



AUDITOR GENERAL ANNUAL REPORT 2021

November 1, 2020, Through October 31, 2021

Updated as of March 31, 2022

LEGISLATIVE AUDITING COMMITTEE

2020 – 2022



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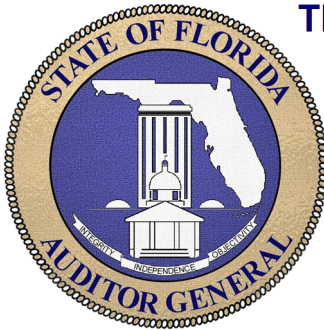
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The Legislative Auditing Committee is established by Joint Rules of the Florida Legislature and its membership consists of members appointed from each house. The Committee may direct the Auditor General to conduct an audit, review, or examination of any entity or record as specified in Section 11.45(3), Florida Statutes. This includes State agencies, counties, municipalities, special districts, school districts, charter schools, and numerous other government organizations, as well as nongovernmental agencies, corporations, and persons who have received any appropriation made by the Legislature.

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OUR OFFICE



The Auditor General is:

- ◆ ***A Constitutional Officer***
- ◆ ***A Legislative Officer***
- ◆ ***A Certified Public Accountant***
- ◆ ***The State's Independent External Auditor***

Our Vision

Excellence in auditing for the benefit of Floridians.

Our Core Values

- ◆ ***Integrity*** – Commitment to ethical conduct and truthfulness in all relationships.
- ◆ ***Independence and Objectivity*** – Being mindful of the reliance that is placed on our work and, therefore, taking a fact-based, nonpartisan, unbiased, fair, and balanced approach to all activities.
- ◆ ***Accountability*** – Holding ourselves accountable and being responsible for our actions, taking pride in our professionalism, striving for efficiency in our performance, and committing to the highest performance standards.

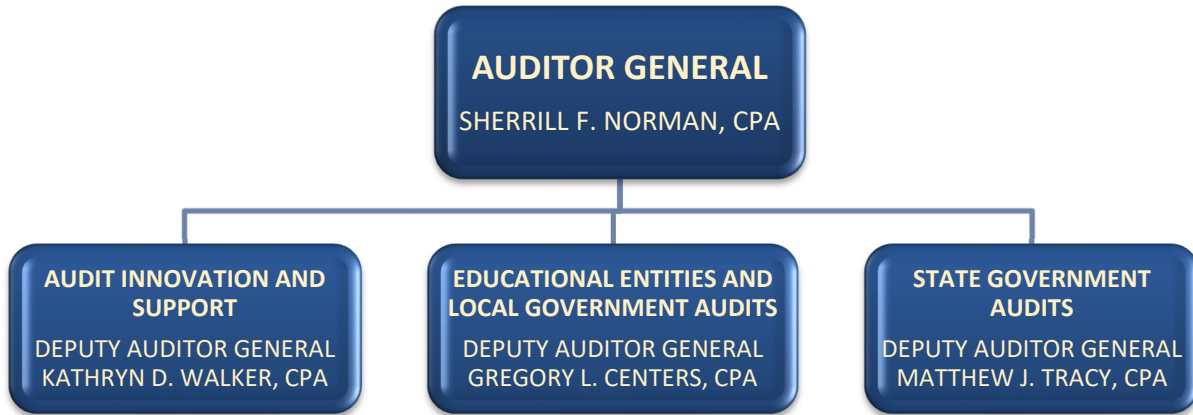
Our Mission

As the State's independent external auditor, the Auditor General provides unbiased, timely, and relevant information that the Legislature, Florida's citizens, public entity management, and other stakeholders can use to promote government accountability and stewardship and improve government operations. Specifically, the Auditor General:

- ◆ Audits financial statements to provide the Legislature and other users of financial statements independent assurance regarding the reliability of the financial statement information provided by government managers.
- ◆ Identifies and audits those operating units, programs, activities, functions, and transactions considered most vulnerable should a significant breakdown in internal control occur.
- ◆ Communicates, by an on-site presence and through examination, the Legislature's expectation that public entity management and employees are accountable for the proper administration of public funds and the achievement of entity objectives.
- ◆ Reports on whether expenditures of Federal, State, and local funds serve a public purpose and are made in compliance with applicable laws, rules, regulations, contracts, grant agreements, best practices, and other guidelines and whether government programs, activities, and functions are administered in an economic, efficient, and effective manner.
- ◆ Reports on whether governmental entities have established proper internal controls that reasonably ensure that financial reports and records are reliable; assets are safeguarded; and fraud, waste, abuse, and noncompliance are prevented or promptly detected and resolved.

Our Organization

The organizational structure of the Auditor General's Office consists of three divisions: the Audit Innovation and Support Division, the Educational Entities and Local Government Audits Division, and the State Government Audits Division. Each Division is led by a Deputy Auditor General.



Our management and staff work in coordination to meet the Auditor General's goals and objectives. Contact information for the Auditor General, each Deputy Auditor General, and other Auditor General management with reporting responsibilities is included in **EXHIBIT D** of this report.

Our Office headquarters is located in the Claude Denson Pepper Building in Tallahassee; however, approximately half our professional audit staff are assigned to various other locations throughout the State. These locations facilitate our audits of the school districts, State colleges, State universities, and State agencies headquartered outside Tallahassee, as well as our audits of local governmental entities.



Photo by Audit Supervisor Sabrina Ballew, CPA



Our Commitments

As an audit organization, we are dedicated to creating a culture of innovation that promotes efficiencies while fostering excellence and ensuring our work product quality. To accomplish this, we encourage and continuously strive to demonstrate the key behavioral commitments of *Communication*, *Collaboration*, *Problem Solving*, and *Leadership*.

- ◆ ***Communication***: We will speak authentically, listen intently, and focus on understanding.
- ◆ ***Collaboration***: We will cooperate, believe in, and contribute to the team and its mission, and respect and demonstrate consideration of others.
- ◆ ***Problem Solving***: We will use logic and professional skepticism to achieve objectives and innovate, welcome new ideas, and overcome obstacles.
- ◆ ***Leadership***: We will accept responsibility for our work and career and instruct, guide, motivate, and inspire others.

Our People

Delivering high-quality audit work products efficiently and effectively requires a competent, dedicated, and enthusiastic workforce. Many of our 360 full-time equivalent positions are held by audit professionals with various professional accounting and audit-related certifications. For example, as of October 31, 2021, our audit professionals included:

- ◆ 145 Certified Public Accountants.
- ◆ 14 Certified Information Systems Auditors.
- ◆ 14 Certified Fraud Examiners.

What We Do

Sections 11.42 and 11.45, Florida Statutes, set forth the general authority and duties of the Auditor General. Independently, and in accordance with applicable professional standards, the Auditor General:

- ◆ Conducts financial audits of the accounts and records of State government, State universities, State colleges, and school districts.
- ◆ Conducts operational and performance audits of public programs, activities, functions, and information technology systems and performs related duties as prescribed by law, concurrent resolution of the Legislature, or as directed by the Legislative Auditing Committee.
- ◆ Adopts rules, in consultation with the Florida Board of Accountancy, for audits performed by independent certified public accountants of local governmental entities, charter schools, charter technical career centers, school districts, and certain nonprofit and for-profit organizations.
- ◆ Conducts reviews of audit reports of local governmental entities, charter schools, charter technical career centers, school districts, and certain nonprofit and for-profit organizations.
- ◆ Conducts examinations of school districts and other entities' records, as appropriate, to evaluate compliance with State requirements governing the determination and reporting of full-time equivalent (FTE) student enrollment reported to the Department of Education and used to determine Florida Education Finance Program funding allocations.
- ◆ Conducts quality assessment reviews of the internal audits performed by State agency offices of inspectors general.

The Auditor General performs audits and other engagements in accordance with generally accepted government auditing standards as set forth by the Comptroller General of the United States in *Government Auditing Standards*. *Government Auditing Standards* are applicable to financial and performance audits and attestation engagements and incorporate applicable auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA). *Government Auditing Standards* require that, in all matters relating to audit work, the Auditor General and each individual auditor must maintain independence and avoid situations that could lead reasonable and informed persons to conclude that the auditors and Auditor General are not independent and thus are not capable of exercising objectivity and impartial judgment on all issues associated with conducting the engagement and reporting on the work. Our independence and other core values, along with the collective knowledge and skills of our audit professionals, provide the basis for our credibility.

Our Quality Control

Government Auditing Standards require us to undergo an independent review of our system of quality control at least once every 3 years. In October 2019, a team from the National State Auditors Association (NSAA) conducted such a review that covered engagements with reports issued during the period September 1, 2018, through August 31, 2019. Our Office received a rating of “pass,” which is the highest rating an audit organization can receive from an NSAA peer review team. This rating means that the Auditor General’s system of quality control provided reasonable assurance that our Office’s work conformed to *Government Auditing Standards* and is evidence of the quality and professionalism of our staff. The peer review team’s report is available on our Web site. Our next external peer review will be conducted in the late summer of 2022.

Our Strategic Goals and Objectives

In recognition of our statutory duties and mission, within the framework of our core values, our work is planned and managed to address strategic objectives established to assist us in accomplishing our two primary strategic goals:

- ◆ Our ***Professional Services Goal*** is to provide timely, quality information to the Legislature and Florida’s citizens relative to the financial accountability and stewardship of public officials. This goal encompasses multiple services directed toward financial reporting, legal compliance, and government operations.
- ◆ Our ***Professional Development Goal*** is to maximize the value of the Auditor General’s work by continuing to promote quality, professionalism, and productivity. The Auditor General encourages all staff to pursue professional certifications and requires all management staff with responsibilities for audit or attestation engagements to hold applicable certifications, such as certified public accountant (CPA) or, when appropriate, certified information systems auditor (CISA). To enhance their technical proficiency, our professional audit staff receive a minimum of 80 hours of continuing professional education (CPE) in every 2-year period. Some of the CPE sessions are led by specialist guest speakers or external subject-matter experts, but we also recognize the importance of fostering the speaking and presentation skills of our own staff. Accordingly, we give our staff the opportunity to present on topics within their areas of expertise.

Our strategic objectives are:

Objective 1	Improve the operations and accountability of public entities.
Objective 2	Identify and audit essential government topics of specific interest to the Legislature.
Objective 3	Conduct audits and other engagements in accordance with applicable professional auditing standards.
Objective 4	Timely conduct all engagements in a cost-efficient manner.
Objective 5	Recruit and retain highly qualified, highly skilled staff.
Objective 6	Provide staff with an organizational environment and professional opportunities that promote continuous learning and job satisfaction.
Objective 7	Provide staff with the training, opportunities, technology, and encouragement needed to enhance professional competencies and effectively and efficiently complete audits and other assignments.
Objective 8	Continue to build on the Auditor General's reputation as a leader in the auditing and government financial reporting communities.

Our Reports

Our audits and other accountability activities focus on executive branch (State) agencies, judicial branch entities, educational entities, local governmental entities, and certain other entities. A listing of all reports issued during the period November 1, 2020, through October 31, 2021, is included in this report as ***EXHIBIT B***. An overview of our audits and other accountability activities completed during that period begins on page 14 of this Annual Report. Copies of audit and other reports are available on our Web site, www.FLAuditor.gov, and are distributed as appropriate and upon request to:

- ◆ Legislative members and staff.
- ◆ Governing boards, officials, and management of governmental entities.
- ◆ Federal Government officials.
- ◆ Bond rating agencies.
- ◆ Florida's citizens.
- ◆ The media.
- ◆ Other interested parties.

RECOMMENDED STATUTORY AND FISCAL CHANGES

Various provisions of State law require the Auditor General to conduct audits, examinations, or reviews of government programs, activities, and functions and report the results thereof to the President of the Senate, the Speaker of the House of Representatives, the Legislative Auditing Committee, senior management of the audited entity, and as applicable, Federal grantor agencies. These reports are provided as required by law, and many include findings and recommendations focusing on the need for management actions to improve the audited entities' level of legal compliance and internal controls relevant to legal compliance, economy and efficiency, financial reporting and records, and the safeguarding of assets. In addition, Section 11.45(7)(h), Florida Statutes, provides in part that the Auditor General shall annually compile and transmit to the President of the Senate, the Speaker of the House of Representatives, and the Legislative Auditing Committee by December 1 of each year a list of statutory and fiscal changes recommended by the Auditor General.

The following recommended statutory and fiscal changes are provided to the President of the Senate, the Speaker of the House of Representatives, and the Legislative Auditing Committee for consideration. These recommendations were either included in our audit reports during the past few audit cycles or arose during the course of performing the duties assigned to the Auditor General. The recommendations are presented by policy area to facilitate their use by the various legislative committees. Auditor General staff are available to discuss these recommendations with legislative members and staff. Contact information for the management staff referenced below is provided in **EXHIBIT D** of this report.

Policy Areas: Senate Education House Education and Employment

- **Educational Entity Transparency Requirements** – The Legislature should consider amending applicable statutory requirements to define the “transparency requirements” for charter schools, charter technical career centers, Florida College System institutions, and State universities. Alternatively, the Legislature could delete from Section 11.45(7)(i), Florida Statutes, the requirement for the Auditor General to list the charter schools, charter technical career centers, Florida College System institutions, and State universities that failed to comply with transparency requirements.

**Audit Managers: Jaime N. Hoelscher, CPA
Derek H. Noonan, CPA**

- **Charter Schools** – Section 1002.33(9)(o)2., Florida Statutes, requires that an independent audit be completed for charter schools within 30 days after notice of nonrenewal, closure, or termination to account for all funds and assets. Because of the varying complexity of audits, that time frame may not be a reasonable period to complete such audits. Accordingly, the Legislature should consider revising Section 1002.33(9)(o)2., Florida Statutes, to provide that, within 30 days after notice of nonrenewal, closure, or termination, a certified public accountant be engaged to conduct an independent audit to account for all funds and assets.

Audit Manager: Edward A. Waller, CPA

- **Safe-School Officers** – Section 1006.12, Florida Statutes, currently requires school resource officers and school safety officers to complete mental health crisis intervention training to improve officers’ knowledge and skills for addressing incidents involving students with emotional disturbance or mental illness, including de-escalation skills to ensure student and officer safety. Certain operational audits of district school boards have disclosed that school resource officers sometimes lack the required mental health crisis intervention training before providing services at school facilities and the district school boards are usually unaware of the deficiency. Specifying guidelines for when a safe-school officer must complete the required mental health crisis intervention training and clarifying whether the district school board or the applicable law enforcement agency is responsible for verifying that the training is completed would help ensure compliance and encourage practice that is consistent with the intent of Section 1006.12, Florida Statutes.

Audit Report Numbers: 2022-029 (Finding 3), 2022-014 (Finding 1), 2021-148 (Finding 1), 2021-145 (Finding 1), and 2021-121 (Finding 1)

Audit Manager: Edward A. Waller, CPA

- **School Districts and State Colleges** – Since the 2007-08 fiscal year, pursuant to Chapter 2007-72, Laws of Florida, Specific Appropriations 125 and 129 (General Appropriations Act), the Legislature has annually required school districts and community (State) colleges to report adult general education program enrollment identified in Section 1004.02, Florida Statutes, in accordance with the Department of Education instructional hours reporting procedures and the Auditor General to verify compliance with that requirement. However, over the past decade, school district and State college program noncompliance has not been significant. Accordingly, the Legislature should consider removing from the General Appropriations Act the requirement that the Auditor General verify program compliance and allowing the Auditor General discretion in determining when such compliance should be verified.

Audit Managers: Jaime N. Hoelscher, CPA
Edward A. Waller, CPA

- **School Districts** – Since the 2000-01 fiscal year, pursuant to Chapter 2000-166, Laws of Florida, Specific Appropriation 135 (General Appropriations Act), the Legislature has annually funded workforce education programs for school districts. In addition, the General Appropriations Act has provided that school districts may not use the funding to support K-12 programs or district K-12 administrative indirect costs and that the Auditor General shall verify compliance with that requirement. However, over the past decade or more, school district noncompliance has not been significant. Accordingly, the Legislature should consider removing from the General Appropriations Act the requirement for the Auditor General to verify program compliance and allowing the Auditor General discretion when such compliance should be verified.

Audit Manager: Edward A. Waller, CPA

- **Scholarship-Funding Organizations** – In 2021, the Legislature amended Section 11.45(2)(l), Florida Statutes, to require audits of eligible nonprofit scholarship-funding organizations once every 3 years instead of the previously required annual audit, consistent with Auditor General recommendation. Section 1002.40(12)(a), Florida Statutes, continues to require scholarship-funding organizations administering the Hope Scholarship Program undergo annual operational audits. Because all scholarship-funding organizations administer all such programs, the Legislature should consider amending Section 1002.40(12)(a) to be consistent with Section 11.45(2)(l), Florida Statutes.

Audit Manager: Derek H. Noonan, CPA

- **Scholarship-Funding Organizations** – The Legislature should consider assigning the Department of Education responsibility for providing to the eligible nonprofit scholarship-funding organizations technical guidance on scholarship program issues. Doing so would establish the Department of Education as the entity responsible for providing guidance sufficient to enable eligible nonprofit scholarship-funding organizations to consistently apply the requirements in Sections 1002.394, 1002.395, 1002.40, and 1002.411, Florida Statutes.

Audit Manager: Derek H. Noonan, CPA

Policy Areas: Senate Community Affairs House State Affairs

- **Transparency Requirements** – The Legislature should consider amending Section 218.31, Florida Statutes, to define “transparency requirements” for local governmental entities, and consider amending Section 218.39, Florida Statutes, to provide for a determination of compliance with such transparency requirements in the annual financial audit. Alternatively, the Legislature could delete from Section 11.45(7)(i), Florida Statutes, the requirement for the Auditor General to list the local governmental entities that failed to comply with transparency requirements.

Audit Manager: Derek H. Noonan, CPA

- **Large-Hub Commercial Service Airports** – Section 11.45(2)(m), Florida Statutes, requires the Auditor General to conduct an operational and financial audit of each large-hub commercial service airport at least once every 7 years. Since annual financial audits of the local governments operating those airports are already required pursuant to Section 218.39, Florida Statutes, the Legislature should consider revising Section 11.45(2)(m), Florida Statutes, to require the Auditor General to conduct only an operational audit of those airports.

Audit Manager: Derek H. Noonan, CPA

Policy Areas: Senate Governmental Oversight and Accountability House State Affairs

- **Audit Efficiency and Effectiveness** – Sections 11.47(3) and (4), Florida Statutes, are critical to ensuring the capability of the Auditor General to successfully complete audits. Section 11.47(3), Florida Statutes, provides that any person that willfully fails or refuses to provide the Auditor General access to an employee, officer, or agent of an entity subject to an audit commits a misdemeanor. Section 11.47(4), Florida Statutes, provides that any officer who willfully fails or refuses to furnish or produce any book, record, paper, document, data, or sufficient information necessary to a proper audit or examination which the Auditor General or the Office of Program Policy Analysis and Government Accountability is by law authorized to perform, shall be subject to removal from office. The Legislature should consider amending Section 11.47(4), Florida Statutes, to:

- Provide that any person who willfully fails or refuses to provide the Auditor General access to an employee, officer, or agent of an entity subject to an audit shall be subject to removal from office.
- Designate the specific party, or parties, responsible for removing an officer or person from office for the reasons stated therein.

**Deputy Auditor Generals: Gregory L. Centers, CPA
Matthew J. Tracy, CPA
Kathryn D. Walker, CPA**

- **Cost Analysis** – Section 216.3475, Florida Statutes, specifies that a person or entity designated by the General Appropriations Act, or that is awarded funding on a noncompetitive basis, to provide services for which funds are appropriated may not receive a rate of payment in excess of the compelling prevailing rate for those services unless expressly authorized. Agencies must maintain records to support a cost analysis, including a detailed budget submitted by the person or entity awarded funding and the agency's documented review of individual cost elements from the submitted budget for allowability, reasonableness, and necessity. The Legislature could consider expanding this requirement for a cost analysis to apply to all agency contracts, for both goods and services, awarded on a noncompetitive basis regardless of whether the vendor was named in the Act.

Deputy Auditor General: Matthew J. Tracy, CPA

Policy Areas: Public Employees
Senate Governmental Oversight and Accountability
Senate Education
House Education and Employment
House State Affairs

- **Background Screenings** – Paragraph 110.1127(2)(a), Florida Statutes, currently requires all employees in positions of special trust, responsibility, or sensitive location undergo a level 2 background screening as a condition of employment and continued employment. That paragraph is also applicable to State college and university employees pursuant to Sections 1012.8551 and 1012.915, Florida Statutes. While “continued employment” implies a responsibility to periodically screen employees, no provision explicitly requires screening updates nor specifies the appropriate frequency. The Legislature could consider expressly providing an agency’s obligation to update employee background screenings and specify the appropriate frequency.

Audit Report Numbers: 2022-048 (Finding 5), 2022-044 (Finding 1), and 2019-209 (Finding 6)

**Deputy Auditor Generals: Matthew J. Tracy, CPA
Gregory L. Centers, CPA**

- **Severance Pay** – Paragraph 215.425(4)(a), Florida Statutes, states that a “unit of government” that enters into a contract or employment agreement, or renewal or renegotiation of an existing contract or employment agreement, that contains a provision for severance pay with an officer, agent, employee, or contractor must include a 20-week limitation on severance pay along with a prohibition against paying severance to those fired for misconduct. Defining the term “unit of government” would clarify the intended breadth of this restriction among all entities subject to audit, including any governmental entity created or established by law. Additionally, as this provision’s application is limited to contracts made, renewed, or renegotiated after July 1, 2011, the Legislature could consider repealing such limitations to ensure all such contracts contain the required language.

**Deputy Auditor Generals: Gregory L. Centers, CPA
Matthew J. Tracy, CPA
Kathryn D. Walker, CPA**

- **Severance Pay** – Paragraph 215.425(4)(b), Florida Statutes, limits severance paid in the absence of a contractual provision to 6 weeks of compensation if the payment represents the settlement of an employment dispute. The Legislature could consider clarifying the required sufficiency of evidence demonstrating employment disputes. Additionally, a strict construction of this provision is that the settlement of at-will employment disputes is limited to 6 weeks’ compensation, irrespective of the circumstances. Such a construction may arguably make it impossible for units of government to settle employment disputes when it may be in the public interest to do so. Therefore, clarifying the legislative intent of this provision may be instructive.

**Deputy Auditor Generals: Gregory L. Centers, CPA
Matthew J. Tracy, CPA
Kathryn D. Walker, CPA**

WORK PLAN

Types of Engagements

Various statutory provisions provide the framework for the development of our work plan. Pursuant to law, we perform four major types of engagements – financial audits, operational audits, performance audits, and attestation examinations. Descriptions of these major types of engagements are presented below.

Financial Audits Government managers are responsible for the stewardship of financial resources and for preparing financial statements that conform to accounting principles promulgated by the Governmental Accounting Standards Board (GASB). Our audits of various entities' financial statements provide the Legislature, Florida's citizens, investors, bond rating agencies, and other users of the financial statements, independent assurance of the reliability of the financial information provided by government managers. Such independent assurance is given in the form of an opinion on the financial statements and is preceded by the performance of a rigorous examination of the entity's financial records and related representations made by government officials. Professional standards issued by the AICPA and the Comptroller General of the United States in *Government Auditing Standards* govern the nature, timing, and extent of the audit work performed. Under those standards, consideration of information technology internal controls is often an essential and significant part of the financial audit process because public entity operations and business processes are usually dependent on information technology.

Financial audits also may include audit procedures to evaluate an entity's compliance with requirements that could have a direct and material effect on each major Federal awards program administered by the entity and the effectiveness of internal controls established by management to consistently ensure compliance therewith. That is because, as a condition of receiving Federal funds, the United States Office of Management and Budget (OMB) requires a Single Audit of the recipient's financial statements and major Federal awards programs. The audit is referred to as a Single Audit because it is an organizationwide audit that includes, within its scope, work designed to meet the oversight needs of many Federal and pass-through grantors and State accountability officials. A Single Audit is performed in accordance with audit requirements located in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as audit requirements prescribed by applicable professional standards issued by the AICPA and the Comptroller General of the United States in *Government Auditing Standards*.

Operational Audits Operational audits evaluate management's performance in establishing and maintaining internal controls, including internal controls designed to prevent and detect fraud, waste, abuse, and noncompliance, and in administering assigned responsibilities in accordance with applicable laws, rules, contracts, grant agreements, and other guidelines. Operational audits examine internal controls, including information technology internal controls, that are designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of financial records and reports, and safeguarding of assets, and identify weaknesses in those internal controls. Operational audits may also include comparisons of the performance of a program, activity, or function of a governmental entity to specific criteria. Our operational audits include a broad array of areas and are conducted in accordance

with applicable *Government Auditing Standards*. The areas included within the scope of operational audits are determined through risk assessment processes that include, among other procedures, inquiries of legislative staff concerning items of concern and interest to the Legislature.

Performance Audits Performance audits examine a program, activity, or function of a governmental entity with respect to issues such as economy, efficiency, and effectiveness of a program; the adequacy of a program to meet the needs identified by the Legislature or governing body; alternative methods of providing program services or products; the accuracy or adequacy of public documents, reports, or requests prepared under a program by the public entity; and compliance of a program with appropriate policies, rules, or laws. Performance audits are conducted in accordance with applicable *Government Auditing Standards*.

Attestation Examinations Attestation examinations consist of obtaining sufficient, appropriate evidence to express an opinion on whether the subject matter of the examination is based on (or in conformity with) specified criteria in all material respects or an assertion is presented (or fairly stated), in all material respects, based on the specified criteria. Examination engagements are conducted in accordance with the *Statements on Standards for Attestation Engagements* issued by the AICPA and applicable *Government Auditing Standards*. For example, our examinations of school district and other entity compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment and student transportation reported under the Florida Education Finance Program are attestation examination engagements.

Work Plan Development Process

In the development of our work plan, we first consider legal requirements establishing the frequency of the audits and other accountability activities we perform. Pursuant to law, we are to conduct annual financial audits of the State of Florida, the State Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME), the Florida School for the Deaf and the Blind, State universities, State colleges, and school districts in counties with populations of less than 150,000. We are to conduct financial audits of school districts in counties with populations of 150,000 or more every 3 years. In addition, at the direction of the Legislative Auditing Committee, we conduct a financial audit of the Department of the Lottery. We also conduct the annual financial audit of the Florida Retirement System.

For various other audits and accountability activities, a minimum frequency is also established in law. For example, operational audits of each State agency, State university, State college, school district, water management district, the Florida Clerks of Court Operations Corporation, and the Florida School for the Deaf and the Blind are required to be conducted at least every 3 years. In planning for these audits, we obtain information from legislative staff and other sources concerning areas of interest and operational risks. Operational risks are characteristics of government operations that may make a government program more susceptible to instances of fraud, waste, abuse, material reporting errors, or noncompliance with governing requirements. This information is used to develop a risk-based work plan that provides audit coverage of each entity during a 3-year cycle.

2021 Work Plan

Our 2021 Work Plan encompassed a wide variety of programs, activities, and functions administered by many entities. Some of the unique projects on our 2021 Work Plan included operational audits of COVID-19 data collection and reporting at selected State entities and Department of Legal Affairs data security breach investigations. While many of the projects on the 2021 Work Plan were completed prior to October 31, 2021, the reports for others will be issued after that date.

An overview of our audits and other accountability activities completed during the period November 1, 2020, through October 31, 2021, begins on page 14 of this Annual Report. A listing of all reports issued during the period November 1, 2020, through October 31, 2021, is included in this report as **EXHIBIT B**. Additionally, a listing of reports issued or scheduled to be issued subsequent to October 31, 2021, and by March 31, 2022, is included in this report as **EXHIBIT C**.

Projected 2-Year Work Plan

Section 11.45(7)(h), Florida Statutes, provides, in part, that the Auditor General shall transmit to the President of the Senate, the Speaker of the House of Representatives, and the Legislative Auditing Committee by December 1 of each year a projected 2-year work plan identifying the audits and other accountability activities to be undertaken by the Auditor General. Our **PROJECTED WORK PLAN** encompassing the work planned for the 2022 and 2023 fiscal years is included in this report as **EXHIBIT A**. Because engagements may begin in one fiscal year and be completed and the report issued in a subsequent fiscal year, the work plan only lists engagements in the fiscal year the work is planned to begin. As appropriate, modifications to the work plan may be made in response to law changes, legislative requests, and other considerations.

OVERVIEW OF AUDIT AND ACCOUNTABILITY ACTIVITIES

STATE GOVERNMENT

State Government Audit Impact Measures

Total asset values upon which financial statement opinions were rendered	\$623.2 billion
Total revenues upon which financial statement opinions were rendered	\$223.2 billion
Total Federal awards expenditures for major programs audited	\$39.2 billion
Total number of major Federal programs audited	24
Number of reports issued	
Attestation Examination	1
Financial Audit	5
Financial and Federal Awards Audit	1
Operational Audit ^a	13
Total number of reports issued	<u>20</u>
Number of findings	137
Number of findings identifying potential opportunities for cost recovery, savings, or loss avoidance	
	16
Total amount identified for cost recovery, savings, or loss avoidance	\$44.8 million

^a Excludes Information Technology Operational Audits discussed later in this Annual Report under the subheading **INFORMATION TECHNOLOGY**.

Financial Statements Pursuant to Section 11.45(2)(b), Florida Statutes, the Auditor General is responsible for the audit of the State of Florida's financial statements, including consideration of compliance with laws of potential material impact on the financial statements. We found that, except for the qualified opinions we expressed on the Business-Type Activities and the Reemployment Assistance Fund opinion units, the State of Florida's financial statements for the fiscal year ended June 30, 2020, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our qualified opinions were a result of the Department of Economic Opportunity (DEO) bypassing a key Reemployment Assistance Claims and Benefits Information System (RA System) internal control, thereby increasing the risk of improper unemployment insurance (UI) benefit payments and undetected material misstatements. Our independent auditor's report on the financial statements, dated February 26, 2021, is addressed to the President of the Senate,

the Speaker of the House of Representatives, and the Legislative Auditing Committee and was published by the Chief Financial Officer in the State of Florida's *Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2020*.

Our report on the audit of the State's financial statements included five findings involving internal control over financial reporting including four material weaknesses¹ at two State agencies and one significant deficiency² at one State agency. We reported one material weakness related to DEO management bypassing a key RA System internal control. That material weakness resulted in the qualified opinions expressed on the Business-Type Activities and the Reemployment Assistance Fund opinion units. Another material weakness concerned the Department of Financial Services (DFS) overstatement of Florida Employees Deferred Compensation Plan (Plan) flexible benefits contributions and benefit payments amounts. We also noted that controls over the reporting of participant investment amounts by Plan investment providers needed enhancement. The third material weakness pertained to the DFS not adequately ensuring that the State's financial statements and notes to the financial statements were free from material misstatement and prepared in accordance with generally accepted accounting principles. The fourth material weakness related to the DFS not always performing, or not timely performing, State Treasury bank account reconciliations. The significant deficiency related to the DFS recording incorrect amounts for debt related to capital assets to Net Position – Net investments in capital assets.

We also noted three additional matters that we reported to management at three State agencies. One additional matter related to two State agencies (the DFS and the Department of Education) not recording, or incorrectly recording, various entries related to the receipt of bond proceeds and the incurring of bonds payable for non-State trustee debt for a State university. Another additional matter related to the Department of Transportation's understatement of Net Position – Net investment in capital assets and overstatement of Net Position – Unrestricted when accounting for a completed transportation project. The final additional matter related to the DFS not recording the Long-term liabilities and Expenses of the State Risk Management Trust Fund in the Governmental Activities Statement of Net Position and Statement of Activities, respectively. Our report on internal controls over financial reporting is included in our report, *State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards* (report No. 2021-182).

Separate from our audit of the State of Florida's financial statements, we conducted audits of the financial statements of the Department of the Lottery (Lottery), the Florida Retirement System Pension Plan and Other State-Administered Systems, the State Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME), and the Florida School for the Deaf and the Blind. In all four audits, we found that the respective financial statements were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

¹ A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis.

² A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our report (report No. 2021-069) on the audit of the Florida Retirement System Pension Plan and Other State-Administered Systems included one additional matter reported to management. We noted that certain 2018-19 fiscal year pension contributions were not accounted for correctly.

For the Lottery, as required by Section 24.123, Florida Statutes, we also examined internal control over financial reporting as of June 30, 2020, based on criteria established in *Internal Control – Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). We found that the Lottery maintained, in all material respects, effective internal control over financial reporting as of June 30, 2020, based on the established criteria. However, we also noted in our report (report No. 2021-088) two findings involving the need for enhancements to certain Lottery information technology (IT) internal control practices and the need for the Lottery to continue efforts to comply with statutory requirements governing minority retailer participation.

In addition to the audit of the Florida Retirement System Pension Plan and Other State-Administered Systems financial statements, we conducted an audit of the schedules of employer allocations of the Florida Retirement System Pension Plan defined benefit plan and the Retiree Health Insurance Subsidy Program defined benefit plan (System Pension Plans) as of and for the fiscal year ended June 30, 2020, and the related notes. As noted in our report (report No. 2021-109), our audit found that the schedules presented fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense/(income) for the total of all participating entities for the System Pension Plans as of and for the fiscal year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

We also conducted an attestation examination of the System Pension Plans schedules of deferred outflows for contributions subsequent to the June 30, 2020, measurement date by employer, as of and for the fiscal year ended June 30, 2021. As noted in our report (report No. 2022-012), our examination found that the schedules presented, in all material respects, the deferred outflows for contributions subsequent to the June 30, 2020, measurement date by employer in accordance with applicable GASB statements and applicable provisions of State law.

Federal Awards The Single Audit of the State of Florida includes State agencies, State universities, State colleges, judicial branch entities, and various other government entities for which the State is financially accountable. State agencies, State universities, and State colleges administered approximately 547 Federal awards programs or program clusters during the 2019-20 fiscal year. The Federal Single Audit Act directs the auditor to evaluate compliance with requirements applicable to each major program as well as the effectiveness of internal controls established by management to consistently ensure compliance. The results of our Single Audit of the State of Florida for the fiscal year ended June 30, 2020, are described in our report No. 2021-182.

We audited the State's compliance with requirements governing the 24 Federal awards programs or program clusters that we identified as major Federal awards programs for the fiscal year ended June 30, 2020. Expenditures for these major programs comprised approximately 77 percent of the \$51.1 billion in total Federal awards expenditures reported by the State for the fiscal year ended June 30, 2020. Our Federal awards audit findings are tabulated by audit area in Table 1 and briefly summarized in the following paragraphs.

Table 1
Tabulation of State of Florida
Federal Awards Audit Findings by Audit Area

Audit Area	Number of	
	Findings	State Entities
Eligibility and Claims Payments	4	2
Expenditures and Supporting Documentation	4	14
Information Technology Internal Controls	27	8
Record Systems and Reporting	3	3
Service Organization Report	1	1
Subawards and Monitoring	6	5
Student Financial Aid Administration	3	20

We found that the State agencies materially complied with requirements governing major Federal awards programs, except with respect to compliance with certain requirements for four programs administered by four State agencies. Specifically, in our *Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance* we noted that:

- For the Unemployment Insurance (UI) program, we were unable to express, and did not express, an opinion on the DEO's compliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Special Tests and Provisions – UI Program Integrity – Overpayments compliance requirements because the DEO could not provide complete and accurate data for the period April 2020 through June 2020 to demonstrate that UI benefit payments were made only to eligible claimants in the correct amounts and that UI benefit overpayments were properly identified and handled in accordance with applicable requirements or that debts resulting from overpayments were appropriately offset.
- For the UI program, the DEO did not always ensure that UI claimants complied with the participation requirements of the Reemployment Services and Eligibility Assessments program, which resulted in an opinion qualification.
- For the Temporary Assistance for Needy Families program, the Department of Children and Families did not always timely review and process Income Eligibility and Verification System data exchange responses, which resulted in an opinion qualification.
- For the Medicaid Cluster, Agency for Health Care Administration records did not evidence that site visits of Medicaid program providers were conducted in accordance with Federal regulations, resulting in an opinion qualification.
- For Disaster Grants – Public Assistance (Presidentially Declared Disasters), the Division of Emergency Management (DEM) did not monitor subrecipients in accordance with DEM procedures or timely issue management decisions for subrecipient audit findings, resulting in an opinion qualification.

We also reported material weaknesses in internal control over compliance³ for each of these four programs.

³ A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis.

We found other instances of noncompliance, significant deficiencies in internal control over compliance,⁴ questioned costs, or additional matters at 10 State agencies, 4 State universities, and 20 State colleges. Questioned costs include costs of goods or services charged to one or more Federal awards programs that are not allowed under the applicable grant terms, not clearly supportive of the program's purposes, not documented in the manner prescribed by applicable Federal cost principles or State policies, or not incurred during the grant period. Such costs are subject to adjustment or disallowance by Federal grantor officials.

Operational Audits During the period November 1, 2020, through October 31, 2021, we issued 13 operational audit reports on State governmental and other entities. Our reports addressed a broad array of programs, activities, and functions including:

- Internal management, financial, and operational controls and processes.
- Claims handling, customer service, take-out programs and bonuses, underwriting and eligibility, financing agreements, procurement of goods and services, internal controls, and information technology controls of Citizens Property Insurance Corporation.
- Administration of the Florida Birth-Related Neurological Injury Compensation Plan by the Florida Birth-Related Neurological Injury Compensation Association (NICA) and selected NICA administrative activities.
- The Department of Health, Office of Medical Marijuana Use, prescription drug monitoring, and selected administrative activities.
- The Agency for Health Care Administration, Medikids program funding, and selected administrative activities.
- Clemency and conditional medical release processes administered by the Commission on Offender Review.
- Voting system standards and certification and voter registration records maintenance by the Department of State and selected administrative activities.

Many of our operational audit findings pertained to weaknesses in internal controls. Internal controls are those processes put in place by entity management to prevent and detect fraud, waste, abuse, and noncompliance and to provide reasonable assurance that financial reports are reliable, operations are economical and efficient, applicable laws are followed, and assets are safeguarded against loss. In short, effective internal controls prevent adverse events from happening and detect them when they do. Our operational audit findings are tabulated by audit area in Table 2.

⁴ A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Table 2
Tabulation of State Government
Operational Audit Findings by Audit Area

Audit Area	Number of	
	Findings	Entities
Capital Assets, Equipment, and Inventory	13	7
Child Support	1	1
Contractual Services	3	3
Expenditures and Disbursements	2	2
Financial Management and Record Keeping	3	2
Florida Single Audit Act	2	2
General Oversight or Governance	4	2
Information Technology Resources	20	8
Internal Audit Management	1	1
Licensing and Related Activities	2	2
Medicaid Program Administration and Claims Payments	1	1
Personnel and Payroll	1	1
Program Administration, Oversight, and Monitoring	7	5
Purchasing Practices	6	5
Regulatory Oversight and Monitoring	8	3
Revenue and Cash Collections	3	3
Service Organization Report	1	1

The results of several of our operational audits issued during the period November 1, 2020, through October 31, 2021, are summarized below.

- Citizens Property Insurance Corporation (Report No. 2022-011).** Our audit of Citizens Property Insurance Corporation (Citizens) focused on claims handling, customer service, take-out programs and bonuses, underwriting and eligibility, financing agreements, procurement of goods and services, internal controls, the internal audit function, and information technology (IT) controls. Our audit found that, as of June 2020, only 12 of the 133 insurance companies writing personal residential property insurance policies participated in the Clearinghouse established by Citizens pursuant to State law. Excluding Citizens, these 12 insurers represented only 17 percent of the personal residential property insurance market. In addition, we noted that Citizens controls for the Clearinghouse continue to need enhancement and, while analysis of customer service data and surveys of policyholders and agents indicated that the quality of customer service Citizens provides is generally comparable to that provided in the voluntary market, survey results also showed that the Clearinghouse and Citizens Insurance Suite, used by Citizens and agents to administer policies, claims, and billing functions, could be enhanced to improve user satisfaction. Our audit also found that, while Citizens continues to take steps to minimize its net financing costs, it may be possible over time to further reduce these costs as the premiums collected become more consistent with those that would be calculated using actuarially determined rates. Further, we noted that Citizens Office of Internal Auditor did not demonstrate compliance with professional auditing standards by obtaining an external assessment at least once every 5 years and that certain Citizens controls related to mobile devices, text message retention, purchasing cards, and IT systems need improvement.

- Florida Birth-Related Neurological Injury Compensation Association (Report No. 2022-009).** Our audit of the Florida Birth-Related Neurological Injury Compensation Association (NICA) was directed by the Legislature in Chapter 2021-134, Laws of Florida, and focused on NICA's administration of the Florida Birth-Related Neurological Injury Compensation Plan (Plan), including NICA's compliance with Sections 766.303 through 766.315, Florida Statutes, and applicable State public records and meetings laws. The audit also included an examination of selected NICA administrative activities. Our audit disclosed that NICA had not established a mechanism to effectively and consistently document, account for, and track benefit denials or disputes. Additionally, analysis of Plan participant survey responses indicated that the NICA Benefit Handbook could be enhanced to better inform participants of their benefits and rights and that NICA could take steps to ensure that benefit request decisions are documented and adequately explained to participants. We also found that NICA records did not always include the rationale for denying or limiting participant claim reimbursements and that NICA did not timely or consistently use all available remedies to collect delinquent assessment amounts from non-participating physicians. Further, our audit noted that certain NICA expenses did not appear to be clearly necessary to the performance of NICA's statutory duties and that meals provided for NICA personnel and Board members were not limited to the amounts provided by State law. Our audit also found that NICA controls did not promote the retention of text and instant messages in accordance with State public records laws and that certain security controls related to user authentication for the network domain, NICA virtual private network, and Claims Accounting and Reserves Electronic System need improvement.
- Department of Health – Office of Medical Marijuana Use, Prescription Drug Monitoring, and Selected Administrative Activities (Report No. 2022-006).** Our audit of the Department of Health (DOH) focused on the Office of Medical Marijuana Use (Office). Our audit found that application records did not always evidence that caregivers satisfied statutory requirements to receive a Medical Marijuana Use Registry (MMUR) identification card or that parental or guardian consent was obtained for a minor to receive a MMUR identification card. In addition, we noted that, contrary to State law, the Office did not immediately suspend medical marijuana registrations for individuals charged with violations of State drug abuse prevention and control laws and that Office controls for inspecting medical marijuana treatment centers need enhancement to ensure that inspections are appropriately documented, reviewed, and any noted deficiencies are appropriately resolved. Our audit also noted that Office contract payment controls need enhancement to ensure that payments to the MMUR vendor are made only upon receipt and satisfaction of all deliverables and performance measures and that the Office did not assess penalties when the vendor did not satisfy established performance measures. Further, our audit disclosed that Office IT security administration policies and procedures for the MMUR did not encompass access by DOH employees and vendors, controls related to the processing of MMUR identification card applications need improvement, and IT security controls for the MMUR need improvement to ensure that MMUR system administrator access privileges are appropriately restricted, all system administrators undergo required background screenings, periodic reviews of user access privileges are performed, and user access privileges are promptly removed upon a user's separation from DOH employment. Also, our audit found that DOH efforts to effectively assess whether pharmacies, pharmacists, and dispensing practitioners report controlled substance dispensing information to the DOH within the time frame prescribed by State law continue to need enhancement and that DOH purchasing card and FLAIR access privilege controls need improvement.
- Department of State – Voting System Standards and Certification, Voter Registration Records Maintenance, Selected Administrative Activities, and Prior Audit Follow-Up (Report No. 2021-096).** Our audit of the Department of State (DOS) focused on voting system standards and certification, voter registration records maintenance, and selected administrative activities. Our audit did not disclose any widespread irregularities or pervasive errors in the voter registration records nor significant reportable issues in the voting system standards and certification process; however, we did identify areas for improvement regarding voter registration records maintenance. Specifically, our audit found that DOS controls over voter registration records maintenance need enhancement to better identify duplicate registrations, registrations for deceased

voters and convicted felons, ensure that potential voter registration record errors are appropriately investigated and corrected, as necessary, and to ensure that persons who register or preregister to vote satisfy statutory age requirements. Our audit also found that DOS controls for analyzing the reasonableness of the recorded dates of birth for voters and over the certification of voter address and voter registration records maintenance activities need improvement. In addition, we noted various DOS IT controls needed improvement, including, for example, access privilege controls for the Voter Focus application, the Bureau of Voter Registration Services Application, and the DOS network. Further, our audit disclosed that the DOS did not adequately evaluate the Supervisors of Elections' risk of noncompliance with Federal statutes, regulations, and the terms and conditions of subawards associated with the 2018 Help America Vote Act Election Security Grants. Our audit also identified various DOS administrative activities for which controls needed enhancement, including, for example, controls over mobile device assignment, use, and disposal and for the retention of text messages in accordance with State law.

A listing of all State Government audit and attestation reports issued during the period November 1, 2020, through October 31, 2021, is included in [EXHIBIT B](#) of this Annual Report.

EDUCATIONAL ENTITIES

Pursuant to law, the Auditor General has extensive audit responsibilities involving educational entities, including the State’s 67 school districts, 12 State universities, and 28 State colleges. These responsibilities include audits of:

- Financial statements.
- Compliance with requirements of Federal awards.
- Selected operations.

We also perform examinations of school district and other entity compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment and student transportation reported under the Florida Education Finance Program.

An overview of these activities is included on the following pages.

SCHOOL DISTRICTS.....	23
FLORIDA EDUCATION FINANCE PROGRAM	27
STATE UNIVERSITIES AND STATE COLLEGES	29

SCHOOL DISTRICTS

School Districts Audit Impact Measures	
Total asset values upon which financial statement opinions were rendered	\$18 billion
Total revenues upon which financial statement opinions were rendered	\$11.5 billion
Total Federal awards expenditures for major programs audited	\$433.2 million
<hr/>	
Number of audit reports issued	
Financial and Federal Awards	46
Financial	1
Operational ^a	<u>18</u>
Total number of audit reports issued	<u>65</u>
Number of audit findings	111
<hr/>	
Number of findings identifying potential opportunities for cost recovery, savings, or loss avoidance	45
Total amount identified for cost recovery, savings, or loss avoidance	\$10.8 million
<hr/>	
^a Excludes Information Technology Operational Audits discussed later in this Annual Report under the subheading INFORMATION TECHNOLOGY .	

Financial Statements We audited the financial statements of 47 school districts for the fiscal year ended June 30, 2020, and found that the school districts' financial statements were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. We reported conditions involving internal control, including material weaknesses⁵ at 2 school districts and significant deficiencies⁶ at 4 school districts. The material weaknesses at the first school district concerned inadequate financial reporting procedures and the need for enhancement of school district accountability over its discretely presented component units as the audit report for one component unit (component unit) had not been issued as of March 24, 2021. Material reporting errors and omissions that resulted from the inadequate reporting procedures may cause financial statement users to misunderstand the District's financial difficulties and incorrectly assess the District's financial position. Without the audit for the component unit, the financial information provided to the District by the component unit was of limited use in the completion of the school district financial statements and

⁵ A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis.

⁶ A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

financial statement users have limited assurance regarding the accuracy of amounts reported for the component unit. The material weakness at the second school district concerned the need for enhancement of school district accountability over school internal funds as the audit report for the school internal funds had not been issued as of February 10, 2021. As a result, the amounts recorded in those funds were of limited use in the preparation of the school district financial statements and financial statement users have limited assurance regarding the accuracy of amounts reported for those funds. The significant deficiencies at the 4 school districts related to inadequate financial reporting procedures and inappropriate or unnecessary information technology access privileges.

Federal Awards In conjunction with our financial audits of the school districts, for 46 of the school districts,⁷ we examined the districts' compliance with Federal laws, regulations, and the terms and conditions for each school district's major Federal awards programs. The number of major Federal awards programs ranged from one to four at the 46 school districts we audited. Pursuant to the Federal Single Audit Act, the auditor is to express an opinion on compliance for each school district major Federal awards program and test and report on internal controls over compliance in accordance with Uniform Guidance. Uniform Guidance also requires auditors to report known questioned costs⁸ greater than \$25,000 for both major Federal awards programs and programs not audited as a major program, as well as likely questioned costs greater than \$25,000 for major Federal awards programs. In summary, our Federal awards audits at the school districts disclosed that:

- 1 school district did not always perform the required Pell Grant Program verification procedures prior to Program award disbursements, update student applications and other information based on information that was verified, or recalculate awards based on the verified information. As a result, school district records did not support Program awards to 26 students and we reported a finding of noncompliance and material weakness⁹ in internal control over the program, a qualified opinion on the program, and questioned costs totaling \$102,733.
- 3 school districts had deficiencies in internal controls over compliance with Federal awards requirements, which resulted in 3 significant deficiency¹⁰ findings. Two of these school districts did not always comply with Federal regulations by properly allocating Title I Program funds to eligible schools, resulting in questioned costs totaling \$301,067 and \$37,190, respectively. The third school district did not always timely report program enrollment data to the National Student Loan Data System.
- 2 school districts charged indirect costs to the Child Nutrition Cluster (CNC) for food expenditures, which is not an allowed cost objective for incurring indirect costs, resulting in questioned costs totaling \$52,790 at 1 school district where the CNC was audited as a major program, and \$95,396 at 1 school district where the CNC was not audited as a major program.

⁷ The Jefferson County K-12, A Somerset School, is a combination of the three charter schools that operate all Jefferson County School District schools and administer the District Federal programs. Consequently, Jefferson County School District was not required to obtain, and did not obtain, a Federal awards audit.

⁸ Questioned costs include costs of goods or services charged to one or more Federal awards programs that are not allowed under the applicable grant terms, not clearly supportive of the program's purposes, not documented in the manner prescribed by applicable Federal cost principles or State or school district policies, or not incurred during the grant period. If the applicable grantor disallows questioned costs, a school district may have to repay the costs from non-Federal sources.

⁹ A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis.

¹⁰ A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal awards program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

- 1 school district did not always comply with Federal regulations by properly allocating Title I Program funds to eligible schools resulting in questioned costs of \$50,725 for the Title I Program, which was not audited as a major program at that school district.
- 1 school district charged Federal awards programs for health insurance premiums for certain employees who did not participate in the school district health insurance program, resulting in questioned costs of \$48,504.28 for the Title I Program, which was audited as a major program, as well as \$35,830 for the CNC and \$48,689.54 for the Special Education Cluster, both Federal awards programs not audited as major programs at that school district.
- 1 school district received a refund from the school district’s commercial health insurance carrier but did not credit the applicable portion of the refund to Federal programs, resulting in questioned costs of \$27,968.67 for the Title I Program, which was audited as a major program, as well as \$39,677.42 for the CNC and \$25,778.41 for the Special Education Cluster, both Federal award programs not audited as major programs at that school district.

Operational Audits During the period November 1, 2020, through October 31, 2021, we issued operational audit reports for 18 school districts. Among other things, the audits considered the school districts’ internal control systems and compliance with specific laws and General Appropriations Act provisos. For example, our operational audits evaluated processes related to procurement and construction practices, charter school monitoring, personnel compensation and payroll administration, information technology, adult general education enrollment reporting to the Department of Education, school safety, and the use of ad valorem tax levy proceeds and other capital outlay funds.

Our operational audit findings, along with the financial and Federal awards audit findings previously described, are tabulated in Table 3 by audit area. For several audit areas, similar findings were noted at multiple school districts.

Table 3
Tabulation of School District
Audit Findings by Audit Area

Audit Area	Number of	
	Findings	Districts
Ad Valorem Tax Program and Capital Outlay	4	4
Adult General Education Enrollment Reporting	2	2
Capital Assets, Equipment, and Inventory	1	1
Cash and Cash Collections	2	2
Construction and Related Activities	11	3
Facilities	3	3
Federal Awards	9	7
Financial Management and Budgetary Internal Controls	16	16
Financial Reporting	4	3
Information Technology Internal Controls	16	11
Insurance	6	5
Internal Audit Function	2	2
Personnel and Payroll	9	8
Public Meetings – Statutory Requirements	1	1
Purchasing Practices and Contractual Services	8	7
School Safety	17	11

The findings we noted for some of the audit areas are briefly described below.

- **Financial Management and Budgetary Internal Controls** – At 16 school districts, our audits disclosed that the districts needed to enhance internal controls over financial management and budgetary internal controls. For example, we noted a lack of school district accountability over school internal funds. We also noted budgetary and fiscal transparency issues, such as school districts not complying with State law by posting on their Web sites the official budget or all required graphical representations of summary financial efficiency data and fiscal trend information. For 1 school district, we reported that school district procedures did not always limit expenditures to budgeted amounts, contrary to State law and State Board of Education rules.
- **Information Technology Internal Controls** – For 11 school districts, our audits found that information technology (IT) internal control enhancements were needed for financial and related systems. For example, enhancements were needed to appropriately restrict IT access privileges to only those needed by a user to perform his or her assigned job duties and to timely remove IT access privileges for former employees. We noted that some inappropriate or unnecessary privileges increased the risk that unauthorized disclosure of sensitive personal student information, including social security numbers, may occur. Other needed enhancements involved developing effective internal controls to address management’s security-related responsibilities, including security incident response, risk assessment, and disaster recovery.
- **School Safety** – At 11 school districts, our audits found that internal controls over school safety procedures needed improvement. For example, deficiencies in internal controls over emergency drills and safe-school officer services were noted. We noted that several school districts did not always provide for required mental health awareness and assistance instruction or training for students or school personnel. Six school districts did not verify that school resource officers had completed the statutorily required mental health crisis intervention training. At 1 school district, records did not evidence that the school district used the State safe school allocation only for authorized purposes, resulting in questioned costs totaling \$48,580.

A listing of all school district audit reports issued during the period November 1, 2020, through October 31, 2021, is included in [EXHIBIT B](#) of this Annual Report.

FLORIDA EDUCATION FINANCE PROGRAM

Florida Education Finance Program Full-Time Equivalent Student Enrollment and Student Transportation Examination Impact Measures	
Total FTE Student Enrollment reported upon which compliance opinions were rendered	788,569
Total FTE Student Enrollment funding for entities examined	\$2.5 billion
Total Student Transportation funding for entities examined	\$133 million
<hr/>	
Number of compliance examination reports issued	
School Districts	18
Other Educational Entities	<u>1</u>
Total number of reports issued	<u>19</u>
<hr/>	
Number of reports disclosing material noncompliance	19

Florida Education Finance Program (FEFP) funding, including Student Transportation funding (net of local school district funding) for the 2018-19 and 2019-20 fiscal years totaled approximately \$8.6 billion and \$9.2 billion, respectively. During the period November 1, 2020, through October 31, 2021, we completed examinations of the records of 9 school districts and 1 university developmental research school for the fiscal year ended June 30, 2019, and 9 school districts for the fiscal year ended June 30, 2020. These examinations were conducted to evaluate compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the FEFP.

Our examinations disclosed that, except for the material noncompliance noted in certain FEFP programs, the 19 school districts and 1 university developmental research school complied with State requirements. Generally, we considered noncompliance to be material when error rates equaled or exceeded 10 percent of the test population for one or more funded programs. Table 4 summarizes the areas of material noncompliance noted in our reports.

Table 4
Tabulation of Entities with FEFP FTE Student Enrollment
and Student Transportation Findings
by Material Noncompliance Area

Material Noncompliance Area	Number of Districts
Preparation and Maintenance of Student Records	18
Teacher Qualifications	12
Ridership Classification of Transported Students	12
Funding Eligibility of Transported Students	11

As shown in Table 4, the most common area of material noncompliance pertained to the preparation and maintenance of student records. For example, our examinations disclosed that:

- Reporting errors or student records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.
- Teachers did not meet State certification requirements.
- Teachers' out-of-field assignments were not approved by the school board.
- Parents were not notified regarding teachers' out-of-field status.
- Teachers did not earn college credits toward certification in out-of-field areas.
- Teachers did not earn the required in-service training points in English for Speakers of Other Languages strategies.

The material noncompliance we noted related to student transportation involved reported student ridership classifications or eligibility for State transportation funding. Bus driver reports are used to attest to the validity and correctness of student ridership, and we noted instances in which bus driver reports did not properly document student ridership. In addition, our examinations disclosed that school districts did not always ensure that one or more of the following conditions required for bus ridership were met:

- Students lived 2 or more miles from the school.
- Students were classified having a disability under the Individuals with Disabilities Education Act (IDEA).
- Students were classified as a Career Education 9-12 grade student.
- Students were classified as having a disability under IDEA and were transported from one school center to another where appropriate programs were provided.
- Students were on a route that met the criteria for hazardous walking conditions specified in Section 1006.23(2), Florida Statutes, (Gabby's Law for Student Safety).

The Department of Education is responsible for resolving the adjustments proposed in our examination reports and computing the financial impact of such proposed adjustments for application against the school districts' current or future funding. School districts are permitted to request informal conferences with the Department of Education to appeal the proposed adjustments. The resulting informal conference panels' recommendations are presented to the Commissioner of Education for acceptance.

A listing of all FEFP FTE Student Enrollment and Student Transportation attestation examination reports issued during the period November 1, 2020, through October 31, 2021, is included in EXHIBIT B of this Annual Report.

STATE UNIVERSITIES AND STATE COLLEGES

State Universities and State Colleges Audit Impact Measures

Total asset values upon which financial statement opinions were rendered	\$37.6 billion
Total revenues upon which financial statement opinions were rendered	\$19.9 billion
<hr/>	
Number of audit reports issued	
Financial	40
Operational ^a	<u>11</u>
Total number of audit reports issued	<u>51</u>
Number of audit findings	31
<hr/>	
Number of findings identifying potential opportunities for cost recovery, savings, or loss avoidance	10
Total amount identified for cost recovery, savings, or loss avoidance	\$541,478

^a Excludes Information Technology Operational Audits discussed later in this Annual Report under the subheading **INFORMATION TECHNOLOGY**.

Financial Statements During the period November 1, 2020, through October 31, 2021, we completed audits of the financial statements of 12 State universities and 28 State colleges for the fiscal year ended June 30, 2020. We found that the State universities and State colleges presented fairly, in all material respects, the financial statements for the fiscal year in accordance with accounting principles generally accepted in the United States of America.

Federal Awards We audited the Federal awards program expenditures of the State universities and State colleges as part of our Single Audit of the State of Florida. A description of our Single Audit of the State of Florida begins on page 16.

Operational Audits During the period November 1, 2020, through October 31, 2021, we issued operational audit reports for 11 State colleges. Our operational audits focused on several areas involving board oversight, such as policies regarding State college assessment and use of tuition and fees, as well as employment agreements and compensation. Our audits also evaluated internal controls over numerous operational areas and compliance with applicable Florida statutes and other requirements. For example, we tested selected information technology internal controls and the administration of personnel and payroll, purchasing practices, contractual services, and tuition and fees.

Our operational and financial audit findings are tabulated in Table 5 by audit area.

Table 5
Tabulation of State University and State College
Audit Findings by Audit Area

Audit Area	Number of	
	Findings	Institutions
Adult General Education Course Hours Reporting	1	1
Board Policies and Actions	1	1
Capital Outlay Restricted Resources	1	1
Cash and Cash Collections	1	1
Construction and Related Activities	4	1
Electronic Payments and Funds Transfers	1	1
Financial Management	5	4
Information Technology Internal Controls	8	8
Personnel and Payroll	2	2
Purchasing Practices and Contractual Services	1	1
Reporting to State Oversight Officials	1	1
Tuition and Fees	5	5

Some findings we noted at the State colleges are summarized below.

- **Information Technology Internal Controls** – For eight institutions, our audits disclosed that information technology (IT) internal control enhancements were needed for financial and related systems. We noted an increased risk of unauthorized disclosure of prospective, former, and current students’ sensitive personal information, including social security numbers, due to unnecessary user access privileges. We also noted an increased risk for unauthorized disclosure, modification, or destruction of finance or human resources information also due to unnecessary user access privileges.
- **Tuition and Fees** – Five institutions needed to improve internal controls over the assessment of student tuition and fees. For example, we noted at two institutions that records did not always demonstrate compliance with State law requiring that laboratory fees be limited to the cost of services provided. We noted that one institution did not always demonstrate compliance with State law by limiting distance learning and hybrid course user fees to the costs of services for those courses and accurately reporting distance learning expenses to the Florida Department of Education, Division of Florida Colleges. We also noted that one institution did not always demonstrate compliance with State law by documenting the basis for determining the amount of graduation and parking fees and limiting the fees to only those students who received services. In addition, one institution funded individual student athletic scholarships from student activity and service fees without apparent legal authority, resulting in questioned costs totaling \$453,172.
- **Financial Management** – Four institutions needed to enhance internal controls over financial management. All four of the institutions needed to enhance efforts to collect payments from students with delinquent accounts. Also, although ineligible, one of the institutions applied for and received a \$1,742,208 loan from the Paycheck Protection Program (PPP) funded by the Federal CARES Act.

A listing of all State university and State college audit reports issued during the period November 1, 2020, through October 31, 2021, is included in EXHIBIT B of this Annual Report.

INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY AUDITS

Public entities rely on information technology (IT) to record, process, maintain, and report essential financial and program information necessary to achieve their missions and business objectives. The widespread use of IT, without proper safeguards, can lead to vulnerabilities that allow the introduction of errors by employees in their daily work processes and actions by persons with malicious intentions. As such, IT internal controls are a critical component of public entity internal control systems and public entity management has an important stewardship responsibility for establishing effective IT internal controls. Such controls should reasonably assure the achievement of management's control objectives, including, in particular, assuring the confidentiality, integrity, and availability of data and IT resources. The absence of effective IT internal controls can result in significant risks to public entity operations and assets, such as the risk of unauthorized or erroneous disclosure, modification, or destruction of financial or sensitive information and IT resources.

The Auditor General evaluates the effectiveness of internal controls over IT in financial audits and operational audits. Consideration of IT internal controls is an essential and significant part of the audit process in these audits because public entity business processes that are relevant to the audit objectives are usually dependent on IT. The Auditor General also conducts IT operational audits of significant IT systems, processes, and controls.

State Agencies and Related Entities We issued three IT operational audit reports for State agencies and related entities during the period November 1, 2020, through October 31, 2021. These audits evaluated critical or complex systems, processes, or controls at three State agencies. These systems, processes, and controls included:

- Selected IT application and general controls applicable to the Florida Accounting Information Resource Subsystem (FLAIR) – the State of Florida's accounting system that maintains State agency accounting and State budget control records and processes the State's payroll.
- Selected IT application and general controls applicable to the Reemployment Assistance Claims and Benefits Information System – a Web-based claims management system used by the Department of Economic Opportunity for all Reemployment Assistance Program functions.
- Selected IT general controls at the Department of Agriculture and Consumer Services.

Educational and Related Entities During the period November 1, 2020, through October 31, 2021, we issued seven IT operational audit reports for educational entities, including the Northwest Regional Data Center (NWRDC) at Florida State University, one State college, two Universities, and three school districts. These audits evaluated:

- Data center operations at the NWRDC.
- Selected IT controls at the St. Johns River State College applicable to the Ellucian Banner® Enterprise Resource Planning system, for maintaining and processing student account information, the College's compliance with the Federal Trade Commission Standards for Safeguarding Customer Information, and the infrastructure supporting the College Banner® ERP system.

- Selected IT controls at the Florida Atlantic University applicable to the Workday® Enterprise Cloud Applications (Workday®), and the contractual relationship with Workday, Inc. as the provider for the University’s Workday® Software as a Service subscription.
- Selected IT controls at the University of South Florida applicable to the Ellucian Banner® Student System (Banner® Student) and the progress that the University had made, or was in the process of making, in addressing the findings in our report No. 2017-211.
- Selected IT controls at the Polk County District School Board applicable to the SAP® Enterprise Resource Planning Software (SAP® ERP) and Focus Student Information System.
- Selected IT controls at the Clay County School District applicable to the School District network and related operations.
- Selected IT controls at the Orange County District School Board applicable to the SAP® Enterprise Resource Planning Software (SAP® ERP) and Skyward Student Information System.

Our IT operational audit report findings primarily pertained to internal controls underlying the overarching principles for confidentiality, integrity, and availability of data and IT resources. We noted findings related to business process application controls and general controls. Our findings are tabulated by control area in Table 6.

Table 6
Tabulation of Information Technology
Operational Audit Findings by Control Area

Control Area	Number of	
	Findings	Entities
Business Process Application Controls:		
Application-Level General	9	7
Business Process	6	1
Configuration Management	3	1
Security Management	1	1
General Controls:		
Security Management	15	10
Access	2	2
Configuration Management	2	2
Contingency Planning	2	1

Many of the security management findings tabulated in Table 6 related to sensitive matters. To avoid the possibility of compromising entity data and IT resources, we did not disclose in the public reports the specific details of certain sensitive matters. Specific details of these matters, included in a total of 47 findings, were separately communicated to applicable entity management. The sensitive matters involved security control deficiencies relating to various topics such as logical access, user authentication, logging and monitoring, physical security of data, data classification, encryption, configuration management, account management, and vulnerability management.

ANALYTICAL AND AUTOMATED PROCEDURES AND AUDIT APPLICATIONS

In addition to IT operational audits, extensive IT support is provided to the Auditor General's financial and operational audit and attestation examination engagements through computer assisted audit techniques (CAATs) services. Such services are focused, allow for extensive data analysis in an efficient manner, and are accomplished by obtaining detailed information that can be used to prepare reconciliations, summaries, samples of detailed transactions, and range reports for our professional audit staff. CAATs services also include a variety of data queries that can be used by audit staff to identify unexpected or unexplained patterns that may be indicative of fraud. With the volume of data continuously growing, the use of CAATs services allows increased audit coverage, more thorough and consistent analysis of data, and reduced audit risk.

In addition, custom computer application systems are maintained by our IT support staff to support numerous audit activities. Examples include applications for our electronic audit working papers that document the audit work performed, for analyzing and compiling financial statement adjustments, and for support of our reviews of local government, school district, and charter school audit reports prepared by other independent certified public accountants.

A listing of all IT operational audit reports issued during the period November 1, 2020, through October 31, 2021, is included in **EXHIBIT B** of this Annual Report.

OTHER AUDITS AND ACCOUNTABILITY ACTIVITIES

LOCAL GOVERNMENT AUDITS

Pursuant to Section 11.45(2)(j), Florida Statutes, we audit local governmental entities when determined necessary by the Auditor General, when directed by the Legislative Auditing Committee or the Legislature, or when otherwise required by law. During the period November 1, 2020, through October 31, 2021, we issued reports on four operational audits directed by the Legislative Auditing Committee and Legislature; a report on an operational audit of a water management district, pursuant to Section 11.45(2)(f), Florida Statutes; a report on a performance audit of County Value Adjustment Boards, pursuant to Section 11.45(3)(a), Florida Statutes; a report on an operational audit of the Florida Clerks of Court Operations Corporation, pursuant to Section 11.45(2)(f), Florida Statutes; and reports on follow-up procedures we performed pursuant to Section 11.45(2)(j), Florida Statutes, for four operational audits of local governmental entities.

City of Melbourne, Melbourne Community Redevelopment Agency (Downtown CRA), and Olde Eau Gallie Riverfront Community Redevelopment Agency (Riverfront CRA) The findings disclosed in our operational audit report No. 2021-116 included, for example:

- The City did not periodically obtain and compare the fair market lease values of City-owned properties leased to or used by external organizations to the value of public services provided by the organizations using the property.
- City records did not demonstrate that the acquisition of land for pollution remediation purposes was prudent and appropriate, that the City Council was provided the necessary information to make an informed decision, or that the acquisition was the most cost-effective or advantageous option for the City.
- The Riverfront CRA Plan did not comply with the provisions in State law requiring identification of up-to-date, publicly funded capital projects to be undertaken and detailed statements of the projected costs of redevelopment.
- Downtown CRA and Riverfront CRA records did not demonstrate that moneys remaining in the CRA trust funds on the last day of the 2016-17 and 2017-18 fiscal years was disposed of in accordance with State law.
- For the 2016-17 and 2017-18 fiscal years, the City transferred Downtown CRA and Riverfront CRA resources to City capital projects funds before the City expended amounts for capital projects. As a result, the CRA trust funds did not report any expenditures, reducing transparency of CRA operations to the public and possibly affecting the determination of whether a CRA met the statutory threshold for a separate financial audit.

Greater Orlando Aviation Authority The findings disclosed in our operational audit report No. 2021-117 included, for example:

- During Board meetings, the Board acted on significant issues that were either not included or not clearly described in the respective meeting agendas. In addition, rather than waiting to discuss an upcoming Board action during the course of an open meeting, a Board member communicated, through an e-mail sent to other Board members, his position on the action. Board meeting agendas without sufficient descriptions and communications among Board members outside public meetings may limit opportunity for public dialog and reduce transparency of the Board decision-making process.

- The Board approved several consent agenda items with financial impacts greater than \$45 million at Board meetings without Board and public discussion. Such actions limit the Board's ability to adequately and transparently carry out its statutorily required duties.
- Authority records did not demonstrate that the Board followed the established competitive selection process when procuring Interim General Counsel services or document justification for not following that process, thereby increasing the risk that the services were not acquired at the lowest price consistent with desired quality.

Citrus County Hospital Board The findings disclosed in our operational audit report No. 2022-001 included, for example:

- The Board did not always procure transaction broker services in an effective and transparent manner.
- Board policies and procedures need to be established to ensure that, before payments are made to law firms, Board personnel verify that services and related rates charged by the firms agree with the Board-approved contracts.
- The Board had not established policies and procedures to provide sufficient accountability and oversight over Citrus County Charitable Foundation disbursements, including grant awards to external organizations.

Belle Glade Housing Authority The findings disclosed in our operational audit report No. 2022-032 included, for example:

- The United States Department of Agriculture and the Florida Department of Health cited significant health and safety violations at the Authority's migrant housing complexes because the Authority did not properly maintain the complexes, and the Authority did not promptly and effectively remedy those violations.
- The Authority did not perform daily and annual housing inspections to ensure safe and satisfactory living conditions.
- The Authority did not promptly and effectively record, track, and resolve tenant complaints.
- The Authority paid \$20,000 in severance pay to the former Maintenance Supervisor; however, contrary to State law, the payment was not authorized pursuant to an existing employment contract.

South Florida Water Management District The findings in our operational audit report No. 2021-102 included, for example:

- District records did not adequately document the basis for merit bonus payments or compliance with District policies.
- District bank account reconciliations did not always demonstrate timely preparation, supervisory review and approval, and prompt resolution of reconciling items.
- District records did not always evidence that the District inspector general complied with applicable statutory and District policy requirements.

County Value Adjustment Boards The findings in our performance audit report No. 2021-165 disclosed that:

- Contrary to State law, the Alachua and St. Lucie Boards did not use filing fees collected for the 2018 tax year to defray expenses before billing their respective county school board.
- Some Board records did not evidence verification that citizen Board members satisfied the requirements set forth in State law and Department of Revenue rules.
- The 2018 tax impact notices published by the Alachua and Palm Beach Boards included inaccurate information.

Florida Clerks of Court Operations Corporation Our operational audit report No. 2021-065 did not disclose any findings and recommendations regarding the CCOC processes and administrative activities included within the scope of our audit that must be reported in writing.

Follow-Up Procedures Section 11.45(2)(j), Florida Statutes, requires the Auditor General to, no later than 18 months after the release of a report on the audit of a local governmental entity, perform such appropriate follow-up procedures as deemed necessary to determine the audited entity's progress in addressing the findings contained within our previous report. We performed such procedures to determine the extent to which the following entities had corrected, or were in the process of correcting, findings disclosed in our previous reports.

- **City of Starke** - Our follow-up report No. 2021-051 disclosed that, of the 27 findings and recommendations contained in our previous follow-up report No. 2019-003, the City's actions corrected 8 findings, partially corrected 7 findings, and did not correct 12 findings.
- **City of North Miami** - Our follow-up report No. 2021-053 disclosed that, of the 30 findings and recommendations contained in our report No. 2018-038, the City's actions corrected 8 findings, partially corrected 17 findings, and did not correct 5 findings.
- **East Flagler Mosquito Control District** - Our follow-up report No. 2021-056 disclosed that, of the 13 findings and recommendations contained in our report No. 2019-112, the District's actions corrected 10 findings, partially corrected 2 findings, and did not correct 1 finding.
- **Putnam County Board of County Commissioners, Clerk of the Circuit Court, and Sheriff's Office** – Our follow-up report No. 2021-214 disclosed that, of the 10 findings and recommendations contained in our report No. 2017-198, the Board of County Commissioners' actions corrected 4 findings, partially corrected 4 findings, and did not correct 1 finding, and the Board had no occasion to correct 1 finding.

SCHOLARSHIP FUNDING ORGANIZATIONS

Pursuant to Sections 11.45(2)(l) and 1002.40(12)(a), Florida Statutes, we conduct operational audits of the accounts and records of eligible nonprofit scholarship-funding organizations participating in a State-sponsored scholarship program authorized by Chapter 1002, Florida Statutes.

AAA Scholarship Foundation – FL, LLC Our operational audit report No. 2022-002 did not disclose any findings and recommendations regarding the Foundation processes and administrative activities included within the scope of our audit that must be reported in writing.

Step Up For Students, Inc. Our operational audit report No. 2021-142 disclosed that Step Up continued to grant certain employees unnecessary information technology access privileges to sensitive personal information.

RULES OF THE AUDITOR GENERAL AND OTHER GUIDANCE

To promote audit quality, the Auditor General promulgates rules in consultation with the Florida Board of Accountancy and provides technical assistance to local government, nonprofit and for-profit organizations, local educational entities, and independent certified public accountants (CPAs). These rules (Chapters 10.550, 10.650, 10.700, 10.800, and 10.850) are updated annually and are readily accessible on the Auditor General Web site, www.FLAuditor.gov. Additionally, the Auditor General provides guidance for reviewing audit reports of charter schools, charter technical career centers, school districts, the Florida Virtual School, virtual instruction program providers, and local governmental entities.

The Auditor General publishes a compliance supplement to assist CPAs in conducting local governmental entity audits pursuant to Section 218.39, Florida Statutes. The Auditor General also publishes another compliance supplement to assist auditors in identifying significant compliance issues that affect the operations of school districts and to provide a resource for the efficient and cost-effective research of significant laws and rules applicable to school district operations.

REVIEWS OF AUDIT REPORTS

Section 11.45(7)(b), Florida Statutes, requires the Auditor General to review all audit reports submitted pursuant to Section 218.39, Florida Statutes. Section 218.39, Florida Statutes, requires that, for each year that the Auditor General does not conduct a financial audit of a charter school, charter technical career center, school district, county, and certain municipalities and special districts, the entity shall provide for an annual financial audit conducted by a CPA and submit a copy of the audit report to the Auditor General. We review the audit reports to determine whether:

- The auditor's reports comply with applicable *Government Auditing Standards* and Rules of the Auditor General.
- The accompanying financial statements conform to accounting principles generally accepted in the United States of America.
- The audit reports were prepared by independent CPAs properly licensed by the Florida Board of Accountancy.

Additionally, Section 215.97(12)(f), Florida Statutes, requires the Auditor General to perform ongoing reviews of financial reporting packages submitted pursuant to the Florida Single Audit Act to determine compliance with the reporting requirements of the Act and applicable Department of Financial Services rules and Rules of the Auditor General. We report the results of our reviews to the Legislature.

Significant Findings and Financial Trends In conjunction with our review of audit reports, we compile and transmit to the Legislature summaries of significant findings and financial trends identified in audit reports of charter schools, charter technical career centers, school districts, and local governmental entities.

OTHER ACTIVITIES

Required Notifications We are required by law to notify the Legislative Auditing Committee of any charter school, charter technical career center, school district, or local governmental entity, as applicable, that:

- Failed to comply with the Section 218.39, Florida Statutes, audit requirements.¹¹
- Failed to take full corrective action in response to a recommendation included in a financial audit report that was also included in the two preceding financial audit reports.¹²
- Failed to provide significant items omitted from audit reports submitted to us.
- Failed to provide evidence of corrective action taken for noncompliance with Section 218.415, Florida Statutes, as noted by other CPAs.
- Met one or more of the conditions specified in Section 218.503(1), Florida Statutes.¹³

We are required to notify the President of the Senate, the Speaker of the House of Representatives, and the Department of Financial Services of all charter schools, charter technical career centers, school districts, State universities, State colleges, and local governmental entities that failed to comply with statutory transparency requirements as identified in audit reports reviewed pursuant to Section 11.45(7)(b), Florida Statutes, or by audits conducted by the Auditor General pursuant to Section 11.45(2), Florida Statutes.

Pursuant to Section 11.45(2)(k), Florida Statutes, we are also required to contact each school district with findings and recommendations contained within the previous operational audit report and request evidence of the initiation of corrective action within 45 days and evidence of completion of corrective action within 180 days. If the school district fails to timely comply with our request or is unable to take corrective action within the required time frame, we are to notify the Legislative Auditing Committee.

Quality Assessment Reviews Pursuant to Section 11.45(2)(i), Florida Statutes, the Auditor General conducts quality assessment reviews of State agencies' Offices of Inspectors General (OIGs) internal audit activities. We issued 23 quality assessment review reports during the period November 1, 2020, through October 31, 2021. Fourteen of the reports addressed review periods of July 2019 through June 2020, and 9 reports addressed a review period of July 2020 through June 2021.

For 22 of the reviews, we reported that the quality assurance and improvement program related to the OIGs' internal audit activity was adequately designed and complied with during the review period to provide reasonable assurance of conformance with applicable professional auditing standards and the Code of Ethics issued by The Institute of Internal Auditors. We also found that the OIGs generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' OIG internal audit activities.

¹¹ For special districts, we are also required to notify the Department of Economic Opportunity.

¹² This requirement also applies to operational audits of school districts, State universities, and State colleges conducted pursuant to Section 11.45, Florida Statutes.

¹³ For charter schools, charter technical career centers, and school districts, we are also required to notify the Commissioner of Education. For local governmental entities, we are also required to notify the Governor.

For the OIG of the Department of Financial Services, we noted that the internal audit activity did not demonstrate compliance with professional auditing standards by appropriately restricting access to engagement working papers, ensuring engagement work programs were approved prior to implementation, and conducting periodic internal assessments to evaluate conformance with the Code of Ethics and the *International Standards for the Professional Practice of Internal Auditing*.

Professional Activities To help accomplish our Professional Services Goal, we communicate and work with professional associations to improve governmental accounting, auditing, and financial reporting and to promote the efficient use of government resources. During the period covered by this Annual Report, our professional audit staff participated in National and State standards-setting processes and served as members of various National, State, and local professional organization boards, committees, and work groups.

A listing of audit reports and reports on other accountability activities issued during the period November 1, 2020, through October 31, 2021, is included in EXHIBIT B of this Annual Report.

ANNUAL REPORT EXHIBITS

EXHIBIT A is our projected work plan for 2022 and 2023. Because engagements may begin in one year and be completed and the report issued in a subsequent year, the work plan only lists engagements in the year the project is planned to begin.

As additional information, we have included three other exhibits in this Annual Report.

<p><i>EXHIBIT A</i> <i>Projected Work Plan 2022 and 2023</i></p>	<p><i>EXHIBIT A</i> represents our Projected 2-Year Work Plan for 2022 and 2023 based on our analyses as of November 30, 2021. Modifications to the Work Plan may be made in response to law changes, legislative requests, or other considerations. For information on our methodology for establishing our Work Plan, see pages 11 through 13 and page 41.</p>	<p>Pages 41 - 57</p>
<p><i>EXHIBIT B</i> <i>Reports Issued During the Period November 1, 2020, Through October 31, 2021</i></p>	<p><i>EXHIBIT B</i> lists each report we issued during the period November 1, 2020, through October 31, 2021. The report information is generally provided by entity type; however, some report information is listed under other audits and accountability activities.</p>	<p>Pages 58 - 71</p>
<p><i>EXHIBIT C</i> <i>Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2021, and by March 31, 2022</i></p>	<p><i>EXHIBIT C</i> provides information on our audit activities completed or in progress subsequent to the October 31, 2021, cutoff date for this Annual Report. We post reports to our Web site www.FLAuditor.gov as the reports are issued and have updated this Exhibit to show reports issued through March 31, 2022.</p>	<p>Pages 72 - 84</p>
<p><i>EXHIBIT D</i> <i>Auditor General Contact Information</i></p>	<p><i>EXHIBIT D</i> includes the names and telephone numbers of Auditor General management and each individual's areas of reporting responsibility. Contact information is also located in each audit report.</p>	<p>Page 85</p>

EXHIBIT A

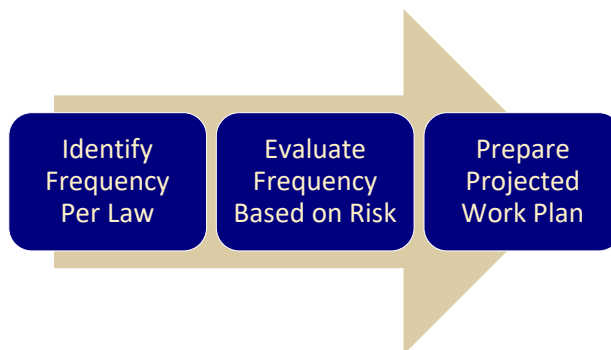
PROJECTED WORK PLAN

2022 and 2023

EXHIBIT A provides the Auditor General's projected work plan for 2022 and 2023.

Projected Work Plan Development. As described on page 12 of this Annual Report, the development of our Projected Work Plan begins with consideration of legal requirements establishing the frequency of the audits and other accountability activities we perform. For example, Section 11.45(2), Florida Statutes, requires we conduct a financial audit for school districts in counties with populations fewer than 150,000 every year and in counties with populations of 150,000 or more once every 3 years. For each audit or accountability activity, we track the periods covered and report issue dates to determine when the next engagement is required by law.

Annually, generally in the fall, we perform an initial risk assessment to determine whether, due to various risk factors, the entity subject to an operational audit should be audited more frequently than what is required in State law. For example, we consider prior audit findings, significant changes in organizational structure, new programs, the complexity of programs, funding, stakeholder concerns, and legislative staff input. After considering the results of this risk assessment, the Projected Work Plan is prepared.



In addition to the audits and other accountability activities required by State law and reflected in the Projected Work Plan, oftentimes the Auditor General is directed by the Legislative Auditing Committee, or the Legislature, to conduct additional audits and other accountability activities. Additional audits and activities such as these are not reflected in **EXHIBIT A** as they are generally unknown until after the Projected Work Plan is prepared for inclusion in the Annual Report. In addition, **EXHIBIT A** does not specify the scope or the topics for each audit and accountability activity as this is determined during the planning phase of each individual audit or activity.

Determination of Scope and Topics. For each operational audit on the Projected Work Plan, a detailed risk assessment is performed at the beginning of the audit planning phase. For each Work Plan year, the planning phase for operational audits is generally performed in the winter or early spring and planning for financial audits is generally conducted in early summer. During the conduct of operational audit risk assessments, we identify those programs, activities, and functions with elevated risk factors. For example, areas with recent law changes or where the results of analytical procedures indicate elevated risk. Due to our limited audit resources, we cannot audit every area of elevated risk, so we attempt to focus on those areas with the highest risk during a particular audit cycle.

In addition, *Government Auditing Standards* require that we perform audit follow-up procedures to evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from previous engagements that are significant within the context of the operational audit objectives. Therefore, our operational audit plans frequently include topics from previous audits.

EXHIBIT A PROJECTED WORK PLAN 2022

<i>Audited Entity</i>	<i>Date of Last Issued Report</i>
Financial Audits	
<i>Financial audits generally begin in the summer or early fall and are issued by March 31.</i>	
State Government	
Department of the Lottery	01/27/2022
Florida Retirement System Pension Plan and Other State-Administered Systems	12/22/2021
Florida School for the Deaf and the Blind	03/21/2022
Local Government Surplus Funds Trust Fund (Florida PRIME)	01/05/2022
Schedules of Employer Allocations and Pension Amounts by Employer for the Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program – Cost-Sharing Multiple Employer Defined Benefit Pension Plans	01/19/2022
State of Florida Annual Comprehensive Financial Report	03/29/2022
State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards Reporting Entity, including the Audit of Federal Awards	03/30/2022
School Districts	
Baker County District School Board	03/15/2022
Bradford County District School Board	03/31/2022
Brevard County District School Board	03/26/2020
Calhoun County District School Board	01/07/2022
Charlotte County District School Board	03/16/2020
Citrus County District School Board	03/16/2022
Columbia County District School Board	03/04/2022
DeSoto County District School Board	01/27/2022
Dixie County District School Board	03/17/2022
Duval County District School Board	01/30/2020
Flagler County District School Board	03/28/2022
Franklin County District School Board	12/15/2021
Gadsden County District School Board	03/29/2022
Gilchrist County District School Board	03/31/2022
Glades County District School Board	03/22/2022
Gulf County District School Board	02/07/2022
Hamilton County District School Board	03/08/2022
Hardee County District School Board	03/22/2022
Hendry County District School Board	03/25/2022
Highlands County District School Board	01/28/2022
Holmes County District School Board	01/24/2022
Indian River County District School Board	02/18/2021
Jackson County District School Board	03/28/2022
Jefferson County District School Board	03/29/2022
Lafayette County District School Board	01/14/2022

EXHIBIT A PROJECTED WORK PLAN 2022

<i>Audited Entity</i>	<i>Date of Last Issued Report</i>
Financial Audits	
School Districts – Continued	
Levy County District School Board	03/29/2022
Liberty County District School Board	03/15/2022
Madison County District School Board	01/12/2022
Manatee County District School Board	03/12/2020
Miami-Dade County District School Board	03/20/2020
Monroe County District School Board	12/13/2021
Nassau County District School Board	02/23/2022
Okeechobee County District School Board	02/02/2022
Orange County District School Board	03/26/2020
Osceola County District School Board	12/13/2019
Palm Beach County District School Board	03/31/2020
Pasco County District School Board	01/30/2020
Putnam County District School Board	03/25/2022
Santa Rosa County District School Board	02/11/2020
Sumter County District School Board	02/11/2022
Suwannee County District School Board	12/15/2021
Taylor County District School Board	02/21/2022
Union County District School Board	03/17/2022
Wakulla County District School Board	03/04/2022
Walton County District School Board	01/07/2022
Washington County District School Board	03/29/2022
State Universities	
Florida Agricultural and Mechanical University	03/30/2022
Florida Atlantic University	03/03/2022
Florida Gulf Coast University	03/21/2022
Florida International University	03/10/2022
Florida Polytechnic University	02/23/2022
Florida State University	01/28/2022
New College of Florida	02/18/2022
University of Central Florida	02/15/2022
University of Florida	02/17/2022
University of North Florida	02/16/2022
University of South Florida	12/16/2021
University of West Florida	02/16/2022

EXHIBIT A

PROJECTED WORK PLAN 2022

Audited Entity	Date of Last Issued Report
Financial Audits	
State Colleges	
Broward College	02/10/2022
Chipola College	03/29/2022
College of Central Florida	03/25/2022
Daytona State College	03/25/2022
Eastern Florida State College	03/25/2022
Florida Gateway College	03/16/2022
Florida SouthWestern State College	03/07/2022
Florida State College at Jacksonville	03/22/2022
Gulf Coast State College	03/03/2022
Hillsborough Community College	03/11/2022
Indian River State College	03/28/2022
Lake-Sumter State College	12/08/2021
Miami Dade College	03/25/2022
North Florida College	03/17/2022
Northwest Florida State College	01/11/2022
Palm Beach State College	12/21/2021
Pasco-Hernando State College	03/21/2022
Pensacola State College	03/08/2022
Polk State College	03/07/2022
Santa Fe College	03/16/2022
Seminole State College of Florida	02/22/2022
South Florida State College	03/22/2022
St. Johns River State College	02/23/2022
St. Petersburg College	02/02/2022
State College of Florida, Manatee-Sarasota	01/18/2022
Tallahassee Community College	03/03/2022
The College of the Florida Keys	03/30/2022
Valencia College	01/21/2022

EXHIBIT A PROJECTED WORK PLAN 2022

Audited Entity	Date of Last Issued Report
Operational and Performance Audits	
<i>Operational and performance audits typically begin in late winter or spring and are generally issued by the fall.</i>	
State Government	
Department of Citrus	11/20/2019
Department of Economic Opportunity	08/23/2019
Department of Education	09/28/2020
Department of Elder Affairs	08/21/2020
Department of Environmental Protection – Land Acquisitions and Dispositions	03/08/2018
Department of Financial Services	10/26/2020
Department of Highway Safety and Motor Vehicles	04/02/2020
Department of Law Enforcement	11/22/2019
Department of State	01/08/2021
Executive Office of the Governor	11/15/2020
Florida School for the Deaf and the Blind	09/10/2020
Office of Insurance Regulation	11/26/2019
Selected Judicial Offices	07/31/2019
Triumph Gulf Coast, Inc.	02/26/2021
School Districts	
Brevard County District School Board	06/10/2020
Charlotte County District School Board	06/09/2020
DeSoto County District School Board	10/01/2019
Duval County District School Board	02/28/2020
Escambia County District School Board	03/25/2020
Flagler County District School Board	04/20/2020
Gadsden County District School Board	10/29/2019
Gilchrist County District School Board	12/05/2019
Hamilton County District School Board	08/14/2019
Indian River County District School Board	09/01/2020
Lee County District School Board	05/15/2020
Madison County District School Board	11/21/2019
Manatee County District School Board	04/11/2019
Miami-Dade County District School Board	05/22/2020
Orange County District School Board	02/18/2020
Osceola County District School Board	04/23/2020
Palm Beach County District School Board	06/24/2019
Pasco County District School Board	12/12/2019
Putnam County District School Board	01/10/2020

EXHIBIT A PROJECTED WORK PLAN 2022

Audited Entity	Date of Last Issued Report
Operational and Performance Audits	
School Districts – Continued	
Santa Rosa County District School Board	02/03/2020
Washington County District School Board	12/17/2019
State Universities	
Florida Gulf Coast University	02/14/2020
University of Florida	02/28/2020
University of South Florida	08/21/2019
University of West Florida	03/13/2020
State Colleges	
Indian River State College	11/02/2021
Palm Beach State College	10/18/2019
Pasco-Hernando State College	01/08/2020
Santa Fe College	11/06/2019
South Florida State College	11/01/2019
Tallahassee Community College	10/09/2019
Valencia College	10/16/2019
Other Educational Entities or Programs	
State University System Board of Governors	09/30/2019
Scholarship Funding Organizations	
<i>Scholarship funding organization audits begin in the fall and winter and the reports are generally issued the following summer.</i>	
AAA Scholarship Foundation – FL, LLC	07/23/2021
Step Up For Students, Inc.	12/17/2021
Other Local Government Audits	
<i>Local government operational and performance audits typically begin in early spring and the reports are generally issued within 12 to 18 months depending on the audit scope. Section 11.45(2)(j), Florida Statutes, requires follow-up procedures no later than 18 months after the issuance of a local government operational audit report.</i>	
City of Gulf Breeze Follow-Up	09/30/2020
City of Melbourne and Community Redevelopment Agencies Follow-Up	01/26/2021
Escambia County	N/A
Greater Orlando Aviation Authority Follow-Up	01/27/2021
Local Government Financial Reporting System	09/27/2018
Town of Caryville Follow-Up	09/03/2020

EXHIBIT A

PROJECTED WORK PLAN 2022

Audited Entity	Date of Last Issued Report
Information Technology Operational Audits	
<i>Information technology operational audits start dates are staggered throughout the year with various completion dates.</i>	
State Government	
Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR)	02/21/2022
Department of Financial Services – Treasury Operations	11/18/2019
Department of the Lottery – Selected Systems	01/27/2022
Department of Management Services – Division of Retirement Integrated Retirement Information System (IRIS)	06/28/2019
Northwest Regional Data Center at Florida State University	03/09/2021
Educational Entities	
Broward College – Workday® Enterprise Cloud Applications (Follow-Up) and Selected Cybersecurity Controls	08/21/2019
Florida Polytechnic University – Workday® Enterprise Cloud Applications (Follow-Up) and Selected Cybersecurity Controls	01/17/2019
Florida Gateway College – Ellucian Banner® Enterprise Resource Planning System	03/08/2018
Lake County District School Board – Skyward Business and Student Information Systems (Follow-Up) and Selected Cybersecurity Controls	10/12/2017
Pensacola State College – Workday® Enterprise Cloud Applications	N/A
Ransomware Controls at Selected School Districts – Desoto County District School Board, Escambia County District School Board, Indian River County District School Board, and Pasco County District School Board	N/A

EXHIBIT A

PROJECTED WORK PLAN 2022

Audited Entity	Date of Last Issued Report
Florida Education Finance Program (FEFP) Attestation Examinations	
<i>Fieldwork for FEFP examinations typically begins in October for the prior school year. Reports are issued as completed, generally between March and December of the following year.</i>	
School Districts	
Alachua County District School Board	05/28/2020
Baker County District School Board	09/17/2019
Broward County District School Board	12/20/2019
Desoto County District School Board	12/12/2019
Glades County District School Board	11/18/2019
Gulf County District School Board	04/19/2018
Hardee County District School Board	10/16/2018
Highlands County District School Board	12/13/2018
Holmes County District School Board	11/06/2019
Indian River County District School Board	12/01/2020
Jackson County District School Board	07/16/2018
Lafayette County District School Board	10/31/2019
Levy County District School Board	09/10/2019
Madison County District School Board	12/21/2018
Monroe County District School Board	10/13/2020
Orange County District School Board	06/12/2020
Santa Rosa County District School Board	07/11/2019
Sumter County District School Board	10/08/2020
Suwannee County District School Board	12/14/2018
Union County District School Board	07/30/2019

EXHIBIT A PROJECTED WORK PLAN 2022

<i>Audited Entity</i>	<i>Date of Last Issued Report</i>
Other Accountability Activities	
Quality Assessment Reviews	
<i>The quality assessment reviews generally begin in the late summer and reports are issued in the fall.</i>	
Office of Inspector General Internal Audit Activity – Department of Children and Families	12/30/2019
Office of Inspector General Internal Audit Activity – Department of Corrections	10/31/2019
Office of Inspector General Internal Audit Activity – Department of State	10/31/2019
Office of Inspector General Internal Audit Activity – Executive Office of the Governor	10/31/2019
Office of Inspector General Internal Audit Activity – Fish and Wildlife Conservation Commission	11/20/2019
Office of Inspector General Internal Audit Activity – Florida Housing Finance Corporation	03/27/2020
Office of Inspector General Internal Audit Activity – State Courts System	10/31/2019
Local Government Reviews	
<i>The annual local government reviews begin in the spring or summer, depending upon the fiscal year end of the entity type, and the reports are issued 3 to 6 months later.</i>	
Review of District School Board, Charter School, and Charter Technical Career Center Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	05/18/2021
Review of Local Governments Entity Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	12/09/2021
Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages Pursuant to Section 215.97(12)(f), Florida Statutes	10/07/2021
Summaries of Significant Findings and Financial Trends	
<i>The summaries of significant findings and financial trends begin in the spring or summer, depending upon the fiscal year end of the entity type, and the reports are issued 6 to 9 months later.</i>	
Summary of Significant Findings and Financial Trends Identified in Charter School and Charter Technical Career Center Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	06/18/2021
Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	09/28/2021
Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	02/16/2022
Certifications, Required Reporting, Rules, and Technical Advice	
<i>The timing of the certifications, notifications, rule updates, and technical advice vary and occur throughout the year.</i>	
Per Diem Cost Certifications upon the Request of the Department of Management Services or Department of Corrections	05/21/2021
Auditor General Reporting Requirements Pursuant to Section 11.45(2)(k) and 11.45(7)(a), (b), (c), (d), (e), (h), (i), and (j), Florida Statutes	Various
Rule and Guideline Maintenance and Technical Advice Pursuant to Section 11.45(8) and (9), Florida Statutes	Various

EXHIBIT A

PROJECTED WORK PLAN 2023

Audited Entity	Date of Last Issued Report
Financial Audits	
<i>Financial audits generally begin in the summer or early fall and are issued by March 31.</i>	
State Government	
Department of the Lottery	01/27/2022
Florida Retirement System Pension Plan and Other State-Administered Systems	12/22/2021
Florida School for the Deaf and the Blind	03/21/2022
Local Government Surplus Funds Trust Fund (Florida PRIME)	01/05/2022
Schedules of Employer Allocations and Pension Amounts by Employer for the Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program – Cost-Sharing Multiple Employer Defined Benefit Pension Plans	01/19/2022
State of Florida Annual Comprehensive Financial Report	03/29/2022
State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards Reporting Entity, including the Audit of Federal Awards	03/30/2022
School Districts	
Baker County District School Board	03/15/2022
Bay County District School Board	03/25/2021
Bradford County District School Board	03/31/2022
Calhoun County District School Board	01/07/2022
Citrus County District School Board	03/16/2022
Columbia County District School Board	03/04/2022
DeSoto County District School Board	01/27/2022
Dixie County District School Board	03/17/2022
Escambia County District School Board	01/30/2020
Flagler County District School Board	03/28/2022
Franklin County District School Board	12/15/2021
Gadsden County District School Board	03/29/2022
Gilchrist County District School Board	03/31/2022
Glades County District School Board	03/22/2022
Gulf County District School Board	02/07/2022
Hamilton County District School Board	03/08/2022
Hardee County District School Board	03/22/2022
Hendry County District School Board	03/25/2022
Highlands County District School Board	01/28/2022
Hillsborough County District School Board	03/26/2021
Holmes County District School Board	01/24/2022
Indian River County District School Board	02/18/2021
Jackson County District School Board	03/28/2022
Jefferson County District School Board	03/29/2022
Lafayette County District School Board	01/14/2022

EXHIBIT A PROJECTED WORK PLAN 2023

<i>Audited Entity</i>	<i>Date of Last Issued Report</i>
Financial Audits	
School Districts – Continued	
Lake County District School Board	01/21/2021
Lee County District School Board	12/11/2020
Leon County District School Board	01/14/2021
Levy County District School Board	03/29/2022
Liberty County District School Board	03/15/2022
Madison County District School Board	01/12/2022
Marion County District School Board	12/16/2020
Martin County District School Board	12/18/2020
Monroe County District School Board	12/13/2021
Nassau County District School Board	02/23/2022
Okeechobee County District School Board	02/02/2022
Pinellas County District School Board	03/12/2021
Putnam County District School Board	03/25/2022
Seminole County District School Board	12/07/2020
St. Johns County District School Board	11/24/2020
Sumter County District School Board	02/11/2022
Suwannee County District School Board	12/15/2021
Taylor County District School Board	02/21/2022
Union County District School Board	03/17/2022
Wakulla County District School Board	03/04/2022
Walton County District School Board	01/07/2022
Washington County District School Board	03/29/2022
State Universities	
Florida Agricultural and Mechanical University	03/30/2022
Florida Atlantic University	03/03/2022
Florida Gulf Coast University	03/21/2022
Florida International University	03/10/2022
Florida Polytechnic University	02/23/2022
Florida State University	01/28/2022
New College of Florida	02/18/2022
University of Central Florida	02/15/2022
University of Florida	02/17/2022
University of North Florida	02/16/2022
University of South Florida	12/16/2021
University of West Florida	02/16/2022

EXHIBIT A PROJECTED WORK PLAN 2023

<i>Audited Entity</i>	<i>Date of Last Issued Report</i>
Financial Audits	
State Colleges	
Broward College	02/10/2022
Chipola College	03/29/2022
College of Central Florida	03/25/2022
Daytona State College	03/25/2022
Eastern Florida State College	03/25/2022
Florida Gateway College	03/16/2022
Florida SouthWestern State College	03/07/2022
Florida State College at Jacksonville	03/22/2022
Gulf Coast State College	03/03/2022
Hillsborough Community College	03/11/2022
Indian River State College	03/28/2022
Lake-Sumter State College	12/08/2021
Miami Dade College	03/25/2022
North Florida College	03/17/2022
Northwest Florida State College	01/11/2022
Palm Beach State College	12/21/2021
Pasco-Hernando State College	03/21/2022
Pensacola State College	03/08/2022
Polk State College	03/07/2022
Santa Fe College	03/16/2022
Seminole State College of Florida	02/22/2022
South Florida State College	03/22/2022
St. Johns River State College	02/23/2022
St. Petersburg College	02/02/2022
State College of Florida, Manatee-Sarasota	01/18/2022
Tallahassee Community College	03/03/2022
The College of the Florida Keys	03/30/2022
Valencia College	01/21/2022

EXHIBIT A PROJECTED WORK PLAN 2023

<i>Audited Entity</i>	<i>Date of Last Issued Report</i>
<i>Operational and Performance Audits</i>	
<i>Operational and performance audits typically begin in late winter or spring and are generally issued by the fall.</i>	
<i>State Government</i>	
Agency for Health Care Administration	04/12/2021
Agency for Persons with Disabilities	12/02/2021
Citizens Property Insurance Corporation	08/24/2021
Commission on Offender Review	01/28/2021
Department of Agriculture and Consumer Services	11/08/2021
Department of Business and Professional Regulation	01/17/2018
Department of Children and Families	10/25/2021
Department of Corrections	04/06/2020
Department of Environmental Protection	09/12/2019
Department of Health	08/03/2021
Department of Juvenile Justice	05/06/2020
Department of Management Services	01/21/2021
Department of Military Affairs	03/28/2019
Department of Revenue	01/12/2021
Department of Transportation	10/24/2019
Department of Veterans' Affairs	08/22/2018
Fish and Wildlife Conservation Commission	04/27/2018
Florida Birth-Related Neurological Injury Compensation Association	08/13/2021
State Board of Administration	02/25/2021
Triumph Gulf Coast, Inc.	02/26/2021
<i>School Districts</i>	
Baker County District School Board	09/17/2020
Bay County District School Board	02/01/2021
Bradford County District School Board	01/20/2021
Calhoun County District School Board	12/14/2020
Franklin County District School Board	10/16/2020
Highlands County District School Board	11/03/2020
Hillsborough County District School Board	12/09/2020
Lake County District School Board	10/29/2020
Leon County District School Board	10/01/2020
Liberty County District School Board	12/18/2020
Marion County District School Board	02/03/2021
Martin County District School Board	09/09/2020
Monroe County District School Board	03/10/2021
Okeechobee County District School Board	10/05/2020

EXHIBIT A PROJECTED WORK PLAN 2023

Audited Entity	Date of Last Issued Report
Operational and Performance Audits	
School Districts – Continued	
Pinellas County District School Board	12/02/2020
Seminole County District School Board	11/16/2020
St. Johns County District School Board	03/09/2021
Taylor County District School Board	09/16/2020
Union County District School Board	10/15/2020
Walton County District School Board	10/28/2020
State Universities	
Florida Polytechnic University	08/12/2020
New College of Florida	08/19/2020
University of North Florida	10/16/2020
Higher Education State Scholarships	N/A
State Colleges	
Broward College	04/14/2021
Florida Gateway College	09/22/2020
The College of the Florida Keys	11/20/2020
Florida State College at Jacksonville	11/09/2020
Hillsborough Community College	12/18/2020
Miami Dade College	01/06/2022
North Florida College	09/22/2020
Northwest Florida State College	12/09/2020
St. Petersburg College	11/30/2020
Scholarship Funding Organizations	
Scholarship funding organization audits begin in the fall and winter and the reports are generally issued the following summer.	
AAA Scholarship Foundation – FL, LLC	07/23/2021
Step Up For Students, Inc.	12/17/2021
Other Local Government Audits	
Local government operational and performance audits typically begin in early spring and the reports are generally issued within 12 to 18 months depending on the audit scope. Section 11.45(2)(j), Florida Statutes, requires follow-up procedures no later than 18 months after the issuance of a local government operational audit report.	
Airport, Large Hub, Entity to be Determined	N/A
Belle Glade Housing Authority Follow-Up	10/25/2021
Citrus County Hospital Board Follow-Up	07/16/2021
Palm Beach County Clerk of the Circuit Court and Comptroller Follow-Up	12/09/2021
Port Richey Community Redevelopment Agency Follow-Up	12/22/2021

EXHIBIT A

PROJECTED WORK PLAN 2023

Audited Entity	Date of Last Issued Report
Information Technology Operational Audits	
<i>Information technology operational audits start dates are staggered throughout the year with various completion dates.</i>	
State Government	
Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR) – Information Technology	02/21/2022
Department of Law Enforcement – General Controls	N/A
Department of the Lottery – Selected Systems – Information Technology	01/27/2022
State Board of Administration – Selected General Controls and Florida PRIME	10/21/2020
Other Selected State Government Information Systems and Cybersecurity Controls Yet to be Determined	N/A
Educational Entities	
Northwest Florida State College – Ellucian Banner® Enterprise Resource Planning System (Follow-Up) and Selected Cybersecurity Controls	12/09/2020
Seminole County District School Board – Oracle PeopleSoft Applications and Skyward Student Information System (Follow-Up) and Selected Cybersecurity Controls	10/22/2019
St. Johns County District School Board – PowerSchool Unified Administration™ and BusinessPlus and PowerSchool eSchoolPlus Student Information System (Follow-Up) and Selected Cybersecurity Controls	11/13/2019
Other Selected Educational Entity Information Systems and Cybersecurity Controls Yet to be Determined	N/A

EXHIBIT A

PROJECTED WORK PLAN 2023

Audited Entity	Date of Last Issued Report
Florida Education Finance Program (FEFP) Attestation Examinations	
<i>Fieldwork for FEFP examinations typically begins in October for the prior school year. Reports are issued as completed, generally between March and December of the following year.</i>	
School Districts and Applicable Schools	
Bradford County District School Board	04/09/2020
Charlotte County District School Board	12/04/2020
Collier County District School Board	10/15/2020
Dixie County District School Board	04/22/2020
Escambia County District School Board	05/20/2020
Flagler County District School Board	10/07/2020
Florida Virtual School	04/27/2020
Franklin County District School Board	01/05/2021
Gadsden County District School Board	07/10/2020
Gilchrist County District School Board	01/08/2021
Hamilton County District School Board	12/15/2020
Hendry County District School Board	09/08/2020
Jefferson County District School Board	11/22/2019
Miami-Dade County District School Board	07/17/2020
Nassau County District School Board	09/24/2020
Pinellas County District School Board	10/29/2019
Putnam County District School Board	01/11/2021
Seminole County District School Board	07/13/2020
St. Lucie County District School Board	01/14/2021
Taylor County District School Board	08/06/2020
Wakulla County District School Board	12/06/2019
Washington County District School Board	09/10/2019

EXHIBIT A PROJECTED WORK PLAN 2023

<i>Audited Entity</i>	<i>Date of Last Issued Report</i>
Other Accountability Activities	
Quality Assessment Reviews	
<i>The quality assessment reviews generally begin in the late summer and reports are issued in the fall.</i>	
Office of Inspector General Internal Audit Activity – Agency for Persons with Disabilities	05/14/2021
Office of Inspector General Internal Audit Activity – Department of Citrus	04/28/2021
Office of Inspector General Internal Audit Activity – Department of Economic Opportunity	05/20/2021
Office of Inspector General Internal Audit Activity – Department of Education	03/31/2021
Office of Inspector General Internal Audit Activity – Department of Financial Services	06/22/2021
Office of Inspector General Internal Audit Activity – Department of Health	03/31/2021
Office of Inspector General Internal Audit Activity – Department of Highway Safety and Motor Vehicles	03/31/2021
Office of Inspector General Internal Audit Activity – Department of Juvenile Justice	04/13/2021
Office of Inspector General Internal Audit Activity – Department of Law Enforcement	06/14/2021
Office of Inspector General Internal Audit Activity – Department of Military Affairs	03/31/2021
Office of Inspector General Internal Audit Activity – Department of Revenue	05/12/2021
Office of Inspector General Internal Audit Activity – Department of Veterans’ Affairs	04/13/2021
Office of Inspector General Internal Audit Activity – Division of Emergency Management	05/14/2021
Office of Inspector General Internal Audit Activity – Public Service Commission	05/19/2021
Local Government Reviews	
<i>The annual local government reviews begin in the spring or summer, depending upon the fiscal year end of the entity type, and the reports are generally issued 3 to 6 months later.</i>	
Review of District School Board, Charter School, and Charter Technical Career Center Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	05/18/2021
Review of Local Governments Entity Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	12/09/2021
Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages Pursuant to Section 215.97(12)(f), Florida Statutes	10/07/2021
Summaries of Significant Findings and Financial Trends	
<i>The summaries of significant findings and financial trends begin in the spring or summer, depending upon the fiscal year end of the entity type, and the reports are generally issued 6 to 9 months later.</i>	
Summary of Significant Findings and Financial Trends Identified in Charter School and Charter Technical Career Center Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	06/18/2021
Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	09/28/2021
Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	02/16/2022
Certifications, Required Reporting, Rules, and Technical Advice	
<i>The timing of the certifications, notifications, rule updates, and technical advice vary and occur throughout the year.</i>	
Per Diem Cost Certifications upon the Request of the Department of Management Services or Department of Corrections	05/21/2021
Auditor General Reporting Requirements Pursuant to Section 11.45(2)(k) and 11.45(7)(a), (b), (c), (d), (e), (h), (i), and (j), Florida Statutes	Various
Rule and Guideline Maintenance and Technical Advice Pursuant to Section 11.45(8) and (9), Florida Statutes	Various

EXHIBIT B

Reports Issued During the Period November 1, 2020, Through October 31, 2021

EXHIBIT B lists reports, by title and number, issued by the Auditor General during the period November 1, 2020, through October 31, 2021. **EXHIBIT B** also lists the report issue dates and time period during which the projects were conducted and identifies those reports that were issued later than originally planned.

There are a variety of reasons a report may be issued later than originally planned. For each engagement in which the expected report issuance was delayed, **EXHIBIT B** lists the reasons as AUDIT STAFF RESOURCES, EXPANDED TESTING, COVID-19, FINDINGS, and/or AUDITEE DELAY. Examples for each of these reasons include:

AUDIT STAFF RESOURCES

- Audit staff temporarily reassigned to ensure that the statutory due date for another audit was met. For example, staff were reassigned to meet the financial audit due date of 9 months after fiscal year end (March 31) or the Florida Birth Related Neurological Injury Compensation Association operational audit due date of August 15, 2021.
- Audit staff temporarily reassigned to assist with the completion of another, possibly higher priority, engagement.
- Turnover in audit personnel due to unanticipated resignations or early retirements, leaving fewer auditors, or fewer experienced auditors, on the audit team assigned to conduct the audit.

EXPANDED TESTING

- Preliminary test results necessitated performance of expanded testing.
- Scope of audit expanded to address issues noted by the auditor during fieldwork.
- Scope of audit expanded to address citizen or legislative staff concerns or allegations communicated to audit staff during audit planning and fieldwork.

COVID-19

- Due to the COVID-19 pandemic, auditee staff were not always available or were not able to promptly respond to audit requests for documents and information.
- Planned audit procedures significantly revised as auditors could not conduct onsite fieldwork.
- Audit staff absences due to the COVID-19 pandemic.

FINDINGS

- Number of findings greater than anticipated.
- Findings more complex than anticipated.

AUDITEE DELAY

- Auditee staff did not promptly respond to audit requests for information and documentation.
- Auditee-provided records were incomplete or nonresponsive to our requests, necessitating additional audit requests and inquiries.
- Conduct of exit conference required by Section 11.45(4)(d), Florida Statutes, significantly delayed due to auditee management's schedule.
- Auditee requested a later audit completion date.
- Auditee imposed significant constraints on the conduct of the audit. (The applicable audit reports include a finding describing the details of the constraints imposed.)

EXHIBIT B

Reports Issued During the Period November 1, 2020, Through October 31, 2021

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issue Date	Expected Issue Date Met	Comments
State Government					
2021-198	Agency for Health Care Administration – MediKids Program Funding and Selected Administrative Activities – Operational Audit	01/2020 – 09/2020	04/12/2021	No	Audit Staff Resources
2021-118	Commission on Offender Review – Clemency and Conditional Medical Release - Operational Audit	03/2020 – 08/2020	01/28/2021	No	Audit Staff Resources
2021-218	Department of Agriculture and Consumer Services – Information Technology General Controls – Information Technology Operational Audit	12/2019 – 08/2020	06/23/2021	No	Audit Staff Resources, Expanded Testing, Findings
2021-082	Department of Children and Families – Selected Administrative Activities and Child Care Provider Regulation Prior Audit Follow-Up – Operational Audit	02/2020 – 10/2020	12/18/2020	Yes	
2022-031	Department of Children and Families – Selected Administrative Activities and Prior Audit Follow-Up – Operational Audit	02/2021 – 05/2021	10/25/2021	No	Auditee Delay
Letter Report	Department of Corrections – Per Diem Certification Required by Section 957.07, Florida Statutes	03/2021 – 05/2021	05/21/2021	Yes	
2021-169	Department of Economic Opportunity – Reemployment Assistance Claims and Benefits Information System (CONNECT) – Information Technology Operational Audit	03/2020 – 01/2021	03/24/2021	Yes	
2021-131	Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology Controls – Information Technology Operational Audit	04/2020 – 09/2020	02/22/2021	No	COVID-19, Audit Staff Resources
2022-006	Department of Health - Office of Medical Marijuana Use – Prescription Drug Monitoring and Selected Administrative Activities – Operational Audit	02/2020 – 03/2021	08/03/2021	No	COVID-19, Audit Staff Resources
2021-112	Department of Management Services – Selected Administrative Activities and Prior Audit Follow-Up – Operational Audit	01/2020 – 09/2020	01/21/2021	Yes	
2021-100	Department of Revenue – Child Support Enforcement and Prior Audit Follow-Up – Operational Audit	02/2020 – 09/2020	01/12/2021	Yes	
2021-096	Department of State – Voting System Standards and Certification, Voter Registration Records Maintenance, Selected Administrative Activities, and Prior Audit Follow-Up – Operational Audit	02/2019 – 04/2020	01/08/2021	No	Findings, Audit Staff Resources
2021-088	Department of the Lottery – Comprehensive Annual Financial Report	08/2020 – 12/2020	12/30/2020	Yes	

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Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issue Date	Expected Issue Date Met	Comments
State Government – Continued					
2021-059	Executive Office of the Governor – Information Technology Controls – Prior Audit Follow-Up – Operational Audit	06/2019 – 09/2020	11/25/2020	No	Audit Staff Resources
2022-009	Florida Birth-Related Neurological Injury Compensation Association – Operational Audit	05/2021 – 06/2021	08/13/2021	Yes	
2022-012	Florida Retirement System and Retiree Health Insurance Subsidy Program Cost-Sharing Multiple Employer Defined Benefit Pension Plans Deferred Outflows for Contributions Subsequent to the June 30, 2020, Measurement Date by Employer	05/2021 – 08/2021	09/01/2021	Yes	
2021-069	Florida Retirement System Pension Plan and Other State-Administered Systems – Financial Audit	08/2020 – 12/2020	12/10/2020	Yes	
2021-109	Schedules of Employer Allocations and Pension Amounts by Employer for the Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program – Cost-Sharing Multiple Employer Defined Benefit Pension Plans	12/2020 – 01/2021	01/15/2021	Yes	
2021-054	State Board of Administration – Local Government Surplus Funds Trust Fund (Florida PRIME) – (An External Investment Pool) – Financial Audit	06/2020 – 11/2020	11/12/2020	Yes	
2021-135	State Board of Administration – Operational Audit	02/2020 – 11/2020	02/25/2021	Yes	
Letter Report	State of Florida – Independent Auditor’s Report on the State of Florida’s Financial Statements (Auditor’s Report in State’s Comprehensive Annual Financial Report)	06/2020 – 02/2021	02/26/2021	Yes	
2021-182	State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards	05/2020 – 02/2021	03/30/2021	Yes	
2021-176	The Florida School for the Deaf and the Blind – Financial Audit	02/2021 – 03/2021	03/26/2021	Yes	
2021-137	Triumph Gulf Coast, Inc. – Operational Audit	07/2020 – 12/2020	02/26/2021	Yes	

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Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issue Date	Expected Issue Date Met	Comments
School Districts					
2021-113	Baker County District School Board – Financial and Federal Single Audit	07/2020 – 01/2021	01/22/2021	Yes	
2021-173	Bay County District School Board – Financial and Federal Single Audit	04/2020 – 02/2021	03/25/2021	Yes	
2021-121	Bay County District School Board – Operational Audit	04/2020 – 11/2020	02/01/2021	Yes	
2021-161	Bradford County District School Board – Financial and Federal Single Audit	03/2020 – 03/2021	03/19/2021	Yes	
2021-110	Bradford County District School Board – Operational Audit	03/2020 – 10/2020	01/20/2021	Yes	
2021-136	Calhoun County District School Board – Financial and Federal Single Audit	06/2020 – 02/2021	02/25/2021	Yes	
2021-074	Calhoun County District School Board – Operational Audit	02/2020 – 10/2020	12/14/2020	Yes	
2021-151	Citrus County District School Board – Financial and Federal Single Audit	09/2020 – 03/2021	03/11/2021	Yes	
2022-028	Citrus County District School Board – Operational Audit	04/2021 – 07/2021	10/18/2021	Yes	
2021-147	Clay County District School Board – Network and Operational Controls – Information Technology Operational Audit	09/2019 – 09/2020	03/10/2021	Yes	
2021-162	Columbia County District School Board – Financial and Federal Single Audit	07/2020 – 03/2021	03/19/2021	Yes	
2022-029	Columbia County District School Board – Operational Audit	03/2021 – 08/2021	10/20/2021	Yes	
2021-123	DeSoto County District School Board – Financial and Federal Single Audit	04/2020 – 01/2021	02/01/2021	Yes	
2021-108	Dixie County District School Board – Financial and Federal Single Audit	03/2020 – 12/2020	01/15/2021	Yes	
2021-079	Escambia County District School Board – Comprehensive Annual Financial Report and Federal Single Audit	06/2020 – 11/2020	12/17/2020	Yes	
2021-171	Flagler County District School Board – Financial and Federal Single Audit	06/2020 – 03/2021	03/24/2021	Yes	
2021-156	Franklin County District School Board – Financial and Federal Single Audit	06/2020 – 03/2021	03/12/2021	Yes	

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Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issue Date	Expected Issue Date Met	Comments
School Districts – Continued					
2021-149	Gadsden County District School Board – Financial and Federal Single Audit	02/2020 – 02/2021	03/11/2021	Yes	
2021-192	Gilchrist County District School Board – Financial and Federal Single Audit	04/2020 – 03/2021	03/31/2021	Yes	
2021-140	Glades County District School Board – Financial and Federal Single Audit	08/2020 – 02/2021	03/03/2021	Yes	
2021-133	Gulf County District School Board – Financial and Federal Single Audit	07/2020 – 02/2021	02/24/2021	Yes	
2021-150	Hamilton County District School Board – Financial and Federal Single Audit	05/2020 – 03/2021	03/11/2021	Yes	
2021-097	Hardee County District School Board – Financial and Federal Single Audit	07/2020 – 11/2020	01/08/2021	Yes	
2022-013	Hardee County District School Board – Operational Audit	03/2021 – 06/2021	09/02/2021	Yes	
2021-154	Hendry County District School Board – Financial and Federal Single Audit	04/2020 – 02/2021	03/12/2021	Yes	
2021-078	Highlands County District School Board – Financial and Federal Single Audit	06/2020 – 11/2020	12/16/2020	Yes	
2021-050	Highlands County District School Board – Operational Audit	03/2020 – 08/2020	11/03/2020	Yes	
2021-178	Hillsborough County District School Board – Financial and Federal Single Audit	04/2020 – 03/2021	03/26/2021	Yes	
2021-067	Hillsborough County District School Board – Operational Audit	04/2020 – 09/2020	12/09/2020	Yes	
2021-098	Holmes County District School Board – Financial and Federal Single Audit	04/2020 – 11/2020	01/11/2021	Yes	
2022-022	Holmes County District School Board – Operational Audit	03/2021 – 08/2021	10/05/2021	Yes	
2021-130	Indian River County District School Board – Financial and Federal Single Audit	09/2020 – 02/2021	02/18/2021	Yes	
2021-141	Jackson County District School Board – Financial and Federal Single Audit	07/2020 – 02/2021	03/04/2021	Yes	
2021-159	Jefferson County District School Board – Financial Audit	03/2020 – 03/2021	03/18/2021	Yes	
2021-105	Lafayette County District School Board – Financial and Federal Single Audit	07/2020 – 12/2020	01/14/2021	Yes	

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School Districts – Continued					
2022-020	Lafayette County District School Board – Operational Audit	03/2021 – 06/2021	09/28/2021	Yes	
2021-111	Lake County District School Board – Comprehensive Annual Financial Report and Federal Single Audit	05/2020 – 12/2020	01/21/2021	Yes	
2021-071	Lee County District School Board – Comprehensive Annual Financial Report and Federal Single Audit	05/2020 – 11/2020	12/11/2020	Yes	
2021-104	Leon County District School Board – Financial and Federal Single Audit	02/2020 – 12/2020	01/14/2021	Yes	
2021-163	Levy County District School Board – Financial and Federal Single Audit	03/2020 – 03/2021	03/19/2021	Yes	
2021-114	Liberty County District School Board – Financial and Federal Single Audit	02/2020 – 01/2021	01/25/2021	Yes	
2021-083	Liberty County District School Board – Operational Audit	02/2020 – 09/2020	12/18/2020	Yes	
2021-185	Madison County District School Board – Financial and Federal Single Audit	01/2021 – 03/2021	03/30/2021	Yes	
2021-077	Marion County District School Board – Comprehensive Annual Financial Report and Federal Single Audit	04/2020 – 11/2020	12/16/2020	Yes	
2021-125	Marion County District School Board – Operational Audit	03/2020 – 11/2020	02/03/2021	Yes	
2021-086	Martin County District School Board – Comprehensive Annual Financial Report and Federal Single Audit	05/2020 – 11/2020	12/18/2020	Yes	
2021-070	Monroe County District School Board – Comprehensive Annual Financial Report and Federal Single Audit	03/2020 – 11/2020	12/10/2020	Yes	
2021-148	Monroe County District School Board – Operational Audit	04/2020 – 12/2020	03/10/2021	Yes	
2021-138	Nassau County District School Board – Financial and Federal Single Audit	11/2020 – 02/2021	02/26/2021	Yes	
2022-014	Okaloosa County District School Board – Operational Audit	03/2021 – 07/2021	09/08/2021	Yes	
2021-081	Okeechobee County District School Board – Financial and Federal Single Audit	04/2020 – 10/2020	12/17/2020	Yes	
2022-034	Orange County District School Board – SAP® Enterprise Resource Planning Software and Skyward Student Information System – Information Technology Operational Audit	09/2020 – 07/2021	10/25/2021	No	Audit Staff Resources

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School Districts – Continued					
2021-155	Pinellas County District School Board – Comprehensive Annual Financial Report and Federal Single Audit	04/2020 – 12/2020	03/12/2021	Yes	
2021-062	Pinellas County District School Board – Operational Audit	03/2020 – 08/2020	12/02/2020	Yes	
2021-115	Polk County District School Board – SAP® Enterprise Resource Planning Software and Focus Student Information System – Information Technology Operational Audit	09/2019 – 08/2020	01/25/2021	No	Audit Staff Resources
2021-175	Putnam County District School Board – Financial and Federal Single Audit	10/2020 – 03/2021	03/26/2021	Yes	
2021-063	Seminole County District School Board – Comprehensive Annual Financial Report and Federal Single Audit	08/2020 – 11/2020	12/07/2020	Yes	
2021-055	Seminole County District School Board – Operational Audit	03/2020 – 10/2020	11/16/2020	Yes	
2021-058	St. Johns County District School Board – Comprehensive Annual Financial Report and Federal Single Audit	08/2020 – 10/2020	11/24/2020	Yes	
2021-145	St. Johns County District School Board – Operational Audit	03/2020 – 11/2020	03/09/2021	Yes	
2021-126	Sumter County District School Board – Financial and Federal Single Audit	09/2020 – 01/2021	02/10/2021	Yes	
2021-095	Suwannee County District School Board – Financial and Federal Single Audit	04/2020 – 11/2020	01/08/2021	Yes	
2022-010	Suwannee County District School Board – Operational Audit	04/2021 – 06/2021	08/18/2021	Yes	
2021-066	Taylor County District School Board – Financial and Federal Single Audit	02/2020 – 11/2020	12/08/2020	Yes	
2021-160	Union County District School Board – Financial and Federal Single Audit	04/2020 – 03/2021	03/18/2021	Yes	
2021-129	Wakulla County District School Board – Financial and Federal Single Audit	02/2020 – 02/2021	02/16/2021	Yes	
2021-122	Walton County District School Board – Financial and Federal Single Audit	03/2020 – 01/2021	02/01/2021	Yes	
2021-187	Washington County District School Board – Financial and Federal Single Audit	03/2020 – 03/2021	03/30/2021	Yes	

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Florida Education Finance Program					
2022-016	Brevard County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	10/2020 – 08/2021	09/14/2021	Yes	
2021-132	Calhoun County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	11/2020 – 02/2021	02/24/2021	Yes	
2021-064	Charlotte County District School Board – Florida Education Finance Program – Attestation Examination 2018-19	07/2020 – 10/2020	12/04/2020	Yes	
2021-213	Clay County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	12/2020 – 04/2021	06/03/2021	Yes	
2021-089	Florida State University Schools, Inc. – Florida Education Finance Program – Attestation Program 2018-19	06/2020 – 11/2020	01/05/2021	No	Audit Staff Resources
2021-090	Franklin County District School Board – Florida Education Financial Program – Attestation Examination 2018-19	08/2020 – 11/2020	01/05/2021	No	Audit Staff Resources
2021-094	Gilchrist County District School Board – Florida Education Finance Program – Attestation Examination 2018-19	03/2020 – 11/2020	01/08/2021	No	Audit Staff Resources
2021-076	Hamilton County District School Board – Florida Education Finance Program – Attestation Examination 2018-19	08/2020 – 11/2020	12/15/2020	Yes	
2022-018	Hernando County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	11/2020 – 07/2021	09/21/2021	Yes	
2021-080	Hillsborough County District School Board – Florida Education Finance Program – Attestation Examination 2018-19	10/2019 – 11/2020	12/17/2020	Yes	
2021-061	Indian River District School Board – Florida Education Finance Program – Attestation Examination 2018-19	06/2020 – 10/2020	12/01/2020	Yes	
2021-205	Liberty County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	01/2021 – 03/2021	05/13/2021	Yes	
2021-091	Okaloosa County District School Board – Florida Education Finance Program – Attestation Examination 2018-19	03/2020 – 11/2020	01/05/2021	No	Audit Staff Resources
2022-004	Okeechobee County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	02/2021 – 06/2021	07/30/2021	Yes	
2022-030	Osceola County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	10/2020 – 08/2021	10/22/2021	Yes	

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Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issue Date	Expected Issue Date Met	Comments
Florida Education Finance Program – Continued					
2021-211	Palm Beach County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	10/2020 – 03/2021	05/26/2021	Yes	
2021-099	Putnam County District School Board – Florida Education Finance Program – Attestation Examination 2018-19	06/2020 – 11/2020	01/11/2021	No	Audit Staff Resources
2022-003	Sarasota County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	10/2020 – 06/2021	07/29/2021	Yes	
2021-103	St. Lucie County District School Board – Florida Education Finance Program – Attestation Examination 2018-19	03/2020 – 11/2020	01/14/2021	No	Audit Staff Resources
State Universities					
2021-189	Florida Agricultural and Mechanical University – Financial Audit	07/2020 – 03/2021	03/31/2021	Yes	
2021-157	Florida Atlantic University – Financial Audit	03/2020 – 02/2021	03/12/2021	Yes	
2021-075	Florida Atlantic University – Workday® Enterprise Cloud Applications – Information Technology Operational Audit	02/2020 – 05/2020	12/15/2020	No	Audit Staff Resources
2021-168	Florida Gulf Coast University – Financial Audit	04/2020 – 03/2021	03/24/2021	Yes	
2021-085	Florida International University – Financial Audit	07/2020 – 12/2020	12/18/2020	Yes	
2021-144	Florida Polytechnic University – Financial Audit	03/2020 – 02/2021	03/05/2021	Yes	
2021-119	Florida State University – Financial Audit	05/2020 – 01/2021	01/29/2021	Yes	
2021-146	Florida State University Northwest Regional Data Center – Data Center Operations – Information Technology Operational Audit	03/2020 – 09/2020	03/09/2021	No	Audit Staff Resources
2021-093	New College of Florida – Financial Audit	04/2020 – 12/2020	01/07/2021	Yes	
2021-134	University of Central Florida – Financial Audit	04/2020 – 01/2021	02/24/2021	Yes	
2021-127	University of Florida – Financial Audit	03/2020 – 02/2021	02/15/2021	Yes	
2021-167	University of North Florida – Financial Audit	12/2020 – 03/2021	03/24/2021	Yes	
2021-203	University of South Florida – Financial Audit	04/2020 – 11/2020	05/10/2021	Yes	
2021-212	University of South Florida – Ellucian Banner® Student System and Prior Audit Follow-Up – Information Technology Operational Audit	05/2020 – 11/2020	05/27/2021	No	Audit Staff Resources
2021-164	University of West Florida – Financial Audit	03/2020 – 03/2021	03/22/2021	Yes	

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State Colleges					
2021-186	Broward College – Financial Audit	03/2020 – 03/2021	03/30/2021	Yes	
2021-201	Broward College – Operational Audit	05/2020 – 02/2021	04/14/2021	Yes	
2021-197	Chipola College – Financial Audit	06/2020 – 03/2021	03/31/2021	Yes	
2022-017	Chipola College – Operational Audit	04/2021 – 07/2021	09/17/2021	Yes	
2021-191	College of Central Florida – Financial Audit	03/2020 – 03/2021	03/31/2021	Yes	
2021-179	Daytona State College – Financial Audit	04/2020 – 03/2021	03/26/2021	Yes	
2021-177	Eastern Florida State College – Financial Audit	03/2020 – 03/2021	03/26/2021	Yes	
2021-170	Florida Gateway College – Financial Audit	01/2021 – 03/2021	03/24/2021	Yes	
2021-124	Florida SouthWestern State College – Financial Audit	07/2020 – 01/2021	02/01/2021	Yes	
2021-128	Florida State College at Jacksonville – Financial Audit	09/2020 – 01/2021	02/16/2021	Yes	
2021-052	Florida State College at Jacksonville – Operational Audit	03/2020 – 09/2020	11/09/2020	Yes	
2021-190	Gulf Coast State College – Financial Audit	06/2020 – 03/2021	03/31/2021	Yes	
2021-152	Hillsborough Community College – Financial Audit	03/2020 – 03/2021	03/12/2021	Yes	
2021-087	Hillsborough Community College – Operational Audit	04/2020 – 09/2020	12/18/2020	Yes	
2021-106	Indian River State College – Financial Audit	04/2020 – 12/2020	01/14/2021	Yes	
2021-153	Lake-Sumter State College – Financial Audit	05/2020 – 03/2021	03/12/2021	Yes	
2022-015	Lake-Sumter State College – Operational Audit	03/2021 – 06/2021	09/09/2021	Yes	
2021-180	Miami Dade College – Financial Audit	09/2020 – 03/2021	03/29/2021	Yes	
2021-184	North Florida College – Financial Audit	01/2021 – 03/2021	03/29/2021	Yes	
2021-158	Northwest Florida State College – Financial Audit	02/2020 – 03/2021	03/16/2021	Yes	
2021-068	Northwest Florida State College – Operational Audit	03/2020 – 07/2020	12/09/2020	Yes	
2021-072	Palm Beach State College – Financial Audit	03/2020 – 11/2020	12/11/2020	Yes	
2021-120	Pasco-Hernando State College – Financial Audit	08/2020 – 01/2021	02/01/2021	Yes	
2021-143	Pensacola State College – Financial Audit	02/2020 – 02/2021	03/05/2021	Yes	
2022-005	Pensacola State College – Operational Audit	03/2021 – 06/2021	08/02/2021	Yes	
2021-188	Polk State College – Financial Audit	03/2020 – 03/2021	03/30/2021	Yes	
2021-181	Santa Fe College – Financial Audit	03/2020 – 03/2021	03/29/2021	Yes	
2021-139	Seminole State College of Florida – Financial Audit	04/2020 – 02/2021	02/26/2021	Yes	

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Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issue Date	Expected Issue Date Met	Comments
State Colleges – Continued					
2021-073	South Florida State College – Financial Audit	03/2020 – 12/2020	12/11/2020	Yes	
2021-172	St. Johns River State College – Financial Audit	12/2020 – 03/2021	03/24/2021	Yes	
2022-007	St. Johns River State College – Ellucian Banner® Resource Planning System – Information Technology Operational Audit	09/2020 – 05/2021	08/05/2021	Yes	
2022-025	St. Johns River State College – Operational Audit	03/2021 – 07/2021	10/14/2021	Yes	
2021-084	St. Petersburg College – Financial Audit	04/2020 – 12/2020	12/18/2020	Yes	
2021-060	St. Petersburg College – Operational Audit	03/2020 – 07/2020	11/30/2020	Yes	
2021-107	State College of Florida, Manatee-Sarasota – Financial Audit	04/2020 – 01/2021	01/14/2021	Yes	
2022-008	State College of Florida, Manatee-Sarasota – Operational Audit	03/2021 – 06/2021	08/06/2021	Yes	
2021-166	Tallahassee Community College – Financial Audit	04/2020 – 03/2021	03/24/2021	Yes	
2021-174	The College of the Florida Keys – Financial Audit	12/2020 – 02/2021	03/25/2021	Yes	
2021-057	The College of the Florida Keys – Operational Audit	03/2020 – 09/2020	11/20/2020	Yes	
2021-183	Valencia College – Financial Audit	04/2020 – 03/2021	03/29/2021	Yes	
Other Audits and Accountability Activities					
2022-002	AAA Scholarship Foundation - FL, LLC – Operational Audit	03/2021 – 06/2021	07/23/2021	Yes	
2022-032	Belle Glade Housing Authority – Administration and Management of Residential Migrant Housing – Operational Audit	03/2020 – 06/2021	10/25/2021	No	Auditee Delay
2022-011	Citizens Property Insurance Corporation – Operational Audit	11/2020 – 05/2021	08/24/2021	Yes	
2022-001	Citrus County Hospital Board – Operational Audit	07/2019 – 08/2020	07/16/2021	No	Auditee Delay
2021-116	City of Melbourne and Community Redevelopment Agencies – Operational Audit	05/2019 – 10/2020	01/26/2021	No	Auditee Delay
2021-053	City of North Miami – Prior Audit Follow-Up – Operational Audit	05/2019 – 12/2019	11/10/2020	No	Audit Staff Resources
2021-051	City of Starke – Prior Audit Follow-Up – Operational Audit	04/2019 – 03/2020	11/05/2020	No	Audit Staff Resources
2021-165	County Value Adjustment Boards – Selected Activities and Prior Audit Follow-Up – Performance Audit	06/2019 – 09/2020	03/22/2021	No	COVID-19
2021-056	East Flagler Mosquito Control District – Prior Audit Follow-up	08/2020 – 09/2020	11/17/2020	Yes	
2021-065	Florida Clerks of Court Operations Corporation – Operational Audit	03/2020 – 10/2020	12/08/2020	Yes	

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Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issue Date	Expected Issue Date Met	Comments
Other Audits and Accountability Activities – Continued					
2021-117	Greater Orlando Aviation Authority – Board Meetings and Procurement Practices – Operational Audit	04/2020 – 10/2020	01/27/2021	Yes	
2021-214	Putnam County Board of County Commissioners, Clerk of the Circuit Court, and Sheriff's Office – Prior Audit Follow-Up	01/2019 – 07/2020	06/07/2021	No	Audit Staff Resources, Auditee Delay
2021-208	Review of District School Board, Charter School, and Charter Technical Career Center Audit Reports For the Fiscal Year Ended June 30, 2020, Pursuant to Section 11.45(7)(b), Florida Statutes	09/2020 – 04/2021	05/18/2021	Yes	
2021-092	Review of Local Governmental Entity 2018-2019 Fiscal Year Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	03/2020 – 10/2020	01/07/2021	Yes	
2022-023	Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages For Fiscal Years Ended October 1, 2019, Through September 30, 2020, Pursuant to Section 215.97(12)(f), Florida Statutes	01/2021 – 09/2021	10/07/2021	Yes	
2021-102	South Florida Water Management District – Operational Audit	04/2020 – 08/2020	01/12/2021	Yes	
2021-142	Step Up For Students, Inc. – Operational Audit	03/2020 – 09/2020	03/04/2021	No	Audit Staff Resources
2021-216	Summary of Significant Findings and Financial Trends Identified in Charter School and Charter Technical Career Center Audit Reports For the Fiscal Year Ended June 30, 2020, Pursuant to Section 11.45(7)(f), Florida Statutes	09/2020 – 05/2021	06/18/2021	Yes	
2022-021	Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports For the Fiscal Year Ended June 30, 2020, Pursuant to Section 11.45(7)(f), Florida Statutes	04/2021 – 08/2021	09/28/2021	Yes	
2021-101	Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports For the 2018-2019 Fiscal Year Pursuant to Section 11.45(7)(f), Florida Statutes	07/2020 – 11/2020	01/12/2021	Yes	
2022-038	Agency for Health Care Administration – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	08/2021 – 10/2021	10/27/2021	Yes	
2021-206	Agency for Persons with Disabilities – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	02/2021 – 05/2021	05/14/2021	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2020, Through October 31, 2021

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issue Date	Expected Issue Date Met	Comments
Other Audits and Accountability Activities – Continued					
2022-019	Board of Governors – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	08/2021 – 09/2021	09/22/2021	Yes	
2022-026	Department of Agriculture and Consumer Services – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	08/2021 – 10/2021	10/14/2021	Yes	
2022-036	Department of Business and Professional Regulation – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	08/2021 – 10/2021	10/26/2021	Yes	
2021-202	Department of Citrus – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	02/2021 – 04/2021	04/28/2021	Yes	
2021-210	Department of Economic Opportunity – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	03/2021 – 05/2021	05/20/2021	Yes	
2021-195	Department of Education – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	02/2021 – 03/2021	03/31/2021	Yes	
2022-037	Department of Elder Affairs – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	09/2021 – 10/2021	10/27/2021	Yes	
2021-217	Department of Financial Services – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	02/2021 – 05/2021	06/22/2021	Yes	
2021-194	Department of Health – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	02/2021	03/31/2021	Yes	
2021-196	Department of Highway Safety and Motor Vehicles – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	02/2021 – 03/2021	03/31/2021	Yes	
2021-199	Department of Juvenile Justice – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	02/2021 – 04/2021	04/13/2021	Yes	
2021-215	Department of Law Enforcement – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	03/2021 – 06/2021	06/14/2021	Yes	
2021-193	Department of Military Affairs – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	02/2021 – 03/2021	03/31/2021	Yes	
2021-204	Department of Revenue – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	02/2021 – 05/2021	05/12/2021	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2020, Through October 31, 2021

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issue Date	Expected Issue Date Met	Comments
Other Audits and Accountability Activities - Continued					
2022-024	Department of the Lottery – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	08/2021 – 10/2021	10/14/2021	Yes	
2022-033	Department of Transportation – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	09/2021 – 10/2021	10/25/2021	Yes	
2021-200	Department of Veterans' Affairs – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	02/2021 – 04/2021	04/13/2021	Yes	
2021-207	Division of Emergency Management – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	02/2021 – 05/2021	05/14/2021	Yes	
2022-035	Office of Financial Regulation – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	08/2021 – 10/2021	10/26/2021	Yes	
2022-027	Office of Insurance Regulation – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	09/2021 – 10/2021	10/15/2021	Yes	
2021-209	Public Service Commission – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	03/2021 – 05/2021	05/19/2021	Yes	

EXHIBIT C
Reports Issued or Scheduled to Be Issued
Subsequent to October 31, 2021, and by March 31, 2022
(Exhibit Initially Prepared as of December 1, 2021, and Information Updated as of March 31, 2022)

EXHIBIT C lists, as of December 1, 2021, the reports issued or expected to be issued subsequent to October 31, 2021, and by March 31, 2022. The reports are identified by entity and by scope or areas of operations subject to audit. For those reports issued during the period November 1, 2021, to March 31, 2022, **EXHIBIT C** also lists the report issue dates and report number. If the report was not issued by March 31, 2022, **EXHIBIT C** provides an updated anticipated issue date, explanation for the delay, and, in some cases, the status of the project.

There are a variety of reasons an audit report may be issued later than originally planned. For each audit in which the expected report issuance was delayed, **EXHIBIT C** lists the reasons as AUDIT STAFF RESOURCES, EXPANDED TESTING, COVID-19, FINDINGS, and/or AUDITEE DELAY. Examples for each of these reasons include:

AUDIT STAFF RESOURCES

- Audit staff temporarily reassigned to ensure that the statutory due date for another audit was met. For example, staff were reassigned to meet the financial audit due date of 9 months after fiscal year end (March 31).
- Audit staff temporarily reassigned to assist with the completion of another, possibly higher priority, engagement.
- Turnover in audit personnel due to unanticipated resignations or early retirements, leaving fewer auditors, or fewer experienced auditors, on the audit team assigned to conduct the audit.

EXPANDED TESTING

- Preliminary test results necessitated performance of expanded testing.
- Scope of audit expanded to address issues noted by the auditor during fieldwork.
- Scope of audit expanded to address citizen or legislative staff concerns or allegations communicated to audit staff during audit planning and fieldwork.

COVID-19

- Due to the COVID-19 pandemic, auditee staff were not always available or were not able to promptly respond to audit requests for documents and information.
- Planned audit procedures significantly revised as auditors could not conduct onsite fieldwork.
- Audit staff absences due to the COVID-19 pandemic.

FINDINGS

- Number of findings greater than anticipated.
- Findings more complex than anticipated.

AUDITEE DELAY

- Auditee staff did not promptly respond to audit requests for information and documentation.
- Auditee-provided records were incomplete or nonresponsive to our requests, necessitating additional audit requests and inquiries.
- Auditee did not timely present financial statements and supporting records for audit.
- Auditee requested a later audit completion date.
- Auditee imposed significant constraints on the conduct of the audit. (The applicable audit reports include a finding describing the details of the constraints imposed.)

EXHIBIT C

**Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2021, and by March 31, 2022
(Exhibit Initially Prepared as of December 1, 2021, and Information Updated as of March 31, 2022)**

<i>Audit Entity</i>	<i>Scope/Areas of Operations</i>	<i>Period Audit was Conducted</i>	<i>Anticipated Issue Date</i>	<i>Issue Date</i>	<i>Report Number</i>	<i>Comments</i>
State Government						
Agency for Persons with Disabilities	Prior Audit Follow-Up	02/2021 – 08/2021	10/2021	12/02/2021	2022-057	
Department of Agriculture and Consumer Services	Administration of Mosquito Control Programs, Licensing, and Research, Selected Administrative Activities, and Prior Audit Follow-Up	03/2020 – 05/2021	11/2020	11/08/2021	2022-048	Audit Staff Resources
Department of Business and Professional Regulation	Bureau of Elevator Safety, Selected Administrative Activities, and Prior Audit Follow-Up	04/2020 – Ongoing	12/2020			COVID-19, Audit Staff Resources
Department of Corrections	Prior Audit Follow-Up and Selected Administrative Activities	03/2021 – Ongoing	11/2021			Audit Staff Resources
Department of Environmental Protection	Selected Administrative Activities and Prior Audit Follow-Up	05/2021 – Ongoing	10/2021			Audit Staff Resources
Department of Financial Services	Office of Inspector General's Internal Audit Activity	10/2021 – 12/2021	11/2021	12/28/2021	2022-077	
Department of Financial Services	Florida Accounting Information Resource Subsystem and Selected General Controls – Information Technology	05/2021 – 11/2021	01/2022	02/21/2022	2022-128	
Department of Juvenile Justice	State Detention Cost Sharing, Selected Administrative Activities, and Prior Audit Follow-Up	02/2021 – Ongoing	11/2021			Audit Staff Resources
Department of Legal Affairs	Data Security Breach Investigations and Prior Audit Follow-Up	04/2021 – Ongoing	11/2021			Audit Staff Resources
Department of the Lottery	Office of Inspector General's Internal Audit Activity	08/2021 – 11/2021	12/2021	12/02/2021	2022-056	
Department of the Lottery	Financial Statements	07/2021 – 01/2022	12/2021	01/27/2022	2022-106	
Department of the Lottery	Games Administration and Selected Administrative Activities	04/2021 – Ongoing	11/2021			Audit Staff Resources

EXHIBIT C

**Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2021, and by March 31, 2022
(Exhibit Initially Prepared as of December 1, 2021, and Information Updated as of March 31, 2022)**

Audit Entity	Scope/Areas of Operations	Period Audit was Conducted	Anticipated Issue Date	Issue Date	Report Number	Comments
State Government – Continued						
Department of Management Services	Florida Retirement System – Financial Statements	08/2021 – 12/2021	12/2021	12/22/2021	2022-076	
	Florida Retirement System – Schedules of Employer Allocations and Schedules of Pension Amounts and Certain Activities Through September 30, 2021	10/2021 – 01/2022	01/2022	01/19/2022	2022-098	
	Office of Inspector General's Internal Audit Activity	09/2021 – 10/2021	10/2021	01/04/2022	2022-080	
	Oversight and Administration of Private Correctional Facilities Contracts	04/2020 – 09/2021	11/2020			Audit Staff Resources, Findings
	Data Center Operations – Information Technology	03/2021 – 11/2021	03/2022	03/28/2022	2022-179	
Department of Military Affairs	Educational Dollars for Duty Program and Selected Administrative Activities	03/2020 – 11/2021	12/2020			COVID-19, Audit Staff Resources Preliminary and Tentative Findings Delivered 03/24/2022
Department of Revenue	Oversight of the Ad Valorem Tax Program	8/2020 – Ongoing	10/2021			Audit Staff Resources
Department of Transportation	Administration of the Aviation Grant Program, Commission for the Transportation Disadvantaged, and Prior Audit Follow-Up	01/2020 – Ongoing	11/2020			COVID-19, Audit Staff Resources
Department of Veterans' Affairs	Oversight of Staff Time, Attendance, and Staffing at the State Veterans' Nursing Homes and Domiciliary and Prior Audit Follow-Up	06/2020 – Ongoing	12/2020			COVID-19, Audit Staff Resources
The Early Learning Coalition of the Emerald Coast	Selected Activities	03/2020 – 10/2021	11/2020	01/13/2022	2022-092	COVID-19, Findings
Fish and Wildlife Conservation Commission	Administration of Invasive Plant Management Programs and Permitting	04/2020 – Ongoing	11/2020			Audit Staff Resources
Florida School for the Deaf and the Blind	Financial Statements	09/2021 – 03/2022	03/2022	03/21/2022	2022-160	
Division of Emergency Management, Department of Health, and Agency for Health Care Administration	COVID-19 Data Collection and Reporting	10/2020 – 11/2021	04/2021			COVID-19

EXHIBIT C

**Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2021, and by March 31, 2022
(Exhibit Initially Prepared as of December 1, 2021, and Information Updated as of March 31, 2022)**

Audit Entity	Scope/Areas of Operations	Period Audit was Conducted	Anticipated Issue Date	Issue Date	Report Number	Comments
State Government – Continued						
Office of Early Learning	School Readiness and Related Delivery Systems	03/2020 – Ongoing	11/2020			COVID-19, Findings, Audit Staff Resources
Office of Financial Regulation	Regulation of State-Chartered Banks and Credit Unions and Prior Audit Follow-Up	03/2021 – Ongoing	11/2021			Audit Staff Resources
Public Service Commission	Florida Public Service Regulatory Trust Fund and Prior Audit Follow-Up	04/2021 – 09/2021	12/2021	12/13/2021	2022-063	
Space Florida	Board Duties and Governance and Selected Administrative Activities	03/2019 – 08/2021	10/2019	11/10/2021	2022-049	Expanded Testing, Findings
State Board of Administration	Local Government Surplus Funds Trust Fund – Financial Statements	07/2021 – 12/2021	12/2021	01/05/2022	2022-082	
State of Florida	Financial Statements (Auditor’s Report in State ACFR)	07/2021 – 03/2022	02/2022	03/29/22	Letter Report	Auditee Delay
	Federal Awards	05/2021 – 03/2022	03/2022	03/30/2022	2022-189	
Triumph Gulf Coast, Inc.	Selected Areas of Operation	06/2021 – Ongoing	12/2021			Audit Staff Resources
Educational Entities						
School Districts						
Alachua County District School Board	Financial Statements and Federal Awards	04/2021 – 02/2022	03/2022	03/28/2022	2022-180	
	Selected District Processes and Administrative Activities	04/2021 – 11/2021	10/2021	01/20/2022	2022-099	
Baker County District School Board	Financial Statements and Federal Awards	10/2021 – 02/2022	03/2022	03/15/2022	2022-148	
Bay County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements	10/2020 – 02/2022	06/2021	03/31/2022	2022-192	Audit Staff Resources
Bradford County District School Board	Financial Statements and Federal Awards	03/2021 – 03/2022	03/2022	03/31/2022	2022-193	
Broward County District School Board	Financial Statements and Federal Awards	04/2021 – 03/2022	03/2022	03/30/2022	2022-186	
	Selected District Processes and Administrative Activities	03/2021 – 12/2021	10/2021	03/15/2022	2022-149	

EXHIBIT C

**Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2021, and by March 31, 2022
(Exhibit Initially Prepared as of December 1, 2021, and Information Updated as of March 31, 2022)**

Audit Entity	Scope/Areas of Operations	Period Audit was Conducted	Anticipated Issue Date	Issue Date	Report Number	Comments
School Districts – Continued						
Calhoun County District School Board	Financial Statements and Federal Awards	06/2021 – 12/2021	03/2022	01/07/2022	2022-086	
Citrus County District School Board	Financial Statements and Federal Awards	09/2021 – 02/2022	03/2022	03/16/2022	2022-150	
Clay County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements	04/2021 – 09/2021	09/2021	11/01/2021	2022-039	
	Financial Statements and Federal Awards	06/2021 – 02/2022	03/2022	03/22/2022	2022-164	
Collier County District School Board	Selected District Processes and Administrative Activities	03/2021 – 10/2021	11/2021	01/04/2022	2022-081	
	Financial Statements and Federal Awards	08/2021 – 01/2022	03/2022	01/31/2022	2022-109	
Columbia County District School Board	Selected District Processes and Administrative Activities	03/2021 – 10/2021	10/2021	01/26/2022	2022-104	
	Financial Statements and Federal Awards	06/2021 – 11/2021	03/2022	03/04/2022	2022-138	
DeSoto County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements	08/2021 – 01/2022	12/2021	02/09/2022	2022-115	
	Financial Statements and Federal Awards	04/2021 – 01/2022	03/2022	01/27/2022	2022-105	
Dixie County District School Board	Financial Statements and Federal Awards	10/2021 – 03/2022	03/2022	03/17/2022	2022-154	
	Selected District Processes and Administrative Activities	04/2021 – 07/2021	08/2021	11/02/2021	2022-041	
Duval County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements	10/2020 – 12/2021	03/2021	02/17/2022	2022-123	Audit Staff Resources
	Financial Statements and Federal Awards	12/2021 – 03/2022	03/2022	03/28/2022	2022-176	
Franklin County District School Board	Financial Statements and Federal Awards	09/2021 – 11/2021	03/2022	12/15/2021	2022-068	
Gadsden County District School Board	Financial Statements and Federal Awards	06/2021 – 03/2022	03/2022	03/29/2022	2022-181	
Gilchrist County District School Board	Financial Statements and Federal Awards	03/2021 – 03/2022	03/2022	03/31/2022	2022-191	

EXHIBIT C

**Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2021, and by March 31, 2022
(Exhibit Initially Prepared as of December 1, 2021, and Information Updated as of March 31, 2022)**

Audit Entity	Scope/Areas of Operations	Period Audit was Conducted	Anticipated Issue Date	Issue Date	Report Number	Comments
School Districts – Continued						
Glades County District School Board	Financial Statements and Federal Awards	06/2021 – 02/2022	03/2022	03/22/2022	2022-165	
	Selected District Processes and Administrative Activities	04/2021 – 12/2021	10/2021	03/18/2022	2022-156	
Gulf County District School Board	Financial Statements and Federal Awards	04/2021 – 01/2022	03/2022	02/07/2022	2022-114	
	Selected District Processes and Administrative Activities	03/2021 – 09/2021	10/2021	11/29/2021	2022-054	
Hamilton County District School Board	Financial Statements and Federal Awards	12/2021 – 02/2022	03/2022	03/08/2022	2022-142	
Hardee County District School Board	Financial Statements and Federal Awards	05/2021 – 01/2022	03/2022	03/22/2022	2022-161	
Hendry County District School Board	Financial Statements and Federal Awards	11/2021 – 03/2022	03/2022	03/25/2022	2022-173	
	Selected District Processes and Administrative Activities	04/2021 – 11/2021	10/2021	01/21/2022	2022-100	
Hernando County District School Board	Financial Statements and Federal Awards (ACFR)	04/2021 – 03/2022	03/2022	03/25/2022	2022-170	
	Selected District Processes and Administrative Activities	03/2021 – 08/2021	10/2021	12/02/2021	2022-055	
Highlands County District School Board	Financial Statements and Federal Awards	07/2021 – 12/2021	03/2022	01/28/2022	2022-107	
Holmes County District School Board	Financial Statements and Federal Awards	04/2021 – 01/2022	03/2022	01/24/2022	2022-103	
Jackson County District School Board	Financial Statements and Federal Awards	05/2021 – 02/2022	03/2022	03/28/2022	2022-177	
	Selected District Processes and Administrative Activities	03/2021 – 09/2021	10/2021	01/03/2022	2022-079	
Jefferson County District School Board	Financial Statements	01/2022 – 3/2022	03/2022	03/29/2022	2022-184	
	Selected District Processes and Administrative Activities	03/2021 – 10/2021	10/2021	02/01/2022	2022-110	
Lafayette County District School Board	Financial Statements and Federal Awards	08/2021 – 12/2021	03/2022	01/14/2022	2022-094	
Lake County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements	04/2021 – 10/2021	11/2021	12/07/2021	2022-059	

EXHIBIT C

**Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2021, and by March 31, 2022
(Exhibit Initially Prepared as of December 1, 2021, and Information Updated as of March 31, 2022)**

Audit Entity	Scope/Areas of Operations	Period Audit was Conducted	Anticipated Issue Date	Issue Date	Report Number	Comments
School Districts – Continued						
Lee County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements	02/2021 – 11/2021	10/2021	01/12/2022	2022-091	
Leon County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements	03/2021 – 02/2022	11/2021	03/31/2022	2022-190	Audit Staff Resources
Levy County District School Board	Financial Statements and Federal Awards	04/2021 – 03/2022	03/2022	03/29/2022	2022-185	
	Selected District Processes and Administrative Activities	05/2021 – 08/2021	09/2021	11/03/2021	2022-045	
Liberty County District School Board	Financial Statements and Federal Awards	08/2021 – 03/2022	03/2022	03/15/2022	2022-147	
Madison County District School Board	Financial Statements and Federal Awards	06/2021 – 11/2021	03/2022	01/12/2022	2022-090	
Manatee County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements	08/2021 – 01/2022	12/2021	03/14/2022	2022-146	
Marion County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements	06/2021 – 11/2021	11/2021	12/22/2021	2022-075	
Martin County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements	02/2021 – 09/2021	09/2021	11/22/2021	2022-051	
Monroe County District School Board	Financial Statements and Federal Awards (ACFR)	05/2021 – 11/2021	03/2022	12/13/2021	2022-064	
Nassau County District School Board	Financial Statements and Federal Awards	06/2021 – 02/2022	03/2022	02/23/2022	2022-131	
	Selected District Processes and Administrative Activities	03/2021 – 09/2021	09/2021	03/24/2022	2022-167	
Okaloosa County District School Board	Financial Statements and Federal Awards	03/2021 – 11/2021	03/2022	01/06/2022	2022-084	
Okeechobee County District School Board	Financial Statements and Federal Awards	08/2021 – 01/2022	03/2022	02/02/2022	2022-112	
Pasco County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements	04/2021 – 02/2022	07/2021			Audit Staff Resources Preliminary and Tentative Findings Delivered 03/07/2022

EXHIBIT C

**Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2021, and by March 31, 2022
(Exhibit Initially Prepared as of December 1, 2021, and Information Updated as of March 31, 2022)**

Audit Entity	Scope/Areas of Operations	Period Audit was Conducted	Anticipated Issue Date	Issue Date	Report Number	Comments
School Districts – Continued						
Polk County District School Board	Financial Statements and Federal Awards	03/2021 – 11/2021	03/2022	12/17/2021	2022-070	
	Florida Education Finance Program – Compliance with Reporting Requirements	04/2021 – 01/2022	11/2021	02/16/2022	2022-120	
	Selected District Processes and Administrative Activities	03/2021 – 11/2021	10/2021	01/03/2022	2022-078	
Putnam County District School Board	Financial Statements and Federal Awards	04/2021 – 03/2022	03/2022	03/25/2022	2022-168	
Sarasota County District School Board	Financial Statements and Federal Awards (ACFR)	03/2021 – 11/2021	03/2022	12/14/2021	2022-065	
	Selected District Processes and Administrative Activities	03/2021 – 08/2021	10/2021	11/23/2021	2022-052	
St. Johns County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements	03/2021 – 12/2021	10/2021	02/17/2022	2022-125	
St. Lucie County District School Board	Financial Statements and Federal Awards	03/2021 – 02/2022	03/2022	03/23/2022	2022-166	
	Selected District Processes and Administrative Activities	04/2021 – 11/2021	10/2021			Audit Staff Resources
Sumter County District School Board	Financial Statements and Federal Awards	09/2021 – 01/2022	03/2022	02/11/2022	2022-117	
	Selected District Processes and Administrative Activities	03/2021 – 08/2021	08/2021	11/02/2021	2022-042	
Suwannee County District School Board	Financial Statements and Federal Awards	06/2021 – 11/2021	03/2022	12/15/2021	2022-067	
Taylor County District School Board	Financial Statements and Federal Awards	04/2021 – 02/2022	03/2022	02/21/2022	2022-127	
Union County District School Board	Financial Statements and Federal Awards	06/2021 – 03/2022	03/2022	03/17/2022	2022-153	
Volusia County District School Board	Financial Statements and Federal Awards	07/2021 – 12/2021	03/2022	12/17/2021	2022-071	
	Florida Education Finance Program – Compliance with Reporting Requirements	04/2021 – 12/2021	11/2021	02/07/2022	2022-113	
	Selected District Processes and Administrative Activities	05/2021 – Ongoing	09/2021			Audit Staff Resources

EXHIBIT C

**Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2021, and by March 31, 2022
(Exhibit Initially Prepared as of December 1, 2021, and Information Updated as of March 31, 2022)**

Audit Entity	Scope/Areas of Operations	Period Audit was Conducted	Anticipated Issue Date	Issue Date	Report Number	Comments
Educational Entities – Continued						
School Districts – Continued						
Wakulla County District School Board	Financial Statements and Federal Awards	03/2021 – 02/2022	03/2022	03/04/2022	2022-137	
	Selected District Processes and Administrative Activities	03/2021 – 08/2021	09/2021	11/05/2021	2022-047	
Walton County District School Board	Financial Statements and Federal Awards	04/2021 – 11/2021	03/2022	01/07/2022	2022-085	
	Florida Education Finance Program – Compliance with Reporting Requirements	05/2021 – 11/2021	11/2021	01/21/2022	2022-102	
Washington County District School Board	Financial Statements and Federal Awards	04/2021 – 03/2022	03/2022	03/29/2022	2022-182	
State Universities						
Florida A&M University	Financial Statements	03/2021 – 03/2022	03/2022	03/30/2022	2022-188	
	Selected University Processes and Administrative Activities	03/2021 – 10/2021	09/2021	01/13/2022	2022-093	
Florida Atlantic University	Attestation Engagement – Perkins Loan Program	12/2021 – 02/2022	03/2022	03/03/2022	Letter Report	
	Financial Statements	08/2021 – 01/2022	03/2022	03/03/2022	2022-135	
	Selected University Processes and Administrative Activities	03/2021 – 11/2021	09/2021	01/12/2022	2022-089	
Florida Gulf Coast University	Financial Statements	08/2021 – 03/2022	03/2022	03/21/2022	2022-159	
Florida International University	Financial Statements	08/2021 – 02/2022	03/2022	03/10/2022	2022-144	
	Selected University Processes and Administrative Activities	03/2021 – 11/2021	09/2021	03/18/2022	2022-157	
Florida Polytechnic University	Financial Statements	07/2021 – 02/2022	03/2022	02/23/2022	2022-130	
Florida State University	Financial Statements	03/2021 – 01/2022	03/2022	01/28/2022	2022-108	
	Selected University Processes and Administrative Activities	03/2021 – 07/2021	09/2021	01/18/2022	2022-095	
New College of Florida	Financial Statements	04/2021 – 01/2022	03/2022	02/18/2022	2022-126	

EXHIBIT C

**Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2021, and by March 31, 2022
(Exhibit Initially Prepared as of December 1, 2021, and Information Updated as of March 31, 2022)**

Audit Entity	Scope/Areas of Operations	Period Audit was Conducted	Anticipated Issue Date	Issue Date	Report Number	Comments
State Universities – Continued						
University of Central Florida	Financial Statements	08/2021 – 01/2022	03/2022	02/15/2022	2022-118	
	Selected University Processes and Administrative Activities	03/2021 – 07/2021	09/2021	11/29/2021	2022-053	
University of Florida	Financial Statements	06/2021 – 02/2022	02/2022	02/16/2022	2022-124	
University of North Florida	Financial Statements	08/2021 – 01/2022	03/2022	02/16/2022	2022-122	
University of South Florida	Financial Statements	04/2021 – 11/2021	03/2022	12/16/2021	2022-069	
University of West Florida	Financial Statements	03/2021 – 01/2022	03/2022	02/16/2022	2022-121	
Higher Education State Scholarships	Specified Scholarship Programs	05/2021 – Ongoing	12/2021			Audit Staff Resources
State Colleges						
Broward College	Financial Statements	08/2021 – 01/2022	03/2022	02/10/2022	2022-116	
Chipola College	Financial Statements	06/2021 – 03/2022	03/2022	03/29/2022	2022-183	
College of Central Florida	Financial Statements	06/2021 – 03/2022	03/2022	03/25/2022	2022-175	
	Selected College Processes and Administrative Activities	04/2021 – 12/2021	09/2021			Audit Staff Resources
Daytona State College	Financial Statements	10/2021 – 03/2022	03/2022	03/25/2022	2022-169	
	Selected College Processes and Administrative Activities	03/2021 – 08/2021	09/2021	12/03/2021	2022-058	
Eastern Florida State College	Financial Statements	08/2021 – 03/2022	03/2022	03/25/2022	2022-171	
	Selected College Processes and Administrative Activities	05/2021 – 07/2021	09/2021	11/03/2021	2022-044	
Florida Gateway College	Financial Statements	12/2021 – 03/2022	03/2022	03/16/2022	2022-151	
The College of the Florida Keys	Financial Statements	08/2021 – 03/2022	03/2022	03/30/2022	2022-187	
Florida SouthWestern State College	Financial Statements	08/2021 – 02/2022	03/2022	03/07/2022	2022-140	
	Selected College Processes and Administrative Activities	04/2021 – 08/2021	09/2021	11/02/2021	2022-043	

EXHIBIT C

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Audit Entity	Scope/Areas of Operations	Period Audit was Conducted	Anticipated Issue Date	Issue Date	Report Number	Comments
State Colleges – Continued						
Gulf Coast State College	Financial Statements	08/2021 – 02/2022	03/2022	03/03/2022	2022-136	
	Selected College Processes and Administrative Activities	04/2021 – 07/2021	09/2021	11/05/2021	2022-046	
Hillsborough Community College	Financial Statements	08/2021 – 02/2022	03/2022	03/11/2022	2022-145	
	Information Technology – Colleague Enterprise Resource Planning System	06/2021 – 09/2021	12/2021			Audit Staff Resources
Indian River State College	Financial Statements	01/2022 – 03/2022	03/2022	03/28/2022	2022-178	
	Selected College Processes and Administrative Activities	03/2021 – 08/2021	09/2021	11/02/2021	2022-040	
Lake-Sumter State College	Financial Statements	07/2021 – 11/2021	03/2022	12/08/2021	2022-060	
	Information Technology – Ellucian Banner® Enterprise Resource Planning System	12/2020 – 12/2021	02/2022	03/08/2022	2022-143	
Miami Dade College	Financial Statements	08/2021 – 03/2022	03/2022	03/25/2022	2022-172	
	Selected College Processes and Administrative Activities	03/2020 – 06/2021	12/2021	01/06/2022	2022-083	Auditee Delay, COVID-19
North Florida College	Financial Statements	11/2021 – 03/2022	03/2022	03/17/2022	2022-155	
Northwest Florida State College	Financial Statements	03/2021 – 12/2021	03/2022	01/11/2022	2022-088	
Palm Beach State College	Financial Statements	08/2021 – 12/2021	03/2022	12/21/2021	2022-073	
Pasco-Hernando State College	Financial Statements	08/2021 – 03/2022	03/2022	03/21/2022	2022-158	
Pensacola State College	Financial Statements	03/2021 – 02/2022	03/2022	03/08/2022	2022-141	
Polk State College	Financial Statements	08/2021 – 02/2022	03/2022	03/07/2022	2022-139	
	Selected College Processes and Administrative Activities	03/2021 – 07/2021	09/2021	11/17/2021	2022-050	
Santa Fe College	Financial Statements	06/2021 – 03/2022	03/2022	03/16/2022	2022-152	
Seminole State College of Florida	Financial Statements	10/2021 – 01/2022	03/2022	02/22/2022	2022-129	
	Selected College Processes and Administrative Activities	03/2021 – 07/2021	11/2021	01/19/2022	2022-097	
South Florida State College	Financial Statements	07/2021 – 03/2022	03/2022	03/22/2022	2022-163	

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Audit Entity	Scope/Areas of Operations	Period Audit was Conducted	Anticipated Issue Date	Issue Date	Report Number	Comments
Educational Entities – Continued						
State Colleges – Continued						
St. Johns River State College	Financial Statements	06/2021 – 01/2022	03/2022	02/23/2022	2022-132	
St. Petersburg College	Financial Statements	04/2021 – 01/2022	03/2022	02/02/2022	2022-111	
State College of Florida, Manatee-Sarasota	Information Technology – Oracle PeopleSoft Applications	07/2021 – 01/2022	01/2022			Audit Staff Resources
Tallahassee Community College	Financial Statements	04/2021 – 12/2021	03/2022	01/18/2022	2022-096	
Valencia College	Financial Statements	03/2021 – 02/2022	03/2022	03/03/2022	2022-134	
	Financial Statements	08/2021 – 12/2021	03/2022	01/21/2022	2022-101	
	Information Technology – Ellucian Banner® Enterprise Resource Planning System	01/2021 – 10/2021	07/2021	02/24/2022	2022-133	
Other Audits and Accountability Activities						
City of Deerfield Beach	Selected Processes and Administrative Activities	04/2020 – 10/2021	01/2021			Audit Staff Resources
City of Gainesville	Selected Processes, Programs, and Functions	04/2020 – 10/2021	01/2021	01/10/2022	2022-087	Audit Staff Resources, Findings, Auditee Delay
City of Opa-locka	Follow-Up on Report No. 2019-221	03/2021 – Ongoing	03/2022			Audit Staff Resources, Findings
City of Palm Bay	Follow-Up on Report No. 2020-069	06/2021 – Ongoing	04/2022			Audit Staff Resources
Local Governmental Entity Audit Reports	Results of Review of 2019-20 Fiscal Year Audit Reports – Pursuant to Section 11.45(7)(b), Florida Statutes	01/2021 – 11/2021	11/2021	12/09/2021	2022-061	
Local Governmental Entity Audit Reports and Annual Financial Reports	Significant Findings and Financial Trends Identified in 2019-20 Fiscal Year Audit Reports and Annual Financial Reports Reviewed Pursuant to Section 11.45(7)(f), Florida Statutes	01/2021 – 01/2022	11/2021	02/16/2022	2022-119	
Northwest Florida Water Management District	Selected District Processes and Administrative Activities	07/2021 – Ongoing	02/2022			Audit Staff Resources

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Audit Entity	Scope/Areas of Operations	Period Audit was Conducted	Anticipated Issue Date	Issue Date	Report Number	Comments
Other Audits and Accountability Activities – Continued						
Palm Beach County Clerk and Comptroller	Payroll, Personnel, Procurement, and Budget Practices	03/2021 – 09/2021	11/2021	12/09/2021	2022-062	
Port Richey Community Redevelopment Agency	Selected Processes and Administrative Activities	05/2020 – 06/2021	11/2020	12/22/2021	2022-074	Audit Staff Resources
Santa Rosa County	Use of Funds Related to the Deepwater Horizon Oil Spill	07/2021 – 09/2021	01/2022	12/14/2021	2022-066	
West Volusia Hospital District	Selected Processes and Administrative Activities	10/2020 – 10/2021	06/2021	03/25/2022	2022-174	Auditee Delay
St. Johns River Water Management District	Selected District Processes and Administrative Activities	04/2021 – 02/2022	01/2022	04/11/2022	2022-194	
Step Up for Students, Inc.	Selective Administrative Activities and Management's Performance Related to the Florida Tax Credit Scholarship, Gardiner Scholarship, Hope Scholarship, and Family Empowerment Scholarship Programs and Reading Scholarship Accounts, and Compliance with Applicable Laws and Rules	03/2021 – 10/2021	12/2021	12/17/2021	2022-072	

EXHIBIT D

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