

AUDITOR GENERAL 2023 Annual Report

November 1, 2022, Through October 31, 2023

2022 – 2024



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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 or other engagement 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.



INTRODUCTION

As the State of Florida's constitutionally required auditor, the Auditor General 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 abuse and eliminate waste. Our reports inform public officials and citizens about control deficiencies, noncompliance, and areas for improvement, thereby promoting transparency and accountability in government.

This *Annual Report* contains information about the Office, summarizes the results of the important work we accomplished during the 2022-23 reporting year, and lists the engagements we plan to conduct over the next 2 years. I hope you find the information useful and informative.



Sherrill F. Norman, CPA
Florida Auditor General



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OVERVIEW

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.



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 Professionals

- 360 authorized FTEs
- 142 Certified Public Accountants (CPAs)
- 13 Certified Information Systems Auditors (CISAs)
- 15 Certified Fraud Examiners (CFEs)

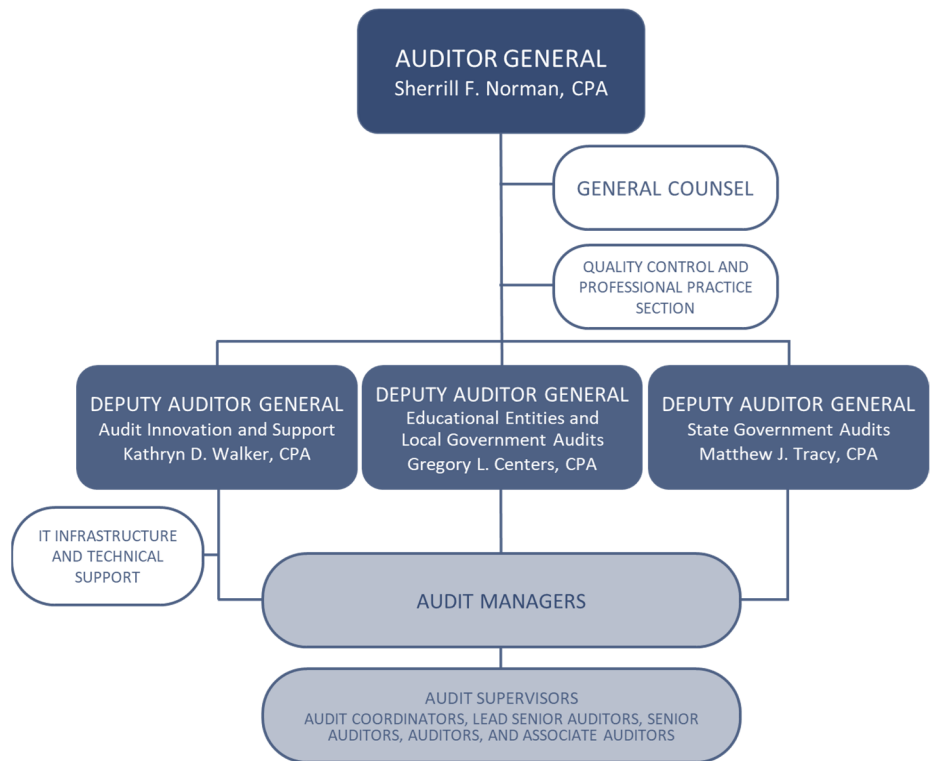
Our Independence

So that the Auditor General can conduct engagements in conformity with applicable auditing standards, including *Government Auditing Standards*, State law requires the Auditor General to perform her 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.

OUR ORGANIZATION



The Auditor General's Office is organized into 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 achieve the Auditor General's statutory responsibilities, 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 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.

Our 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 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.

Our 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

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, when necessary, identify problems and recommend solutions so that the audited entities can improve operations, enhance transparency and accountability, and correct instances of noncompliance.



During the period November 1, 2022, through October 31, 2023, we issued 196 reports, including 92 financial audit reports, 73 operational audit reports, 22 attestation examination reports, 1 performance audit report, and 8 other reports. The reports encompassed executive branch (State) agencies, educational entities, local governmental entities, and certain other entities. A summary of our audits and other accountability activities completed during that period begins on page 14 of this *Annual Report*.

A listing of all reports issued during the period November 1, 2022, through October 31, 2023, is included in this report as [EXHIBIT B](#).

Copies of the 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 audited entities.
- Federal Government officials.
- Bond rating agencies.
- Florida's citizens.
- The media.
- Other interested parties.

Contact information for the responsible Audit Manager is included in each report.

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

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 applicable staff referenced below is provided in [EXHIBIT D](#) of this report.

Education Pre-K – 12

Education Postsecondary (Senate)

Education and Employment (House)

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.

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

Safe-School Officers – Section 1006.12(6)(a), Florida Statutes, 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 completion of the training would help ensure compliance and encourage practice that is consistent with the intent of Section 1006.12, Florida Statutes.

Audit Report Numbers: 2024-032 (Finding 4), 2024-027 (Finding 1),
and 2024-014 (Finding 1)

Audit Manager: Edward A. Waller, CPA

Community Affairs (Senate)

State Affairs (House)

School Districts – Section 1006.07(8), Florida Statutes, currently requires district school boards to allow the law enforcement agency or agencies that are designated as first responders to the district’s campus and schools’ campuses to tour such campuses once every 3 years. Any changes related to school safety and emergency issues recommended based on this tour must be documented by the district school board. The Legislature should consider clarifying the statute if the intent was that these tours are to happen once every 3 years as the statute does not specifically require these tours to occur or specify whose responsibility it is to ensure that they do.

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

Transparency Requirements – To help attain the desired objective, 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

Special District Ethics – Section 112.313(7)(a)1, Florida Statutes, provides that, for certain types of special districts, employment with, or entering into a contractual relationship with, a business entity or agency doing business with the special district is not deemed a conflict of interest per se. We recommend that the Legislature consider whether retention of this exemption is appropriate.

Audit Manager: Derek H. Noonan, CPA

Local Governments – The Legislature should consider amending Section 403.7125, Florida Statutes, to require that audits of local government escrow accounts, maintained to accumulate financial resources for the proper closing and long-term care of landfills, are properly and consistently conducted in accordance with legislative intent. The Legislature should also consider amending Section 29.0085, Florida Statutes, to require that statutorily required annual statements of county compliance for court-related functions are properly and consistently prepared in accordance with legislative intent.

Audit Report Number: 2023-196 (Findings 2 and 3)

Audit Manager: Derek H. Noonan, CPA

Local Government Spending Transparency – Section 332.0075(3)(b), Florida Statutes, requires airport governing bodies to approve, award, or ratify and contract for commodities or contractual services as separate line items on agendas and provide a reasonable opportunity for public comment if certain dollar amounts are exceeded and prohibits such items from being approved, awarded, or ratified as part of a consent agenda. The Legislature should consider similar legislation to require county, municipality, and special district governing bodies to vote on actions involving large dollar amounts as separate discussion items rather than aggregating such items in consent agendas. For example, we noted that the City of Winter Springs City Commission made significant changes to planned sales surtax expenditures through use of consent agendas, which limited the opportunity for public input.

Audit Report Number: 2024-036 (Finding 3)

Audit Manager: Derek H. Noonan, CPA

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

Audit Manager: Derek H. Noonan, CPA

Banking and Insurance

Health Policy (Senate)

Health and Human Services (House)

Governmental Oversight and Accountability (Senate)

State Affairs (House)

Florida Birth-Related Neurological Injury Compensation Association (NICA) – Section 766.314(9), Florida Statutes, requires NICA to estimate the present value of the total cost of each claim and to revise estimates quarterly based upon the actual costs incurred and any additional information that becomes available. If the total of all current estimates, excluding the award of family residential or custodial care, exceeds 80 percent of the funds on hand and the funds that will become available to NICA within the next 12 months, NICA may not accept any new claims without express authority from the Legislature. However, Florida Statutes do not appear to provide for family residential and custodial care expenses to not be reimbursed if the new claims threshold is exceeded. The Legislature should consider the potential impact of family and residential care expenses on NICA’s ability to pay future claims, whether the exclusion of such expenses from the threshold and reserves calculations remains appropriate, and amend Chapter 766, Florida Statutes, accordingly.

Audit Report Number: 2024-037 (Finding 1)

Audit Manager: Joshua T. Barrett, CPA

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

Governmental Oversight and Accountability Education (Senate)

Education and Employment

State Affairs (House)

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

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, based on exceptional circumstances, a State agency may decide to employ an individual to work remotely from a location outside Florida. Currently, Section 110.171, Florida Statutes, does not address out-of-State telework sites and the unique challenges created by out-of-State telework arrangements. The Legislature could consider revising Section 110.171, Florida Statutes, to identify positions and circumstances meriting expanded telework opportunities.

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

Criminal Justice (Senate)

Judiciary (House)

Prison Rehabilitative Industries and Diversified Enterprises, Inc. (PRIDE) – Pursuant to Section 946.504(1), Florida Statutes, PRIDE is overseen by a Board of Directors (Board) appointed by the Governor and subject to confirmation by the Senate. Best practices indicate that staggered board member terms and term limits are beneficial to nonprofits such as PRIDE, providing a mechanism for bringing fresh perspective to a board, including on matters such as evolving technological and business operational challenges, corporate direction, and accomplishment of critical mission objectives. While PRIDE has established parameters for Board member terms in PRIDE’s By-Laws, no such requirements have been established in Florida Statutes. The Legislature should consider amending Section 946.504, Florida Statutes, to specify staggered terms and terms limits for PRIDE Board members.

Deputy Auditor General: Matthew J. Tracy, 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.

- Financial audits
- Operational audits
- Performance audits
- Attestation examinations

Descriptions of these major types of engagements are provided beginning on page 14.

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

2023 Work Plan

Our 2023 Work Plan encompassed a wide variety of programs, activities, and functions administered by many entities. Some of the notable projects on our 2023 Work Plan included operational audits of selected activities of Prison Rehabilitative Industries and Diversified Enterprises, Inc. (PRIDE); school district controls over school resource officer attendance and training; and extra compensation and bonus award payments at State universities and colleges. While many of the projects on the 2023 Work Plan were completed prior to October 31, 2023, the reports for others will be issued after that date.

A summary of our audits and other accountability activities completed during the period November 1, 2022, through October 31, 2023, begins on page [14](#) of this Annual Report. A listing of all reports issued during the period November 1, 2022, through October 31, 2023, is included in this report as [EXHIBIT B](#). Additionally, a listing of reports issued or scheduled to be issued subsequent to October 31, 2023, and by March 31, 2024, is included in this report as [EXHIBIT C](#).

Projected 2-Year Work Plan 2024 and 2025

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 2024 and 2025 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
- Florida School for Competitive Academics
- 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 Citizens Property Insurance Corporation, Florida Clerks of Court Operations Corporation, the Florida School for the Deaf and the Blind, and the Florida Birth-Related Neurological Injury Compensation Association

SUMMARY OF ENGAGEMENTS

Types of Engagements

Financial Audits

92 reports | 106 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 | 3 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, [Local Government Financial Reporting System \(report No. 2023-196\)](#).

Operational Audits

73 reports | 538 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

22 reports | 895 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

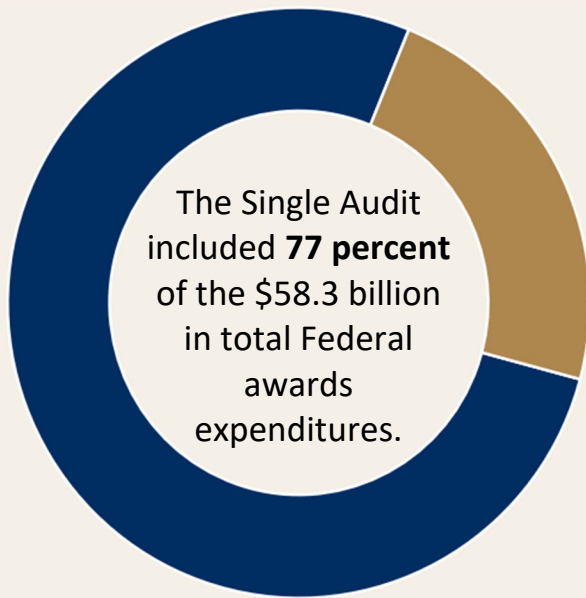
8 reports | 9 findings

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

Single Audit of the State of Florida

State agencies, State universities, and State colleges administered approximately 573 Federal awards programs and program clusters during the 2021-22 fiscal year. Our audit included 25 major Federal programs with total combined expenditures of \$45 billion and resulted in 65 findings and \$15.6 million in questioned costs.



\$707 Billion

Total Asset value upon which financial statement opinions were rendered.

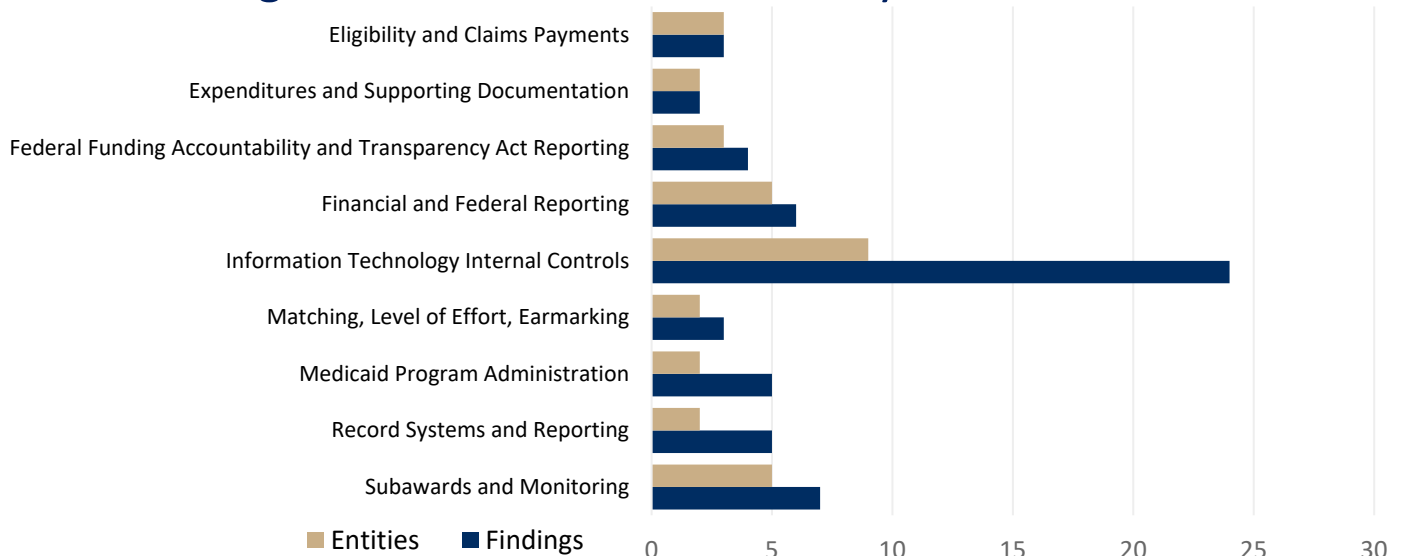
State of Florida Financial Statements

The State of Florida's financial statements for the fiscal year ended June 30, 2022, 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

Single Audit Noted Issues by Audit Area



Operational Audits

During the period November 1, 2022, through October 31, 2023, we issued 19 operational audit reports on State governmental and related entities. Our reports addressed a broad array of programs, activities, and functions, and included 82 findings.

State Government Operational Audit Results

Operational Area	Findings	Entities
Capital Assets, Equipment, and Inventory	6	11
Contractual Services	2	1
Financial Management and Record Keeping	5	4
General Oversight or Governance	15	7
Information Technology Resources	24	19
Investigations	4	8
Licensing and Related Activities	3	1
Personnel and Payroll	2	2
Program Administration, Oversight, and Monitoring	8	6
Purchasing Practices	2	2
Regulatory Oversight and Monitoring	9	2
Service Organization Report	2	2

A listing of State Government audit reports issued during the period November 1, 2022, through October 31, 2023, is included in [**EXHIBIT B**](#) of this Annual Report.

Highlights

Department of Education –

Our audit found that Department controls over charter school administration need improvement. For example, the Department is uniquely positioned to work with charter school sponsors and, as necessary, the Legislature, to promote an appropriate level of operational oversight.

Department of Children and Families –

Our audit found, for example, that records did not always evidence the conduct of critical child welfare case management activities by certain Community-Based Care Lead Agencies.

Florida Birth-Related Neurological Injury Compensation Association (NICA) –

Our audit noted, among other matters, that NICA controls over claims estimates and the ability to accept new claims need enhancement.

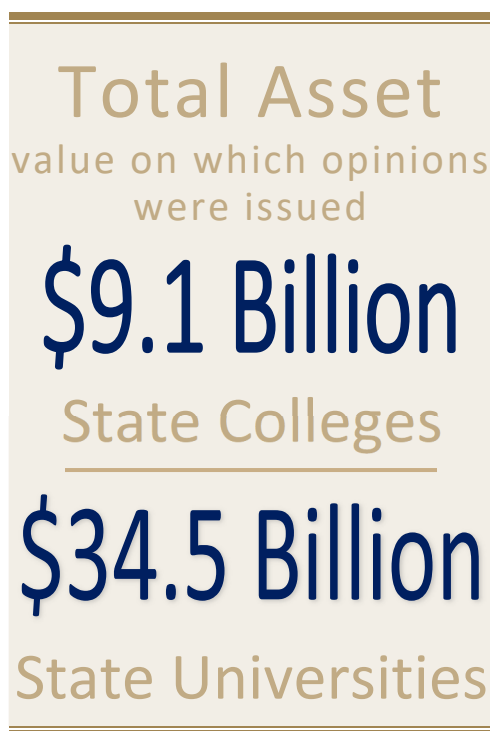
EDUCATIONAL ENTITIES

Pursuant to law, the Auditor General has extensive audit responsibilities involving educational entities, including the State's 12 State universities, 28 State colleges, and 67 school districts. 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.

STATE UNIVERSITIES AND STATE COLLEGES



Financial Audits

During the period November 1, 2022, through October 31, 2023, we completed audits of the financial statements of all 12 State universities and 28 State colleges for the fiscal year ended June 30, 2022, and 1 State college for the fiscal year ended June 30, 2023. 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 one significant deficiency at one of the State colleges pertaining to improvement needed to college procedures to ensure that pension and certain capital outlay accounting entries and related account balances and transactions are properly recorded and reported.

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

State University System Board of Governors

The findings disclosed in our operational audit report on the Board of Governors (BOG) for the State university system included:

- BOG procedures did not always provide for effective review, approval, and amendment of State university Educational & General (E&G) carryforward spending plans or effective monitoring of State university use of E&G appropriation carryforward funds.
- BOG regulations and guidance could be enhanced to ensure that State universities and the BOG comply with statutory requirements governing the implementation and approval of bonus schemes for SUS employees.

Operational Audits

During the period November 1, 2022, through October 31, 2023, we issued operational audit reports for 4 State universities and 7 State colleges. Our operational audits focused on several areas involving board oversight, such as policies regarding the assessment and use of tuition and fees, as well as compensation. Our audits also evaluated internal controls over numerous operational areas and compliance with applicable Florida Statutes and other requirements.

State University and State College Operational Audit Results

Operational Area	Findings	Entities
Capital Assets, Equipment, and Inventory	1	1
Construction and Related Activities	1	1
Financial Management	1	1
Information Technology Internal Controls	2	1
Personnel and Payroll	6	5
Purchasing Practices and Contractual Services	1	1
Reporting to State Oversight Officials	1	1
Safeguarding of Social Security Numbers	6	6
Textbook Affordability	2	2
Tuition and Fees	4	4

*A listing of State university and State college audit reports issued during the period November 1, 2022, through October 31, 2023, is included in **EXHIBIT B** of this Annual Report.*

Highlights

Safeguarding of Social Security Numbers –

Six institutions needed to improve internal controls over social security numbers to minimize the risk of unauthorized disclosure of sensitive personal information.

Personnel and Payroll –

Five institutions needed to improve the administration of personnel and payroll functions. Areas in need of improvement included background screenings and compensation, benefits, and Florida Retirement System payments made contrary to State law.

Tuition and Fees –

Four institutions could not always demonstrate compliance with State law in the assessment and collection of certain fees.

SCHOOL DISTRICTS

School District Financial Statement Audits – We audited the financial statements of 45 school districts for the fiscal year ended June 30, 2022, 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
\$34.8 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.

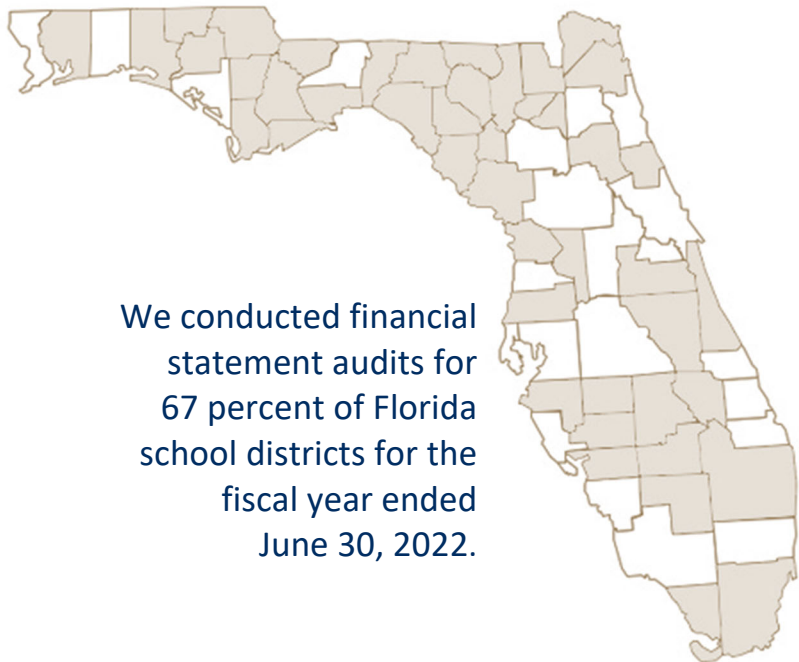
- For one school district, we noted a material weakness related to the need for enhancement of school district accountability over school internal funds and the discretely presented component unit.
- Ten significant deficiencies noted at six school districts concerned inadequate financial reporting and budgeting procedures, insufficient internal controls over cash and investments, and inappropriate or unnecessary information technology access privileges.

**\$2.1
Billion**

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

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

**\$7.4
Million**



Operational Audits

During the period November 1, 2022, through October 31, 2023, we issued operational audit reports for 22 school districts. Among other things, the audits considered the school districts' internal control systems and compliance with specific laws and General Appropriations Act provisos.

School District Operational Audit Results

Audit Area	Findings	Entities
Ad Valorem Tax Program & Capital Outlay	1	1
Adult General Education	6	6
Board Policies & Actions	2	2
Capital Assets, Equipment, & Inventory	2	2
Cash and Collections	2	2
Construction & Related Activities	7	4
Facilities	2	2
Financial Management & Budgetary Internal Controls	11	10
Information Technology Internal Controls	12	7
Internal Audit Function	2	2
Investments	1	1
Personnel & Payroll	11	9
Purchasing Practices & Contractual Services	5	5
Safeguarding of Social Security Numbers	4	4
School Safety	31	21
Transportation Administration	1	1
Tuition & Fees	1	1

A listing of school district audit reports issued during the period November 1, 2022, through October 31, 2023, is included in **EXHIBIT B** of this Annual Report.

Highlights

School Safety –

At 21 school districts, our audits found that internal controls over school safety procedures needed improvement. In the primary finding in this area, we noted that several school districts did not provide the required mental health awareness and assistance instruction or training for students or school personnel.

Financial Management and Budgetary Internal Controls –

For 10 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 fiscal transparency was the primary finding noted in this area of audit.

Information Technology Internal Controls –

At 7 school districts, our audits found that enhancements over information technology internal controls were needed. These included, for example, improvements in controls over access privileges and the need to address security-related responsibilities, including security awareness training, security incident response, and risk assessment.

FLORIDA EDUCATION FINANCE PROGRAM

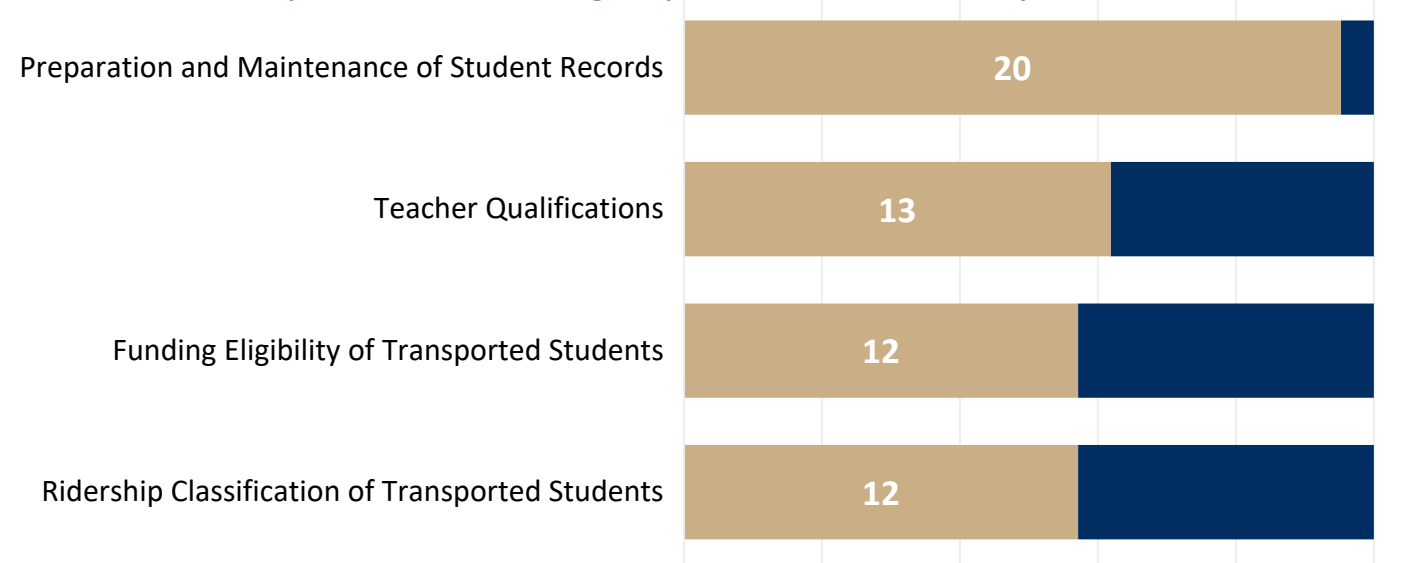
Florida Education Finance Program (FEFP) funding, including student transportation funding (net of local school district funding) for the 2020-21 and 2021-22 fiscal years totaled approximately \$9.7 billion and \$10 billion, respectively. During the period November 1, 2022, through October 31, 2023, we completed examinations of the records of 13 school districts for the fiscal year ended June 30, 2021, and 7 school districts and the Florida Virtual School for the fiscal year ended June 30, 2022. These examinations were conducted to evaluate compliance with state requirements relating to the classification, assignment, and verification of the full time equivalent (FTE) student enrollment, including teacher certification, and student transportation as reported under the FEFP.

Our examinations disclosed that, except for the material noncompliance noted in certain FEFP programs, the 20 school districts and the Florida Virtual School complied with State requirements. Generally, we considered noncompliance to be material when error rates equaled or exceeded 10 percent of the test population for one or more funded programs.

1,042,582

Total FTE Student Enrollment reported upon which compliance opinions were rendered

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



A listing of FEFP FTE Student Enrollment and Student Transportation attestation examination reports issued during the period November 1, 2022, through October 31, 2023, 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 \(FLAIR\)](#)

Educational and Related Entities:

- [Broward College – Workday® Enterprise Cloud Applications](#)
- [DeSoto, Escambia, Indian River and Pasco County District School Boards – Ransomware Controls](#)
- [Florida Gateway College – Ellucian Banner® Enterprise Resource Planning System](#)
- [Florida Polytechnic University – Workday® Enterprise Cloud Applications](#)
- [Florida State University Northwest Regional Data Center – Data Center Operations](#)
- [Lake-County District School Board – Skyward School Business Suite and Student Management Suite Software](#)
- [Pensacola State College – Workday® Enterprise Cloud Applications](#)

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 considers 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. In total, specific details for 50 of these matters, were separately communicated to applicable entity management. The sensitive matters involved security control deficiencies relating to various

topics such as logical access, user authentication, encryption, logging and monitoring, data recovery and protection, physical access, configuration management, account management, and vulnerability management.



IT Operational Audit Results

Control Area	Findings	Entities
Business Process Application Controls:		
Application-Level General	2	2
Configuration Management	2	2
General Controls:		
Security Management	53	11
Access	2	2

A listing of IT operational audit reports issued during the period November 1, 2022, through October 31, 2023, 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

Water Management Districts

Suwannee River Water Management District –

In our operational audit report we noted District records did not always demonstrate compliance with Board directives and District procedures governing the use of agricultural cost-share funds.



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, 2022, through October 31, 2023, we issued reports on two operational audits directed by the Legislative Auditing Committee and Legislature, one report on an operational audit of a water management district pursuant to Section 11.45(2)(f), Florida Statutes, and nine reports disclosing the results of the follow-up procedures we performed pursuant to Section 11.45(2)(j), Florida Statutes, at local governmental entities. A summary of notable reports is included below:

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

- The City continued to incur fines and penalties for wastewater treatment violations.
- The City Manager had not established written uniform purchasing policies and procedures, and the City did not always competitively procure goods and services in accordance with City ordinances.
- The City's use of consent agendas to revise the project list provided to the public in advance of the voter referendum approving the local government infrastructure sales surtax reduced transparency by depriving the opportunity for public information and discussion. In addition, the City did not provide for separate accountability of transferred sales surtax moneys.

Escambia County Board of County Commissioners and Clerk of the Circuit Court and Comptroller, Use of Tourist Development Taxes – The findings disclosed in our operational audit report included:

- Board of County Commissioners (BCC) ordinances include provisions related to the authorized uses of tourist development tax (TDT) collections that are contrary to State law.
- Contrary to State law, the BCC did not review TDT expenditures that the Tourist Development Council believed to be unauthorized and take appropriate administrative or judicial actions to ensure compliance with State law.
- Our audit disclosed TDT projects and expenditures for which BCC and Clerk records did not demonstrate that the primary purpose was to carry out specified provisions of State law and promote tourism. In addition, the BCC did not have policies and procedures requiring a determination of record be made that the primary purpose of a proposed TDT project or expenditure is to carry out specified provisions of State law and promote tourism.

Prior Audit Follow-Up Results

Audit Area	No Occasion to Correct	Not Corrected	Partially Corrected	Corrected
City of Palm Bay	1	-	8	22
Town of Caryville	-	1	5	7
City of Opa-locka and Opa-locka Community Redevelopment Agency	11	15	54	19
City of Melbourne, Melbourne Community Redevelopment Agency, and Olde Eau Gallie Riverfront Community Redevelopment Agency	-	2	2	10
City of Gulf Breeze	4	9	19	13
Greater Orlando Aviation Authority	-	-	-	4
Palm Beach County Clerk of the Circuit Court and Comptroller	-	1	3	1
Port Richey Community Redevelopment Agency	-	-	6	9
City of Gainesville	4	-	6	8

Other Audits

Pursuant to Section 11.45(2)(g), Florida Statutes, we performed a performance audit of the local government financial reporting system to determine the accuracy, efficiency, and effectiveness of the reporting system in achieving its goals, and to make recommendations to local governments, the Governor, and the Legislature as to how the reporting system can be improved and how program costs can be reduced.

Local Government Financial Reporting System – The findings disclosed in our operational audit report included:

- The Department of Environmental Protection (DEP) should enhance its records to evidence the dates local government owners or operators of landfill facilities file audits of the escrow accounts maintained to accumulate financial resources for the proper closing and long-term care of landfills. In addition, the DEP could enhance its efforts to compel local governments to timely file the required escrow account audit reports.
- Statutory requirements for annual audits of the local government landfill escrow accounts maintained to accumulate financial resources for the proper closing and long-term care of landfills could be clarified to ensure that the audits are properly and consistently conducted in accordance with Legislative intent.
- Statutory requirements for annual statements of county compliance for court-related functions could be clarified to ensure that the statements are properly and consistently prepared in accordance with Legislative intent.

Rules of the Auditor General and Other Guidance

Auditor General Rules

To promote the quality of audits throughout the State of Florida, 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. 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.
- 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, 2022, through October 31, 2023, is included in **EXHIBIT B** of this Annual Report.*

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 three quality assessment review reports during the period November 1, 2022, through October 31, 2023. One of the reports addressed a review period of January 2022 through December 2022, and two reports addressed a review period of July 2022 through June 2023.

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.

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

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.

ANNUAL REPORT EXHIBITS

EXHIBIT A

PROJECTED WORK PLAN 2024 AND 2025

Representation of Projected 2-Year Work Plan for 2024 and 2025 based on our analyses as of November 30, 2023. Because engagements may begin in one year and be completed and the report issued in a subsequent year, the Work Plan only lists engagements in the year the project is planned to begin. 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 [12](#) and [13](#) and page [30](#).

Pages [30-47](#)

EXHIBIT B

REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2022, THROUGH OCTOBER 31, 2023

Listing of reports issued during the period November 1, 2022, through October 31, 2023. The report information is generally provided by entity type; however, some report information is listed under other audits and accountability activities.

Pages [48-61](#)

EXHIBIT C

REPORTS ISSUED OR SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2023, AND BY MARCH 31, 2024

Information on audit activities completed or in progress subsequent to the October 31, 2023, cutoff date for this Annual Report and anticipated for report issue by March 31, 2024. All reports are posted to our Web site, www.FLAuditor.gov, as the reports are issued.

Pages [62-68](#)

EXHIBIT D

AUDITOR GENERAL CONTACT INFORMATION

Names and telephone numbers of Auditor General management and each individual's areas of reporting responsibility.

Page [69](#)

EXHIBIT A

PROJECTED WORK PLAN 2024 AND 2025

Projected Work Plan Development

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

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

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



Determination of Scope and Topics

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

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

EXHIBIT A

PROJECTED WORK PLAN 2024

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	01/31/2023
Florida Retirement System Pension Plan and Other State-Administered Systems	12/22/2022
Florida School for Competitive Academics	N/A
Florida School for the Deaf and the Blind	03/21/2023
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	01/13/2023
State Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME)	12/02/2022
State of Florida Annual Comprehensive Financial Report	03/27/2023
State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards Reporting Entity, including the Audit of Federal Awards	03/29/2023

School Districts

Alachua County District School Board	03/28/2022
Baker County District School Board	03/23/2023
Bradford County District School Board	03/30/2023
Broward County District School Board	03/30/2022
Calhoun County District School Board	01/12/2023
Citrus County District School Board	03/23/2023
Clay County District School Board	03/22/2022
Collier County District School Board	01/31/2022
Columbia County District School Board	03/24/2023
DeSoto County District School Board	02/01/2023
Dixie County District School Board	01/12/2023
Flagler County District School Board	03/27/2023
Franklin County District School Board	12/15/2022
Gadsden County District School Board	03/31/2023
Gilchrist County District School Board	03/28/2023
Glades County District School Board	03/29/2023
Gulf County District School Board	01/11/2023
Hamilton County District School Board	12/08/2022
Hardee County District School Board	02/28/2023
Hendry County District School Board	03/29/2023
Hernando County District School Board	03/25/2022
Highlands County District School Board	01/27/2023
Holmes County District School Board	02/14/2023
Jackson County District School Board	03/09/2023
Jefferson County District School Board	03/24/2023
Lafayette County District School Board	03/16/2023

EXHIBIT A

PROJECTED WORK PLAN 2024

Financial Audits	Date of Last Issued Report
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School Districts (Continued)

Levy County District School Board	03/21/2023
Liberty County District School Board	11/20/2023
Madison County District School Board	03/24/2023
Monroe County District School Board	12/07/2022
Nassau County District School Board	01/26/2023
Okaloosa County District School Board	01/06/2022
Okeechobee County District School Board	03/08/2023
Polk County District School Board	12/17/2021
Putnam County District School Board	03/15/2023
Sarasota County District School Board	12/14/2021
St. Lucie County District School Board	03/23/2022
Sumter County District School Board	02/22/2023
Suwannee County District School Board	01/06/2023
Taylor County District School Board	01/09/2023
Union County District School Board	03/10/2023
Volusia County District School Board	12/17/2021
Wakulla County District School Board	01/25/2023
Walton County District School Board	02/09/2023
Washington County District School Board	02/27/2023

State Universities

Florida Agricultural and Mechanical University	03/28/2023
Florida Atlantic University	03/22/2023
Florida Gulf Coast University	03/22/2023
Florida International University	03/28/2023
Florida Polytechnic University	03/08/2023
Florida State University	02/03/2023
New College of Florida	12/22/2022
University of Central Florida	03/03/2023
University of Florida	03/09/2023
University of North Florida	03/23/2023
University of South Florida	12/16/2022
University of West Florida	03/16/2023

State Colleges

Broward College	03/29/2023
Chipola College	03/21/2023
College of Central Florida	03/31/2023
Daytona State College	02/23/2023

EXHIBIT A

PROJECTED WORK PLAN 2024

Financial Audits	Date of Last Issued Report
State Colleges (Continued)	
Eastern Florida State College	10/25/2023
Florida Gateway College	01/24/2023
Florida SouthWestern State College	03/09/2023
Florida State College at Jacksonville	11/14/2023
Gulf Coast State College	03/28/2023
Hillsborough Community College	02/21/2023
Indian River State College	03/01/2023
Lake-Sumter State College	03/01/2023
Miami Dade College	03/28/2023
North Florida College	02/28/2023
Northwest Florida State College	02/14/2023
Palm Beach State College	03/14/2023
Pasco-Hernando State College	03/14/2023
Pensacola State College	03/10/2023
Polk State College	03/22/2023
Santa Fe College	03/29/2023
Seminole State College of Florida	01/26/2023
South Florida State College	02/15/2023
St. Johns River State College	01/05/2023
St. Petersburg College	01/18/2023
State College of Florida, Manatee-Sarasota	01/31/2023
Tallahassee Community College	03/07/2023
The College of the Florida Keys	03/30/2023
Valencia College	12/20/2022

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
Citizens Property Insurance Corporation	08/24/2021
Department of Business and Professional Regulation	10/16/2023
Department of Children and Families	10/25/2023
Department of Education	03/02/2023
Department of Elder Affairs	10/14/2022
Department of Juvenile Justice	05/26/2023
Department of Legal Affairs	01/04/2019
Department of the Lottery	07/12/2022
Department of Revenue – Ad Valorem	09/01/2022
Fish and Wildlife Conservation Commission	03/21/2023
Office of Financial Regulation	10/05/2022
Public Service Commission	12/13/2021
Triumph Gulf Coast, Inc.	11/13/2023

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
Glades County District School Board	03/18/2022
Gulf County District School Board	11/29/2021
Hardee County District School Board	09/02/2021
Hendry County District School Board	01/21/2022
Hernando County District School Board	12/02/2021
Holmes County District School Board	10/05/2021
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

EXHIBIT A

PROJECTED WORK PLAN 2024

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

St. Lucie County District School Board	05/05/2022
Sumter County District School Board	11/02/2021
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	08/23/2022
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

EXHIBIT A

PROJECTED WORK PLAN 2024

Operational and Performance Audits

Date of Last
Issued Report

Scholarship Funding Organizations

Scholarship funding organization audits begin in the fall and winter and the reports are generally issued the following summer.

AAA Scholarship Foundation – FL, LLC	07/23/2021
Step Up for Students, Inc.	12/17/2021

Other Audits

Other operational and performance audits typically begin in early spring and 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
City of Deerfield Beach Follow-Up	09/15/2022
City of North Miami Beach	N/A
Escambia County Board of County Commissioners and Clerk of the Circuit Court and Comptroller, Use of Tourist Development Taxes Follow-Up	02/07/2023
Florida Clerks of Court Operations Corporation	12/08/2020
Miami-Dade Aviation Department	N/A
Northwest Florida Water Management District	06/08/2022
St. Johns River Water Management District	04/11/2022

EXHIBIT A

PROJECTED WORK PLAN 2024

Date of Last
Issued
IT Operational
Audit Findings

Information Technology (IT) Operational Audits

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)	01/24/2023
Department of the Lottery – Selected Systems	01/31/2023
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	12/17/2020
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	06/21/2023
Review of Local Governments Entity Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	11/17/2022
Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages Pursuant to Section 215.97(12)(f), Florida Statutes	09/12/2023

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	06/22/2023
Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	11/03/2023
Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	11/18/2022

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 the Request of the Department of Management Services or Department of Corrections	06/02/2023
Auditor General Reporting Requirements Pursuant to Section 11.45(2)(k) and 11.45(7)(a), (b), (c), (d), (e), (h), (i), and (j), Florida Statutes	Various
Rule and Guideline Maintenance and Technical Advice Pursuant to Section 11.45(8) and (9), Florida Statutes	Various

EXHIBIT A

PROJECTED WORK PLAN 2025

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	01/31/2023
Florida Retirement System Pension Plan and Other State-Administered Systems	12/22/2022
Florida School for Competitive Academics	N/A
Florida School for the Deaf and the Blind	03/21/2023
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	01/13/2023
State Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME)	12/02/2022
State of Florida Annual Comprehensive Financial Report	03/27/2023
State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards Reporting Entity, including the Audit of Federal Awards	03/29/2023

School Districts

Baker County District School Board	03/23/2023
Bradford County District School Board	03/30/2023
Brevard County District School Board	03/27/2023
Calhoun County District School Board	01/12/2023
Charlotte County District School Board	03/21/2023
Columbia County District School Board	03/24/2023
DeSoto County District School Board	02/01/2023
Dixie County District School Board	01/12/2023
Duval County District School Board	02/28/2023
Flagler County District School Board	03/27/2023
Franklin County District School Board	12/15/2022
Gadsden County District School Board	03/31/2023
Gilchrist County District School Board	03/28/2023
Glades County District School Board	03/29/2023
Gulf County District School Board	01/11/2023
Hamilton County District School Board	12/08/2022
Hardee County District School Board	02/28/2023
Hendry County District School Board	03/29/2023
Highlands County District School Board	01/27/2023
Holmes County District School Board	02/14/2023
Jackson County District School Board	03/09/2023
Jefferson County District School Board	03/24/2023
Lafayette County District School Board	03/16/2023
Levy County District School Board	03/21/2023

EXHIBIT A

PROJECTED WORK PLAN 2025

Financial Audits	Date of Last Issued Report
School Districts (Continued)	
Liberty County District School Board	01/26/2023
Madison County District School Board	03/24/2023
Manatee County District School Board	12/14/2022
Miami-Dade County District School Board	03/30/2023
Monroe County District School Board	12/07/2022
Nassau County District School Board	01/26/2023
Okeechobee County District School Board	03/08/2023
Orange County District School Board	03/07/2023
Osceola County District School Board	12/14/2022
Palm Beach County District School Board	03/30/2023
Pasco County District School Board	01/27/2023
Putnam County District School Board	03/15/2023
Santa Rosa County District School Board	01/18/2023
Sumter County District School Board	02/22/2023
Suwannee County District School Board	01/06/2023
Taylor County District School Board	01/09/2023
Union County District School Board	03/10/2023
Wakulla County District School Board	01/25/2023
Walton County District School Board	02/09/2023
Washington County District School Board	02/27/2023
State Universities	
Florida Agricultural and Mechanical University	03/28/2023
Florida Atlantic University	03/22/2023
Florida Gulf Coast University	03/22/2023
Florida International University	03/28/2023
Florida Polytechnic University	03/08/2023
Florida State University	02/03/2023
New College of Florida	12/22/2022
University of Central Florida	03/03/2023
University of Florida	03/09/2023
University of North Florida	03/23/2023
University of South Florida	12/16/2022
University of West Florida	03/16/2023
State Colleges	
Broward College	03/29/2023
Chipola College	03/21/2023
College of Central Florida	03/31/2023

EXHIBIT A

PROJECTED WORK PLAN 2025

Financial Audits	Date of Last Issued Report
State Colleges (Continued)	
Daytona State College	02/23/2023
Eastern Florida State College	10/25/2023
Florida Gateway College	01/24/2023
Florida SouthWestern State College	03/09/2023
Florida State College at Jacksonville	11/14/2023
Gulf Coast State College	03/28/2023
Hillsborough Community College	02/21/2023
Indian River State College	03/01/2023
Lake-Sumter State College	03/01/2023
Miami Dade College	03/28/2023
North Florida College	02/28/2023
Northwest Florida State College	02/14/2023
Palm Beach State College	03/14/2023
Pasco-Hernando State College	03/14/2023
Pensacola State College	03/10/2023
Polk State College	03/22/2023
Santa Fe College	03/29/2023
Seminole State College of Florida	01/26/2023
South Florida State College	02/15/2023
St. Johns River State College	01/05/2023
St. Petersburg College	01/18/2023
State College of Florida, Manatee-Sarasota	01/31/2023
Tallahassee Community College	03/07/2023
The College of the Florida Keys	03/30/2023
Valencia College	12/20/2022

EXHIBIT A

PROJECTED WORK PLAN 2025

Operational and Performance Audits	Date of Last Issued Report
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State Government

Department of Agriculture and Consumer Services	09/20/2023
Department of Citrus	08/22/2022
Department of Commerce	11/10/2021
Department of Corrections	04/06/2020
Department of Environmental Protection	02/09/2023
Department of Financial Services	04/27/2023
Department of Health	06/01/2022
Department of Highway Safety and Motor Vehicles	11/02/2022
Department of Law Enforcement	12/20/2022
Department of Management Services	06/27/2022
Department of Military Affairs	05/12/2022
Department of State	04/04/2023
Department of Veterans' Affairs	01/13/2023
Executive Office of the Governor	11/25/2020
Florida Birth-Related Neurological Injury Compensation Association	10/18/2023
Florida School for the Deaf and the Blind	12/20/2022
Office of Insurance Regulation	05/23/2023
State Courts System	07/31/2019
Triumph Gulf Coast, Inc.	11/13/2023

School Districts

Brevard County District School Board	01/13/2023
Charlotte County District School Board	12/16/2022
DeSoto County District School Board	09/19/2022
Duval County District School Board	01/09/2023
Escambia County District School Board	09/19/2022
Flagler County District School Board	03/03/2023
Gadsden County District School Board	11/18/2022
Gilchrist County District School Board	10/12/2022
Hamilton County District School Board	09/12/2022
Indian River County District School Board	11/15/2022
Lee County District School Board	06/12/2023
Madison County District School Board	07/28/2022
Manatee County District School Board	09/15/2022
Miami-Dade County District School Board	05/19/2023
Orange County District School Board	10/13/2022
Osceola County District School Board	09/26/2022
Palm Beach County District School Board	12/02/2022

EXHIBIT A

PROJECTED WORK PLAN 2025

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

Pasco County District School Board	12/16/2022
Putnam County District School Board	11/15/2022
Santa Rosa County District School Board	10/14/2022
Washington County District School Board	10/03/2022

State Universities

Florida Gulf Coast University	11/17/2022
University of Florida	05/26/2023
University of South Florida	11/16/2022
University of West Florida	08/05/2022
Higher Education State Scholarships	09/27/2022

State Colleges

Palm Beach State College	11/21/2022
Pasco-Hernando State College	01/05/2023
Santa Fe College	10/12/2022
South Florida State College	08/17/2022
Tallahassee Community College	10/12/2022
Valencia College	10/12/2022
Higher Education State Scholarships	09/27/2022

Other Educational Entities and Programs

State University System Board of Governors	11/08/2022
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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 of a local government operational audit report.

City of Delray Beach Follow-Up	11/28/2023
City of Winter Springs Follow-Up	10/17/2023
North Springs Improvement District Follow-Up	11/17/2023
Prison Rehabilitative Industries and Diversified Enterprises, Inc. Follow-Up	N/A
Suwannee River Water Management District	11/03/2022
Town of White Springs Follow-Up	11/06/2023

EXHIBIT A

PROJECTED WORK PLAN 2025

Date of Last
Issued
IT Operational
Audit Findings

Information Technology (IT) Operational Audits

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)	01/24/2023
Department of the Lottery – Selected Systems	01/31/2023
Other Selected State Government Information Systems and Cybersecurity Controls Yet to be Determined	N/A

Educational Entities

Charlotte County District School Board – Focus Student Information System and Selected Cybersecurity Controls	05/02/2019
North East Florida Educational Consortium – Educational Technology Services	06/09/2017
Santa Rosa County District School Board – Focus Student Information System and Selected Cybersecurity Controls	N/A
Other Selected Educational Entity Information Systems and Cybersecurity Controls Yet to be Determined	N/A

EXHIBIT A

PROJECTED WORK PLAN 2025

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

Baker County District School Board	10/14/2022
Bay County District School Board	03/31/2022
Broward County District School Board	12/28/2022
Citrus County District School Board	11/01/2021
Desoto County District School Board	12/20/2022
Gulf County District School Board	10/10/2022
Holmes County District School Board	08/04/2022
Jackson County District School Board	06/25/2022
Lake County District School Board	12/07/2021
Leon County District School Board	03/21/2022
Madison County District School Board	02/14/2023
Manatee County District School Board	03/14/2022
Marion County District School Board	12/22/2021
Monroe County District School Board	01/30/2023
Osceola County District School Board	10/22/2021
Pasco County District School Board	04/14/2022
Polk County District School Board	02/16/2022
Sarasota County District School Board	07/29/2021
Union County District School Board	03/01/2023
Volusia County District School Board	02/07/2022

EXHIBIT A

PROJECTED WORK PLAN 2025

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 – Department of Children and Families	10/03/2022
Office of Inspector General Internal Audit Activity – Department of Corrections	09/28/2022
Office of Inspector General Internal Audit Activity – Department of State	10/31/2022
Office of Inspector General Internal Audit Activity – Executive Office of the Governor	09/26/2022
Office of Inspector General Internal Audit Activity – Fish and Wildlife Conservation Commission	10/10/2022
Office of Inspector General Internal Audit Activity – Florida Gaming Commission	N/A
Office of Inspector General Internal Audit Activity – Florida Housing Finance Corporation	04/04/2023
Office of Inspector General Internal Audit Activity – State Courts System	10/06/2022

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	06/21/2023
Review of Local Governments Entity Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	11/17/2022
Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages Pursuant to Section 215.97(12)(f), Florida Statutes	09/12/2023

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	06/22/2023
Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	11/03/2023
Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	11/18/2022

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	06/02/2023
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 B

REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2022, THROUGH OCTOBER 31, 2023

EXHIBIT B lists reports, by title and number, issued by the Auditor General during the period November 1, 2022, through October 31, 2023. **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.
- Turnover in auditee personnel.
- 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, 2022, THROUGH OCTOBER 31, 2023

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Government					
2024-030	Agency for Health Care Administration – Medicaid Managed Care Contract Monitoring Follow-Up and Oversight of Health Plan Compliant and Grievance Handling – Operational Audit	02/2023 – 07/2023	10/05/2023	Yes	
2024-021	Department of Agriculture and Consumer Services – State Hemp Program – Operational Audit	02/2023 – 05/2023	09/20/2023	Yes	
2024-034	Department of Business and Professional Regulation – Elevator Safety, Selected Administrative Activities, and Prior Audit Follow-Up – Operational Audit	04/2020 – 05/2022	10/16/2023	No	Audit Staff Resources, COVID-19
2024-040	Department of Children and Families – Child Protective Investigations and Oversight and Administration of Community-Based Care Lead Agencies – Operational Audit	02/2021 – 04/2023	10/25/2023	No	Audit Staff Resources, Findings
2023-131	Department of Education – Charter School Administration and Prior Audit Follow-Up – Operational Audit	01/2022 – 09/2022	03/02/2023	No	Audit Staff Resources, Findings
2024-038	Department of Environmental Protection – Administration of State Land Acquisitions and Dispositions – Operational Audit	05/2021 – 06/2022	10/23/2023	No	Audit Staff Resources
2023-114	Department of Environmental Protection – Selected Administrative Activities and Prior Audit Follow-Up – Operational Audit	05/2022 – 08/2023	02/09/2023	No	Audit Staff Resources
2023-187	Department of Financial Services – Division of State Fire Marshal and Selected Administrative Activities – Operational Audit	03/2022 – 10/2022	04/27/2023	No	Audit Staff Resources
2023-097	Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology General Controls – Information Technology Operational Audit	06/2022 – 11/2022	01/24/2023	Yes	
2023-046	Department of Highway Safety and Motor Vehicles – Bureau of Motorist Services Support Quality Assurance Program and Prior Audit Follow-Up – Operational Audit	02/2022 – 06/2022	11/02/2022	Yes	

EXHIBIT B

REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2022, THROUGH OCTOBER 31, 2023

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Government (Continued)					
2023-191	Department of Juvenile Justice – Selected Administrative Activities and Prior Audit Follow-Up – Operational Audit	02/2021 – 12/2022	05/26/2023	No	Audit Staff Resources
2023-075	Department of Law Enforcement – Office of Executive Investigations-Selected Administrative Activities, and Prior Audit Follow-Up – Operational Audit	01/2022 – 07/2022	12/20/2022	Yes	
2023-183	Department of State – Administration of the Florida Single Audit Act and Selected Administrative Activities – Operational Audit	04/2022 – 12/2022	04/04/2023	Yes	
2023-109	Department of the Lottery – Annual Comprehensive Financial Report	08/2022 – 01/2023	01/31/2023	Yes	
2023-119	Department of Transportation – Selected Administrative Activities and Prior Audit Follow-Up – Operational Audit	02/2020 – 10/2022	02/15/2023	No	Audit Staff Resources, COVID-19
2023-089	Department of Veterans' Affairs – Nursing Home Staffing and Time Attendance Records and Prior Audit Follow-Up – Operational Audit	03/2020 – 12/2021	01/13/2023	No	Audit Staff Resources, COVID-19
2023-154	Fish and Wildlife Conservation Commission – Invasive Plant Management and Prior Audit Follow-Up – Operational Audit	04/2020 – 07/2022	03/21/2023	No	Audit Staff Resources, COVID-19
2024-037	Florida Birth-Related Neurological Injury Compensation Association – Operational Audit	03/2023 – 06/2023	10/18/2023	Yes	
2024-013	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, 2022, Measurement Date by Employer	06/2023 – 08/2023	09/01/2023	Yes	
2023-077	Florida Retirement System Pension Plan and Other State – Administered Systems – Financial Audit	08/2022 – 12/2022	12/22/2022	Yes	
2023-189	Office of Insurance Regulation – Certificates of Authority, Selected Administrative Activities, and Prior Audit Follow-Up – Operational Audit	03/2022 – 01/2023	05/23/2023	No	Audit Staff Resources

EXHIBIT B

REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2022, THROUGH OCTOBER 31, 2023

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Government (Continued)					
2023-093	Schedules of Employer Allocations and Pension Amount by Employer for the Florida Retirement System Pension Plan and the Retirement Insurance Subsidy Program – Cost-Sharing Multiple Employer Defined Benefit Pension Plans	11/2022 – 01/2023	01/13/2023	Yes	
2023-060	State Board of Administration – Local Government Surplus Funds Trust Fund (Florida PRIME) – (An External Investment Pool) – Financial Audit	07/2022 – 11/2022	12/02/2022	Yes	
2023-174	State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards	04/2022 – 02/2023	03/29/2023	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)	07/2022 – 03/2023	03/27/2023	Yes	
2023-165	The Florida School for the Deaf and Blind – Financial Audit	11/2022 – 03/2023	03/27/2023	Yes	
2023-073	The Florida School for the Deaf and the Blind – Selected Administrative Activities and Prior Audit Follow-Up – Operational Audit	03/2022 – 08/2022	12/20/2022	Yes	
2023-086	Triumph Gulf Coast, Inc. – Operational Audit	07/2022 – 12/2022	01/12/2023	Yes	
School Districts					
2023-160	Baker County District School Board – Financial and Federal Single Audit	06/2022 – 03/2023	03/23/2023	Yes	
2024-022	Baker County District School Board – Operational Audit	03/2023 – 07/2023	09/21/2023	Yes	
2023-180	Bradford County District School Board – Financial and Federal Single Audit	06/2022 – 03/2023	03/30/2023	Yes	
2023-164	Brevard County District School Board – Financial and Federal Single Audit	10/2022 – 03/2023	03/27/2023	Yes	
2023-090	Brevard County District School Board – Operational Audit	06/2022 – 10/2022	01/13/2023	Yes	
2023-088	Calhoun County District School Board – Financial and Federal Single Audit	06/2022 – 12/2022	01/12/2023	Yes	

EXHIBIT B

REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2022, THROUGH OCTOBER 31, 2023

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2024-008	Calhoun County District School Board – Operational Audit	04/2023 – 07/2023	08/17/2023	Yes	
2023-152	Charlotte County District School Board – Financial and Federal Single Audit	04/2022 – 03/2023	03/21/2023	Yes	
2023-070	Charlotte County District School Board – Operational Audit	04/2022 – 11/2022	12/16/2022	Yes	
2023-159	Citrus County District School Board – Financial and Federal Single Audit	07/2022 – 03/2023	03/23/2023	Yes	
2023-161	Columbia County District School Board – Financial and Federal Single Audit	04/2022 – 03/2023	03/24/2023	Yes	
2023-110	DeSoto County District School Board – Financial and Federal Single Audit	07/2022 – 12/2022	02/01/2023	Yes	
2023-087	Dixie County District School Board – Financial and Federal Single Audit	02/2022 – 12/2022	01/12/2023	Yes	
2023-127	Duval County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	03/2022 – 02/2023	02/28/2023	Yes	
2023-084	Duval County District School Board – Operational Audit	03/2022 – 10/2022	01/09/2023	Yes	
2023-166	Flagler County District School Board – Financial and Federal Single Audit	01/2023 – 03/2023	03/27/2023	Yes	
2023-132	Flagler County District School Board – Operational Audit	05/2022 – 12/2022	03/03/2023	Yes	
2023-066	Franklin County District School Board – Financial and Federal Single Audit	04/2022 – 11/2022	12/15/2022	Yes	
2024-009	Franklin County District School Board – Operational Audit	04/2023 – 07/2023	08/18/2023	Yes	
2023-181	Gadsden County District School Board – Financial and Federal Single Audit	08/2022 – 03/2023	03/31/2023	Yes	
2023-056	Gadsden County District School Board – Operational Audit	04/2022 – 08/2022	11/18/2022	Yes	
2023-169	Gilchrist County District School Board – Financial and Federal Single Audit	08/2022 – 03/2023	03/28/2023	Yes	

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REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2022, THROUGH OCTOBER 31, 2023

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2023-173	Glades County District School Board – Financial and Federal Single Audit	09/2022 – 02/2023	03/29/2023	Yes	
2023-085	Gulf County District School Board – Financial and Federal Single Audit	06/2022 – 11/2022	01/11/2023	Yes	
2023-063	Hamilton County District School Board – Financial and Federal Single Audit	05/2022 – 11/2022	12/08/2022	Yes	
2023-126	Hardee County District School Board – Financial and Federal Single Audit	08/2022 – 01/2023	02/28/2023	Yes	
2023-176	Hendry County District School Board – Financial and Federal Single Audit	09/2022 – 03/2023	03/29/2023	Yes	
2023-105	Highlands County District School Board – Financial and Federal Single Audit	05/2022 – 12/2022	01/27/2023	Yes	
2024-005	Highlands County District School Board – Operational Audit	03/2023 – 07/2023	08/09/2023	Yes	
2023-116	Holmes County District School Board – Financial and Federal Single Audit	07/2022 – 01/2023	02/14/2023	Yes	
2023-051	Indian River County District School Board – Operational Audit	04/2022 – 09/2022	11/15/2022	Yes	
2023-139	Jackson County District School Board – Financial and Federal Single Audit	06/2022 – 03/2023	03/09/2023	Yes	
2023-163	Jefferson County District School Board – Financial Audit	01/2023 – 03/2023	03/24/2023	Yes	
2023-150	Lafayette County District School Board – Financial and Federal Single Audit	03/2022 – 02/2023	03/16/2023	Yes	
2024-010	Lake County District School Board – Operational Audit	03/2023 – 06/2023	08/24/2023	Yes	
2023-194	Lake County District School Board – Skyward School Business Suite and Student Management Suite Software – Information Technology Operational Audit	09/2022 – 04/2023	06/06/2023	Yes	
2023-195	Lee County District School Board – Operational Audit	04/2022 – 04/2023	06/12/2023	No	Expanded Testing
2024-015	Leon County District School Board – Operational Audit	03/2023 – 06/2023	09/11/2023	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)					
2023-153	Levy County District School Board – Financial and Federal Single Audit	06/2022 – 03/2023	03/21/2023	Yes	
2023-101	Liberty County District School Board – Financial and Federal Single Audit	06/2022 – 01/2023	01/26/2023	Yes	
2024-002	Liberty County District School Board – Operational Audit	03/2023 – 06/2023	07/31/2023	Yes	
2023-162	Madison County District School Board – Financial and Federal Single Audit	06/2022 – 03/2023	03/24/2023	Yes	
2023-065	Manatee County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	06/2022 – 11/2022	12/14/2022	Yes	
2024-014	Martin County District School Board – Operational Audit	03/2023 – 06/2023	09/07/2023	Yes	
2023-177	Miami-Dade County District School Board – Financial and Federal Single Audit	03/2022 – 02/2023	03/30/2023	Yes	
2023-188	Miami-Dade County District School Board – Operational Audit	03/2022 – 12/2022	05/19/2023	No	Expanded Testing
2023-062	Monroe County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	05/2022 – 11/2022	12/07/2022	Yes	
2024-032	Monroe County District School Board – Operational Audit	03/2023 – 08/2023	10/10/2023	Yes	
2023-102	Nassau County District School Board – Financial and Federal Single Audit	06/2022 – 12/2022	01/26/2023	Yes	
2023-138	Okeechobee County District School Board – Financial and Federal Single Audit	10/2022 – 02/2023	03/08/2023	Yes	
2023-135	Orange County District School Board – Financial and Federal Single Audit	04/2022 – 02/2023	03/07/2023	Yes	
2023-064	Osceola County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	05/2022 – 11/2022	12/14/2022	Yes	
2023-179	Palm Beach County District School Board – Financial and Federal Single Audit	10/2022 – 02/2023	03/30/2023	Yes	
2023-061	Palm Beach County District School Board – Operational Audit	04/2022 – 09/2022	12/02/2022	Yes	

EXHIBIT B

REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2022, THROUGH OCTOBER 31, 2023

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2023-106	Pasco County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	03/2022 – 12/2022	01/27/2023	Yes	
2023-068	Pasco County District School Board – Operational Audit	03/2022 – 09/2022	12/16/2022	Yes	
2023-147	Putnam County District School Board – Financial and Federal Single Audit	06/2022 – 02/2023	03/15/2023	Yes	
2023-050	Putnam County District School Board – Operational Audit	03/2022 – 08/2022	11/15/2022	Yes	
2023-074	Ransomware Controls – At Four Selected School Districts – Information Technology Operational Audit	12/2021 – 09/2022	12/20/2022	No	Audit Staff Resources, Expanded Testing, Auditee Delay
2023-095	Santa Rosa County District School Board – Financial and Federal Single Audit	03/2022 – 12/2022	01/18/2023	Yes	
2023-122	Sumter County District School Board – Financial and Federal Single Audit	07/2022 – 02/2023	02/22/2023	Yes	
2023-082	Suwannee County District School Board – Financial and Federal Single Audit	09/2022 – 12/2022	01/06/2023	Yes	
2023-083	Taylor County District School Board – Financial and Federal Single Audit	04/2022 – 11/2022	01/09/2023	Yes	
2024-004	Taylor County District School Board – Operational Audit	03/2023 – 06/2023	08/04/2023	Yes	
2023-144	Union County District School Board – Financial and Federal Single Audit	06/2022 – 02/2023	03/10/2023	Yes	
2023-099	Wakulla County District School Board – Financial and Federal Single Audit	06/2022 – 01/2023	01/25/2023	Yes	
2023-113	Walton County District School Board – Financial and Federal Single Audit	09/2022 – 01/2023	02/09/2023	Yes	
2024-027	Walton County District School Board – Operational Audit	04/2023 – 07/2023	09/27/2023	Yes	
2023-124	Washington County District School Board – Financial and Federal Single Audit	04/2022 – 01/2023	02/27/2023	Yes	

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REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2022, THROUGH OCTOBER 31, 2023

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
Florida Education Finance Program					
2024-016	Bradford County District School Board – Florida Education Finance Program – Attestation Examination 2021-22	03/2023 – 07/2023	09/11/2023	Yes	
2023-078	Broward County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	01/2022 – 09/2022	12/28/2022	Yes	
2023-072	DeSoto County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	08/2022 – 11/2022	12/20/2022	Yes	
2023-192	Flagler County District School Board – Florida Education Finance Program – Attestation Examination 2021-22	12/2022 – 04/2023	05/30/2023	Yes	
2024-041	Florida Virtual School – Florida Education Finance Program – Attestation Examination 2021-22	03/2023 – 09/2023	10/25/2023	Yes	
2023-057	Glades County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	05/2022 – 09/2022	11/21/2022	Yes	
2024-026	Hamilton County District School Board – Florida Education Finance Program – Attestation Examination 2021-22	04/2023 – 08/2023	09/27/2023	Yes	
2023-098	Highlands County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	07/2022 – 12/2022	01/25/2023	Yes	
2023-141	Indian River County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	06/2022 – 01/2023	03/09/2023	No	Audit Staff Resources
2023-134	Lafayette County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	07/2022 – 01/2023	03/03/2023	No	Audit Staff Resources
2023-117	Madison County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	07/2022 – 01/2023	02/14/2023	Yes	
2024-011	Miami-Dade County District School Board – Florida Education Finance Program – Attestation Examination 2021-22	12/2022 – 07/2023	08/25/2023	Yes	
2023-107	Monroe County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	04/2022 – 10/2022	01/30/2023	Yes	
2023-091	Orange County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	01/2022 – 11/2022	01/13/2023	Yes	

EXHIBIT B

REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2022, THROUGH OCTOBER 31, 2023

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
Florida Education Finance Program (Continued)					
2024-001	Putnam County District School Board – Florida Education Finance Program – Attestation Examination 2021-22	12/2022 – 06/2023	07/21/2023	Yes	
2023-100	Santa Rosa County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	03/2022 – 11/2022	01/25/2023	Yes	
2024-019	Seminole County District School Board – Florida Education Finance Program – Attestation Examination 2021-22	12/2022 – 07/2023	09/13/2023	Yes	
2023-092	Sumter County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	08/2022 – 12/2022	01/13/2023	Yes	
2023-059	Suwannee County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	06/2022 – 10/2022	11/29/2022	Yes	
2023-130	Union County District School Board – Florida Education Finance Program – Attestation Examination 2020-21	08/2022 – 01/2023	03/01/2023	No	Audit Staff Resources
2024-025	Washington County District School Board – Florida Education Finance Program – Attestation Examination 2021-22	01/2023 – 07/2023	09/26/2023	Yes	
State Universities					
2023-171	Florida Agricultural and Mechanical University – Financial Audit	08/2022 – 03/2023	03/28/2023	Yes	
2023-155	Florida Atlantic University – Financial Audit	08/2022 – 03/2023	03/22/2023	Yes	
2023-157	Florida Gulf Coast University – Financial Audit	09/2022 – 03/2023	03/22/2023	Yes	
2023-055	Florida Gulf Coast University – Operational Audit	05/2022 – 08/2022	11/17/2022	Yes	
2023-168	Florida International University – Financial Audit	10/2022 – 03/2023	03/28/2023	Yes	
2023-137	Florida Polytechnic University – Financial Audit	08/2022 – 02/2023	03/08/2023	Yes	
2024-007	Florida Polytechnic University – Operational Audit	03/2023 – 06/2023	08/11/2023	Yes	
2023-186	Florida Polytechnic University – Workday® Enterprise Cloud Applications – Information Technology Operational Audit	08/2022 – 02/2023	04/25/2023	Yes	
2023-111	Florida State University – Financial Audit	08/2022 – 01/2023	02/03/2023	Yes	
2023-045	Florida State University Northwest Regional Data Center – Data Center Operations – Information Technology Operational Audit	12/2021 – 06/2022	11/02/2022	Yes	

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REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2022, THROUGH OCTOBER 31, 2023

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Universities (Continued)					
2023-076	New College of Florida – Financial Audit	06/2022 – 12/2022	12/22/2022	Yes	
2023-133	University of Central Florida – Financial Audit	04/2022 – 02/2023	03/03/2023	Yes	
2023-140	University of Florida – Financial Audit	09/2022 – 03/2023	03/09/2023	Yes	
2023-190	University of Florida – Operational Audit	04/2022 – 01/2023	05/26/2023	Yes	
2023-158	University of North Florida – Financial Audit	12/2022 – 03/2023	03/23/2023	Yes	
2023-069	University of South Florida – Financial Audit	07/2022 – 11/2022	12/16/2022	Yes	
2023-052	University of South Florida – Operational Audit	03/2022 – 07/2022	11/16/2022	Yes	
2023-149	University of West Florida – Financial Audit	02/2023 – 03/2023	03/16/2023	Yes	
State Colleges					
2023-175	Broward College – Financial Audit	07/2022 – 03/2023	03/29/2023	Yes	
2024-003	Broward College – Workday® Enterprise Cloud Applications – Information Technology Operational Audit	08/2022 – 05/2023	08/02/2023	No	Auditee Delay
2023-151	Chipola College – Financial Audit	08/2022 – 03/2023	03/21/2023	Yes	
2023-182	College of Central Florida – Financial Audit	08/2022 – 03/2023	03/31/2023	Yes	
2023-123	Daytona State College – Financial Audit	11/2022 – 02/2023	02/23/2023	Yes	
2023-104	Eastern Florida State College – Financial Audit	11/2022 – 01/2023	01/26/2023	Yes	
2024-039	Eastern Florida State College – Financial Audit	06/2023 – 10/2023	10/25/2023	Yes	
2023-048	Florida Gateway College – Ellucian Banner® Enterprise Resource Planning System – Information Technology Operational Audit	03/2022 – 07/2022	11/04/2022	Yes	
2023-096	Florida Gateway College – Financial Audit	09/2022 – 01/2023	01/24/2023	Yes	
2024-024	Florida Gateway College – Operational Audit	04/2023 – 08/2023	09/26/2023	Yes	
2023-142	Florida SouthWestern State College – Financial Audit	10/2022 – 02/2023	03/09/2023	Yes	
2023-121	Florida State College at Jacksonville – Financial Audit	10/2022 – 01/2023	02/22/2023	Yes	
2024-020	Florida State College at Jacksonville – Operational Audit	03/2023 – 07/2023	09/19/2023	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)					
2023-167	Gulf Coast State College – Financial Audit	06/2022 – 03/2023	03/28/2023	Yes	
2023-120	Hillsborough Community College – Financial Audit	08/2022 – 02/2023	02/21/2023	Yes	
2024-035	Hillsborough Community College – Operational Audit	03/2023 – 07/2023	10/17/2023	Yes	
2023-129	Indian River State College – Financial Audit	09/2022 – 02/2023	03/01/2023	Yes	
2023-128	Lake-Sumter State College – Financial Audit	01/2023 – 02/2023	03/01/2023	Yes	
2023-170	Miami Dade College – Financial Audit	09/2022 – 03/2023	03/28/2023	Yes	
2023-125	North Florida College – Financial Audit	12/2022 – 02/2023	02/28/2023	Yes	
2023-115	Northwest Florida State College – Financial Audit	12/2022 – 02/2023	02/14/2023	Yes	
2024-006	Northwest Florida State College – Operational Audit	03/2023 – 05/2023	08/11/2023	Yes	
2023-146	Palm Beach State College – Financial Audit	04/2022 – 02/2023	03/14/2023	Yes	
2023-058	Palm Beach State College – Operational Audit	03/2022 – 09/2022	11/21/2022	Yes	
2023-145	Pasco-Hernando State College – Financial Audit	07/2022 – 03/2023	03/14/2023	Yes	
2023-080	Pasco-Hernando State College – Operational Audit	03/2022 – 08/2022	01/05/2023	No	Audit Staff Resources, Findings
2023-143	Pensacola State College – Financial Audit	12/2022 – 03/2023	03/10/2023	Yes	
2023-067	Pensacola State College – Workday® Enterprise Cloud Applications – Information Technology Operational Audit	04/2022 – 11/2022	12/15/2022	Yes	
2023-156	Polk State College – Financial Audit	11/2022 – 03/2023	03/22/2023	Yes	
2023-172	Santa Fe College – Financial Audit	01/2023 – 03/2023	03/29/2023	Yes	
2023-103	Seminole State College of Florida – Financial Audit	08/2022 – 01/2023	01/26/2023	Yes	
2023-118	South Florida State College – Financial Audit	06/2022 – 01/2023	02/15/2023	Yes	
2023-081	St. Johns River State College – Financial Audit	05/2022 – 11/2022	01/05/2023	Yes	
2023-094	St. Petersburg College – Financial Audit	06/2022 – 12/2022	01/18/2023	Yes	
2023-108	State College of Florida, Manatee-Sarasota – Financial Audit	07/2022 – 01/2023	01/31/2023	Yes	

EXHIBIT B

REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2022, THROUGH OCTOBER 31, 2023

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Colleges (Continued)					
2023-136	Tallahassee Community College – Financial Audit	08/2022 – 02/2023	03/07/2023	Yes	
2023-178	The College of the Florida Keys – Financial Audit	11/2022 – 03/2023	03/30/2023	Yes	
2024-029	The College of the Florida Keys – Operational Audit	03/2023 – 07/2023	10/05/2023	Yes	
2023-071	Valencia College – Financial Audit	08/2022 – 11/2022	12/20/2022	Yes	
Other Educational Entities and Programs					
2023-049	State University System Board of Governors – Operational Audit	04/2022 – 07/2022	11/08/2022	Yes	
Other Audits and Accountability Activities					
2024-033	City of Gainesville, Prior Audit Follow-Up – Operational Audit	06/2023 – 09/2023	10/12/2023	Yes	
2024-012	City of Gulf Breeze, Prior Audit Follow Up – Operational Audit	03/2022 – 05/2023	08/28/2023	No	Audit Staff Resources
2023-193	City of Melbourne, Melbourne Community Redevelopment Agency, and Olde Eau Gallie Riverfront Community Redevelopment Agency, Prior Audit Follow-up – Operational Audit	07/2022 – 03/2023	06/02/2023	No	Audit Staff Resources
2023-185	City of Opa-locka and Opa-locka Community Redevelopment Agency Follow-up – Operational	03/2021 – 03/2023	04/13/2023	No	Audit Staff Resources
2023-079	City of Palm Bay, Prior Audit Follow-Up – Operational Audit	06/2021 – 12/2022	01/05/2023	Yes	
2024-036	City of Winter Springs – Operational Audit	03/2023 – 09/2023	10/17/2023	Yes	
2024-017	Greater Orlando Aviation Authority, Transparency, Accountability and Prior Audit Follow-Up – Operational Audit	05/2022 – 05/2023	09/12/2023	No	Audit Staff Resources
2023-196	Local Government Financial Reporting System – Performance Audit	02/2022 – 04/2023	06/16/2023	Yes	
2023-112	Escambia County Board of County Commissioners and Clerk of the Circuit Court and Comptroller, Use of Tourist Development Taxes – Operational Audit	01/2022 – 08/2022	02/07/2023	No	Audit Staff Resources
2024-023	Palm Beach County Clerk of the Circuit Court and Comptroller, Prior Audit Follow-Up – Operational Audit	05/2023 – 07/2023	09/25/2023	Yes	

EXHIBIT B

REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2022, THROUGH OCTOBER 31, 2023

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
Other Audits and Accountability Activities (Continued)					
2024-028	Port Richey Community Redevelopment Agency, Prior Audit Follow-Up – Operational Audit	05/2023 – 07/2023	09/29/2023	Yes	
2023-197	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	10/2022 – 06/2023	06/21/2023	Yes	
2023-053	Review of Local Governments Entity 2020-2021 Fiscal Year Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	11/2021 – 11/2022	11/17/2022	Yes	
2024-018	Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages For Fiscal Years Ended October 1, 2021, Through September 30, 2022, Pursuant to Section 215.97(12)(f), Florida Statutes	06/2023 – 08/2023	09/12/2023	Yes	
2023-198	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, 2022, Pursuant to Section 11.45(7)(f), Florida Statutes	10/2022 – 05/2023	06/22/2023	Yes	
2023-054	Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports for the 2020-2021 Fiscal Year Pursuant to Section 11.45(7)(f), Florida Statutes	11/2021 – 10/2022	11/18/2022	Yes	
2023-047	Suwannee River Water Management District – Operational Audit	06/2022 – 08/2022	11/03/2022	Yes	
2023-148	Town of Caryville, Prior Audit Follow-up – Operational Audit	03/2022 – 11/2022	03/16/2023	Yes	
2024-031	Agency for Persons with Disabilities – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	08/2023 – 10/2023	10/09/2023	Yes	
2024-042	Department of Highway Safety and Motor Vehicles – Office of Inspector General's Internal Audit Activity – Quality Assessment Review	09/2023 – 10/2023	10/26/2023	Yes	
2023-184	Florida Housing Finance Corporation – Office of the Inspector General's Internal Audit Activity – Quality Assessment Review	03/2023 – 03/2023	04/04/2023	Yes	

EXHIBIT C

REPORTS ISSUED OR SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2023, AND BY MARCH 31, 2024

EXHIBIT C lists, as of December 1, 2023, the reports issued or expected to be issued subsequent to October 31, 2023, and by March 31, 2024. The reports are identified by entity and by scope or areas of operations subject to audit.

EXHIBIT C

REPORTS ISSUED OR SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2023, AND BY MARCH 31, 2024

Audited Entity	Scope/Areas of Operation
State Government	
Commission on Offender Review	Administration of Victim Notifications
Department of Citrus	Office of Inspector General's Internal Audit Activity
Department of Commerce	State Economic Development Incentive Programs, Selected Administrative Activities, and Prior Audit Follow-Up
Department of Corrections	Selected Administrative Activities and Prior Audit Follow-Up Incident Reporting, Maintenance Requests, Medical Callouts, and Inmate Welfare Trust Fund
Department of Education	Office of Inspector General's Internal Audit Activity
Department of Financial Services	Information Technology – Florida Accounting Information Resource Subsystem and Selected General Controls Office of Inspector General's Internal Audit Activity
Department of Health	County Health Department Expenditures and Prior Audit Follow-Up Office of Inspector General's Internal Audit Activity
Department of Juvenile Justice	Office of Inspector General's Internal Audit Activity
Department of Law Enforcement	Information Technology – Selected General Controls Office of Inspector General's Internal Audit Activity
Department of Legal Affairs	Data Security Breach Investigations, Selected Administrative Activities, and Prior Audit Follow-Up
Department of the Lottery	Financial Statements
Department of Management Services	Florida Retirement System Financial Statements Florida Retirement System Allocation
Department of Military Affairs	Selected Administrative Activities Office of Inspector General's Internal Audit Activity
Department of Revenue	Selected Administrative Activities and Prior Audit Follow-Up Office of Inspector General's Internal Audit Activity
Department of Transportation	Acquisition, Assignment, Use, and Disposition of District Six Motor Vehicles
Department of Veterans' Affairs	State Nursing Home and Domiciliary Admissions Office of Inspector General's Internal Audit Activity
Division of Emergency Management	Office of Inspector General's Internal Audit Activity
Executive Office of the Governor	State Budgetary Processes and Information Technology Controls
Florida School for the Deaf and the Blind	Financial Statements
Prison Rehabilitative Industries and Diversified Enterprises, Inc.	Selected Activities

EXHIBIT C

REPORTS ISSUED OR SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2023, AND BY MARCH 31, 2024

Audited Entity	Scope/Areas of Operation
State Government (Continued)	
State Board of Administration	Financial Statements (Florida PRIME) Information Technology – Selected Financial Systems and General Controls Florida Hurricane Catastrophe Fund, Selected Administrative Activities, and Prior Audit Follow-Up
State Courts System	Selected Administrative Activities
State of Florida	Financial Statements (Auditor’s Report in State ACFR) Federal Awards
Triumph Gulf Coast, Inc.	Selected Areas of Operation
State Universities	
Florida Agriculture and Mechanical University	Financial Statements
Florida Atlantic University	Financial Statements
Florida Gulf Coast University	Financial Statements
Florida International University	Financial Statements
Florida Polytechnic University	Financial Statements
Florida State University	Financial Statements
New College of Florida	Financial Statements Selected University Processes and Administrative Activities
University of Central Florida	Financial Statements
University of Florida	Financial Statements
University of North Florida	Financial Statements Selected University Processes and Administrative Activities
University of South Florida	Financial Statements
University of West Florida	Financial Statements
State Colleges	
Broward College	Financial Statements Selected College Processes and Administrative Activities
Chipola College	Financial Statements
College of Central Florida	Financial Statements
Daytona State College	Financial Statements
Eastern Florida State College	Information Technology – Ellucian Banner® Enterprise Resource Planning System
Florida Gateway College	Financial Statements
Florida SouthWestern State College	Financial Statements
Florida State College at Jacksonville	Financial Statements

EXHIBIT C

REPORTS ISSUED OR SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2023, AND BY MARCH 31, 2024

Audited Entity	Scope/Areas of Operation
State Colleges (Continued)	
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
	Selected College Processes and Administrative Activities
North Florida College	Financial Statements
	Selected College Processes and Administrative Activities
Northwest Florida State College	Financial Statements
	Information Technology – Ellucian Banner® Enterprise Resource Planning System
Palm Beach State College	Financial Statements
Pasco-Hernando State College	Financial Statements
Pensacola State College	Financial Statements
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
	Selected College Processes and Administrative Activities
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
Other Educational Entities and Programs	
Administration of the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs by Florida Public Educational Institutions	Selected Administrative Activities
Florida State University Schools, Inc.	Florida Education Finance Program – Compliance with Reporting Requirements

EXHIBIT C

REPORTS ISSUED OR SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2023, AND BY MARCH 31, 2024

Audited Entity	Scope/Areas of Operation
School Districts	
Baker County District School Board	Financial Statements and Federal Awards
Bay County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Bradford County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Calhoun County District School Board	Financial Statements and Federal Awards
Charlotte County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements
Citrus County District School Board	Financial Statements and Federal Awards
Collier County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements
Columbia County District School Board	Financial Statements and Federal Awards
DeSoto County District School Board	Financial Statements and Federal Awards
Dixie County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Escambia County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Flagler County District School Board	Financial Statements and Federal Awards
Franklin County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Gadsden County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Gilchrist County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Glades County District School Board	Financial Statements and Federal Awards
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 Florida Education Finance Program – Compliance with Reporting Requirements
Highlands County District School Board	Financial and Federal Awards

EXHIBIT C

REPORTS ISSUED OR SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2023, AND BY MARCH 31, 2024

Audited Entity	Scope/Areas of Operation
School Districts (Continued)	
Hillsborough County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Holmes County District School Board	Financial Statements and Federal Awards
Indian River County District School Board	Financial Statements and Federal Awards
Jackson County District School Board	Financial Statements and Federal Awards
Jefferson County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Lafayette County District School Board	Financial Statements and Federal Awards
Lake County District School Board	Financial Statements and Federal Awards
Lee County District School Board	Financial Statements and Federal Awards
Leon County District School Board	Financial Statements and Federal Awards
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
Marion County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Martin County District School Board	Financial Statements and Federal Awards
Monroe County District School Board	Financial Statements and Federal Awards
Nassau County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Okeechobee County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Pinellas County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities Florida Education Finance Program – Compliance with Reporting Requirements
Putnam County District School Board	Financial Statements and Federal Awards
Seminole County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities Information Technology – Oracle PeopleSoft Applications and Skyward Student Information System
St. Johns County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities

EXHIBIT C

REPORTS ISSUED OR SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2023, AND BY MARCH 31, 2024

Audited Entity

Scope/Areas of Operation

School Districts (Continued)

St. Lucie County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements
Sumter County District School Board	Financial Statements and Federal Awards
Suwannee County District School Board	Financial Statements and Federal Awards
Taylor County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Union County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Wakulla County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Walton County District School Board	Financial Statements and Federal Awards
Washington County District School Board	Financial Statements and Federal Awards

Local Government and Other

Belle Glade Housing Authority Follow-Up	Follow-Up on Report No. 2022-032
Citrus County Hospital Board Follow-Up	Follow-Up on Report No. 2022-001
City of Delray Beach	Interlocal Service Agreement with the Town of Highland Beach and Selected Administrative Activities and Operations
District School Board Audit Reports	Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports for the Fiscal Year Ended June 30, 2022 – Pursuant to Section 11.45(7)(f), Florida Statutes
Local Governmental Entity Audit Reports	Review of Local Governmental Entity 2021-22 Fiscal Year Audit Reports – Pursuant to Section 11.45(7)(b), Florida Statutes
Local Governmental Entity Audit Reports and Annual Financial Reports	Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports for the 2021-22 Fiscal Year – Pursuant to Section 11.45(7)(f), Florida Statutes
North Springs Improvement District	Selected Areas of Operations
South Florida Water Management District	Selected Areas of Operations
Southwest Water Management District	Selected Areas of Operation
Town of White Springs	Selected Town Processes and Administrative Activities
West Volusia Hospital Authority Follow-Up	Follow-Up on Report No. 2022-174

EXHIBIT D

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