Educational Facilities Authority	B	3/28/25
North Miami Community Redevelopment Agency	B	4/21/25
Oak Creek Community Development District	E	4/30/25
Palms of Terra Ceia Bay Community Development District	E	7/28/25
Port St. Joe Redevelopment Agency	B	6/06/25

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OR FROM AUDIT REPORT TRANSMITTAL CORRESPONDENCE  
AS OF OCTOBER 7, 2025

	<u>ITEM(S) OMITTED</u>	<u>DATE ITEM(S) REQUESTED BY AUDITOR GENERAL</u>
<b><u>SPECIAL DISTRICTS</u></b>		
PTC Community Development District <sup>1</sup>	O	8/22/25
Southern Hills Plantation II Community Development District	N	8/22/25
Springs at Lake Alfred Community Development District <sup>1</sup>	L	6/13/25
Suwannee County Conservation District	A	8/01/25
Water's Edge Community Development District (Manatee County)	E	7/21/25
West Villages Improvement District	A, K	8/22/25

<sup>1</sup> Missing items request pertains to incomplete or inaccurate information included in the audit report.

<sup>2</sup> Department of Commerce Special District Accountability Program records show district was dissolved on November 1, 2024.

**ITEM(S) OMITTED:**

- A The Schedule of Findings and Questioned Costs did not report the correct dollar threshold used to distinguish between Type A and Type B State projects in accordance with Department of Financial Services Rule 69I-5.008, Florida Administrative Code. (Section 10.554(1)(l)1.h., Rules of the Auditor General)
- B A statement as to whether or not a property assessed clean energy (PACE) program operated within the entity's geographical boundaries during the fiscal year, and, if applicable, the name and contact information of each program administrator, was excluded from the management letter. (Section 10.554(1)(i)6., Rules of the Auditor General)
- C A written statement of explanation or rebuttal concerning the findings of noncompliance or significant deficiencies in the Report on Compliance and Internal Control was excluded from the audit report. (Section 218.39(7), Florida Statutes, and Section 10.557(3)(l), Rules of the Auditor General)
- D The schedule of required supplementary information showing the entity's total other postemployment benefit (OPEB) liability, including beginning and ending balances, service cost, interest, changes in benefit terms, differences between expected and actual experience, changes in assumptions, and benefit payments, did not include information for 10 years, or for all available years if less than 10 years of information was available. (GASB Codification, Sections P52.137, and .139a)
- E The date the audit report was delivered to the local governmental entity was not included in correspondence accompanying the audit report submitted to the Auditor General. (Section 10.558(4), Rules of the Auditor General)
- F Reference numbers were not assigned to each audit finding to facilitate identification and referencing. (Section 10.557(4)(b)7., Rules of the Auditor General)
- G An independent auditor's opinion on whether the Schedule of Expenditures of Federal Awards is presented fairly in relation to the financial statements taken as a whole was excluded from the auditor report. (Uniform Guidance 2 CFR 200.515(a), AICPA Professional Standards Section AU-C 725.09, Section 10.557(3)(d), Rules of the Auditor General)
- H An independent auditor's opinion on whether the Schedule of Expenditures of State Financial Assistance is presented fairly in relation to the financial statements taken as a whole was excluded from the auditor report. (Section 10.557(3)(e)2., Rules of the Auditor General)
- I A Report on Compliance With Requirements Applicable to Each Major State Project and on Internal Control in Accordance With Chapter 10.550, Rules of the Auditor General was excluded from the audit report. (Section 10.557(3)(e)3., Rules of the Auditor General)

LIST OF LOCAL GOVERNMENTAL ENTITIES  
THAT HAVE NOT PROVIDED SIGNIFICANT ITEMS  
OMITTED FROM 2023-24 FISCAL YEAR AUDIT REPORTS  
OR FROM AUDIT REPORT TRANSMITTAL CORRESPONDENCE  
AS OF OCTOBER 7, 2025

- J A Schedule of Findings and Questioned and Costs pertaining to an examination of State project expenditures was excluded from the audit report. (Section 10.557(3)(e)3., Rules of the Auditor General)
- K Uncorrected audit findings that were also included in the second preceding fiscal year audit report were not identified in the management letter accompanying the audit report. (Section 10.554(1)(i)1., Rules of the Auditor General)
- L Information required by Sections 218.39(3)(c) and 218.32(1)(e)2. and 3., Florida Statutes, was not included in the management letter of the audit report of a special district or local governmental entity that includes a dependent special district within its reporting entity. (Section 10.554(1)(i)6., Rules of the Auditor General)
- M A statement as to whether corrective actions had been taken to address findings and recommendations made in the preceding audit report was excluded from the management letter accompanying the audit report. (Section 10.554(1)(i)1., Rules of the Auditor General)
- N A written statement of explanation or rebuttal concerning the findings in the management letter was excluded from the audit report. (Section 218.39(7), Florida Statutes, and Sections 10.557(3)(l) and 10.558(2), Rules of the Auditor General)
- O The rate(s) on non-ad valorem special assessments imposed was not included in the audit report of an independent special district. (Sections 218.39(3)(c), and 218.32(1)(e)5., Florida Statutes, and Section 10.554(1)(i)8.a., Rules of the Auditor General)

Note: All references to Florida Statutes, Rules of the Auditor General, and the *Codification of Government Accounting and Financial Reporting Standards* are to the statutes, rules, and standards in effect for the 2023-24 fiscal year.