



2022 ANNUAL REPORT

November 1, 2021, Through October 31, 2022

2020 – 2022



Alternating Chair

Senator Dennis Baxley

Senator Jim Boyd

Senator Jennifer Bradley

Senator Janet Cruz

Senator Victor Torres

LEGISLATIVE AUDITING COMMITTEE

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.



Alternating Chair

Representative Ardian Zika

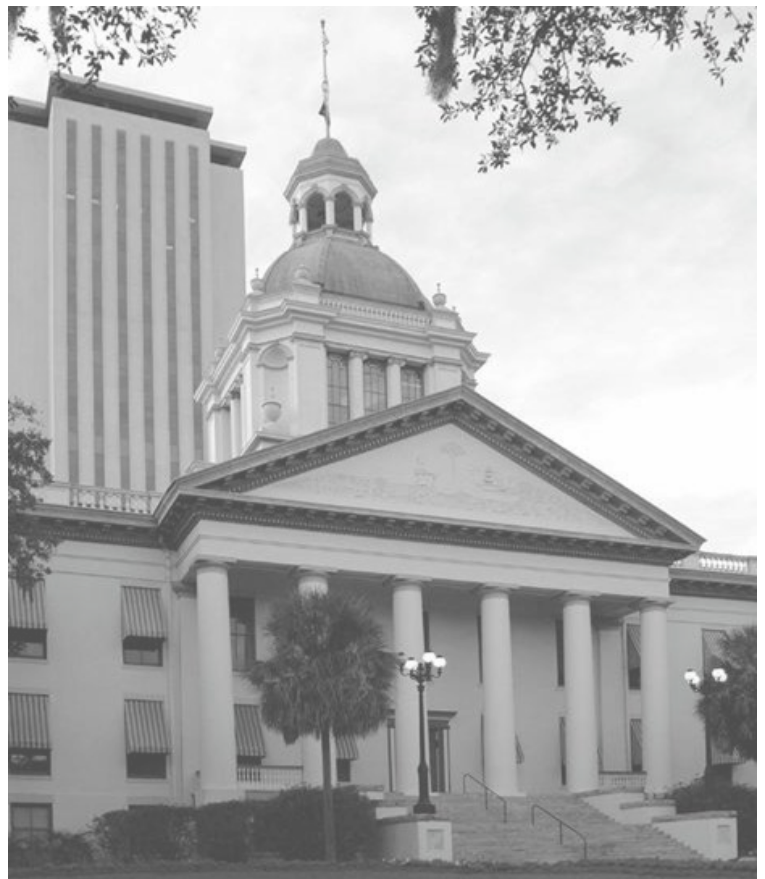
Representative Webster Barnaby

Representative Tracie Davis

Representative Anna Eskamani

Representative Jenna Persons-Mulicka

Representative Keith Truenow



INTRODUCTION

As the State of Florida's constitutionally required auditor, our Office audits State agencies, State judicial branch entities, State universities, State colleges, and local governmental entities, including district school boards, to help ensure that public resources are appropriately protected and wisely used. The audits we conduct determine whether tax dollars are being spent effectively and whether government officials are taking appropriate actions to prevent and detect fraud and eliminate waste and abuse. Our audit reports inform public officials and citizens about noted control deficiencies, noncompliance, and areas for improvement, thereby promoting transparency and accountability in government.

This Annual Report contains information about the Auditor General's Office, summarizes the results of the important work we accomplished during the 2021-22 reporting year, and lists the engagements we plan to conduct over the next 2 years. I hope you find the information helpful and informative.

Sherrie F. Norman

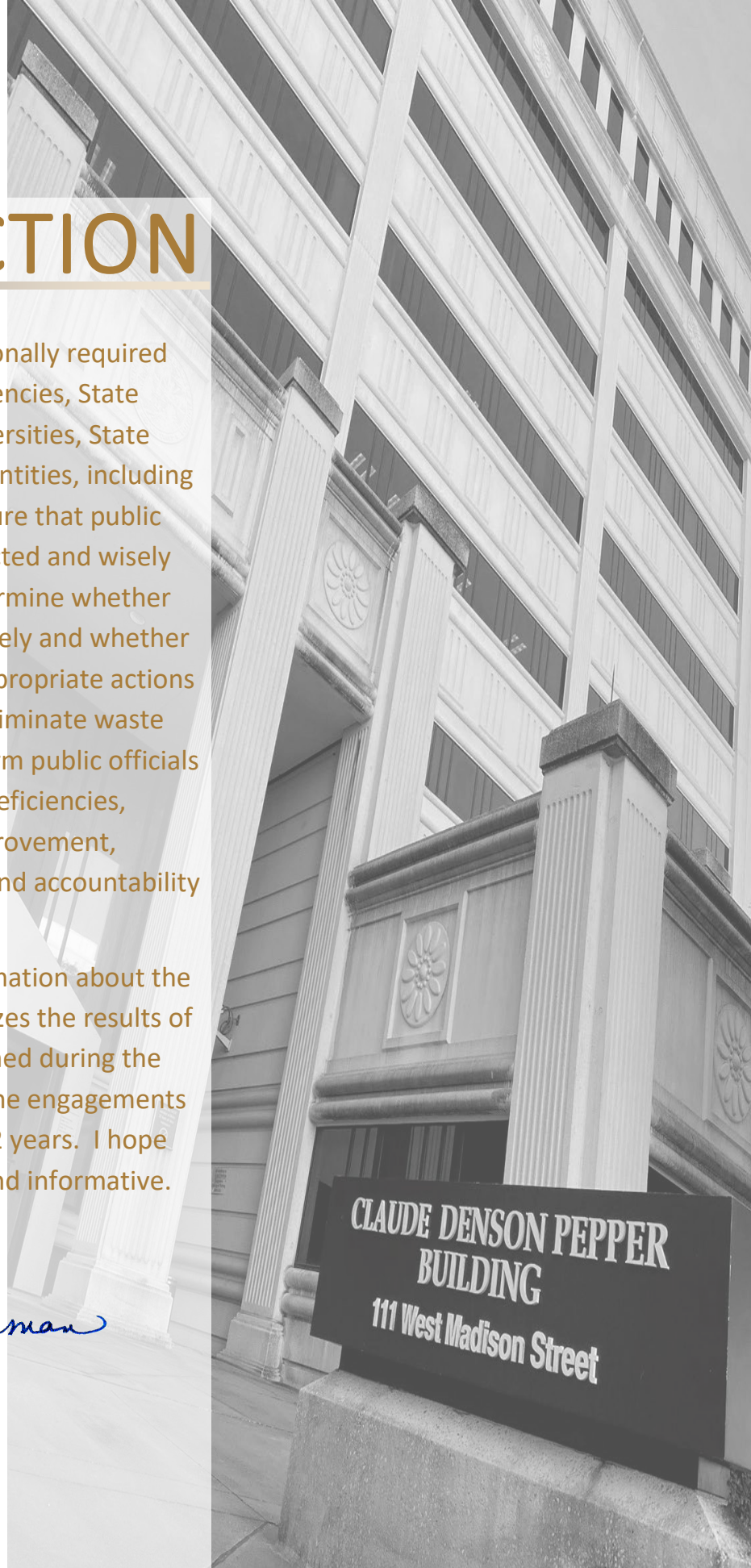


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Vision

Excellence in auditing for the benefit of Floridians.



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 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

Our People

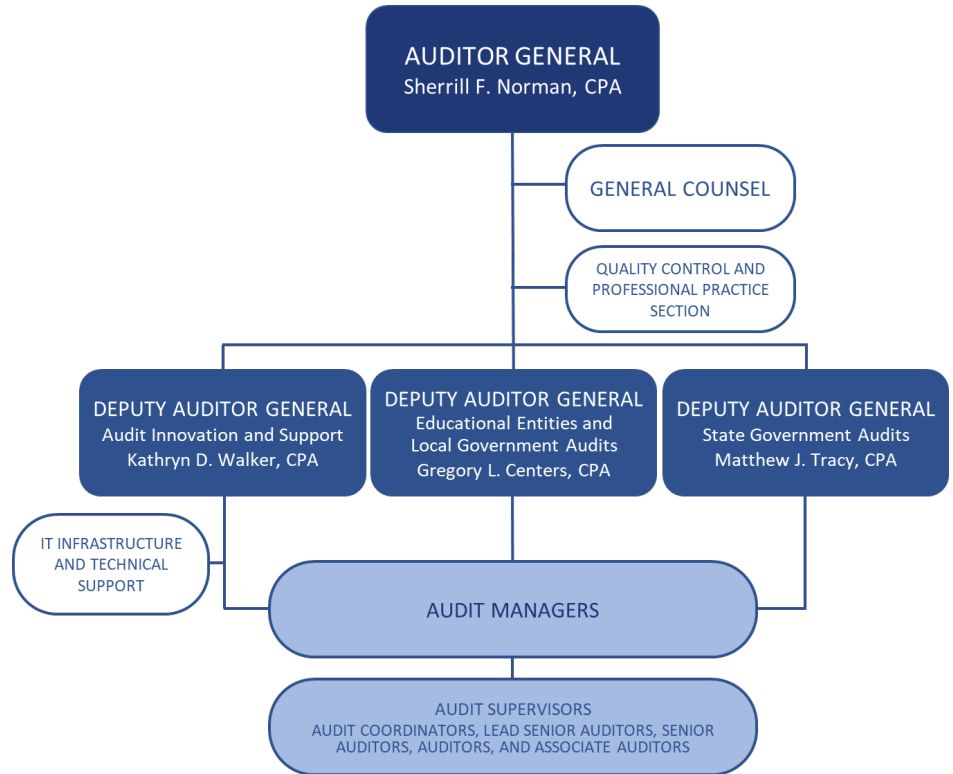
- 360 authorized FTEs
- 142 Certified Public Accountants
- 12 Certified Information Systems Auditors
- 13 Certified Fraud Examiners

Our Independence

So that the Auditor General can conduct audits in conformity with applicable auditing standards, including *Government Auditing Standards*, State law requires the Auditor General to perform duties independently but under the general policies established by the Legislative Auditing Committee.

Our independence ensures that:

- Florida’s taxpayers and decision makers can rely upon our work for fair and impartial results.
- The Federal Government and bond rating firms accept our audits of Federal funds and financial statements.



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 offices in various other locations throughout the State. These offices are strategically located to 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.

STRATEGIC GOALS



In recognition of our statutory duties and mission, within the framework of our core values, our work is planned and managed to address eight 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 encourage our staff to participate as instructors on topics within their areas of expertise.

Strategic Objectives

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



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.

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*. Those 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).

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. When necessary, our reports identify problems and recommend solutions so that governments can improve operations, enhance transparency and accountability, and correct instances of noncompliance.

During the period November 1, 2021, through October 31, 2022, we issued 210 reports, including 92 financial audit reports, 79 operational audit reports, 23 attestation examination reports, and 16 other reports. An overview of our audits and other accountability activities completed during that period begins on page [15](#) of this Annual Report.

A listing of all reports issued during the period November 1, 2021, through October 31, 2022, is included in this report as [EXHIBIT B](#).

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.



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 September 2022, a team from the National State Auditors Association (NSAA) conducted such a review that covered engagements with reports issued during the period September 1, 2021, through August 31, 2022. 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 2025.

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.

Education Pre-K – 12

Educational Entity Transparency Requirements – To help attain the objective for the reporting required by Section 11.45(7)(i), Florida Statutes, the Legislature should consider defining “transparency requirements” for charter schools, charter technical career centers, Florida College System institutions, and State universities.

Education Postsecondary (Senate)

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

Education and Employment (House)

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: 2023-051 (Finding 2), 2023-29 (Finding 1), and 2023-04 (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

Community Affairs (Senate)

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.

Audit Manager: Derek H. Noonan, CPA

State Affairs (House)

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

Governmental Oversight and Accountability (Senate)

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 who 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 competitive 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

Public Employees

Governmental Oversight and Accountability (Senate)

Education (Senate)

Education and Employment (House)

State Affairs (House)

Background Screenings – Section 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 entity’s obligation to update employee background screenings and specify the appropriate frequency.

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

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

Severance Pay – Section 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 scope 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 – Section 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

State Employee Telework Program – The State has a clear interest in investing workforce funding in the State of Florida. Good State jobs strengthen communities and support both the State and local economies. However, there may be some exceptional circumstances where a State agency may decide to employ an individual to work remotely from a location outside Florida. Currently, Section 110.171, Florida Statutes, *State employee telework program*, does not address out-of-State telework sites and the unique challenges created by out-of-State telework arrangements. The Legislature may wish to consider revising Section 110.171 to identify the types of positions and circumstances where a State agency may consider employing a fully remote worker who does not reside in the State of Florida.

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

WORK PLAN

Our work plan, included in this Annual Report as **EXHIBIT A**, includes the four major types of engagements we perform pursuant to State law. Specifically:

- Financial audits,
- Operational audits,
- Performance audits, and
- Attestation examinations.

Descriptions of these major types of engagements are provided beginning on page 13.

Work Plan and Audit Topic Development

Various statutory provisions provide the framework for our work plan. Therefore, in the development of our work plan, we first consider legal requirements establishing the frequency of the audits and other accountability activities we perform. 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 applicable entity during a 3-year cycle.



Legal Requirements

- Frequency
- Entity
- Audit Type



Risk

- Prior Audit Issues
- Complexity
- Funding



Other

- Legislative Input
- Statutory Changes
- Outside Audits

2022 Work Plan

Our 2022 Work Plan encompassed a wide variety of programs, activities, and functions administered by many entities. Some of the unique projects on our 2022 Work Plan included operational audits of the Department of Management Services Oversight of Private Correctional Facilities, Space Florida, and Ransomware Controls at Selected School Districts. While many of the projects on the 2022 Work Plan were completed prior to October 31, 2022, 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, 2021, through October 31, 2022, begins on page [15](#) of this Annual Report. A listing of all reports issued during the period November 1, 2021, through October 31, 2022, is included in this report as [EXHIBIT B](#). Additionally, a listing of reports issued or scheduled to be issued subsequent to October 31, 2022, and by March 31, 2023, is included in this report as [EXHIBIT C](#).

Projected 2-Year Work Plan 2023 and 2024

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 2023 and 2024 is included in this report as [EXHIBIT A](#). As described in the exhibit, in developing the Plan, we used a risk-based approach that considered both the legal requirements establishing the frequency of the audits and other accountability activities we perform, and information obtained from legislative staff and other sources concerning areas of interest and operational risk.

Because engagements may begin in one year and be completed and the report issued in a subsequent year, the Projected 2-Year Work Plan lists engagements in the year the work is planned to begin. As appropriate, modifications to the Plan may be made in response to law changes, legislative requests, and other considerations.

Annual

Financial audits:

- State of Florida
- State Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME)
- Florida Retirement System
- Department of the Lottery
- The Florida School for the Deaf and the Blind
- State universities
- State colleges
- School districts in counties with populations of fewer than 150,000

Triennial

Financial audit of school districts in counties with populations of 150,000 or more

At Least Once Every 3 Years

Operational audit of each:

- State agency
- State university
- State college
- School district
- Water management district
- Scholarship Funding Organization

As well as the Florida Clerks of Court Operations Corporation, the Florida School for the Deaf and the Blind, and the Florida Birth-Related Neurological Injury Compensation Association

TYPES OF ENGAGEMENTS

Financial Audits

92 reports | 117 findings

Government officials 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 financial audits provide assurance of the reliability of the financial information provided by government officials. 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.

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. 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*.

Performance Audits

1 report | 5 findings

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*. During this reporting year, we issued one performance audit report, [Department of Revenue – Administration of the Ad Valorem Tax Program \(report No. 2023-014\)](#).

Operational Audits

79 reports | 392 findings

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.

Attestation Engagements

23 reports | 1,010 findings

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 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.

Other Reviews and Reports

15 reports | 10 findings

We also perform statutorily required reviews and reports and other activities that do not fit into the engagement categories listed above. These other reviews and reports include, but are not limited to, quality assessment reviews and summaries of our reviews of local government, school district, and other entity financial audit reports required by statute to be submitted to our Office.

STATE GOVERNMENT

\$735.3 Billion

Total Asset value upon which financial statement opinions were rendered.

State of Florida Financial Statements

With the exception of an opinion qualification 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, 2021, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Other Financial Statement Audits

- Department of the Lottery
- Florida Retirement System Pension Plan
- State Board of Administration - Local Government Surplus Funds Trust Fund (Florida PRIME)
- The Florida School for the Deaf and the Blind

100%
80%
60%
40%
20%
0%



The Single Audit included **70 percent** of the \$74 billion in total Federal awards expenditures.

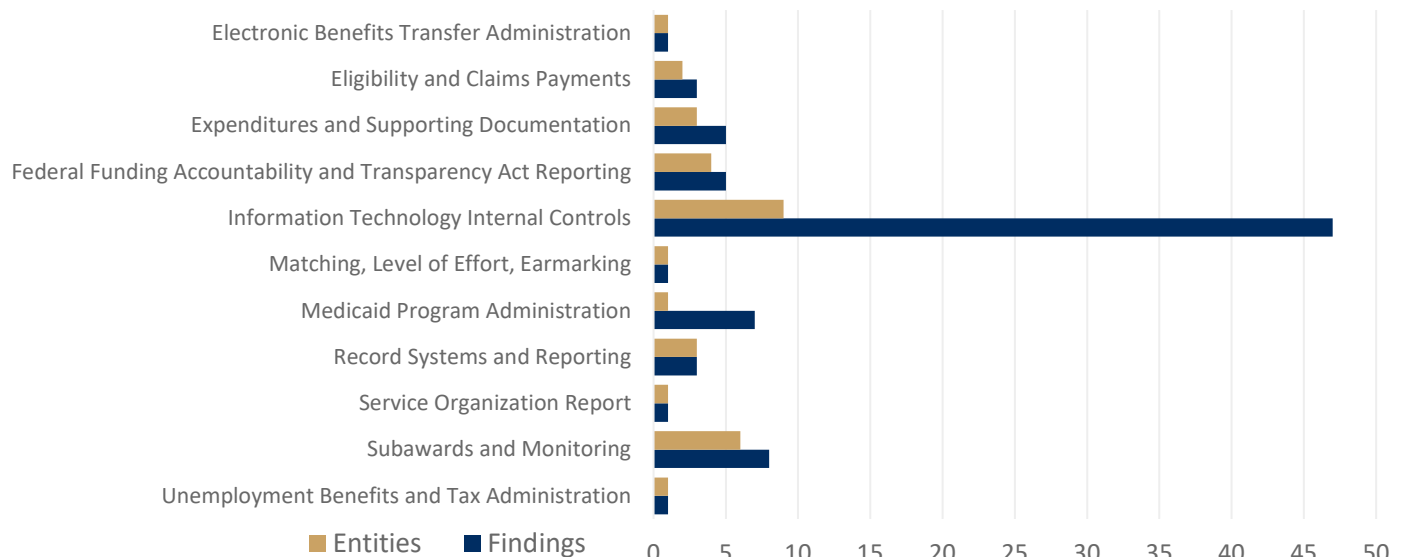
20

Total major Federal programs included in our Federal awards audit for fiscal year ended June 30, 2021.

Single Audit of the State of Florida

State agencies, State universities, and State colleges administered approximately 561 Federal awards programs and program clusters during the 2020-21 fiscal year. Our audit included 20 major Federal programs with total combined expenditures of \$52 billion and resulted in 87 findings and \$5.8 million in questioned costs.

Single Audit Noted Issues by Audit Area



Operational Audits

During the period November 2021 through October 2022, we issued 14 operational audit reports on State governmental and related entities. Our reports addressed a broad array of programs, activities, and functions, resulted in 78 findings, and identified **\$2.1 million** for cost recovery, savings, or loss avoidance.

Audit Area	Findings	Entities
Capital Assets, Equipment, and Inventory	10	6
Contractual Services	4	3
Early Learning Coalitions	6	1
Eligibility and Financial Assistance Payments	1	1
Expenditures and Disbursements	5	3
Financial Management and Record Keeping	3	3
General Oversight or Governance	4	4
Information Technology Resources	20	10
Performance Measures Reporting	1	1
Program Administration, Oversight, and Monitoring	13	3
Purchasing Practices	2	2
Regulatory Oversight and Monitoring	5	3
Revenue and Cash Collections	3	1
Service Organization Report	1	1

A listing of all State Government audit reports issued during the period November 1, 2021, through October 31, 2022, is included in **EXHIBIT B** of this Annual Report.

Highlights



Department of Management Services

– Our audit found that Department controls for the oversight of the State’s seven private correctional facilities needed improvement. For example, we found that the Department did not always issue written notices of noncompliance or document the basis for not issuing notices to private prison providers when noncompliance was noted.

COVID-19 Data Collection and Reporting at Selected State

Entities – Our audit noted that the number of entities reporting COVID-19 data, inaccurate or incomplete data reported to the State by those entities, and the lack of effective information systems access controls, impacted the State’s ability to accurately report COVID-19 data at the beginning of the pandemic.

Space Florida – Our audit found, for example, that certain Space Florida entertainment and travel expenses did not appear to be clearly necessary or reasonable to the performance of Space Florida’s statutory duties or commensurate with State law.

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 the entities’:

- 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.

State Universities and State Colleges and Other Educational Entities and Programs	18
School Districts	20
Florida Education Finance Program	22

STATE UNIVERSITIES AND STATE COLLEGES

Total Asset
value on which opinions were issued

\$8.46 Billion
State Colleges

\$32.9 Billion
State Universities

Financial Audits

During the period November 1, 2021, through October 31, 2022, we completed audits of the **financial statements** of 12 State universities and 28 State colleges for the fiscal year ended June 30, 2021. 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.

We reported two significant deficiencies at two of the State colleges and these deficiencies are described below:

- For one State college, our examination of records supporting entries associated with the retirement of a note payable and acquisition of capital assets resulted in multiple adjustments totaling over \$10 million.
- For another State college, our examination of asset accounts related to a lease-purchase agreement disclosed that the State college had not recorded certain transactions, resulting in multiple adjustments totaling \$9.4 million.

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.

Other Educational Entities and Programs

Administration of the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs

The findings disclosed in our operational audit report on the higher education State scholarships included:

- Two of the 12 State colleges retained undisbursed Florida Student Assistance Grant Program advances totaling \$1.3 million and \$0.9 million without considering eligible students who could have used those advances for educational purposes. The two State colleges did not remit the undisbursed advances to the Department of Education (DOE) until 6 months and 112 days, respectively, after the required due dates.
- Eight of the 40 public universities and colleges did not refund Bright Futures Scholarship Program funds timely. The untimely refunds ranged from \$1,163 to \$24,824 and were made an average of 33 days after the required due dates.
- Five of the 40 public universities and colleges remitted undisbursed Bright Futures Scholarship Program funds totaling \$90,494 to the DOE an average of 47 days after the statutorily required due dates.
- Five of the 40 public universities and colleges and the 3 district school boards selected for audit did not always comply with State law and DOE policies by timely submitting to the DOE Disbursement Enrollment Reports for respective programs.

Operational Audits

During the period November 1, 2021, through October 31, 2022, we issued operational audit reports for 6 State universities and 13 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.

Highlights



Personnel and Payroll – Ten institutions needed to improve the administration of personnel and payroll functions. Areas in need of improvement included background screenings, documentation of the reasonableness of President Emeritus compensation, compensation and severance pay made contrary to State law, and performance assessments.

Purchasing Practices and Contractual Services – Six institutions needed to improve internal controls over purchasing practices and contractual services, including controls over purchasing cards and information technology resources. Questioned costs at one institution totaled \$96,065 for information technology resource purchases without a public purpose.

Financial Management – Four institutions needed to improve internal controls over financial management.

Significant Constraint on Audit – Instead of allowing us direct access to the institution employees responsible for an activity or function included in our audit scope, management at one institution required our audit requests for information be made through two audit liaisons. In addition, the institution delayed our access to certain records and information needed to achieve some of our audit objectives and efficiently conduct the audit.

Operational Area	Findings	Entities
Adult General Education Course Hours Reporting	2	2
Capital Assets, Equipment, and Inventory	1	1
Cash and Cash Collections	1	1
Construction and Related Activities	4	2
Electronic Payments and Funds Transfers	1	1
Financial Management	5	4
Information Technology Internal Controls	4	4
Insurance	1	1
Investments	2	2
Personnel and Payroll	14	10
Purchasing Practices and Contractual Services	6	6
Reporting to State Oversight Officials	2	2
Safeguarding of Social Security Numbers	2	2
Significant Constraint on Audit	1	1
Textbook Affordability	4	4
Tuition and Fees	3	3

A listing of all State university and State college audit reports issued during the period November 1, 2021, through October 31, 2022, is included in **EXHIBIT B** of this Annual Report.

SCHOOL DISTRICTS

School District Financial Statement Audits – We audited the financial statements of 45 school districts for the fiscal year ended June 30, 2021, and found that the school districts’ financial statements were presented fairly in all material respects, in accordance with the accounting principles generally accepted in the United States of America.

Total Asset
value on which opinions were issued
\$17.5 Billion

School District Federal Awards Audits – In conjunction with our financial audits of the school districts we examined the districts’ compliance with Federal laws, regulations, and the terms and conditions for 44 of the school districts’ major Federal awards programs. Pursuant to the Federal Single Audit Act, the auditor is to express an opinion on compliance for the major Federal awards programs and test and report on internal controls over compliance in accordance with Uniform Guidance. Uniform Guidance also requires auditors to report known questioned costs 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.

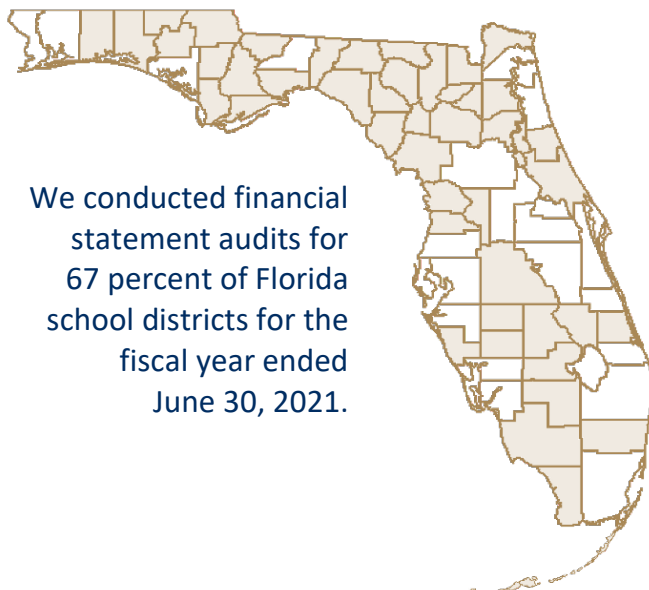
\$654.7 Million

Total Federal awards expenditures for major programs audited at 44 school districts.

Total amount identified for cost recovery, savings, or loss avoidance.

\$4.05 Million

- For one school district, we noted material noncompliance and a material weakness due to deficient internal controls over the budgetary process. These deficiencies resulted in a General Fund balance decline of 59 percent, or \$767,394.
- For two school districts, material weaknesses noted related to improvements needed in financial reporting procedures. For two other school districts, material weakness concerned the need for enhancement of school district accountability over school internal funds.
- Six significant deficiencies noted at five school districts concerned inadequate financial reporting procedures and inappropriate or unnecessary information technology access privileges.



We conducted financial statement audits for 67 percent of Florida school districts for the fiscal year ended June 30, 2021.

Operational Audits

During the period November 1, 2021, through October 31, 2022, we issued operational audit reports for 29 school districts. Among other things, the audits considered the school districts' internal control systems and compliance with specific laws and General Appropriations Act provisos.

Audit Area	Findings	Entities
Ad Valorem Tax Program and Capital Outlay	3	3
Adult General Education Enrollment Reporting	11	11
Capital Assets, Equipment, & Inventory	7	5
Cash and Collections	2	2
Charter Schools	2	2
Construction and Related Activities	7	3
Expenditures and Disbursements	2	2
Financial Management and Budgetary Internal Controls	13	13
Food Service Operations	1	1
IT Internal Controls	39	19
Insurance	2	2
Personnel and Payroll	23	15
Public Meetings – Statutory Requirements	1	1
Purchasing Practices and Contractual Services	10	9
School Safety	41	27
Virtual Instruction Program	1	1

A listing of all school district audit reports issued during the period November 1, 2021, through October 31, 2022, is included in **EXHIBIT B** of this Annual Report.



Highlights

School Safety – At 27 school districts, our audits found that internal controls over school safety procedures needed improvement. For instance, we noted that several school districts did not provide the required mental health awareness and assistance instruction or training for students or school personnel.

Information Technology Internal Controls – For 19 school districts, our audits found that information technology internal control enhancements were needed for financial and related systems. Other needed enhancements involved developing effective internal controls to address management's security-related responsibilities, including security awareness training, risk assessment, and disaster recovery.

Financial Management and Budgetary Internal Controls – At 13 school districts, our audits found that internal controls related to financial management and budgets needed improvement. The lack of compliance with State law relating to budget transparency was the primary finding noted in this area of audit.

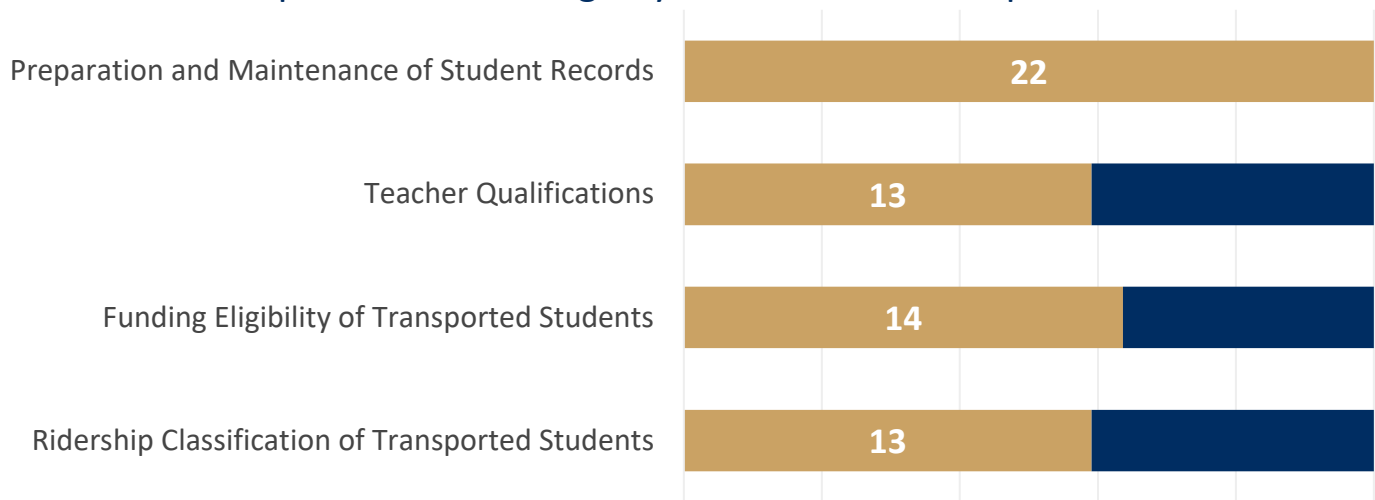
FLORIDA EDUCATION FINANCE PROGRAM

Florida Education Finance Program (FEFP) funding, including student transportation funding (net of local school district funding) for the 2019-20 and 2020-21 fiscal years totaled approximately \$9.2 billion and \$9.7 billion, respectively. During the period November 1, 2021, through October 31, 2022, we completed examinations of the records of 15 school districts for the fiscal year ended June 30, 2020, and 7 school districts for the fiscal year ended June 30, 2021. 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.

816,023
 Total FTE Student Enrollment reported upon which compliance opinions were rendered

Our examinations disclosed that, except for the material noncompliance noted in certain FEFP programs, the 22 school districts 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.

Districts with FEFP FTE Student Enrollment and Transportation Findings by Material Noncompliance Area



A listing of all FEFP FTE Student Enrollment and Student Transportation attestation examination reports issued during the period November 1, 2021, through October 31, 2022, is included in **EXHIBIT B** of this Annual Report.

INFORMATION TECHNOLOGY



Information Technology Operational Audit Reports

State Agencies and Related Entities:

- [Department of Financial Services – Florida Accounting Information Resource Subsystem \(FLAIR\)](#)
- [Department of Management Services – Integrated Retirement Information System \(IRIS\)](#)
- [Department of Management Services – State Data Center Operations](#)

Educational and Related Entities:

- [Hillsborough Community College – Ellucian Colleague Enterprise Resource Planning System](#)
- [Lake-Sumter State College – Ellucian Banner® Enterprise Resource Planning System](#)
- [St. Petersburg College – Oracle PeopleSoft Applications](#)
- [Valencia College – Ellucian Banner® Enterprise Resource Planning System](#)

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 ensure 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.

Confidential Findings

Many of the *General Controls - Security Management* findings in the following table 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 35 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, mobile device management, configuration management, account management, and vulnerability management.



Control Area	Findings	Entities
Business Process Application Controls:		
Application-Level General	6	5
Configuration Management	2	2
Data Center Operations	1	1
General Controls:		
Security Management	7	7
Contingency Planning	4	1
Access	2	2

A listing of all IT operational audit reports issued during the period November 1, 2021, through October 31, 2022, is included in **EXHIBIT B** of this Annual Report.

Analytical and Automated Procedures and Audit Applications

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.

OTHER AUDITS AND ACCOUNTABILITY ACTIVITIES



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.

Step Up For Students, Inc. Our operational audit disclosed that the organization continued to grant certain employees unnecessary information technology access privileges to sensitive personal information.

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 State law. During the period November 1, 2021, through October 31, 2022, we issued reports on six operational audits directed by the Legislative Auditing Committee and Legislature and two reports on operational audits of water management districts pursuant to Section 11.45(2)(f), Florida Statutes. A summary of notable reports is included below:

Palm Beach County Clerk of the Circuit Court and Comptroller – The findings disclosed in our operational audit report included, for example:

- The former Clerk entered into three contracts with collection agencies; however, Clerk policies did not address the selection of collection agencies and Clerk personnel were unable to provide records evidencing how the agencies were selected or the collection fee rates were determined.
- The former Clerk paid \$68,708 for legal services using public funds without documented evidence that she had been charged with a crime or was the subject of an investigation.
- The former Clerk entered into 14 separation agreements whereby employees who did not have employment contracts received severance pay totaling \$89,495 without documentation evidencing an employment dispute. Two of the 14 employees were also paid a total of \$26,670 for unused paid time off, contrary to Clerk policies.

West Volusia Hospital Authority – The findings disclosed in our operational audit report included, for example:

- Contrary to State law, the Authority did not provide requested records needed to achieve all the objectives of our audit, thereby imposing significant constraints on the conduct of the audit.
- The Authority did not have adequate policies and procedures to ensure that grantee compliance review reports contained all information necessary for the Authority to make fully informed decisions on reported results.
- The Authority paid a grantee for medical services pursuant to invoices not supported by the detailed records required by the grant agreement.
- The Authority did not approve health care services agreements between the Authority's third-party administrator and health care providers that obligated the Authority to pay for the health care services.

City of Gainesville – The findings disclosed in our operational audit report included, for example:

- Gainesville Regional Utilities' (GRU) debt levels are significantly higher than comparable municipal utilities.
- The GRU did not periodically use a competitive process to select certain professionals who assisted in the bond issuance process.
- The lack of City personnel's knowledge and capability for compiling financial statements that comply with generally accepted accounting principles for the 2017-18 and 2018-19 fiscal years resulted in additional costs for assistance in preparing the City's financial statements and audit findings considered by the auditor to be significant deficiencies and material weaknesses in the City's internal controls over financial reporting.
- City policies and procedures for obtaining and documenting background checks of applicants seeking employment need enhancement.
- The GRU needs to enhance travel policies and procedures to require employees to sign their travel vouchers, reduce meal allowances paid to the traveler for meals included in conference registration fees, document the necessity of multiple individuals attending the same conference, and require that travel arrangements be made sufficiently far in advance to minimize travel costs.

City of Deerfield Beach – The findings disclosed in our operational audit report included, for example:

- City employee salary and benefits amounts charged to the Deerfield Beach Community Redevelopment Agency were not based on documented employee time and effort records.
- Errors were noted in overtime amounts paid to employees. In addition, City personnel did not perform a cost-benefit analysis to determine if incurring significant overtime costs for certain employees was more beneficial than hiring additional staff.
- City records did not demonstrate that all required documents were received from an entity receiving City grant moneys to operate a youth sports program.
- Contrary to City policy, take-home vehicle assignments were not always supported by a properly completed Take-Home Vehicle Agreement signed by the employee and the applicable department director.
- The City had not established target working capital amounts for its Solid Waste Fund. In addition, for the 2017-18 through 2019-20 fiscal years, the Solid Waste Fund experienced a deficit unrestricted net position.

Water Management Districts

St. Johns River Water Management District – In our operational audit report we noted, for example, that:

- District personnel did not document comparisons of design build (DB) firm pay requests for one construction project to the guaranteed maximum price contract or subcontractor contracts and invoices. Such documented comparisons help increase the likelihood of savings in material and labor costs and verify the propriety of DB firm pay requests.
- The District did not verify the licenses of subcontractors before they commenced work on the construction project.
- The District needs to enhance controls over negotiating, monitoring, and documenting the reasonableness of DB firm general conditions costs.



RULES OF THE AUDITOR GENERAL AND OTHER GUIDANCE

Auditor General Rules

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.

Required Notifications

We are required by State 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.¹
- 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.²
- 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.³

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.

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, 2021, through October 31, 2022, is included in **EXHIBIT B** of this Annual Report.*

¹ For special districts, we are also required to notify the Department of Economic Opportunity.

² This requirement also applies to operational audits of school districts, State universities, and State colleges conducted pursuant to Section 11.45, Florida Statutes.

³ 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.



Quality Assessment Reviews

Pursuant to Section 11.45(2)(i), Florida Statutes, the Auditor General conducts quality assessment reviews of State agencies' Offices of Inspector General (OIGs) internal audit activities. We issued nine quality assessment review reports during the period November 1, 2021, through October 31, 2022. Three of the reports addressed a review period of July 2020 through June 2021, and 6 reports addressed a review period of July 2021 through June 2022.

For 8 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.

ANNUAL REPORT EXHIBITS

EXHIBIT A

Projected Work Plan 2023 and 2024

Representation of Projected 2-Year Work Plan for 2023 and 2024 based on our analyses as of November 30, 2022. 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. Modifications to the Work Plan may be made in response to law changes, legislative requests, or other considerations. For information on our methodology in establishing the Work Plan, see pages [11](#) and [12](#) and page [30](#).

Pages [30-47](#)

EXHIBIT B

Reports Issued During the Period November 1, 2021, Through October 31, 2022

Listing of reports issued during the period November 1, 2021, through October 31, 2022. The report information is generally provided by entity type; however, some report information is listed under other audits and accountability activities.

Pages [48-62](#)

EXHIBIT C

Reports Issued Or Scheduled To Be Issued Subsequent To October 31, 2022, and by March 31, 2023

Information on audit activities completed or in progress subsequent to the October 31, 2022, cutoff date for this Annual Report and anticipated for report issue by March 31, 2023. All reports are posted to our Web site, www.FLAuditor.gov, as the reports are issued.

Pages [63-69](#)

EXHIBIT D

Auditor General Contact Information

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.

Page [70](#)

EXHIBIT A

PROJECTED WORK PLAN 2023 AND 2024

Projected Work Plan Development

As described on page 11 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 2023

Financial Audits

Date of Last
Issued Report

Financial audits generally begin in the summer or early fall and are issued by March 31.

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
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 Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME)	01/05/2022
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	12/17/2020
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

Financial Audits	Date of Last Issued Report
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

Financial Audits	Date of Last Issued Report
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

Operational and Performance Audits

Date of Last
Issued Report

State Government

Agency for Health Care Administration	04/12/2021
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 Corrections	04/06/2020
Department of Health	08/03/2021
Department of Management Services	06/27/2022
Department of Military Affairs	05/12/2022
Department of Revenue	01/12/2021
Department of Revenue – Ad Valorem	09/01/2022
Department of Transportation	10/24/2019
Department of Veteran’s 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
State Courts System	07/31/2019
Triumph Gulf Coast, Inc.	06/21/2022

School Districts

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
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

EXHIBIT A

PROJECTED WORK PLAN 2023

Operational and Performance Audits	Date of Last Issued Report
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School Districts (Continued)

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	09/27/2022

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
Higher Education State Scholarships	09/27/2022

Other Audits

Other 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. For local government operational audits, 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.

Section 11.45(2)(m), Florida Statutes, requires an operational audit of each large hub commercial service airport at least once every 7 years.

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
City of Gainesville Follow-Up	01/10/2022
Greater Orlando Aviation Authority Follow-Up	01/27/2021
City of Gulf Breeze Follow-Up	09/30/2020
City of Melbourne and Melbourne Community Redevelopment Agency Follow-Up	01/26/2021
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
South Florida Water Management District	01/12/2021
Southwest Florida Water Management District	09/10/2020
West Volusia Hospital Authority Follow-Up	03/25/2022

EXHIBIT A

PROJECTED WORK PLAN 2023

Information Technology Operational Audits	Date of Last Issued IT Operational Audit Findings
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Information technology operational audits start dates are staggered throughout the year with various completion dates.

State Government

Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR)	02/21/2022
Department of Law Enforcement – General Controls	N/A
Department of the Lottery – Selected Systems	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

Broward College – Workday® Enterprise Cloud Applications (Follow-Up) and Selected Cybersecurity Controls	08/21/2019
Eastern Florida State College – Ellucian Banner® Enterprise Resource Planning System (Follow-Up) and Selected Cybersecurity Controls	04/18/2018
Lake County District School Board – Skyward Business Suite and Student Management Suite Software (Follow-Up) and Selected Cybersecurity Controls	10/12/2017
Northwest Florida State College – Ellucian Banner® Enterprise Resource Planning System (Follow-Up) and Selected Cybersecurity Controls	12/19/2017
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
University of West Florida – Ellucian Banner® Enterprise Resource Planning System (Follow-Up) and Selected Cybersecurity Controls	08/07/2018

EXHIBIT A

PROJECTED WORK PLAN 2023

Florida Education Finance Program (FEFP) Attestation Engagements

Date of Last
Issued Report

FEFP examination fieldwork typically begins in October for the previous school year. Reports are issued as completed, generally between March and December of the following year.

School Districts

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

Other Accountability Activities

Date of Last
Issued Report

Quality Assessment Reviews

The quality assessment reviews generally begin in the late summer and reports are issued in the fall.

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

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.

Review of District School Board, Charter School, and Charter Technical Career Center Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	07/26/2022
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	09/15/2022

Summaries of Significant Findings and Financial Trends

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.

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	08/17/2022
Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	10/25/2022
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

The timing of the certifications, notifications, rule updates, and technical advice vary and occur throughout the year.

Per Diem Cost Certifications Upon Request of the Department of Management Services or Department of Corrections	05/17/2022
Auditor General Reporting Requirements Pursuant to Sections 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 2024

Financial Audits	Date of Last Issued Report
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Financial audits generally begin in the summer or early fall and are issued by March 31.

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
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 Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME)	01/05/2022
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

Alachua County District School Board	03/28/2022
Baker County District School Board	03/15/2022
Bradford County District School Board	03/31/2022
Broward County District School Board	03/30/2022
Calhoun County District School Board	01/07/2022
Citrus County District School Board	03/16/2022
Clay County District School Board	03/22/2022
Collier County District School Board	01/31/2022
Columbia County District School Board	03/04/2022
DeSoto County District School Board	01/27/2022
Dixie County District School Board	03/17/2022
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
Hernando County District School Board	03/25/2022
Highlands County District School Board	01/28/2022
Holmes County District School Board	01/24/2022
Jackson County District School Board	03/28/2022
Jefferson County District School Board	03/29/2022
Lafayette County District School Board	01/14/2022
Levy County District School Board	03/29/2022

EXHIBIT A

PROJECTED WORK PLAN 2024

Financial Audits	Date of Last Issued Report
School Districts (Continued)	
Liberty County District School Board	03/15/2022
Madison County District School Board	01/12/2022
Monroe County District School Board	12/13/2021
Nassau County District School Board	02/23/2022
Okaloosa County District School Board	01/06/2022
Okeechobee County District School Board	02/02/2022
Polk County District School Board	12/17/2021
Putnam County District School Board	03/25/2022
Sarasota County District School Board	12/14/2021
St. Lucie County District School Board	03/23/2022
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
Volusia County District School Board	12/17/2021
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
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

EXHIBIT A

PROJECTED WORK PLAN 2024

Financial Audits	Date of Last Issued Report
State Colleges (Continued)	
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 2024

Operational and Performance Audits

Date of Last
Issued Report

Operational and performance audits typically begin in late winter or spring and are generally issued by the fall.

State Government

Agency for Persons with Disabilities	12/02/2021
Department of Children and Families	10/25/2021
Department of Corrections	04/06/2020
Department of Economic Opportunity	08/23/2019
Department of Education	09/28/2020
Department of Elder Affairs	10/14/2022
Department of Environmental Protection	09/12/2019
Department of Juvenile Justice	05/06/2020
Department of Legal Affairs	01/04/2019
Department of the Lottery	07/12/2022
Office of Financial Regulation	10/05/2022
Public Service Commission	12/13/2021
Triumph Gulf Coast, Inc.	06/21/2022

School Districts

Alachua County District School Board	01/20/2022
Broward County District School Board	03/15/2022
Citrus County District School Board	10/18/2021
Clay County District School Board	01/04/2022
Collier County District School Board	01/26/2022
Columbia County District School Board	10/20/2021
Dixie County District School Board	11/02/2021
Hardee County District School Board	09/02/2021
Hernando County District School Board	12/02/2021
Hendry County District School Board	01/21/2022
Holmes County District School Board	10/05/2021
Glades County District School Board	03/18/2022
Gulf County District School Board	11/29/2021
Jackson County District School Board	01/03/2022
Jefferson County District School Board	02/01/2022
Lafayette County District School Board	09/28/2021
Levy County District School Board	11/03/2021
Nassau County District School Board	03/24/2022
Okaloosa County District School Board	09/08/2021
Polk County District School Board	01/03/2022
Sarasota County District School Board	11/23/2021
St. Lucie County District School Board	05/05/2022
Sumter County District School Board	11/02/2021

EXHIBIT A

PROJECTED WORK PLAN 2024

Operational and Performance Audits Date of Last Issued Report

School Districts (Continued)

Suwannee County District School Board	08/18/2021
Wakulla County District School Board	11/05/2021
Volusia County District School Board	07/22/2022

State Universities

Florida Agricultural and Mechanical University	01/13/2022
Florida Atlantic University	01/12/2022
Florida International University	03/18/2022
Florida State University	01/18/2022
University of Central Florida	11/29/2021

State Colleges

College of Central Florida	08/09/2022
Chipola College	09/17/2021
Daytona State College	12/03/2021
Florida SouthWestern State College	11/02/2021
Eastern Florida State College	11/03/2021
Gulf Coast State College	11/05/2021
Indian River State College	11/02/2021
Lake-Sumter State College	09/09/2021
Pensacola State College	08/02/2021
Polk State College	11/17/2021
Seminole State College of Florida	01/19/2022
State College of Florida, Manatee-Sarasota	08/06/2021
St. Johns River State College	10/14/2021

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
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Other Audits

Other 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. For local government operational audits, Section 11.45(2)(j), Florida Statutes, requires follow-up procedures no later than 18 months after the issuance the audit report.

British Petroleum Oil Spill	N/A
Florida Clerks of Court Operations Corporation	12/08/2020
Northwest Florida Water Management District	06/08/2022
St. Johns River Water Management District	04/11/2022

EXHIBIT A

PROJECTED WORK PLAN 2024

Information Technology Operational Audits	Date of Last Issued IT Operational Audit Findings
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Information technology operational audits start dates are staggered throughout the year with various completion dates.

State Government

Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR)	02/21/2022
Department of the Lottery – Selected Systems	01/27/2022
Citizens Property Insurance Corporation	08/24/2021
Other Selected State Government Information Systems and Cybersecurity Controls Yet to be Determined	N/A

Educational Entities

Florida State University, Northwest Regional Data Center Operations	11/02/2022
South Florida State College – Ellucian Banner® Enterprise Resource Planning System (Follow-Up) and Selected Cybersecurity Controls	10/31/2018
Tallahassee Community College – Workday® Enterprise Cloud Applications (Follow-Up) and Selected Cybersecurity Controls	07/09/2018
University of Central Florida – Workday® Enterprise Cloud Applications	N/A
University of Florida – Oracle PeopleSoft Applications (Follow-Up) and Selected Cybersecurity Controls	03/01/2019
Other Selected Educational Entity Information Systems and Cybersecurity Controls Yet to be Determined	N/A

EXHIBIT A

PROJECTED WORK PLAN 2024

Florida Education Finance Program (FEFP) Attestation Engagements

Date of Last
Issued Report

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.

School Districts and Other Educational Entities

Brevard County District School Board	09/14/2021
Calhoun County District School Board	02/24/2021
Clay County District School Board	06/03/2021
Columbia County District School Board	02/09/2022
Duval County District School Board	02/17/2022
Florida Agricultural and Mechanical University Developmental Research School	08/25/2020
Florida Atlantic University Schools	05/07/2020
Florida State University Schools, Inc.	01/05/2021
Glades County District School Board	11/21/2022
Hernando County District School Board	09/21/2021
Hillsborough County District School Board	12/01/2020
Lee County District School Board	01/12/2022
Liberty County District School Board	05/13/2021
Martin County District School Board	11/22/2021
Okaloosa County District School Board	01/05/2021
Okeechobee County District School Board	07/30/2021
P.K. Yonge Developmental Research School	10/09/2020
Palm Beach County District School Board	05/26/2021
St. Johns County District School Board	02/17/2022
Walton County District School Board	01/21/2022

EXHIBIT A

PROJECTED WORK PLAN 2024

Other Accountability Activities	Date of Last Issued Report
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Quality Assessment Reviews

The quality assessment reviews generally begin in the late summer and reports are issued in the fall.

Office of Inspector General Internal Audit Activity – Agency for Health Care Administration	10/27/2021
Office of Inspector General Internal Audit Activity – Board of Governors	09/22/2021
Office of Inspector General Internal Audit Activity – Department of Agriculture and Consumer Services	10/14/2021
Office of Inspector General Internal Audit Activity – Department of Business and Professional Regulation	10/26/2021
Office of Inspector General Internal Audit Activity – Department of Elder Affairs	10/27/2021
Office of Inspector General Internal Audit Activity – Department of Environmental Protection	12/28/2021
Office of Inspector General Internal Audit Activity – Department of Legal Affairs	12/02/2021
Office of Inspector General Internal Audit Activity – Department of the Lottery	10/14/2021
Office of Inspector General Internal Audit Activity – Department of Management Services	01/04/2022
Office of Inspector General Internal Audit Activity – Department of Transportation	10/25/2021
Office of Inspector General Internal Audit Activity – Office of Financial Regulation	10/26/2021
Office of Inspector General Internal Audit Activity – Office of Insurance Regulation	10/15/2021

Local Government Reviews

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.

Review of District School Board, Charter School, and Charter Technical Career Center Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	07/26/2022
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	09/15/2022

Summaries of Significant Findings and Financial Trends

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.

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	08/17/2022
Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	10/25/2022
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

EXHIBIT A

PROJECTED WORK PLAN 2024

Other Accountability Activities	Date of Last Issued Report
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	05/17/2022
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, 2021, THROUGH OCTOBER 31, 2022

EXHIBIT B lists reports, by title and number, issued by the Auditor General during the period November 1, 2021, through October 31, 2022. **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.
- 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.
- 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, 2021, THROUGH OCTOBER 31, 2022

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Government					
2022-057	Agency for Persons with Disabilities – Prior Audit Follow-Up - Operational Audit	02/2021 – 08/2021	12/02/2021	Yes	
2022-200	COVID-19 Data Collection and Reporting – At Selected State Entities – Operational Audit	09/2020 – 11/2021	06/01/2022	No	Audit Staff Resources, COVID-19, Findings
2022-048	Department of Agriculture and Consumer Services – Administration of Mosquito Control Programs, Licensing, and Research, Selected Information Technology Controls, and Prior Audit Follow-Up – Operational Audit	03/2020 – 05/2021	11/08/2021	No	Audit Staff Resources, Expanded Testing
2023-010	Department of Citrus – Contract Procurement and Management and Other Administrative Activities – Operational Audit	03/2022 – 07/2022	08/22/2022	Yes	
2023-039	Department of Elder Affairs – Selected Administrative Activities and Prior Audit Follow-Up – Operational Audit	12/2021 – 05/2022	10/14/2022	Yes	
2022-128	Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology General Controls – Information Technology Operational Audit	05/2021 – 11/2021	02/21/2022	Yes	
2023-022	Department of Management Services – Integrated Retirement Information System (IRIS) – Information Technology Operational Audit	12/2021 – 05/2022	09/20/2022	Yes	
2022-203	Department of Management Services – Oversight of Private Correctional Facilities – Operational Audit	04/2020 – 09/2021	06/27/2022	No	Audit Staff Resources
2022-179	Department of Management Services – State Data Center Operations – Information Technology Operational Audit	03/2021 – 11/2021	03/28/2022	Yes	
2022-198	Department of Military Affairs – Educational Dollars for Duty Program and Selected Administrative Activities – Operational Audit	02/2020 – 07/2021	05/12/2022	No	Audit Staff Resources, COVID-19, Auditee Delay
2023-014	Department of Revenue – Administration of the Ad Valorem Tax Program – Performance Audit	08/2020 – 03/2022	09/01/2022	No	Audit Staff Resources, Expanded Testing

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Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Government (Continued)					
2022-106	Department of the Lottery – Annual Comprehensive Financial Report	07/2021 – 01/2022	01/27/2022	Yes	
2023-001	Department of the Lottery – Games Administration and Selected Administrative Activities – Operational Audit	03/2021 – 04/2022	07/12/2022	No	Audit Staff Resources
2022-092	Early Learning Coalition of the Emerald Coast – Operational Audit	03/2020 – 10/2021	01/13/2022	No	Audit Staff Resources, Expanded Testing
2023-015	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, 2021, Measurement Date by Employer	06/2022 – 09/2022	09/02/2022	Yes	
2022-076	Florida Retirement System Pension Plan and Other State – Administered Systems – Financial Audit	08/2021 – 12/2021	12/22/2021	Yes	
2023-030	Office of Financial Regulation – Division of Financial Institutions and Prior Audit Follow-Up – Operational Audit	02/2021 – 07/2022	10/05/2022	No	Audit Staff Resources
2022-063	Public Service Commission - Florida Public Service Regulatory Trust Fund and Prior Audit Follow-Up - Operational Audit	04/2021 – 09/2021	12/13/2021	Yes	
2022-098	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	10/2021 – 01/2022	01/19/2022	Yes	
2022-049	Space Florida - Board Duties and Governance and Selected Administrative Activities - Operational Audit	03/2019 – 08/2021	11/10/2021	No	Audit Staff Resources, Expanded Testing
2022-082	State Board of Administration – Local Government Surplus Funds Trust Fund (Florida PRIME) (An External Investment Pool) – Financial Audit	07/2021 – 12/2021	01/05/2022	Yes	
Letter Report	State of Florida – Independent Auditor’s Report on the State of Florida’s Financial Statements (Auditor’s Report in State’s Annual Comprehensive Financial Report)	07/2021 – 03/2022	03/29/2021	Yes	

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Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Government (Continued)					
2022-189	State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards	05/2021 – 03/2022	03/30/2022	Yes	
2022-160	The Florida School for the Deaf and the Blind – Financial Audit	09/2021 – 03/2022	03/21/2022	Yes	
2022-202	Triumph Gulf Coast, Inc. – Operational Audit	07/2021 – 05/2022	06/21/2022	No	Audit Staff Resources
School Districts					
2022-180	Alachua County District School Board – Financial and Federal Single Audit	04/2021 – 02/2022	03/28/2022	Yes	
2022-099	Alachua County District School Board – Operational Audit	04/2021 – 11/2021	01/20/2022	Yes	
2022-148	Baker County District School Board – Financial and Federal Single Audit	10/2021 – 02/2022	03/15/2022	Yes	
2022-193	Bradford County District School Board – Financial and Federal Single Audit	03/2021 – 03/2022	03/31/2022	Yes	
2022-186	Broward County District School Board – Financial and Federal Single Audit	04/2021 – 03/2022	03/30/2022	Yes	
2022-149	Broward County District School Board – Operational Audit	03/2021 – 12/2021	03/15/2022	Yes	
2022-086	Calhoun County District School Board – Financial and Federal Single Audit	06/2021 – 12/2021	01/07/2022	Yes	
2022-150	Citrus County District School Board – Financial and Federal Single Audit	09/2021 – 02/2022	03/16/2022	Yes	
2022-164	Clay County District School Board – Financial and Federal Single Audit	06/2021 – 02/2022	03/22/2022	Yes	
2022-081	Clay County District School Board – Operational Audit	03/2021 – 10/2021	01/04/2022	Yes	
2022-109	Collier County District School Board – Financial and Federal Single Audit	08/2021 – 01/2022	01/31/2022	Yes	
2022-104	Collier County District School Board – Operational Audit	03/2021 – 10/2021	01/26/2022	Yes	
2022-138	Columbia County District School Board – Financial and Federal Single Audit	06/2021 – 11/2021	03/04/2022	Yes	

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Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2022-105	DeSoto County District School Board – Financial and Federal Single Audit	04/2021 – 01/2022	01/27/2022	Yes	
2023-021	DeSoto County District School Board – Operational Audit	03/2022 – 07/2022	09/19/2022	Yes	
2022-154	Dixie County District School Board – Financial and Federal Single Audit	10/2021 – 03/2022	03/17/2022	Yes	
2022-041	Dixie County District School Board – Operational Audit	04/2021 – 07/2021	11/02/2021	Yes	
2023-020	Escambia County District School Board – Operational Audit	03/2022 – 07/2022	09/19/2022	Yes	
2022-176	Flagler County District School Board – Financial and Federal Single Audit	12/2021 – 03/2022	03/28/2022	Yes	
2022-068	Franklin County District School Board – Financial and Federal Single Audit	09/2021 – 11/2021	12/15/2021	Yes	
2022-181	Gadsden County District School Board – Financial and Federal Single Audit	06/2021 – 03/2022	03/29/2022	Yes	
2022-191	Gilchrist County District School Board – Financial and Federal Single Audit	03/2021 – 03/2022	03/31/2022	Yes	
2023-036	Gilchrist County District School Board – Operational Audit	04/2022 – 08/2022	10/12/2022	Yes	
2022-165	Glades County District School Board – Financial and Federal Single Audit	06/2021 – 02/2022	03/22/2022	Yes	
2022-156	Glades County District School Board – Operational Audit	04/2021 – 12/2021	03/18/2022	Yes	
2022-114	Gulf County District School Board – Financial and Federal Single Audit	04/2021 – 01/2022	02/07/2022	Yes	
2022-054	Gulf County District School Board - Operational Audit	04/2021 – 09/2021	11/29/2021	Yes	
2022-142	Hamilton County District School Board - Financial and Federal Single Audit	12/2021 – 02/2022	03/08/2022	Yes	
2023-016	Hamilton County District School Board – Operational Audit	03/2022 – 05/2022	09/12/2022	Yes	
2022-161	Hardee County District School Board – Financial and Federal Single Audit	05/2021 – 01/2022	03/22/2022	Yes	

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Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2022-173	Hendry County District School Board – Financial and Federal Single Audit	11/2021 – 03/2022	03/25/2022	Yes	
2022-100	Hendry County District School Board – Operational Audit	04/2021 – 11/2021	01/21/2022	Yes	
2022-170	Hernando County District School – Annual Comprehensive Financial Report and Federal Single Audit	04/2021 – 03/2022	03/25/2022	Yes	
2022-055	Hernando County District School Board – Operational Audit	03/2021 – 08/2021	12/02/2021	Yes	
2022-107	Highlands County District School Board – Financial and Federal Single Audit	07/2021 – 12/2021	01/28/2022	Yes	
2022-103	Holmes County District School Board – Financial and Federal Single Audit	04/2021 – 01/2022	01/24/2022	Yes	
2022-177	Jackson County District School Board – Financial and Federal Single Audit	05/2021 – 02/2022	03/28/2022	Yes	
2022-079	Jackson County District School Board – Operational Audit	03/2021 – 09/2021	01/03/2022	Yes	
2022-184	Jefferson County District School Board – Financial Audit	01/2022 – 03/2022	03/29/2022	Yes	
2022-110	Jefferson County District School Board – Operational Audit	03/2021 – 10/2021	02/01/2022	Yes	
2022-094	Lafayette County District School Board – Financial and Federal Single Audit	08/2021 – 12/2021	01/14/2022	Yes	
2022-185	Levy County District School Board – Financial and Federal Single Audit	04/2021 – 03/2022	03/29/2022	Yes	
2022-045	Levy County District School Board – Operational Audit	05/2021 – 08/2021	11/03/2021	Yes	
2022-147	Liberty County District School Board – Financial and Federal Single Audit	08/2021 – 03/2022	03/15/2022	Yes	
2022-090	Madison County District School Board – Financial and Federal Single Audit	06/2021 – 11/2021	01/12/2022	Yes	
2023-004	Madison County District School Board – Operational Audit	03/2022 – 05/2022	07/28/2022	Yes	
2023-017	Manatee County District School Board – Operational Audit	03/2022 – 08/2022	09/15/2022	Yes	

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Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2022-064	Monroe County District School Board – Comprehensive Annual Financial Report and Federal Single Audit	05/2021 – 11/2021	12/13/2021	Yes	
2022-131	Nassau County District School Board – Financial and Federal Single Audit	06/2021 – 02/2022	02/23/2022	Yes	
2022-167	Nassau County District School Board – Operational Audit	03/2021 – 09/2021	03/24/2022	Yes	
2022-084	Okaloosa County District School Board – Financial and Federal Single Audit	03/2021 – 11/2021	01/06/2022	Yes	
2022-112	Okeechobee County District School Board – Financial and Federal Single Audit	08/2021 – 01/2022	02/02/2022	Yes	
2023-038	Orange County District School Board – Operational Audit	03/2022 – 07/2022	10/13/2022	Yes	
2023-024	Osceola County District School Board – Operational Audit	03/2022 – 08/2022	09/26/2022	Yes	
2022-070	Polk County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	03/2021 – 11/2021	12/17/2021	Yes	
2022-078	Polk County District School Board – Operational Audit	03/2021 – 11/2021	01/03/2022	Yes	
2022-168	Putnam County District School Board – Financial and Federal Single Audit	04/2021 – 03/2022	03/25/2022	Yes	
2023-042	Santa Rosa County District School Board – Operational Audit	03/2022 – 07/2022	10/14/2022	Yes	
2022-065	Sarasota County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	03/2021 – 11/2021	12/14/2021	Yes	
2022-052	Sarasota County District School Board – Operational Audit	03/2021 – 08/2021	11/23/2021	Yes	
2022-166	St. Lucie County District School Board – Financial and Federal Single Audit	03/2021 – 02/2022	03/23/2022	Yes	
2022-196	St. Lucie County District School Board – Operational Audit	04/2021 – 11/2021	05/05/2022	No	Audit Staff Resources
2022-117	Sumter County District School Board – Financial and Federal Single Audit	04/2021 – 01/2022	02/11/2022	Yes	
2022-042	Sumter County District School Board – Operational Audit	03/2021 – 08/2021	11/02/2021	Yes	

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Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2022-067	Suwannee County District School Board – Financial and Federal Single Audit	06/2021 – 11/2021	12/15/2021	Yes	
2022-127	Taylor County District School Board – Financial and Federal Single Audit	04/2021 – 02/2022	02/21/2022	Yes	
2022-153	Union County District School Board – Financial and Federal Single Audit	06/2021 – 03/2022	03/17/2022	Yes	
2022-071	Volusia County District School Board – Comprehensive Annual Financial Report and Federal Single Audit	07/2021 – 12/2021	12/17/2021	Yes	
2023-002	Volusia County District School Board – Operational Audit	05/2021 – 06/2022	07/22/2022	No	Audit Staff Resources
2022-137	Wakulla County District School Board – Financial and Federal Single Audit	03/2021 – 02/2022	03/04/2022	Yes	
2022-047	Wakulla County District School Board – Operational Audit	03/2021 – 08/2021	11/05/2021	Yes	
2022-085	Walton County District School Board – Financial and Federal Single Audit	04/2021 – 11/2021	01/07/2022	Yes	
2022-182	Washington County District School Board – Financial and Federal Single Audit	04/2021 – 03/2022	03/29/2022	Yes	
2023-029	Washington County District School Board – Operational Audit	04/2022 – 07/2022	10/03/2022	Yes	
Florida Education Finance Program					
2023-040	Alachua County District School Board – Florida Educational Finance Program – Attestation Examination 2020-21	12/2021 - 08/2022	10/14/2022	Yes	
2023-041	Baker County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	04/2022 - 08/2022	10/14/2022	Yes	
2022-192	Bay County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	10/2020 - 02/2022	03/31/2022	No	Audit Staff Resources
2022-039	Citrus County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	04/2021 - 09/2021	11/01/2021	Yes	
2022-115	Columbia County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	08/2021 - 01/2022	02/09/2022	Yes	

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Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
Florida Education Finance Program (Continued)					
2022-123	Duval County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	10/2020 - 12/2021	02/17/2022	No	Audit Staff Resources
2023-033	Gulf County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	04/2022 - 08/2022	10/10/2022	Yes	
2023-012	Hardee County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	03/2022 - 07/2022	08/23/2022	Yes	
2023-005	Holmes County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	01/2022 - 06/2022	08/04/2022	Yes	
2023-013	Jackson County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	12/2021 - 07/2022	08/25/2022	Yes	
2022-059	Lake County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	04/2021 - 10/2021	12/07/2021	Yes	
2022-091	Lee County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	02/2021 - 11/2021	01/12/2022	Yes	
2022-190	Leon County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	03/2021 - 02/2022	03/31/2022	No	Audit Staff Resources
2023-023	Levy County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	03/2022 - 08/2022	09/26/2022	Yes	
2022-146	Manatee County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	08/2021 - 01/2022	03/14/2022	Yes	
2022-075	Marion County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	06/2021 - 11/2021	12/22/2021	Yes	
2022-051	Martin County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	02/2021 - 09/2021	11/22/2021	Yes	
2022-195	Pasco County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	04/2021 - 02/2022	04/14/2022	No	Audit Staff Resources
2022-120	Polk County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	04/2021 - 01/2022	02/16/2022	Yes	

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Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
Florida Education Finance Program (Continued)					
2022-125	St. Johns County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	03/2021 - 12/2021	02/17/2022	Yes	
2022-113	Volusia County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	04/2021 - 12/2021	02/07/2022	Yes	
2022-102	Walton County District School Board – Florida Education Finance Program – Attestation Examination 2019-20	05/2021 - 11/2021	01/21/2022	Yes	
State Universities					
2022-188	Florida Agricultural and Mechanical University – Financial Audit	03/2021 - 03/2022	03/30/2022	Yes	
2022-093	Florida Agricultural and Mechanical University – Operational Audit	08/2021 - 01/2022	01/13/2022	Yes	
2022-135	Florida Atlantic University – Financial Audit	08/2021 - 03/2022	03/03/2022	Yes	
2022-089	Florida Atlantic University – Operational Audit	08/2021 - 02/2022	01/12/2022	Yes	
2022-159	Florida Gulf Coast University – Financial Audit	07/2021 - 02/2022	03/21/2022	Yes	
2022-144	Florida International University – Financial Audit	03/2021 - 01/2022	03/10/2022	Yes	
2022-157	Florida International University – Operational Audit	04/2021 - 01/2022	03/18/2022	Yes	
2022-130	Florida Polytechnic University – Financial Audit	08/2021 - 01/2022	02/23/2022	Yes	
2022-108	Florida State University – Financial Audit	06/2021 - 02/2022	01/28/2022	Yes	
2022-095	Florida State University – Operational Audit	08/2021 - 01/2022	01/18/2022	Yes	
2022-126	New College of Florida – Financial Audit	04/2021 - 11/2021	02/18/2022	Yes	
2022-118	University of Central Florida – Financial Audit	03/2021 - 01/2022	02/15/2022	Yes	
2022-053	University of Central Florida – Operational Audit	03/2021 - 10/2021	11/29/2021	Yes	
2022-124	University of Florida – Financial Audit	03/2021 - 11/2021	02/17/2022	Yes	
2022-122	University of North Florida – Financial Audit	03/2021 - 11/2021	02/16/2022	Yes	
2022-069	University of South Florida – Financial Audit	03/2021 - 07/2021	12/16/2021	Yes	
2022-121	University of West Florida – Financial Audit	03/2021 - 07/2021	02/16/2022	Yes	
2023-006	University of West Florida – Operational Audit	03/2022 – 05/2022	08/05/2022	Yes	

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Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Colleges					
2022-116	Broward College – Financial Audit	08/2021 - 01/2022	02/10/2022	Yes	
2022-183	Chipola College – Financial Audit	06/2021 - 03/2022	03/29/2022	Yes	
2022-175	College of Central Florida – Financial Audit	06/2021 - 03/2022	03/25/2022	Yes	
2023-007	College of Central Florida – Operational Audit	04/2021 - 01/2022	08/09/2022	No	Audit Staff Resources
2022-169	Daytona State College – Financial Audit	10/2021 - 03/2022	03/25/2022	Yes	
2022-058	Daytona State College – Operational Audit	03/2021 - 08/2021	12/03/2021	Yes	
2022-171	Eastern Florida State College – Financial Audit	08/2021 - 03/2022	03/25/2022	Yes	
2022-044	Eastern Florida State College – Operational Audit	05/2021 - 07/2021	11/03/2021	Yes	
2022-151	Florida Gateway College – Financial Audit	12/2021 - 03/2022	03/16/2022	Yes	
2022-140	Florida SouthWestern State College – Financial Audit	08/2021 - 02/2022	03/07/2022	Yes	
2022-043	Florida SouthWestern State College – Operational Audit	04/2021 - 08/2021	11/02/2021	Yes	
2022-162	Florida State College at Jacksonville – Financial Audit	08/2021 - 02/2022	03/22/2022	Yes	
2022-136	Gulf Coast State College – Financial Audit	08/2021 - 02/2022	03/03/2022	Yes	
2022-046	Gulf Coast State College – Operational Audit	04/2021 - 07/2021	11/05/2021	Yes	
2022-199	Hillsborough Community College – Ellucian Colleague Enterprise Resource Planning System – Information Technology Operational Audit	06/2021 - 02/2022	06/01/2022	Yes	
2022-145	Hillsborough Community College – Financial Audit	08/2021 - 02/2022	03/11/2022	Yes	
2022-178	Indian River State College – Financial Audit	01/2022 - 03/2022	03/28/2022	Yes	
2022-040	Indian River State College – Operational Audit	03/2021 - 08/2021	11/02/2021	Yes	
2023-011	Indian River State College – Operational Audit	03/2022 - 06/2022	08/23/2022	Yes	
2022-143	Lake-Sumter State College – Ellucian Banner® Enterprise Resource Planning System – Information Technology Operational Audit	10/2020 - 12/2021	03/08/2022	No	Audit Staff Resources, Auditee Delay
2022-060	Lake-Sumter State College – Financial Audit	07/2021 - 11/2021	12/08/2021	Yes	

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Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Colleges (Continued)					
2022-172	Miami Dade College – Financial Audit	08/2021 - 03/2022	03/25/2022	Yes	
2022-083	Miami Dade College – Operational Audit	03/2020 - 06/2021	01/06/2022	No	Auditee Delay, COVID-19
2022-155	North Florida College – Financial Audit	11/2021 - 03/2022	03/17/2022	Yes	
2022-088	Northwest Florida State College – Financial Audit	03/2021 - 12/2021	01/11/2022	Yes	
2022-073	Palm Beach State College – Financial Audit	08/2021 - 12/2021	12/21/2021	Yes	
2022-158	Pasco-Hernando State College – Financial Audit	08/2021 - 03/2022	03/21/2022	Yes	
2022-141	Pensacola State College – Financial Audit	03/2021 - 02/2022	03/08/2022	Yes	
2022-139	Polk State College – Financial Audit	08/2021 - 02/2022	03/07/2022	Yes	
2022-050	Polk State College – Operational Audit	03/2021 - 07/2021	11/17/2021	Yes	
2022-152	Santa Fe College – Financial Audit	06/2021 - 03/2022	03/16/2022	Yes	
2023-034	Santa Fe College – Operational Audit	04/2022 - 08/2022	10/12/2022	Yes	
2022-129	Seminole State College of Florida – Financial Audit	10/2021 - 01/2022	02/22/2022	Yes	
2022-097	Seminole State College of Florida – Operational Audit	03/2021 - 07/2021	01/19/2022	Yes	
2022-163	South Florida State College – Financial Audit	07/2021 - 03/2022	03/22/2022	Yes	
2023-009	South Florida State College – Operational Audit	03/2022 - 06/2022	08/17/2022	Yes	
2022-132	St. Johns River State College – Financial Audit	06/2021 - 01/2022	02/23/2022	Yes	
2022-111	St. Petersburg College – Financial Audit	04/2021 - 01/2022	02/02/2022	Yes	
2022-197	St. Petersburg College – Oracle PeopleSoft Applications – Information Technology Operational Audit	07/2021 - 01/2022	05/11/2022	Yes	
2022-096	State College of Florida, Manatee-Sarasota – Financial Audit	04/2021 - 12/2021	01/18/2022	Yes	
2022-134	Tallahassee Community College – Financial Audit	03/2021 - 02/2022	03/03/2022	Yes	
2023-037	Tallahassee Community College – Operational Audit	04/2022 - 08/2022	10/12/2022	Yes	
2022-187	The College of the Florida Keys – Financial Audit	08/2021 - 03/2022	03/30/2022	Yes	

EXHIBIT B

REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2021, THROUGH OCTOBER 31, 2022

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Colleges (Continued)					
2022-133	Valencia College – Ellucian Banner® Enterprise Resource Planning System – Information Technology Operational Audit	01/2021 - 10/2021	02/24/2022	Yes	
2022-101	Valencia College – Financial Audit	08/2021 - 12/2021	01/21/2022	Yes	
2023-035	Valencia College – Operational Audit	03/2022 - 06/2022	10/12/2022	Yes	
Other Educational Entities and Programs					
2023-026	Administration of the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs by Florida Public Educational Institutions – Operational Audit	04/2021 - 07/2022	09/27/2022	No	Audit Staff Resources
Other Audits and Accountability Activities					
2023-019	City of Deerfield Beach – Operational Audit	04/2020 - 04/2022	05/17/2022	No	Audit Staff Resources
2022-087	City of Gainesville – Operational Audit	04/2022 - 10/2021	09/15/2022	No	Audit Staff Resources, Auditee Delay, Findings
2022-201	Northwest Florida Water Management District – Operational Audit	07/2021 - 05/2022	01/10/2022	No	Audit Staff Resources
2022-062	Palm Beach County Clerk of the Circuit Court and Comptroller – Operational Audit	03/2021 - 08/2021	06/08/2022	Yes	
2022-074	Port Richey Community Redevelopment Agency – Operational Audit	05/2020 - 06/2021	12/09/2021	No	Audit Staff Resources
2023-003	Review of District School Board, Charter School, and Charter Technical Career Center Audit Reports for the Fiscal Year Ended June 30, 2021, Pursuant to Section 11.45(7)(b), Florida Statutes	07/2021 - 07/2022	12/22/2021	Yes	
2022-061	Review of Local Governments Entity 2019-2020 Fiscal Year Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	01/2021 - 11/2021	07/26/2022	Yes	
2023-018	Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages For Fiscal Years Ended October 1, 2020, Through September 30, 2021, Pursuant to Section 215.97(12)(f), Florida Statutes	12/2021 - 08/2022	12/09/2021	Yes	

EXHIBIT B

REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2021, THROUGH OCTOBER 31, 2022

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
Other Audits and Accountability Activities (Continued)					
2022-066	Santa Rosa County Board of County Commissioners Use of Funds Related to the Deepwater Horizon Oil Spill – Operational Audit	07/2021 - 11/2021	09/15/2022	Yes	
2022-194	St. Johns River Water Management District – Operational Audit	03/2021 - 11/2021	12/14/2021	Yes	
2022-072	Step Up For Students, Inc. – Operational Audit	03/2021 - 10/2021	04/11/2022	Yes	
2023-008	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, 2021, Pursuant to Section 11.45(7)(f), Florida Statutes	07/2021 - 07/2022	08/17/2022	Yes	
2023-043	Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports for the Fiscal Year Ended June 30, 2021, Pursuant to Section 11.45(7)(f), Florida Statutes	04/2022 - 09/2022	10/25/2022	Yes	
2022-119	Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports for the 2019-2020 Fiscal Year Pursuant to Section 11.45(7)(f), Florida Statutes	01/2021 - 01/2022	02/16/2022	Yes	
2022-174	West Volusia Hospital Authority – Operational Audit	01/2021 - 11/2021	03/25/2022	No	Auditee Delay
2023-028	Department of Children and Families – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	09/2022 - 09/2022	10/03/2022	Yes	
2023-027	Department of Corrections – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	09/2022 - 09/2022	09/28/2022	Yes	
2022-077	Department of Environmental Protection – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	09/2021 - 12/2021	12/28/2021	Yes	
2022-056	Department of Legal Affairs – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	08/2021 - 11/2021	12/02/2021	Yes	
2022-080	Department of Management Services - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	09/2021 - 10/2021	01/04/2022	Yes	
2023-044	Department of State – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	09/2022 - 10/2022	10/31/2022	Yes	
2023-025	Executive Office of the Governor – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	08/2022 - 09/2022	09/26/2022	Yes	

EXHIBIT B

REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2021, THROUGH OCTOBER 31, 2022

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
Other Audits and Accountability Activities (Continued)					
2023-032	Fish and Wildlife Conservation Commission – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	09/2022 - 09/2022	10/10/2022	Yes	
2023-031	State Courts System – Office of the Inspector General's Internal Audit Activity – Quality Assessment Review	09/2022 - 09/2022	10/06/2022	Yes	

EXHIBIT C

REPORTS ISSUED OR SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2022, AND BY MARCH 31, 2023

EXHIBIT C lists, as of December 1, 2022, the reports issued or expected to be issued subsequent to October 31, 2022, and by March 31, 2023. The reports are identified by entity and by scope or areas of operations subject to audit.

EXHIBIT C

REPORTS SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2022, AND BY MARCH 31, 2023

Audit Entity	Scope/Areas of Operation
State Government	
Department of Children & Families	Oversight and Administration of Community-Based Care Lead Agencies
Department of Corrections	Prior Audit Follow-Up and Selected Administrative Activities
Department of Education	Charter School Administration and Prior Audit Follow-Up
Department of Environmental Protection	Selected Administrative Activities and Prior Audit Follow-Up Land Acquisition Monitoring and Screening
Department of Financial Services	Division of State Fire Marshal and Selected Administrative Activities Information Technology – Florida Accounting Information Resource Subsystem and Selected General Controls
Department of Highway Safety & Motor Vehicles	Bureau of Motorist Services Support Quality Assurance Program and Prior Audit Follow-Up
Department of Juvenile Justice	Selected Administrative Activities and Prior Audit Follow-Up
Department of Law Enforcement	Office of Executive Investigations, Selected Administrative Activities, and Prior Audit Follow-Up
Department of Legal Affairs	Data Security Breach Investigations
Department of the Lottery	Financial Statements
Department of Management Services	Florida Retirement System Financial Statements Florida Retirement System Allocation Florida Retirement System Attestation
Department of State	Administration of the Florida Single Audit Act and Prior Audit Follow-Up
Executive Office of the Governor	Office of Policy and Budget – State Budgetary Processes
Florida Housing Finance Corporation	Office of Inspector General’s Internal Audit Activity
Florida School for the Deaf and the Blind	Financial Statements Selected Areas of Operation
Office of Insurance Regulation	Issuance of Certificates of Authority and Selected Administrative Activities
State Board of Administration	Financial Statements (Florida PRIME)
State Court System	Selected Judicial Offices
State of Florida	Financial Statements (Auditor’s Report in State ACFR) Federal Awards
Triumph Gulf Coast, Inc	Selected Areas of Operation

EXHIBIT C

REPORTS SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2022, AND BY MARCH 31, 2023

Audit Entity	Scope/Areas of Operation
State Universities	
Board of Governors	Selected University Processes and Administrative Activities
Florida Agriculture and Mechanical University	Financial Statements
Florida Atlantic University	Financial Statements
Florida Gulf Coast University	Financial Statements
	Selected University Processes and Administrative Activities
Florida International University	Financial Statements
Florida Polytechnic University	Financial Statements
	Information Technology – Ellucian Banner® Enterprise Resource Planning System (Follow-Up) and Selected Cybersecurity Controls
Florida State University	Financial Statements
	Information Technology – Florida State Northwest Regional Data Center Operations
New College of Florida	Financial Statements
University of Central Florida	Financial Statements
University of Florida	Financial Statements
	Selected University Processes and Administrative Activities
University of North Florida	Financial Statements
University of South Florida	Financial Statements
	Selected University Processes and Administrative Activities
University of West Florida	Financial Statements
State Colleges	
Broward College	Financial Statements
Chipola College	Financial Statements
College of Central Florida	Financial Statements
Daytona State College	Financial Statements
Eastern Florida State College	Financial Statements
Florida Gateway College	Financial Statements
	Information Technology – Ellucian Banner® Enterprise Resource Planning System
Florida SouthWestern State College	Financial Statements
Florida State College at Jacksonville	Financial Statements
Gulf Coast State College	Financial Statements
Hillsborough Community College	Financial Statements
Indian River State College	Financial Statements
Lake-Sumter State College	Financial Statements
Miami Dade College	Financial Statements

EXHIBIT C

REPORTS SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2022, AND BY MARCH 31, 2023

Audit Entity	Scope/Areas of Operation
State Colleges (Continued)	
North Florida College	Financial Statements
Northwest Florida State College	Financial Statements
Palm Beach State College	Financial Statements Selected College Processes and Administrative Activities
Pasco-Hernando State College	Financial Statements Selected College Processes and Administrative Activities
Pensacola State College	Financial Statements Information Technology – Workday® Enterprise Cloud Applications
Polk State College	Financial Statements
Santa Fe College	Financial Statements
Seminole State College of Florida	Financial Statements
South Florida State College	Financial Statements
St. Johns River State College	Financial Statements
St. Petersburg College	Financial Statements
State College of Florida, Manatee-Sarasota	Financial Statements
Tallahassee Community College	Financial Statements
The College of the Florida Keys	Financial Statements
Valencia College	Financial Statements
School Districts	
Baker County District School Board	Financial Statements and Federal Awards
Bradford County District School Board	Financial Statements and Federal Awards
Brevard County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Broward County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements
Calhoun County District School Board	Financial Statements and Federal Awards
Charlotte County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Citrus County District School Board	Financial Statements and Federal Awards
Columbia County District School Board	Financial Statements and Federal Awards
DeSoto County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Dixie County District School Board	Financial Statements and Federal Awards
Duval County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities

EXHIBIT C

REPORTS SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2022, AND BY MARCH 31, 2023

Audit Entity	Scope/Areas of Operation
School Districts (Continued)	
Flagler County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Franklin County District School Board	Financial Statements and Federal Awards
Gadsden County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Gilchrist County District School Board	Financial Statements and Federal Awards
Glades County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Gulf County District School Board	Financial Statements and Federal Awards
Hamilton County District School Board	Financial Statements and Federal Awards
Hardee County District School Board	Financial Statements and Federal Awards
Hendry County District School Board	Financial Statements and Federal Awards
Highlands County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Holmes County District School Board	Financial Statements and Federal Awards
Indian River County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements Selected District Processes and Administrative Activities
Jackson County District School Board	Financial Statements and Federal Awards
Jefferson County District School Board	Financial Statements and Federal Awards
Lafayette County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Lee County District School Board	Selected District Processes and Administrative Activities
Levy County District School Board	Financial Statements and Federal Awards
Liberty County District School Board	Financial Statements and Federal Awards
Madison County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Manatee County District School Board	Financial Statements and Federal Awards
Miami-Dade County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Monroe County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Multiple District School Boards	Information Technology – Ransomware Controls

EXHIBIT C

REPORTS SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2022, AND BY MARCH 31, 2023

Audit Entity	Scope/Areas of Operation
School Districts (Continued)	
Nassau County District School Board	Financial Statements and Federal Awards
Okeechobee County District School Board	Financial Statements and Federal Awards
Orange County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Osceola County District School Board	Financial Statements and Federal Awards
Palm Beach County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Pasco County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Putnam County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Santa Rosa County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Sumter County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Suwannee County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Taylor County District School Board	Financial Statements and Federal Awards
Union County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Wakulla County District School Board	Financial Statements and Federal Awards
Walton County District School Board	Financial Statements and Federal Awards
Washington County District School Board	Financial Statements and Federal Awards
Other	
Town of Caryville Follow-up	Follow-Up on Report No. 2021-016
Escambia County Board of County Commissioners and Clerk of the Circuit Court	Use of Tourist Development Taxes
Local Government Financial Reporting System	Accuracy, Efficiency, and Effectiveness of the Local Government Financial Reporting System
Local Governmental Entity Audit Reports	Review of Local Governmental Entity 2020-21 Fiscal Year Audit Reports – Pursuant to Section 11.45(7)(b), Florida Statutes

EXHIBIT C

REPORTS SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2022, AND BY MARCH 31, 2023

Audit Entity	Scope/Areas of Operation
Other (Continued)	
Local Governmental Entity Audit Reports and Annual Financial Reports	Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports for the 2020-21 Fiscal Year – Pursuant to Section 11.45(7)(f), Florida Statutes
City of Opa-locka and Opa-locka Community Redevelopment Agency Follow-up	Follow-Up on Report No. 2019-221
City of Palm Bay Follow-Up	Follow-Up on Report No. 2020-069
Suwannee River Water Management District	Selected Areas of Operation

EXHIBIT D

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