



The Florida Legislature

OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY



R. Philip Twogood, Coordinator

April 16, 2018

Dear Chair, Board of County Commissioners or County School Board:

Chapter [2018-118](#), *Laws of Florida*, directs the Office of Program Policy Analysis and Government Accountability ([OPPAGA](#)) to procure an independent certified public accountant to conduct a performance audit of programs associated with a county or school district referendum to adopt a new discretionary sales surtax, as defined in s. [212.055](#), *Florida Statutes*. The law defines "performance audit" and describes the scope of the review, which must be completed at least 60 days before a referendum is held.

If your county or school district has adopted an ordinance/resolution for a new discretionary sales surtax, please provide a copy of the ordinance/resolution and proposed/scheduled election date by April 23rd to facilitate contracting for August and November referendums. This documentation will allow OPPAGA to initiate the audit contracting process for your county or school district. If your county or school district is considering a referendum for a new discretionary sales surtax and has not previously contacted OPPAGA, please notify us in writing as soon as possible. When applicable, the correspondence should include a copy of the proposed ordinance/resolution authorizing the surtax referendum, the proposed/scheduled election date, and any other documents that demonstrate that the referendum development process is in progress.

All such notifications and any questions regarding this request should be directed to Janet Tashner, OPPAGA General Counsel. Ms. Tashner can be reached at (850) 717-0526 or tashner.janet@oppaga.fl.gov.

Thank you for your assistance.

Sincerely,

A handwritten signature in cursive script that reads "R. Philip Twogood".

R. Philip Twogood, PhD
OPPAGA Coordinator

cc: Florida League of Cities
Florida Association of District School Superintendents

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