



736142

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/16/2009	.	
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The Committee on Governmental Oversight and Accountability  
(Dean) recommended the following:

**Senate Amendment to Amendment (371202) (with title amendment)**

Between lines 507 and 508  
insert:

Section 12. Subsections (1) and (3) of section 189.421,  
Florida Statutes, are amended to read:

189.421 Failure of district to disclose financial reports.—

(1) When notified pursuant to s. 189.419, the department shall attempt to assist a special district to comply with its financial reporting requirements by sending a certified letter



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12 to the special district, and, in the case of a dependent special  
13 district, a copy of the letter to the chair of the ~~governing~~  
14 ~~body of the local governing authority general purpose~~  
15 ~~government,~~ which includes the following: a description of the  
16 required report, including statutory submission deadlines, a  
17 contact telephone number for technical assistance to help the  
18 special district comply, a 60-day deadline extension of time for  
19 filing the required report with the appropriate entity, the  
20 address where the report must be filed, and an explanation of  
21 the penalties for noncompliance. Any special district that is  
22 unable to meet the 60-day deadline must notify the department,  
23 in writing, within the 60-day period of the reason, the steps  
24 the special district is taking to prevent the noncompliance from  
25 reoccurring, and the estimated date that the special district  
26 will file the report with the appropriate agency. The written  
27 response does not constitute an additional extension by the  
28 department; however, the department shall forward such written  
29 response to the Legislative Auditing Committee for its  
30 consideration in the determination of whether the special  
31 district should be subject to further state action in accordance  
32 with s. 11.40(5)(b). ~~The department may grant an additional 30-~~  
33 ~~day extension of time if requested to do so in writing by the~~  
34 ~~special district. The department shall notify the appropriate~~  
35 ~~entity of the new extension of time.~~ In the case of a special  
36 district that did not timely file the reports or information  
37 required by s. 218.38, the department shall send a certified  
38 technical assistance letter to the special district which  
39 summarizes the requirements and encourages the special district  
40 to take steps to prevent the noncompliance from reoccurring.



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41 (3) Pursuant to s. 11.40(5)(b), the Legislative Auditing  
42 Committee shall notify the department of those districts that  
43 failed to file the required report or reports. If the procedures  
44 described in subsection (1) have not yet been initiated, the  
45 department shall proceed with such procedures upon receiving the  
46 notice from the Legislative Auditing Committee. Otherwise,  
47 within 45 ~~30~~ days after receiving this notice or within 45 ~~30~~  
48 days after the 60-day deadline ~~extension~~ date provided in  
49 subsection (1), whichever occurs later, the department shall  
50 proceed as follows: notwithstanding the provisions of chapter  
51 120, the department shall file a petition for writ of certiorari  
52 with the circuit court. Venue for all actions pursuant to this  
53 subsection shall be in Leon County. The court shall award the  
54 prevailing party attorney's fees and costs in all cases filed  
55 pursuant to this section unless affirmatively waived by all  
56 parties. A writ of certiorari shall be issued unless a  
57 respondent establishes that the notification of the Legislative  
58 Auditing Committee was issued as a result of material error.  
59 Proceedings under this subsection shall otherwise be governed by  
60 the Rules of Appellate Procedure.

61  
62 ===== T I T L E A M E N D M E N T =====

63 And the title is amended as follows:

64 Delete line 693

65 and insert:

66 the website of the district or related county; amending s.  
67 189.421, F.S.; requiring that a copy of a certified letter  
68 containing certain information be sent to the chair of the local  
69 governing authority when the Department of Community Affairs



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70 attempts to assist a dependent special district with compliance  
71 with the district's financial reporting requirements; requiring  
72 that the letter include notice of a 60-day deadline for filing  
73 the required report; requiring that any special district unable  
74 to meet the reporting requirements notify the department of  
75 certain information in writing; providing that the department's  
76 written response does not constitute an extension of the  
77 reporting deadline by the department; requiring that the  
78 department forward the written response to the Legislative  
79 Auditing Committee for its determination as to whether the  
80 special district should be subject to additional state action;  
81 requiring that the department begin certain procedures under  
82 certain circumstances; extending the period before which the  
83 department must take certain action; amending s.