

**JOINT LEGISLATIVE AUDITING COMMITTEE
MEETING SUMMARY
December 8, 2025**

Members in attendance:

Representative Chase Tramont, Chair
Senator Jason Brodeur, Vice Chair
Representative Kimberly Daniels
Senator Tracie Davis
Representative Peggy Gossett-Seidman
Representative Yvonne Hayes Hinson
Senator Stan McClain
Senator Jason W. B. Pizzo
Representative Rachel Saunders Plakon
Senator Keith L. Truenow
Senator Tom A. Wright
Representative Taylor Michael Yarkosky

Senator Corey Simon was excused
Representative Sam Greco was excused

Consideration of a request for an Auditor General operational audit of the City of Miami Beach submitted by Representative Basabe

Representative Basabe presented his request for an operational audit of the City of Miami Beach.

Representative Plakon moved that the Committee direct the Auditor General to perform an operational audit of the City of Miami Beach. The Auditor General, pursuant to her authority, shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of Representative Basabe are considered.

Motion was adopted unanimously.

Consideration of a request for an Auditor General operational audit of the Delray Beach Downtown Development Authority submitted by Senator Bernard

Senator Bernard presented his request for an operational audit of the Delray Beach Downtown Development Authority (Authority) and answered members' questions.

Laura Simon, Executive Director of the Authority, and Jim Knight, Chair of the Authority's Board of Directors, spoke to the Committee regarding the audit request and answered members' questions.

Senator Wright moved that the Committee direct the Auditor General to perform an operational audit of the Delray Beach Downtown Development Authority. The Auditor

General, pursuant to her authority, shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of Senator Bernard are considered.

Motion was adopted unanimously.

Consideration of a request for an Auditor General operational audit of the City of Daytona Beach submitted by Senator Wright

Senator Wright presented his request for an operational audit of the City of Daytona Beach and answered members' questions.

Representative Gossett-Seidman moved that the Committee direct the Auditor General to perform an operational audit of the City of Daytona Beach. The Auditor General, pursuant to her authority, shall finalize the scope of the audit during the course of the audit, providing that the audit-related concerns of Senator Wright are considered.

Motion was adopted unanimously.

Presentation of the Neighborhood Improvement District Performance Reviews Capping Report

Dave Jahosky, Partner, and Graham Sweeney, Manager, with Mauldin & Jenkins CPAs and Advisors presented a summary of the performance reviews and answered members' questions.

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

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

Below are the lists of the local governmental entities that, as of the time of the meeting, had failed to submit an Annual Financial Report (AFR) and/or an annual financial audit report for one or more fiscal years and the staff's recommendations. Unless otherwise stated, the delinquent financial reports below are for the 2023-24 fiscal year.

List 1: Counties

Name	Staff Recommendation
Baker County	Take action if delinquent financial reports not received by 1/15/2026
Jefferson County	
Liberty County	Take action if delinquent financial report not received by 12/15/2025
Total Number of Counties: 3	

List 2: Municipalities

Name	County	Staff Recommendation
Town of Altha	Calhoun	Take action if delinquent financial reports not received by 12/15/2025
City of Archer	Alachua	
City of Avon Park	Highlands	Take action if delinquent financial reports not received by 1/15/2026
City of Blountstown	Calhoun	Take action if delinquent financial reports not received by 2/28/2026
Town of Bronson	Levy	
City of Brooksville	Hernando	Take action if delinquent financial reports not received by 1/15/2026
City of Bunnell	Flagler	Take action if delinquent financial reports not received by 12/15/2025
Town of Campbellton	Jackson	
City of Center Hill	Sumter	Take action if delinquent financial reports not received by 2/28/2026
Town of Century	Escambia	
City of Chipley	Washington	Take action if delinquent financial reports not received by 12/15/2025
City of Crescent City	Putnam	Take action if delinquent financial reports not received by 1/15/2026
Town of Cross City	Dixie	Take action if delinquent financial reports not received by 12/15/2025
City of Dade City	Pasco	
Town of Dundee	Polk	
Town of Grand Ridge	Jackson	Take action if delinquent financial reports not received by 2/28/2026
City of Gretna	Gadsden	Take action if delinquent financial reports not received by 1/15/2026
City of Groveland	Lake	
City of Hawthorne	Alachua	Take action if delinquent financial reports not received by 12/15/2025
City of Hialeah Gardens	Miami-Dade	
City of High Springs	Alachua	Take action if delinquent financial reports not received by 1/15/2026
Village of Indiantown	Martin	
City of Jacob City	Jackson	Take action if delinquent financial reports not received by 12/15/2025
City of Kenneth City	Pinellas	Take action if delinquent financial reports not received by 2/28/2026
City of Keystone Heights	Clay	Take action if delinquent financial reports not received by 1/15/2026
Town of Lake Park	Palm Beach	Take action if delinquent financial report not received by 12/15/2025
Town of Manalapan	Palm Beach	Take action if delinquent financial reports not received by 2/28/2026
Town of Mangonia Park	Palm Beach	Take action if delinquent financial reports not received by 1/15/2026
Town of Marineland	Flagler, St. Johns	Take action if delinquent financial reports not received by 12/15/2025
Town of Micanopy	Alachua	
City of Midway	Gadsden	Take action if delinquent financial reports not received by 1/15/2026

Name	County	Staff Recommendation
City of Minneola	Lake	Take action if delinquent financial reports not received by 12/15/2025
City of Monticello	Jefferson	
City of Moore Haven	Glades	
City of Neptune Beach	Duval	Take action if delinquent financial reports not received by 1/15/2026
City of New Port Richey	Pasco	Take action if delinquent financial reports not received by 12/15/2025
City of North Bay Village	Miami-Dade	Take action if delinquent financial reports not received by 2/28/2026
Town of Otter Creek	Levy	Take action if delinquent financial reports not received by 12/15/2025
City of Parker	Bay	
City of Port Richey	Pasco	
City of Quincy	Gadsden	Take action if delinquent financial reports not received by 1/15/2026
Town of Raiford	Union	Take action if delinquent financial reports not received by 12/15/2025
City of Safety Harbor	Pinellas	Take action if delinquent financial reports not received by 1/15/2026
City of St. Marks	Wakulla	Take action if delinquent financial reports not received by 2/28/2026
Town of Surfside	Miami-Dade	
City of Sweetwater	Miami-Dade	Take action if delinquent financial reports not received by 1/15/2026
Village of Virginia Gardens	Miami-Dade	
Town of Wausau	Washington	
Town of Welaka	Putnam	Take action if delinquent financial reports not received by 2/28/2026
Total Number of Municipalities: 49		

List 3: Special Districts (Independent)

Name	County / Creation Method	Staff Recommendation
Arlington Ridge Community Development District	Lake / Local Ordinance	Take action if delinquent financial reports not received by 1/15/2026
Carlton Lakes Community Development District	Hillsborough / Local Ordinance	
Concorde Estates Community Development District	Osceola / Local Ordinance	Take action if delinquent financial reports not received by 12/15/2025
Dixie Soil and Water Conservation District	Dixie / General Law	
Florida Green Finance Authority	Palm Beach / General Law	
Haines City Water Control District	Polk / General Law	Take action if delinquent financial reports not received by 1/15/2026
Heritage Isles Community Development District	Hillsborough / Local Ordinance	
Hillsboro Inlet District	Broward / Special Act	Take action if delinquent financial reports not received by 12/15/2025
Holmes Creek Soil and Water Conservation District	Holmes / General Law	

Name	County / Creation Method	Staff Recommendation
Indigo Community Development District	Volusia / Rule of the Governor and Cabinet	Take action if delinquent financial reports not received by 1/15/2026
Kings Creek I Community Development District	Duval / Local Ordinance	Take action if delinquent financial reports not received by 1/15/2026
Kingston One Community Development District	Lee / Local Ordinance	
Plantation Acres Improvement District	Broward / Special Act	Take action if delinquent financial report not received by 12/15/2025
Sorrento Pines Community Development District	Lake / Local Ordinance	Take action if delinquent financial reports not received by 1/15/2026
Southern Hills Plantation I Community Development District	Hernando / Local Ordinance	
Twin Creeks North Community Development District	St. Johns / Local Ordinance	
Waccasassa Water and Wastewater Cooperative	Levy / General Law	Take action if delinquent financial reports not received by 2/28/2026
West Port Community Development District	Charlotte / Local Ordinance	Take action if delinquent financial reports not received by 1/15/2026
Westwood of Pasco Community Development District	Pasco / Local Ordinance	
Total Number of Special Districts (Independent): 19		

List 4: Special Districts (Dependent)

Name	County / Creation Method	Staff Recommendation
Avon Park Community Redevelopment Agency	Highlands / Local Ordinance	Take action if delinquent financial reports not received by 1/15/2026
Baymeadows Community Improvement District	Duval / Local Ordinance	Take action if delinquent financial report not received by 12/15/2025
Bunnell Community Redevelopment Agency	Flagler / Local Ordinance	
Century Community Redevelopment Agency	Escambia / Local Ordinance	Take action if delinquent financial reports not received by 2/28/2026
Chipley Redevelopment Agency	Washington / Local Ordinance	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.]
City of Brooksville Community Redevelopment Agency	Hernando / Local Ordinance	Take action if delinquent financial reports not received by 1/15/2026
City of Crescent City Community Redevelopment Agency	Putnam / Local Ordinance	
City of Minneola Community Redevelopment Agency	Lake / Local Ordinance	Take action if delinquent financial reports not received by 12/15/2025

Name	County / Creation Method	Staff Recommendation
City of Moore Haven Affordable Housing Finance Authority	Glades / Local Ordinance	Take action if delinquent financial reports not received by 1/15/2026
City of Moore Haven Redevelopment Agency	Glades / Local Ordinance	
Community Redevelopment Agency of the City of Parker	Bay / Local Ordinance	Take action if delinquent financial reports not received by 12/15/2025
Community Redevelopment Agency of the Town of Lake Park	Palm Beach / Local Ordinance	No action on the special district since the Town of Lake Park is responsible for submitting the Agency's AFR. [Note: Take action on Town of Lake Park if delinquent financial report not received by 12/15/2025.]
Dade City Community Redevelopment Agency	Pasco / Local Ordinance	Take action if delinquent financial reports not received by 12/15/2025
Gretna Neighborhood Improvement District	Gadsden / Local Ordinance	No action on the special district since the City of Gretna is responsible for submitting the District's AFR. [Note: Take action on City of Gretna if delinquent financial report(s) not received by 1/15/2026.]
Groveland Community Redevelopment Agency	Lake / Local Ordinance	Take action if delinquent financial reports not received by 1/15/2026
Hawthorne Community Redevelopment Agency	Alachua / Local Ordinance	Take action if delinquent financial reports not received by 12/15/2025
High Springs Community Redevelopment Agency	Alachua / Local Ordinance	Take action if delinquent financial reports not received by 1/15/2026
Keystone Heights Airport Authority	Clay / Local Ordinance	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.]
Keystone Heights Community Redevelopment Agency	Clay / Local Ordinance	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.]
Live Oak-Suwannee County Recreation Board	Suwannee / General Law	Take action if delinquent financial reports not received by 12/15/2025
Moore Haven Capital Projects Finance Authority	Glades / Local Ordinance	Take action if delinquent financial reports not received by 1/15/2026
New Port Richey Community Redevelopment Agency	Pasco / Local Ordinance	Take action if delinquent financial reports not received by 12/15/2025

Name	County / Creation Method	Staff Recommendation
Port Richey Community Redevelopment Agency	Pasco / Local Ordinance	Take action if delinquent financial reports not received by 12/15/2025
Quincy Community Redevelopment Agency	Gadsden / Local Ordinance	Take action if delinquent financial reports not received by 1/15/2026
Safety Harbor Community Redevelopment Agency	Pinellas / Local Ordinance	
Town of Marineland Community Redevelopment Agency	Flagler / Local Ordinance	Take action if delinquent financial reports not received by 12/15/2025
Total Number of Special Districts (Dependent): 26		

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

Motion was adopted unanimously.

Chair Tramont called on Kathy DuBose, Coordinator, to explain the information provided regarding the Town of Raiford and answer members' questions. Such information included:

- Noncompliance with state reporting requirements (financial reports and budget information)
- Noncompliance with federal reporting requirements (relating to ARPA funds provided to the Town as a pass thru from the Florida Division of Emergency Management)
- Generally nonresponsive to communication from Committee staff
- Failure to attend the Union County Legislative Delegation meeting in October 2025, although requested
- No elections held in many years per Union County Supervisor of Elections

Chair Tramont entertained a motion to accept the staff recommendation to send a letter to the Union County Legislative Delegation to encourage them to file a local bill to dissolve the Town of Raiford. Senator Brodeur moved the motion. Motion was adopted unanimously.

Note: For additional details, see the Committee [Meeting Packet](#) for December 8, 2025, pages 81-134. For details regarding the Town of Raiford, see pages 106-107.

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.

Chair Tramont called on Debbie White, CPA, Chief Legislative Analyst with the Committee, to explain the significant items missing from audit reports for 35 local governmental entities.

Chair Tramont entertained a motion to accept the staff recommendation to take action against the entities that have not submitted the required information. Senator Brodeur moved the motion. Motion was adopted unanimously.

With no further business before the Committee, Chair Tramont adjourned the meeting.