

2024



AUDITOR GENERAL ANNUAL REPORT

November 1, 2023, Through October 31, 2024

2022 – 2024



Alternating Chair

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Senator Jason Brodeur

Senator Tracie Davis

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Representative Rachel Saunders Plakon

Representative Taylor Michael Yarkosky

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. The audits we conduct determine whether public resources are appropriately protected, tax dollars are being spent wisely, and controls established by government officials are effective in preventing and detecting fraud and abuse and eliminating waste. Our reports promote government accountability, stewardship, transparency, and operational efficiency by informing public officials and citizens about financial statement reliability, internal control deficiencies, instances of noncompliance, and areas for improvement.

We perform our work in accordance with *Government Auditing Standards*. Those standards require auditors and audit organizations to maintain their independence so that their opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by reasonable and informed third parties.

This *Annual Report* contains information about the Office, summarizes the results of the work we accomplished during the 2023-24 reporting year, provides details of ongoing engagements, and includes our work plan for the next 2 years. I hope you find the information useful and informative.

Respectfully,



Sherrill F. Norman, CPA
Auditor General



Auditor General 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 Independence

So that the Auditor General can conduct engagements without undue influence 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 Professionals

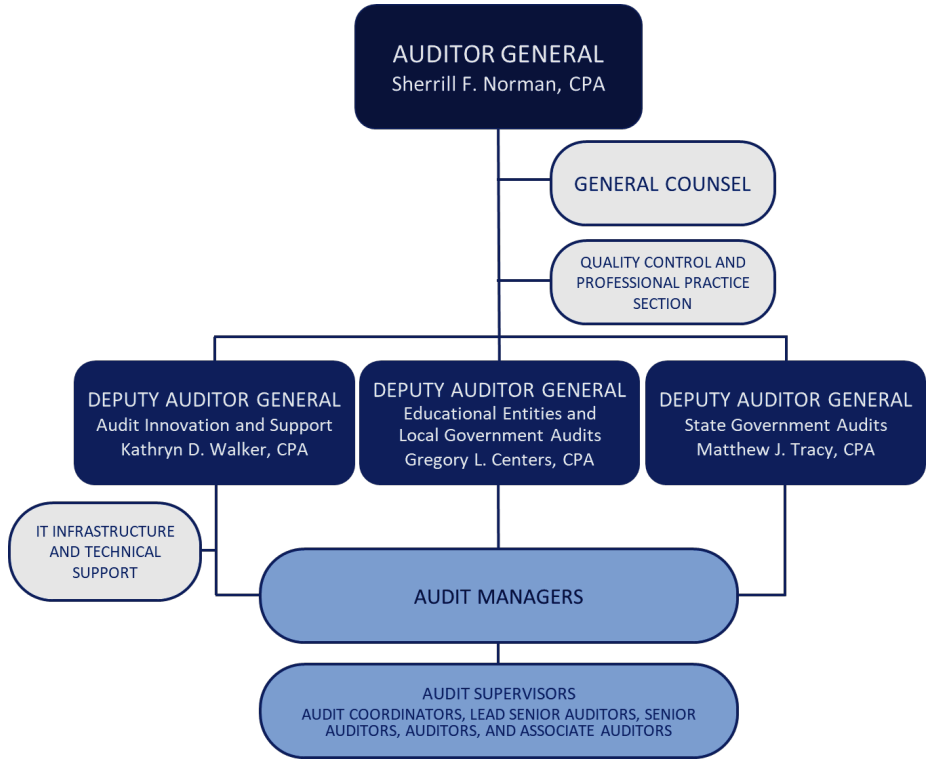
360 Authorized FTEs

140 Certified Public Accountants (CPAs)

13 Certified Information Systems Auditors

14 Certified Fraud Examiners

OUR ORGANIZATION



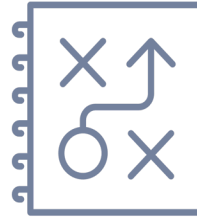
The Auditor General’s Office is organized into three divisions: the Audit Innovation and Support Division, the Educational Entities and Local Government Audits Division, and the State Government Audits Division. Each Division is led by a Deputy Auditor General. At October 31, 2024, our overall vacancy rate was 23 percent.

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, and consistent with *Government Auditing Standards*, 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, 2023, through October 31, 2024, we issued 204 reports, including 92 financial audit reports, 72 operational audit reports, 19 attestation examination reports, and 21 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 the reports we issued during the period November 1, 2023, through October 31, 2024, 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 and 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.

Our most recent peer review was conducted by a team from the National State Auditors Association (NSAA) in September 2022. The review 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

Educational Entity Transparency Requirements – To help produce the information sought by the reporting required by Section 11.45(7)(i), Florida Statutes, the Legislature should consider defining the term “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), Florida Statutes, requires each safe-school officer who is also a sworn law enforcement officer to complete mental health crisis intervention training to improve officers’ knowledge and skills as a first responder to 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 Nos.: 2025-032 (Finding 1), 2025-030 (Finding 1),
and 2025-014 (Finding 1)

Audit Manager: Edward A. Waller, CPA

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 for tours to occur once every 3 years as the statute does not specify the expected frequency or establish whose responsibility it is to ensure their occurrence.

Audit Manager: Edward A. Waller, CPA

Scholarship-Funding Organizations – The Legislature should consider assigning the Department of Education (Department) responsibility for providing to the eligible nonprofit scholarship-funding organizations technical guidance on scholarship program issues. Doing so would establish the Department 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

Florida School for Competitive Academics – Chapter 2023-245, Laws of Florida, effective July 1, 2023, created Section 1002.351(1), Florida Statutes, establishing the Florida School for Competitive Academics (School) in Alachua County as a State-supported public school for Florida residents in grades 6 through 12. Chapter 2023-245, Laws of Florida, also created Section 1011.58, Florida Statutes, requiring the School to submit an implementation plan to the Department of Education (Department) before the Department may approve a budget request. Section 11.45(2)(d), Florida Statutes, requires the Auditor General to conduct annual financial statement audits and Section 11.45(2)(f), Florida Statutes, requires the Auditor General to conduct an operational audit of the accounts and records of the School at least once every 3 years. According to Department management, as of June 30, 2024, the School had neither submitted an implementation plan nor requested any funds and did not exist in any auditable form. Amending Section 1002.351, Florida Statutes, to include time frames and expectations may help facilitate the creation and operation of the School.

Audit Manager: Joshua T. Barrett, CPA

Transparency Requirements – The Legislature should consider amending Section 218.31, Florida Statutes, to define the term “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 to more precisely address the legislative intent of those sections.

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 No.: 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 No.: 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

Community Redevelopment Agency Transparency – Section 189.015(1), Florida Statutes, requires that the governing body of each special district file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities, at least 7 days before such meeting as provided in Chapter 50, Florida Statutes, in the county or counties in which the special district is located. These requirements apply to community redevelopment agencies (CRAs), a type of special district created pursuant to Section 163.356, Florida Statutes. Most CRAs in Florida are created by municipalities. We therefore recommend amending Section 189.015(1), Florida Statutes, to authorize a CRA created by a municipality to post schedules of the CRA’s regular meetings on the municipality’s Web site rather than requiring notice be made at the County level.

Audit Manager: Derek H. Noonan, CPA

EMPLOYMENT

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 Nos.: 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. 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

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

GOVERNMENTAL OPERATIONS

Triumph Gulf Coast, Inc. – Section 288.8013(5), Florida Statutes, requires the Auditor General to conduct an operational audit of Triumph Gulf Coast, Inc. annually. The Auditor General has conducted such audits since 2018; however, recent audits have not disclosed any reportable noncompliance or internal control deficiencies. Accordingly, the Legislature should consider amending Section 288.8013(5), Florida Statutes, to require the Auditor General to conduct an operational audit at least once every 3 years of Triumph Gulf Coast, Inc.

Deputy Auditor General: Matthew J. Tracy, CPA

Citizens Property Insurance Corporation – To minimize the need for potential surcharges on Citizens policyholders and emergency assessments on assessable insureds, the Legislature should consider revisiting Section 627.351(6)(n)5, Florida Statutes, which limits premium rate increases, to specifically allow for Citizens to collect from the rates the projected costs of reinsurance to cover 100-year probable maximum losses.

Audit Manager: Joshua T. Barrett, 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 and the number of reports and number of findings for each type of engagement for the 2023-24 reporting period are provided beginning on page 14. Information about and highlights of the engagements performed during the 2023-24 reporting period begin on page 16 and are presented by audit entity type.

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

2024 Work Plan

Our 2024 Work Plan encompassed a wide variety of programs, activities, and functions administered by many entities. Some of the notable projects on our 2024 Work Plan included operational audits of educational entity controls over vendor and employee payment information and selected activities of the Department of Elder Affairs, Office of Public and Professional Guardians, and the Department of Children and Families, Medicaid eligibility determinations. While many of the projects on the 2024 Work Plan were completed prior to October 31, 2024, 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, 2023, through October 31, 2024, begins on page 14 of this Annual Report. A listing of all reports issued during the period November 1, 2023, through October 31, 2024, is included in this report as **EXHIBIT B**. Additionally, a listing of reports issued or scheduled to be issued subsequent to October 31, 2024, and by March 31, 2025, is included in this report as **EXHIBIT C**.

Projected 2-Year Work Plan 2025 and 2026

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 2025 and 2026 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.

Frequency:

Annual

Financial audits:

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

Triennial

Financial audits 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 | 110 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

No reports issued

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*.

Operational Audits

72 reports | 326 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

19 reports | 591 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

21 reports | 11 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

Financial and Federal Awards Audits

Single Audit of the State of Florida

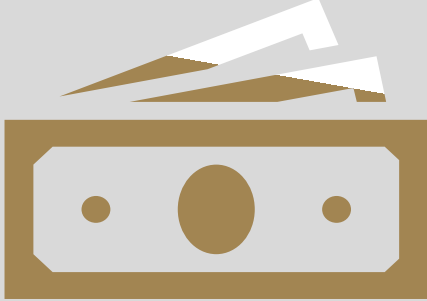
(Report titled *State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards*)

State agencies, State universities, and State colleges administered approximately 634 Federal awards programs and program clusters during the 2022-23 fiscal year. Our audit included 26 major Federal programs with total combined expenditures of \$43.4 billion and resulted in 65 findings and \$4.61 million in questioned costs.

\$736 Billion

Total asset value upon which financial statement opinions were rendered.

The Single Audit included **71 percent** of the \$60.8 billion in total Federal awards expenditures.



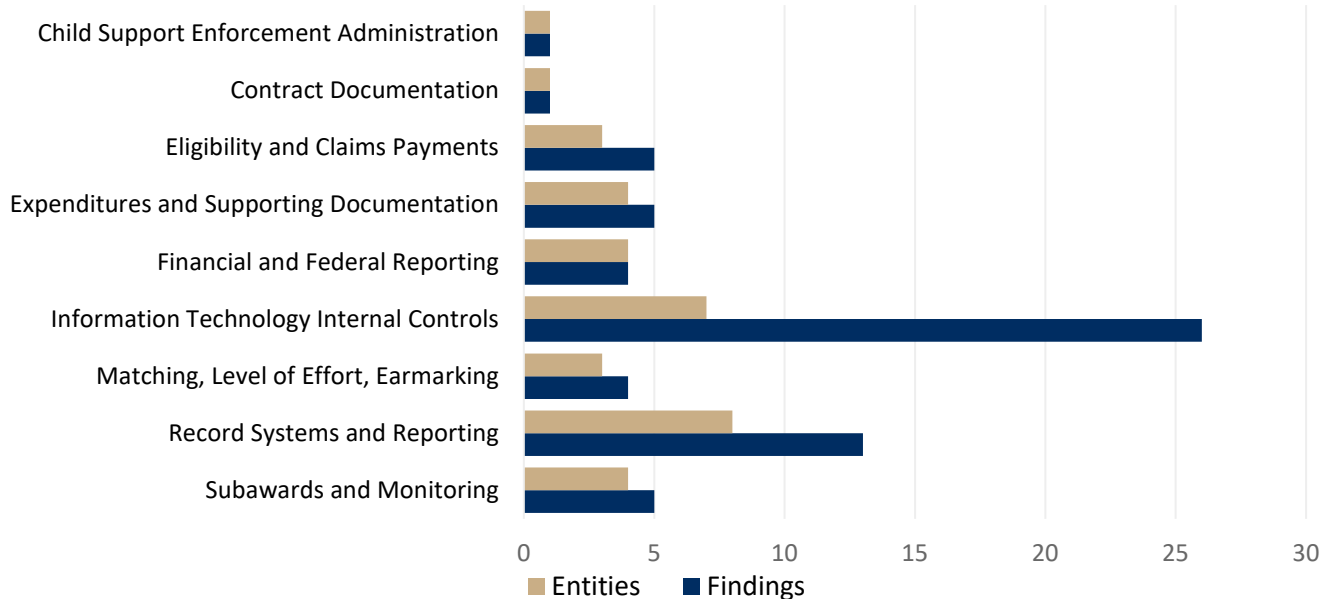
State of Florida Financial Statements

The State of Florida's financial statements for the fiscal year ended June 30, 2023, 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, 2023, through October 31, 2024, we issued 15 operational audit reports on State governmental and related entities. Our reports addressed a broad array of programs, activities, and functions, and included 68 findings.

State Government Operational Audit Results

Operational Area	Findings	Entities
Annual Report	1	1
Capital Assets, Equipment, and Inventory	9	6
Complaint Handling	2	1
Contractual Services	4	2
Expenditures and Disbursements	1	1
Facility Access Controls	1	1
Financial Management and Record Keeping	5	4
Florida Single Audit Act	1	1
General Oversight or Governance	16	5
Information Technology Resources	14	8
Internal Audit Management	2	1
Performance Measures Reporting	1	1
Personnel and Payroll	3	2
Purchasing Practices	4	4
Revenue and Cash Collections	3	2
Service Organization Report	1	1

A listing of State Government audit reports issued during the period November 1, 2023, through October 31, 2024, is included in **EXHIBIT B** of this Annual Report.

Highlights

Prison Rehabilitative Industries and Diversified Enterprises, Inc. –

Our audit disclosed a pervasive absence of adequately designed internal controls and, where controls were established, a control environment that permitted the bypassing of controls necessary to promote and encourage compliance with applicable requirements, economic and efficient operations, reliability of records and reports, and the safeguarding of assets.

Citizens Property Insurance Corporation –

Our audit found, for example, that authorized premium amounts for the 2021 through 2023 calendar years were approximately \$2.8 billion less than the premium amounts that would have been due using actuarially determined rates that included the costs of reinsurance for a 1-in-100-year storm.

Commission on Offender Review –

Our audit noted, among other matters, that Commission processes and procedures did not adequately promote, and Commission records did not always evidence, the administration of victim rights notifications in accordance with the State Constitution and other applicable requirements.

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.
- Performance and administration of programs, activities, and functions.

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, 2023, through October 31, 2024, we completed audits of the financial statements of all 12 State universities and 27 State colleges 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 a material weakness at the [North Florida College](#) for deficient controls over an online payment system account which contributed to cash disbursements totaling \$197,613 being made to an unauthorized account without documented justification. We noted a significant deficiency in controls over cash at the [Lake-Sumter State College](#) that resulted in improperly recorded State capital outlay appropriations and related cash transactions and untimely completion of bank account reconciliations. We also noted a significant deficiency in controls over recordkeeping at the [State College of Florida, Manatee-Sarasota](#) that caused improperly recorded due from other governmental agencies, capital grants, and gifts and fees transactions. We also noted a significant deficiency in procurement card controls at the [University of South Florida](#) that resulted in an investigation of alleged fraud.

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.

Total asset Value on which opinions were issued

\$36.4 Billion
State Universities



\$9.2 Billion
State Colleges

Operational Audits

During the reporting period, we issued operational audit reports for 3 State universities and 11 State colleges. These audits focused on several areas involving board oversight, such as policies regarding the assessment and use of tuition and fees and compensation. Our audits also evaluated internal controls over numerous operational areas and compliance with State law and other requirements.

State University and State College Operational Audit Results

Operational Area	Findings	Entities
Adult General Education Course Hours Reporting	1	1
Capital Assets, Equipment, and Inventory	2	2
Cash and Cash Collections	2	2
Construction and Related Activities	3	2
Electronic Payments and Funds Transfers	1	1
Expenditures and Disbursements	5	5
Financial Management	5	4
Information Technology Internal Controls	1	1
Instructional Materials	1	1
Investments	1	1
Personnel and Payroll	10	7
Purchasing Practices and Contractual Services	5	4
Safeguarding of Social Security Numbers	5	5
Tuition and Fees	2	2

*A listing of State university and State college audit reports issued during the period November 1, 2023, through October 31, 2024, is included in **EXHIBIT B** of this Annual Report.*

Highlights

Personnel and Payroll –

Seven institutions needed to improve the administration of personnel and payroll functions. Areas in need of improvement included background screenings, personnel evaluations, and compensation payments made contrary to State law.

Safeguarding of Social Security Numbers –

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

Expenditures and Disbursements –

Five institutions needed to improve internal controls over expenditures and disbursements. Areas needing improvement included various payments made without apparent legal authority and a lack of prompt payment to vendors.

Financial Management –

Four institutions needed to improve internal controls over financial management.

Higher Education Scholarship Programs

Our operational audit report on the **Administration of the Florida Bright Futures Scholarship Program and Florida Student Assistance Grant (FSAG) Programs** disclosed that one State college returned to the Florida Department of Education (FDOE) FSAG Program advances totaling \$1.2 million without identifying eligible students who could have used the advances for education; one State university made 146 refunds totaling \$141,476, an average of 99 days after the required due dates; and another State college’s procedures needed improvement to ensure that Program funds received are promptly reconciled with disbursements to students and information and refunds are accurately reported and timely refunded to the FDOE.

School Districts

School District Financial Statement Audits –

We audited the financial statements of 47 school districts for the fiscal year ended June 30, 2023, and found that, with one exception, 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. We modified our opinion on the financial statements for the Gadsden County District School Board because the audit reports of the school district’s school internal funds and discretely presented component unit were not timely issued and could not be considered in completing the school district financial statements and related audit.

Total asset
value on which opinions were issued

\$22.6 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 47 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.

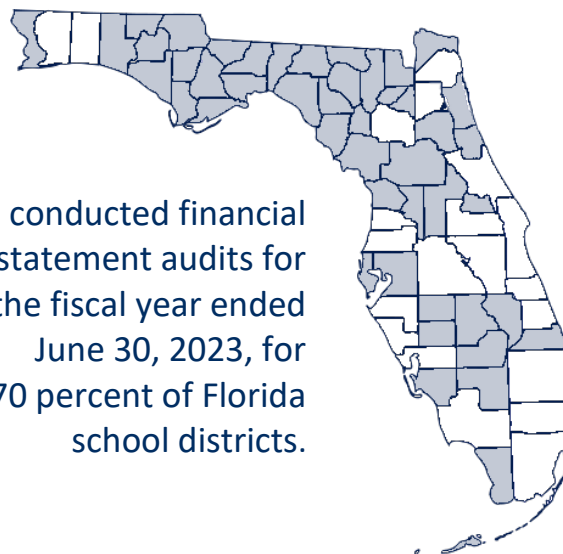
- We noted a material weakness in the Gadsden County District School Board’s accountability over school internal funds and the discretely presented component unit. This material weakness resulted in our opinion qualification detailed above.
- Twelve significant deficiencies noted at seven school districts concerned inadequate financial reporting and budgeting procedures, insufficient internal controls over cash, insufficient internal controls over journal entries, and inappropriate information technology access privileges.

\$1.5 Billion

Total Federal awards expenditures for major programs audited at 47 school districts

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

\$7.3 Million



We conducted financial statement audits for the fiscal year ended June 30, 2023, for 70 percent of Florida school districts.

School District Operational Audits

During the period November 1, 2023, through October 31, 2024, we issued operational audit reports for 19 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 and Capital Outlay	2	2
Adult General Education	3	3
Capital Assets, Equipment, and Inventory	2	2
Cash and Collections	2	2
Construction and Related Activities	14	9
Expenditures and Disbursements	1	1
Financial Management and Budgetary Internal Controls	10	9
Food Service Operations	1	1
Information Technology Internal Controls	17	10
Insurance	2	2
Internal Audit Function	1	1
Investments	1	1
Personnel and Payroll	10	8
Purchasing Practices and Contractual Services	7	7
School Safety	20	14
Workforce Education Program Funds	3	2

*A listing of school district audit reports issued during the period November 1, 2023, through October 31, 2024, is included in **EXHIBIT B** of this Annual Report.*

Highlights

School Safety –

At 14 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 document verification that safe-school officers were appropriately trained.

Information Technology Internal Controls –

At 10 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 user authentication, security incident response, and risk assessment.

Financial Management and Budgetary Internal Controls –

For 9 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.

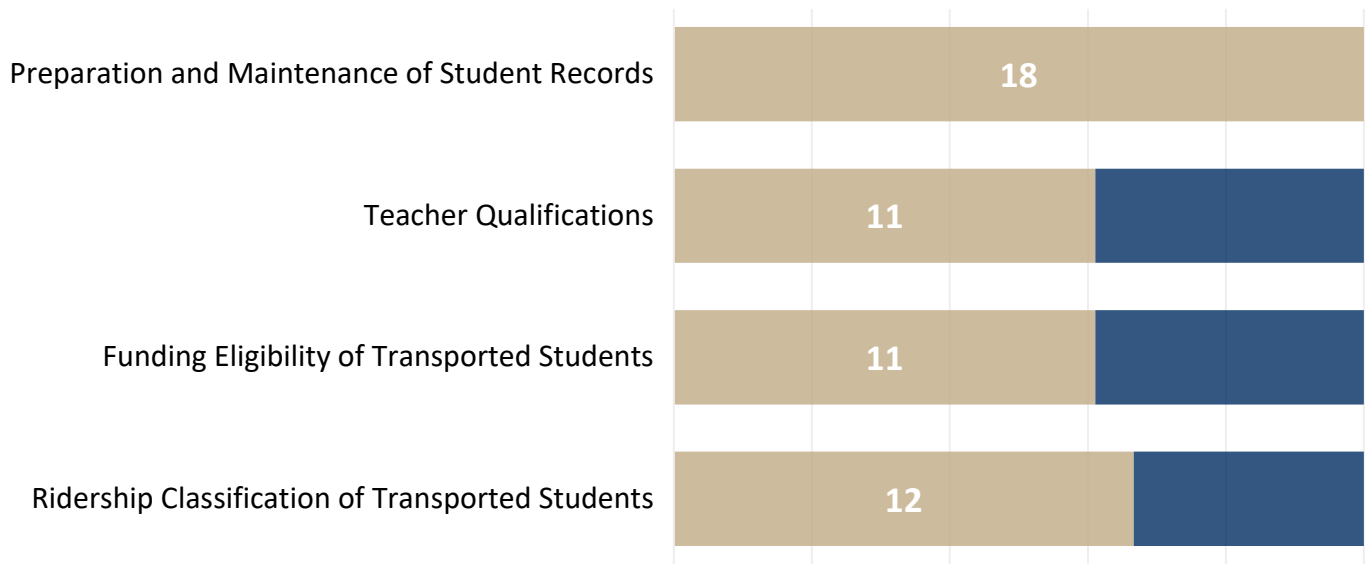
Florida Education Finance Program

Florida Education Finance Program (FEFP) funding, including student transportation funding (net of local school district funding) for the 2021-22 and 2022-23 fiscal years totaled approximately \$10 billion and \$10.6 billion, respectively. During the period November 1, 2023, through October 31, 2024, we completed examinations of the records of 18 school districts, 14 school districts for the fiscal year ended June 30, 2022, and 4 school districts for the fiscal year ended June 30, 2023. 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.

492,476
Total FTE Student Enrollment reported upon which compliance opinions were rendered

Our examinations disclosed that, except for the material noncompliance noted in certain FEFP programs, the 18 school districts complied with State requirements. Generally, we considered noncompliance to be material when error rates equaled or exceeded 10 percent of the test population for one or more funded programs.

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, 2023, through October 31, 2024, is included in **EXHIBIT B** of this Annual Report.

INFORMATION TECHNOLOGY

Information Technology Operational Audit Reports

State Agencies and Related Entities:

- [Department of Financial Services – Florida Accounting Information Resource Subsystem \(FLAIR\)](#)
- [Department of Law Enforcement – Information Technology General Controls](#)
- [State Board of Administration – Selected Financial Systems and Information Technology General Controls](#)

Educational and Related Entities:

- [Eastern Florida State College – Ellucian Banner Enterprise Resource Planning System](#)
- [Northwest Florida State College – Ellucian Banner Enterprise Resource Planning System](#)
- [Seminole County District School Board – Oracle PeopleSoft Applications and Skyward Student Information System](#)
- [St. Johns County District School Board – PowerSchool Unified Administration BusinessPlus and PowerSchool eSchoolPlus Student Information System](#)
- [University of West Florida – Ellucian Banner Enterprise Resource Planning System](#)

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

The Auditor General 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 36 of these matters were separately communicated to applicable entity management. The sensitive matters involved security control deficiencies relating to various topics such as information security, logical access, user authentication, logging and monitoring, data recovery, physical access, configuration management, account management, and vulnerability management.



IT Operational Audit Results

Control Area	Findings	Entities
Business Process Application Controls:		
Application-Level General	3	3
Configuration Management	2	2
General Controls:		
Security Management	11	8
Contingency Planning	2	1

A listing of IT operational audit reports issued during the period November 1, 2023, through October 31, 2024, 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



South Florida Water Management District

In our operational audit report, we noted District bank account reconciliations did not always demonstrate timely preparation, supervisory review and approval, or prompt resolution of reconciling items. Additionally, the District did not always verify that subcontractors were appropriately licensed before they commenced work on construction projects.

Southwest Florida Water Management District

Our operational audit noted that District security measures over buildings, facilities, and structures and District controls over revenue collections could be improved.

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, 2023, through October 31, 2024, we issued four reports for operational audits directed by the Legislative Auditing Committee and Legislature; four reports for operational audits of water management districts conducted pursuant to Section 11.45(2)(f), Florida Statutes; one report for an operational audit of a large-hub commercial service airport conducted pursuant to Section 11.45(2)(m), Florida Statutes; and four 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 Delray Beach – The findings disclosed in our operational audit report included, for example:

- The City’s true-up did not adequately represent the fire services expenditures incurred as anticipated in the interlocal service agreement (ISA) with the Town of Highland Beach resulting in underreporting of actual expenditures totaling \$2.2 million for the 2016-17 through 2020-21 fiscal years.
- Firefighter salary and benefits amounts recorded in the City’s accounting records did not agree with timekeeping records.
- For the Town’s nonpayment of billed services totaling \$517,654, the City did not timely perform collection efforts nor initiate a non-binding mediation process.

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

- According to the auditor for the 2019-20 fiscal year financial audit, the Town’s most recent audit as of July 2023, the Town experienced deteriorating financial conditions. Due to inadequate and incomplete financial records, the Town’s financial condition as of March 2023 could not be determined.
- Town accounting records contained numerous significant errors, and bank account reconciliations were not timely performed, contained errors, and lacked evidence of review.
- Town records did not always demonstrate that utility customers were correctly billed for services as required by Town ordinances.
- Employment agreements with certain Town employees did not establish minimum work hours and the Town did not require these employees to provide documentation of time worked, activities performed, or any leave taken.

City of North Miami Beach – The findings disclosed in our operational audit report included:

- The City did not take appropriate actions to address purchasing card (P-card) findings and recommendations reported in the Investigative Report on Former Administration Expenditure of Taxpayers Funds and, contrary to City policies and procedures, did not attempt to recover from cardholders amounts improperly charged or consistently take disciplinary actions against the applicable current and former City employees.
- The City did not always maintain documentation evidencing that cardholders signed cardholder agreements to evidence receipt of City P-cards and agreement with the City P-card usage policies.
- The City did not have policies and procedures for the obtaining, distributing, and accounting for gift cards, which may have contributed to missing and stolen gift cards.

North Springs Improvement District – The findings disclosed in our operational audit report included:

- District procurement procedures did not provide adequate time for interested parties to respond to competitive procurement solicitations.
- Contrary to State law, the District did not always use a competitive procurement process when acquiring goods and services.
- Contrary to State law and standard District construction contract provisions, the District did not always obtain guarantees of performance from contractors prior to the commencement of work.
- Other than a one-page document outlining the hiring and new employee onboarding processes, the District lacked written policies and procedures for hiring employees. In addition, the District lacked procedures for establishing position descriptions and hired an individual without publicly advertising the position or establishing a position description.

Prior Audit Follow-Up Results

Audit Area	No Occasion to Correct	Not Corrected	Partially Corrected	Corrected
Citrus County Hospital Board	2	1	1	1
Belle Glade Housing Authority	1	-	4	4
West Volusia Hospital Authority	-	1	1	7
Escambia County Board of County Commissioners Use of Tourist Development Taxes	-	-	1	2

Other Audits

Pursuant to Section 11.45(2)(l), Florida Statutes, we conduct operational audits of the accounts and records of eligible nonprofit scholarship-funding organizations participating in a State-sponsored scholarship program authorized by Chapter 1002, Florida Statutes. In addition, pursuant to Section 11.45(2)(f), Florida Statutes, we conduct operational audits of the accounts and records of the Florida Clerks of Court Operations Corporation.

AAA Scholarship Foundation – FL, LLC – Our operational audit did not disclose any findings or recommendations regarding the Foundation’s processes and administrative activities included within the scope of our audit that must be reported in writing.

Florida Clerks of Court Operations Corporation - Our operational audit did not disclose any findings or recommendations regarding the Corporation’s processes and administrative activities included within the scope of our audit that must be reported in writing.

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, 2023, through October 31, 2024, is included in **EXHIBIT B** of this Annual Report.*

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.

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 14 quality assessment review reports during the period November 1, 2023, through October 31, 2024. Twelve reports addressed a review period of July 2022 through June 2023, and two reports addressed a review period of July 2023 through June 2024.

For 12 of the OIGs, 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 these OIGs generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' OIG internal audit activities.

Annual Report Exhibits

EXHIBIT A

PROJECTED WORK PLAN 2025 AND 2026

Representation of Projected 2-Year Work Plan for 2025 and 2026 based on our analyses as of November 25, 2024. 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 30-46

EXHIBIT B

REPORTS ISSUED DURING THE PERIOD NOVEMBER 1, 2023, THROUGH OCTOBER 31, 2024

Listing of reports issued during the period November 1, 2023, through October 31, 2024. The report information is generally provided by entity type; however, some report information is listed under other audits and accountability activities.

Pages 47-61

EXHIBIT C

REPORTS ISSUED OR SCHEDULED TO BE ISSUED SUBSEQUENT TO OCTOBER 31, 2024, AND BY MARCH 31, 2025

Information on audit activities completed or in progress subsequent to the October 31, 2024, cutoff date for this Annual Report and anticipated for report issue by March 31, 2025. 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 2025 and 2026

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 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	01/31/2024
Florida Retirement System Pension Plan and Other State-Administered Systems	12/15/2023
Florida School for the Deaf and the Blind	03/28/2024
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	01/12/2024
State Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME)	12/08/2023
State of Florida Annual Comprehensive Financial Report	02/28/2024
State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards, including the Audit of Federal Awards	03/26/2024

School Districts

Baker County District School Board	12/19/2023
Bradford County District School Board	02/15/2024
Brevard County District School Board	03/27/2023
Calhoun County District School Board	01/11/2024
Charlotte County District School Board	03/21/2023
Columbia County District School Board	03/26/2024
DeSoto County District School Board	03/25/2024
Dixie County District School Board	01/05/2024
Duval County District School Board	02/28/2023
Flagler County District School Board	03/22/2024
Franklin County District School Board	01/29/2024
Gadsden County District School Board	06/28/2024
Gilchrist County District School Board	03/28/2024
Glades County District School Board	03/29/2024
Gulf County District School Board	12/08/2023
Hamilton County District School Board	01/04/2024
Hardee County District School Board	12/11/2023
Hendry County District School Board	03/25/2024
Highlands County District School Board	01/19/2024
Holmes County District School Board	03/15/2024
Jackson County District School Board	02/27/2024
Jefferson County District School Board	03/26/2024
Lafayette County District School Board	02/23/2024
Levy County District School Board	03/27/2024
Liberty County District School Board	11/20/2023

EXHIBIT A

Projected Work Plan 2025

Financial Audits

Date of Last
Issued Report

School Districts (Continued)

Madison County District School Board	03/06/2024
Manatee County District School Board	12/14/2022
Miami-Dade County District School Board	03/30/2023
Monroe County District School Board	11/29/2023
Nassau County District School Board	01/17/2024
Okeechobee County District School Board	02/29/2024
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	03/22/2024
Santa Rosa County District School Board	01/18/2023
Sumter County District School Board	02/07/2024
Suwannee County District School Board	01/24/2024
Taylor County District School Board	01/29/2024
Union County District School Board	03/05/2024
Wakulla County District School Board	02/27/2024
Walton County District School Board	01/11/2024
Washington County District School Board	03/14/2024

State Universities

Florida Agricultural and Mechanical University	03/29/2024
Florida Atlantic University	02/16/2024
Florida Gulf Coast University	02/22/2024
Florida International University	02/23/2024
Florida Polytechnic University	03/05/2024
Florida State University	12/14/2023
New College of Florida	03/18/2024
University of Central Florida	03/11/2024
University of Florida	02/09/2024
University of North Florida	02/19/2024
University of South Florida	03/22/2024
University of West Florida	02/12/2024

EXHIBIT A

Projected Work Plan 2025

Financial Audits

Date of Last
Issued Report

State Colleges

Broward College	02/02/2024
Chipola College	03/27/2024
College of Central Florida	03/29/2024
Daytona State College	03/21/2024
Eastern Florida State College	10/25/2023
Florida Gateway College	03/27/2024
Florida SouthWestern State College	03/27/2024
Florida State College at Jacksonville	11/14/2023
Gulf Coast State College	03/27/2024
Hillsborough Community College	03/20/2024
Indian River State College	03/22/2024
Lake-Sumter State College	02/20/2024
Miami Dade College	03/13/2024
North Florida College	06/27/2024
Northwest Florida State College	01/10/2024
Palm Beach State College	03/27/2024
Pasco-Hernando State College	03/25/2024
Pensacola State College	01/31/2024
Polk State College	03/26/2024
Santa Fe College	03/14/2024
Seminole State College of Florida	03/08/2024
South Florida State College	03/08/2024
St. Johns River State College	01/05/2024
St. Petersburg College	03/21/2024
State College of Florida, Manatee-Sarasota	02/26/2024
Tallahassee State College	03/19/2024
The College of the Florida Keys	02/07/2024
Valencia College	12/01/2023

EXHIBIT A

Projected Work Plan 2025

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

Department of Children and Families	10/25/2023
Department of Citrus	08/22/2022
Department of Education	03/02/2023
Department of Environmental Protection	10/23/2023
Department of Financial Services	04/27/2023
Department of State	04/04/2023
Executive Office of the Governor	07/17/2024
Florida Gaming Control Commission	N/A
Florida School for the Deaf and the Blind	12/20/2022
Office of Insurance Regulation	05/23/2023
Triumph Gulf Coast, Inc.	11/14/2024

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
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

EXHIBIT A

Projected Work Plan 2025

Operational and Performance Audits Date of Last Issued Report

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	04/12/2024

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 State College	10/12/2022
Valencia College	10/12/2022
Higher Education State Scholarships	04/12/2024

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 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 the 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	12/13/2023
Suwannee River Water Management District	11/03/2022
Town of White Springs Follow-Up	11/06/2023

EXHIBIT A

Projected Work Plan 2025

Information Technology (IT) Operational Audits Date of Last Issued Report

Information technology operational audits start dates are staggered throughout the year with various completion dates.

State Government

Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR)	02/23/2024
Department of the Lottery – Selected Systems	01/31/2024
Departments of Commerce, Highway Safety and Motor Vehicles, and Juvenile Justice – Selected Network Security Controls	N/A
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 – Education 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

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

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	08/25/2022
Lake County District School Board	12/07/2021
Leon County District School Board	03/31/2022
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 Control 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	06/21/2024
Review of Local Governments Entity Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	11/15/2024
Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages Pursuant to Section 215.97(12)(f), Florida Statutes	08/09/2024

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	06/21/2024
Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	09/24/2024
Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	12/18/2023

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	06/26/2024
Auditor General Reporting Requirements Pursuant to Sections 11.45(2)(k) and 11.45(7)(a), (b), (c), (d), (e), (h), (i), and (j), Florida Statutes	Various
Rule and Guideline Maintenance and Technical Advice Pursuant to Section 11.45(8) and (9), Florida Statutes	Various

EXHIBIT A

Projected Work Plan 2026

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	01/31/2024
Florida Retirement System Pension Plan and Other State-Administered Systems	12/15/2023
Florida School for the Deaf and the Blind	03/28/2024
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 Plan	01/12/2024
State Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME)	12/08/2023
State of Florida Annual Comprehensive Financial Report	02/28/2024
State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards, Including the Audit of Federal Awards	03/26/2024

School Districts

Baker County District School Board	12/19/2023
Bay County District School Board	03/29/2024
Bradford County District School Board	02/15/2024
Calhoun County District School Board	01/11/2024
Columbia County District School Board	03/26/2024
DeSoto County District School Board	03/25/2024
Dixie County District School Board	01/05/2024
Escambia County District School Board	12/15/2023
Flagler County District School Board	03/22/2024
Franklin County District School Board	01/29/2024
Gadsden County District School Board	06/28/2024
Gilchrist County District School Board	03/28/2024
Glades County District School Board	03/29/2024
Gulf County District School Board	12/08/2023
Hamilton County District School Board	01/04/2024
Hardee County District School Board	12/11/2023
Hendry County District School Board	03/25/2024
Highlands County District School Board	01/19/2024
Hillsborough County District School Board	03/26/2024
Holmes County District School Board	03/15/2024
Indian River County District School Board	02/29/2024
Jackson County District School Board	02/27/2024
Jefferson County District School Board	03/26/2024
Lafayette County District School Board	03/23/2024
Lake County District School Board	12/18/2023

EXHIBIT A

Projected Work Plan 2026

Financial Audits

Date of Last
Issued Report

School Districts (Continued)

Lee County District School Board	12/22/2023
Leon County District School Board	02/22/2024
Levy County District School Board	03/27/2024
Liberty County District School Board	11/20/2023
Madison County District School Board	03/06/2024
Marion County District School Board	01/30/2024
Martin County District School Board	01/30/2024
Monroe County District School Board	11/29/2023
Nassau County District School Board	01/17/2024
Okeechobee County District School Board	02/29/2024
Pinellas County District School Board	03/19/2024
Putnam County District School Board	03/22/2024
Seminole County District School Board	12/21/2023
St. Johns County District School Board	12/04/2023
Sumter County District School Board	02/07/2024
Suwannee County District School Board	01/24/2024
Taylor County District School Board	01/29/2024
Union County District School Board	03/05/2024
Wakulla County District School Board	02/27/2024
Walton County District School Board	01/11/2024
Washington County District School Board	03/14/2024

State Universities

Florida Agricultural and Mechanical University	03/29/2024
Florida Atlantic University	02/16/2024
Florida Gulf Coast University	02/22/2024
Florida International University	02/23/2024
Florida Polytechnic University	03/05/2024
Florida State University	12/14/2023
New College of Florida	03/18/2024
University of Central Florida	03/11/2024
University of Florida	02/09/2024
University of North Florida	02/19/2024
University of South Florida	03/22/2024
University of West Florida	02/12/2024

EXHIBIT A

Projected Work Plan 2026

Financial Audits

Date of Last
Issued Report

State Colleges

Broward College	02/02/2024
Chipola College	03/27/2024
College of Central Florida	03/29/2024
Daytona State College	03/21/2024
Eastern Florida State College	10/25/2023
Florida Gateway College	03/27/2024
Florida SouthWestern State College	03/27/2024
Florida State College at Jacksonville	11/14/2023
Gulf Coast State College	03/27/2024
Hillsborough Community College	03/20/2024
Indian River State College	03/22/2024
Lake-Sumter State College	02/20/2024
Miami Dade College	03/13/2024
North Florida College	06/27/2024
Northwest Florida State College	01/10/2024
Palm Beach State College	03/27/2024
Pasco-Hernando State College	03/25/2024
Pensacola State College	01/31/2024
Polk State College	03/26/2024
Santa Fe College	03/14/2024
Seminole State College of Florida	03/08/2024
South Florida State College	03/08/2024
St. Johns River State College	01/05/2024
St. Petersburg College	03/21/2024
State College of Florida, Manatee-Sarasota	02/26/2024
Tallahassee State College	03/19/2024
The College of the Florida Keys	02/07/2024
Valencia College	12/01/2024

EXHIBIT A

Projected Work Plan 2026

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 Health Care Administration	10/05/2023
Agency for Persons with Disabilities	12/02/2021
Commission on Offender Review	10/15/2024
Department of Agriculture and Consumer Services	09/20/2023
Department of Business and Professional Regulation	10/16/2023
Department of Corrections	06/20/2024
Department of Elder Affairs	10/14/2022
Department of Health	08/03/2021
Department of Management Services	06/27/2022
Department of Military Affairs	02/20/2024
Department of Revenue	04/30/2024
Department of Transportation	02/15/2023
Department of Veterans' Affairs	01/13/2023
Fish and Wildlife Conservation Commission	10/25/2023
Florida Birth-Related Neurological Injury Compensation Association	10/18/2023
State Board of Administration	11/20/2023
State Courts System	09/06/2024
Triumph Gulf Coast, Inc.	11/14/2024

School Districts

Baker County District School Board	09/21/2023
Bay County District School Board	12/11/2023
Bradford County District School Board	12/06/2023
Calhoun County District School Board	08/17/2023
Franklin County District School Board	08/18/2023
Highlands County District School Board	08/09/2023
Hillsborough County District School Board	11/03/2023
Lake County District School Board	08/24/2023
Leon County District School Board	09/11/2023
Liberty County District School Board	07/31/2023
Marion County District School Board	05/16/2024
Martin County District School Board	09/07/2023
Monroe County District School Board	10/10/2023
Okeechobee County District School Board	11/17/2023
Pinellas County District School Board	03/25/2024
Seminole County District School Board	12/14/2023
St. Johns County District School Board	11/30/2023

EXHIBIT A

Projected Work Plan 2026

Operational and Performance Audits

Date of Last
Issued Report

School Districts (Continued)

Taylor County District School Board	08/04/2023
Union County District School Board	12/15/2023
Walton County District School Board	09/27/2023

State Universities

Florida Polytechnic University	08/11/2023
New College of Florida	07/08/2024
University of North Florida	11/02/2023

State Colleges

Broward College	02/29/2024
Florida Gateway College	09/26/2023
Florida State College at Jacksonville	09/19/2023
Hillsborough Community College	10/17/2023
Miami Dade College	11/27/2023
North Florida College	11/09/2023
Northwest Florida State College	08/11/2023
St. Petersburg College	11/14/2023
The College of the Florida Keys	10/05/2023

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 Mexico Beach Follow-Up	N/A
City of Milton Follow-Up	N/A
City of Pahokee Follow-Up	N/A
Large-Hub Commercial Service Airport (To Be Determined)	N/A
Property Assessed Clean Energy (PACE) Program Authorized Administrator (To Be Determined)	N/A
Southwest Florida Water Management District	01/19/2024
South Florida Water Management District	10/04/2024
Town of Greenville Follow-Up	N/A

EXHIBIT A

Projected Work Plan 2026

Information Technology (IT) Operational Audits Date of Last Issued Report

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) and Florida Planning, Accounting, and Ledger Management (Florida PALM)	02/23/2024
Department of the Lottery – Selected Systems	01/31/2024
Other Selected State Government Information Systems and Cybersecurity Controls Yet to be Determined	N/A

Educational Entities

Florida Atlantic University – Workday Enterprise Cloud Applications and Selected Cybersecurity Controls	12/15/2020
State College of Florida – Ellucian Banner Enterprise Resource Planning System and Selected Cybersecurity Controls	10/05/2020
Florida Southwestern State College – Ellucian Banner Enterprise Resource Planning System and Selected Cybersecurity Controls	02/27/2020
Palm Beach County District School Board – Oracle PeopleSoft Applications and Focus Student Information System and Selected Cybersecurity Controls	07/17/2020
Other Selected Educational Entity Information Systems and Cybersecurity Controls Yet to be Determined	N/A

EXHIBIT A

Projected Work Plan 2026

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 and Other Educational Entities

Alachua County District School Board	10/14/2022
Collier County District School Board	11/15/2023
Dixie County District School Board	11/17/2023
Florida Virtual School	10/25/2023
Hamilton County District School Board	09/27/2023
Hardee County District School Board	08/23/2022
Hendry County District School Board	11/17/2023
Highlands County District School Board	01/25/2023
Indian River County District School Board	03/09/2023
Jefferson County District School Board	03/27/2024
Lafayette County District School Board	03/03/2023
Levy County District School Board	09/26/2022
Miami-Dade County District School Board	08/25/2023
Orange County District School Board	01/13/2023
Putnam County District School Board	07/21/2023
Santa Rosa County District School Board	01/25/2023
Sumter County District School Board	01/13/2023
Suwannee County District School Board	11/29/2022
Wakulla County District School Board	11/01/2023
Washington County District School Board	09/26/2023

EXHIBIT A

Projected Work Plan 2026

Other Accountability Activities Date of Last Issued Report

Quality Assessment Reviews

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

Office of Inspector General Internal Audit Activity – Agency for Persons with Disabilities	10/29/2023
Office of Inspector General Internal Audit Activity – Department of Citrus	12/05/2023
Office of Inspector General Internal Audit Activity – Department of Commerce	11/01/2023
Office of Inspector General Internal Audit Activity – Department of Education	12/13/2023
Office of Inspector General Internal Audit Activity – Department of Financial Services	12/08/2023
Office of Inspector General Internal Audit Activity – Department of Health	11/29/2023
Office of Inspector General Internal Audit Activity – Department of Highway Safety and Motor Vehicles	10/26/2023
Office of Inspector General Internal Audit Activity – Department of Juvenile Justice	11/3/2023
Office of Inspector General Internal Audit Activity – Department of Law Enforcement	12/05/2023
Office of Inspector General Internal Audit Activity – Department of Military Affairs	12/06/2023
Office of Inspector General Internal Audit Activity – Department of Revenue	12/05/2023
Office of Inspector General Internal Audit Activity – Department of Veterans' Affairs	12/06/2023
Office of Inspector General Internal Audit Activity – Division of Emergency Management	11/17/2023
Office of Inspector General Internal Audit Activity – Public Service Commission	11/01/2023

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	06/21/2024
Review of Local Governments Entity Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	11/15/2024
Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages Pursuant to Section 215.97(12)(f), Florida Statutes	08/09/2024

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	06/21/2024
Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	09/24/2024
Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	12/18/2023

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	06/26/2024
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, 2023, Through October 31, 2024

EXHIBIT B lists reports, by title and number, issued by the Auditor General during the period November 1, 2023, through October 31, 2024. **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, 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. At October 31, 2024, our overall vacancy rate was 23 percent, with the State Government Audits division at a 36 percent vacancy rate.

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.

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, 2023, Through October 31, 2024

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Government					
2025-033	Commission on Offender Review – Administration of Victim Rights Notifications – Operational Audit	03/2023 – 03/2024	10/15/2024	No	Findings, Audit Staff Resources
2025-003	Department of Commerce – State Economic Development Incentive Programs and Selected Administrative Activities – Prior Audit Follow-Up – Operational Audit	04/2022 – 04/2023	07/22/2024	No	Audit Staff Resources
2024-200	Department of Corrections – Incident Reporting, Maintenance Requests, Correctional Officer Timekeeping Records, and the State-Operated Institutions Inmate Welfare Trust Fund – Operational Audit	04/2023 – 03/2024	06/20/2024	No	Audit Staff Resources
2024-108	Department of Corrections – Selected Administrative Activities and Prior Audit Follow-Up – Operational Audit	03/2021 – 06/2022	01/12/2024	No	Audit Staff Resources
2024-138	Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology General Controls – Information Technology Operational Audit	06/2023 – 11/2023	02/23/2024	Yes	
2024-111	Department of Law Enforcement – Information Technology General Controls – Information Technology Operational Audit	04/2023 – 08/2023	01/18/2024	No	Findings, Audit Staff Resources
2024-076	Department of Legal Affairs – Data Security Breach Investigations, Selected Administrative Activities, and Prior Audit Follow-Up – Operational Audit	04/2021 – 05/2023	12/04/2023	No	Audit Staff Resources
2024-134	Department of Military Affairs – Selected Administrative Activities – Operational Audit	03/2023 – 11/2023	02/20/2024	Yes	
2024-197	Department of Revenue – Selected Administrative Activities and Prior Audit Follow-Up – Operational Audit	02/2023 – 12/2023	04/30/2024	No	Audit Staff Resources
2024-120	Department of the Lottery – Annual Comprehensive Financial Report	08/2023 – 01/2024	01/31/2024	Yes	
2025-027	Department of the Lottery – Jacksonville District Office Operations – Operational Audit	02/2024 – 07/2024	10/04/2024	Yes	
2025-001	Executive Office of the Governor – State Budgetary Processes and Information Technology Controls – Operational Audit	02/2022 – 09/2023	07/17/2024	No	Audit Staff Resources

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Reports Issued During the Period November 1, 2023, Through October 31, 2024

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Government (Continued)					
2024-192	Florida Clerks of Court Operations Corporation – Operational Audit	12/2023 – 03/2024	04/05/2024	Yes	
2024-064	Florida Hurricane Catastrophe Fund, Selected Administrative Activities, and Prior Audit Follow-Up – Operational Audit	05/2023 - 09/2023	11/20/2023	Yes	
2025-012	Florida Retirement System and Retiree Health Insurance Subsidy Program Cost-Sharing Multiple Employer Defined Benefit Pension Plans Deferred Outflows for Contributions Subsequent to the June 30, 2023, and June 30, 2022, Measurement Dates by Employer	05/2024 – 08/2024	08/30/2024	Yes	
2024-093	Florida Retirement System Pension Plan and Other State – Administered Systems – Financial Audit	09/2023 – 12/2023	12/15/2023	Yes	
2024-089	Prison Rehabilitative Industries and Diversified Enterprises, Inc. (PRIDE) – Selected Activities – Operational Audit	05/2023 – 10/2023	12/13/2023	Yes	
2025-040	Public Service Commission – Prior Audit Follow-Up – Operational Audit	04/2024 – 07/2024	10/31/2024	Yes	
2024-109	Schedules of Employer Allocations and Pension Amounts by Employer for the Florida Retirement System Pension Plan and the Retirement Insurance Subsidy Program – Cost-Sharing Multiple Employer Defined Benefit Pension Plans	11/2023 – 01/2024	01/12/2024	Yes	
2024-085	State Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME) – (An External Investment Pool) – Financial Audit	07/2023 – 11/2023	12/08/2023	Yes	
2024-045	State Board of Administration – Selected Financial Systems and Information Technology General Controls – Information Technology Operational Audit	12/2022 – 06/2023	11/01/2023	Yes	
2024-174	State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards	05/2023 – 02/2024	03/26/2024	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)	07/2023 – 02/2024	02/28/2024	Yes	

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Reports Issued During the Period November 1, 2023, Through October 31, 2024

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Government (Continued)					
2025-013	Supreme Court and Office of the State Courts Administrator – Selected Administrative Activities – Operational Audit	03/2023 – 10/2023	09/06/2024	No	Audit Staff Resources
2024-186	The Florida School of the Deaf and the Blind – Financial Audit	12/2023 – 03/2024	03/28/2024	Yes	
2024-053	Triumph Gulf Coast, Inc. – Operational Audit	06/2024 – 10/2024	11/13/2023	Yes	
School Districts					
2025-030	Alachua County District School Board – Operational Audit	04/2024 – 08/2024	10/11/2024	Yes	
2024-098	Baker County District School Board – Financial and Federal Single Audit	02/2023 – 12/2023	12/19/2023	Yes	
2024-189	Bay County District School Board – Financial and Federal Single Audit	08/2023 – 03/2024	03/29/2024	Yes	
2024-088	Bay County District School Board – Operational Audit	04/2023 – 10/2023	12/11/2023	Yes	
2024-129	Bradford County District School Board – Financial and Federal Single Audit	01/2023 – 01/2024	02/15/2024	Yes	
2024-081	Bradford County District School Board – Operational Audit	04/2023 – 10/2023	12/06/2023	Yes	
2024-107	Calhoun County District School Board – Financial and Federal Single Audit	08/2023 – 12/2023	01/11/2024	Yes	
2024-160	Citrus County District School Board – Financial and Federal Single Audit	09/2023 – 03/2024	03/19/2024	Yes	
2025-026	Clay County District School Board – Operational Audit	03/2024 – 07/2024	10/03/2024	Yes	
2024-176	Columbia County District School Board – Financial and Federal Single Audit	06/2023 – 03/2024	03/26/2024	Yes	
2024-171	DeSoto County District School Board – Financial and Federal Single Audit	06/2023 – 03/2024	03/25/2024	Yes	
2024-103	Dixie County District School Board – Financial and Federal Single Audit	05/2023 – 12/2023	01/05/2024	Yes	
2025-020	Dixie County District School Board – Operational Audit	02/2024 – 08/2024	09/24/2024	Yes	

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Reports Issued During the Period November 1, 2023, Through October 31, 2024

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2024-094	Escambia County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	05/2023 – 12/2023	12/15/2023	Yes	
2024-168	Flagler County District School Board – Financial and Federal Single Audit	06/2023 – 06/2024	03/22/2024	Yes	
2024-117	Franklin County District School Board – Financial and Federal Single Audit	09/2023 – 01/2024	01/29/2024	Yes	
2024-204	Gadsden County District School Board – Financial and Federal Single Audit	06/2023 – 05/2024	06/28/2024	No	Auditee Delay
2024-187	Gilchrist County District School Board – Financial and Federal Single Audit	11/2023 – 03/2024	03/28/2024	Yes	
2024-191	Glades County District School Board – Financial and Federal Single Audit	12/2023 – 03/2024	03/29/2024	Yes	
2025-042	Gulf County District School Board – Operational Audit	03/2024 – 08/2024	10/31/2024	Yes	
2024-102	Hamilton County District School Board – Financial and Federal Single Audit	06/2023 – 11/2023	01/04/2024	Yes	
2024-086	Hardee County District School Board – Financial and Federal Single Audit	06/2023 – 11/2023	12/11/2023	Yes	
2025-019	Hardee County District School Board – Operational Audit	04/2024 – 07/2024	09/23/2024	Yes	
2024-173	Hendry County District School Board – Financial and Federal Single Audit	06/2023 – 03/2024	03/25/2024	Yes	
2024-113	Highlands County District School Board – Financial and Federal Single Audit	07/2023 – 12/2023	01/19/2024	Yes	
2024-177	Hillsborough County District School Board – Financial and Federal Single Audit	07/2023 – 03/2024	03/26/2024	Yes	
2024-050	Hillsborough County District School Board – Operational Audit	03/2023 – 07/2023	11/03/2023	Yes	
2024-157	Holmes County District School Board – Financial and Federal Single Audit	08/2023 – 03/2024	03/15/2024	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)					
2024-143	Indian River County District School Board – Financial and Federal Single Audit	11/2023 – 02/2024	02/29/2024	Yes	
2024-142	Jackson County District School Board – Financial and Federal Single Audit	08/2023 – 02/2024	02/27/2024	Yes	
2024-178	Jefferson County District School Board – Financial and Federal Single Audit	06/2023 – 03/2024	03/26/2024	Yes	
2024-139	Lafayette County District School Board – Financial and Federal Single Audit	11/2023 – 02/2024	02/23/2024	Yes	
2025-018	Lafayette County District School Board – Operational Audit	02/2024 – 06/2024	09/20/2024	Yes	
2024-096	Lake County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	09/2023 – 11/2023	12/18/2023	Yes	
2024-101	Lee County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	05/2023 – 12/2023	12/22/2023	Yes	
2024-137	Leon County District School Board – Financial and Federal Single Audit	04/2023 – 02/2024	02/22/2024	Yes	
2024-183	Levy County District School Board – Financial and Federal Single Audit	06/2023 – 03/2024	03/27/2024	Yes	
2024-065	Liberty County District School Board – Financial and Federal Single Audit	05/2023 – 11/2023	11/20/2023	Yes	
2024-149	Madison County District School Board – Financial and Federal Single Audit	11/2023 – 02/2024	03/06/2024	Yes	
2024-118	Marion County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	05/2023 – 12/2023	01/30/2024	Yes	
2024-199	Marion County District School Board – Operational Audit	05/2023 – 02/2024	05/16/2024	Yes	
2024-119	Martin County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	08/2023 – 12/2023	01/30/2024	Yes	
2024-072	Monroe County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	05/2023 – 11/2023	11/29/2023	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)					
2024-110	Nassau County District School Board – Financial and Federal Single Audit	09/2023 – 12/2023	01/17/2024	Yes	
2025-023	Nassau County District School Board – Operational Audit	03/2024 – 07/2024	10/01/2024	Yes	
2025-032	Okaloosa County District School Board – Operational Audit	04/2024 – 08/2024	10/14/2024	Yes	
2024-144	Okeechobee County District School Board – Financial and Federal Single Audit	11/2023 – 01/2024	02/29/2024	Yes	
2024-060	Okeechobee County District School Board – Operational Audit	05/2023 – 09/2023	11/17/2023	Yes	
2024-161	Pinellas County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	08/2023 – 01/2024	03/19/2024	Yes	
2024-170	Pinellas County District School Board – Operational Audit	04/2023 – 12/2023	03/25/2024	Yes	
2025-034	Polk County District School Board – Operational Audit	03/2024 – 08/2024	10/17/2024	Yes	
2024-167	Putnam County District School Board – Financial and Federal Single Audit	11/2023 – 02/2024	03/22/2024	Yes	
2024-100	Seminole County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	06/2023 – 11/2023	12/21/2023	Yes	
2024-092	Seminole County District School Board – Operational Audit	04/2023 – 10/2023	12/14/2023	Yes	
2024-099	Seminole County District School Board – Oracle PeopleSoft Applications and Skyward Student Information System – Information Technology Operational Audit	04/2023 – 09/2023	12/20/2023	Yes	
2024-075	St. Johns County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	07/2023 – 10/2023	12/04/2023	Yes	
2024-073	St. Johns County District School Board – Operational Audit	03/2023 – 10/2023	11/30/2023	Yes	
2024-198	St. Johns County District School Board – PowerSchool Unified Administration BusinessPlus and PowerSchool eSchoolPlus Student Information System – Information Technology Operational Audit	10/2023 – 03/2024	05/16/2024	Yes	
2024-124	Sumter County District School Board – Financial and Federal Single Audit	07/2023 – 01/2024	02/07/2024	Yes	

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Reports Issued During the Period November 1, 2023, Through October 31, 2024

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2024-115	Suwannee County District School Board – Financial and Federal Single Audit	08/2023 – 01/2024	01/24/2024	Yes	
2024-116	Taylor County District School Board – Financial and Federal Single Audit	05/2023 – 01/2024	01/29/2024	Yes	
2024-148	Union County District School Board – Financial and Federal Single Audit	04/2023 – 02/2024	03/05/2024	Yes	
2024-095	Union County District School Board – Operational Audit	04/2023 – 10/2023	12/15/2023	Yes	
2024-141	Wakulla County District School Board – Financial and Federal Single Audit	05/2023 – 02/2024	02/27/2024	Yes	
2025-014	Wakulla County District School Board – Operational Audit	04/2024 – 07/2024	09/06/2024	Yes	
2024-106	Walton County District School Board – Financial and Federal Single Audit	09/2023 – 12/2023	01/11/2024	Yes	
2024-156	Washington County District School Board – Financial and Federal Single Audit	04/2023 – 02/2024	03/14/2024	Yes	
Florida Education Finance Program					
2024-114	Charlotte County District School Board – Florida Education Finance Program – Attestation Examination	08/2023 – 12/2023	01/24/2024	Yes	
2024-058	Collier County District School Board – Florida Education Finance Program – Attestation Examination	04/2023 – 10/2023	11/15/2023	Yes	
2024-063	Dixie County District School Board – Florida Education Finance Program – Attestation Examination	04/2023 – 09/2023	11/17/2023	Yes	
2024-150	Escambia County District School Board – Florida Education Finance Program – Attestation Examination	05/2023 – 11/2023	03/06/2024	No	Audit Staff Resources
2024-128	Franklin County District School Board – Florida Education Finance Program – Attestation Examination	04/2023 – 01/2024	02/13/2024	Yes	

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Reports Issued During the Period November 1, 2023, Through October 31, 2024

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
Florida Education Finance Program (Continued)					
2024-196	Gadsden County District School Board – Florida Education Finance Program – Attestation Examination	10/2023 – 03/2024	04/30/2024	No	Audit Staff Resources
2024-162	Gilchrist County District School Board – Florida Education Finance Program – Attestation Examination	07/2023 – 02/2024	03/20/2024	No	Audit Staff Resources
2025-035	Glades County District School Board – Florida Education Finance Program – Attestation Examination	06/2024 – 09/2024	10/24/2024	Yes	
2024-062	Hendry County District School Board – Florida Education Finance Program – Attestation Examination	05/2023 – 09/2023	11/17/2023	Yes	
2024-184	Jefferson County District School Board – Florida Education Finance Program – Attestation Examination	09/2023 – 01/2024	03/27/2024	No	Audit Staff Resources
2025-031	Liberty County District School Board – Florida Education Finance Program – Attestation Examination	02/2024 – 08/2024	10/14/2024	Yes	
2024-057	Nassau County District School Board – Florida Education Finance Program – Attestation Examination	06/2023 – 09/2023	11/15/2023	Yes	
2025-007	Okeechobee County District School Board – Florida Education Finance Program – Attestation Examination	04/2024 – 07/2024	08/01/2024	Yes	
2025-008	Palm Beach County District School Board – Florida Education Finance Program – Attestation Examination	12/2023 – 06/2024	08/01/2024	Yes	
2024-132	Pinellas County District School Board – Florida Education Finance Program – Attestation Examination	12/2022 – 01/2024	02/20/2024	Yes	
2024-193	St. Lucie County District School Board – Florida Education Finance Program – Attestation Examination	07/2023 – 02/2024	04/11/2024	No	Audit Staff Resources
2024-147	Taylor County District School Board – Florida Education Finance Program – Attestation Examination	11/2023 – 01/2024	03/05/2024	No	Audit Staff Resources
2024-046	Wakulla County District School Board – Florida Education Finance Program – Attestation Examination	01/2023 – 09/2023	11/01/2023	Yes	

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Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Universities					
2024-188	Florida Agricultural and Mechanical University – Financial Audit	08/2023 – 03/2024	03/29/2024	Yes	
2025-037	Florida Agricultural and Mechanical University – Operational Audit	04/2024 – 08/2024	10/29/2024	Yes	
2024-130	Florida Atlantic University – Financial Audit	10/2023 – 02/2024	02/16/2024	Yes	
2024-136	Florida Gulf Coast University – Financial Audit	07/2023 – 02/2024	02/22/2024	Yes	
2024-135	Florida International University – Financial Audit	11/2023 – 02/2024	02/23/2024	Yes	
2024-146	Florida Polytechnic University – Financial Audit	07/2023 – 02/2024	03/05/2024	Yes	
2024-091	Florida State University – Financial Audit	08/2023 – 12/2023	12/14/2023	Yes	
2024-158	New College of Florida – Financial Audit	12/2023 – 03/2024	03/18/2024	Yes	
2025-002	New College of Florida – Operational Audit	03/2023 – 01/2024	07/18/2024	No	Audit Staff Resources
2024-153	University of Central Florida – Financial Audit	05/2023 – 02/2024	03/11/2024	Yes	
2024-125	University of Florida – Financial Audit	06/2023 – 02/2024	02/09/2024	Yes	
2024-131	University of North Florida – Financial Audit	09/2023 – 02/2024	02/19/2024	Yes	
2024-047	University of North Florida – Operational Audit	03/2023 – 08/2023	11/02/2023	Yes	
2024-166	University of South Florida – Financial Audit	08/2023 – 12/2023	03/22/2024	Yes	
2025-005	University of West Florida – Ellucian Banner Enterprise Resource Planning System – Information Technology Operational Audit	01/2024 – 06/2024	07/25/2024	Yes	
2024-127	University of West Florida – Financial Audit	08/2023 – 01/2024	02/12/2024	Yes	
State Colleges					
2024-122	Broward College – Financial Audit	08/2023 – 01/2024	02/02/2024	Yes	
2024-145	Broward College – Operational Audit	04/2023 – 11/2023	02/29/2024	Yes	
2024-179	Chipola College – Financial Audit	11/2023 – 03/2024	03/27/2024	Yes	
2025-016	Chipola College – Operational Audit	04/2024 – 07/2024	09/12/2024	Yes	
2024-190	College of Central Florida – Financial Audit	09/2023 – 03/2024	03/29/2024	Yes	
2024-165	Daytona State College – Financial Audit	09/2023 – 03/2024	03/21/2024	Yes	

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Reports Issued During the Period November 1, 2023, Through October 31, 2024

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Colleges (Continued)					
2025-025	Daytona State College – Operational Audit	04/2024 – 07/2024	10/02/2024	Yes	
2024-195	Eastern Florida State College – Ellucian Banner Enterprise Resource Planning System – Information Technology Operational Audit	08/2023 – 02/2024	04/22/2024	Yes	
2025-022	Eastern Florida State College – Operational Audit	03/2024 – 07/2024	10/01/2024	Yes	
2024-180	Florida Gateway College – Financial Audit	10/2023 – 03/2024	03/27/2024	Yes	
2024-182	Florida SouthWestern State College – Financial Audit	08/2023 – 03/2024	03/27/2024	Yes	
2024-056	Florida State College at Jacksonville – Financial Audit	07/2023 – 10/2023	11/14/2023	Yes	
2024-185	Gulf Coast State College – Financial Audit	02/2024 – 03/2024	03/27/2024	Yes	
2025-006	Gulf Coast State College – Operational Audit	04/2024 – 06/2024	07/31/2024	Yes	
2024-163	Hillsborough Community College – Financial Audit	10/2023 – 03/2024	03/20/2024	Yes	
2024-169	Indian River State College – Financial Audit	01/2024 – 03/2024	03/22/2024	Yes	
2025-041	Indian River State College – Operational Audit	03/2024 – 08/2024	10/31/2024	Yes	
2024-133	Lake–Sumter State College – Financial Audit	07/2023 – 02/2024	02/20/2024	Yes	
2024-154	Miami Dade College – Financial Audit	08/2023 – 02/2024	03/13/2024	Yes	
2024-067	Miami Dade College – Operational Audit	04/2023 – 09/2023	11/27/2023	Yes	
2024-126	North Florida College – Financial Audit	08/2023 – 06/2024	06/27/2024	No	Expanded Testing, Findings
2024-052	North Florida College – Operational Audit	03/2023 – 08/2023	11/09/2023	Yes	
2024-066	Northwest Florida State College – Ellucian Banner Enterprise Resource Planning System – Information Technology Operational Audit	02/2023 – 09/2023	11/20/2023	Yes	
2024-105	Northwest Florida State College – Financial Audit	08/2023 – 12/2023	01/10/2024	Yes	
2024-181	Palm Beach State College – Financial Audit	09/2023 – 03/2024	03/27/2024	Yes	
2024-172	Pasco–Hernando State College – Financial Audit	11/2023 – 03/2024	03/25/2024	Yes	
2024-121	Pensacola State College – Financial Audit	08/2023 – 01/2024	01/31/2024	Yes	

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Reports Issued During the Period November 1, 2023, Through October 31, 2024

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
State Colleges (Continued)					
2025-017	Pensacola State College – Operational Audit	04/2024 – 07/2024	09/19/2024	Yes	
2024-175	Polk State College – Financial Audit	12/2023 – 02/2024	03/26/2024	Yes	
2024-155	Santa Fe College – Financial Audit	08/2023 – 03/2024	03/14/2024	Yes	
2024-152	Seminole State College of Florida – Financial Audit	09/2023 – 02/2024	03/08/2024	Yes	
2024-151	South Florida State College – Financial Audit	09/2023 – 02/2024	03/08/2024	Yes	
2024-104	St. Johns River State College – Financial Audit	07/2023 – 11/2023	01/05/2024	Yes	
2025-024	St. Johns River State College – Operational Audit	03/2024 – 07/2024	10/02/2024	Yes	
2024-164	St. Petersburg College – Financial Audit	12/2023 – 03/2024	03/21/2024	Yes	
2024-054	St. Petersburg College – Operational Audit	03/2023 – 07/2023	11/14/2023	Yes	
2024-140	State College of Florida, Manatee–Sarasota – Financial Audit	07/2023 – 02/2024	02/26/2024	Yes	
2024-159	Tallahassee Community College – Financial Audit	08/2023 – 03/2024	03/19/2024	Yes	
2024-123	The College of the Florida Keys – Financial Audit	09/2023 – 01/2024	02/07/2024	Yes	
2024-074	Valencia College – Financial Audit	06/2023 – 11/2023	12/01/2023	Yes	
Other Educational Entities and Programs					
2024-194	Administration of the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs by Florida Public Educational Institutions – Operational Audit	04/2023 – 01/2024	04/12/2024	Yes	
Other Audits and Accountability Activities					
2025-009	AAA Scholarship Foundation – FL, LLC – Operational Audit	03/2024 – 07/2024	08/08/2024	Yes	
2024-068	Belle Glade Housing Authority – Administration and Management of Residential Migrant Housing – Prior Audit Follow-Up – Operational Audit	05/2023 – 09/2023	11/28/2023	Yes	
2025-011	Citizens Property Insurance Corporation – Operational Audit	11/2023 – 06/2024	08/16/2024	Yes	
2024-055	Citrus County Hospital Board – Prior Audit Follow-Up – Operational Audit	01/2023 – 08/2023	11/15/2023	Yes	

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Reports Issued During the Period November 1, 2023, Through October 31, 2024

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
Other Audits and Accountability Activities (Continued)					
2024-070	City of Delray Beach – Interlocal Service Agreement With the Town of Highland Beach and Selected Administrative Activities and Operations – Operational Audit	04/2023 – 09/2023	11/28/2023	Yes	
2025-004	City of North Miami Beach – Purchasing Cards, Gift Cards, and Selected Administrative Activities – Operational Audit	11/2023 – 05/2024	07/24/2024	Yes	
2024-203	Escambia County Board of County Commissioners Use of Tourist Development Taxes – Prior Audit Follow-Up – Operational Audit	12/2023 – 04/2024	06/25/2024	Yes	
2025-039	Miami International Airport – Procurement, Transparency, and Accountability – Operational Audit	02/2024 – 07/2024	10/30/2024	Yes	
2024-059	North Springs Improvement District – Operational Audit	02/2023 – 10/2023	11/17/2023	Yes	
2025-015	Northwest Florida Water Management District – Operational Audit	03/2024 – 05/2024	09/10/2024	Yes	
2024-201	Review of District School Board, Charter School, and Charter Technical Career Center Audit Reports for the Fiscal Year Ended June 30, 2023, Pursuant to Section 11.45(7)(b), Florida Statutes	10/2023 – 05/2024	06/21/2024	Yes	
2024-087	Review of Local Governmental Entity 2021–22 Fiscal Year Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	12/2022 – 11/2023	12/11/2023	Yes	
2025-010	Review of Nonprofit, For–Profit, and Other Entities Financial Reporting Packages For Fiscal Years Ended October 1, 2022, Through September 30, 2023, Pursuant to Section 215.97(12)(f), Florida Statutes	06/2024 – 08/2024	08/09/2024	Yes	
2025-028	South Florida Water Management District – Operational Audit	04/2023 – 02/2024	10/04/2024	No	Audit Staff Resources
2024-112	Southwest Florida Water Management District – Operational Audit	04/2023 – 10/2023	01/19/2024	Yes	
2025-036	St. Johns River Water Management District – Operational Audit	03/2024 – 08/2024	10/25/2024	Yes	
2024-202	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, 2023, Pursuant to Section 11.45(7)(f). Florida Statutes	10/2023 – 05/2024	06/21/2024	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2023, Through October 31, 2024

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
Other Audits and Accountability Activities (Continued)					
2024-048	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	05/2023 – 09/2023	11/03/2023	Yes	
2025-021	Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports for the Fiscal Year Ended June 30, 2023, Pursuant to Section 11.45(7)(f), Florida Statutes	01/2024 – 08/2024	09/24/2024	Yes	
2024-097	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	11/2022 – 11/2023	12/18/2023	Yes	
2024-051	Town of White Springs – Operational Audit	04/2023 – 08/2023	11/06/2023	Yes	
2024-069	West Volusia Hospital Authority – Prior Audit Follow-Up – Operational Audit	06/2023 – 09/2023	11/28/2023	Yes	
2025-038	Board of Governors – Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	08/2024 – 10/2024	10/29/2024	Yes	
2024-078	Department of Citrus – Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	09/2023 – 12/2023	12/05/2023	Yes	
2024-043	Department of Commerce – Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	09/2023 – 10/2023	11/01/2023	Yes	
2024-090	Department of Education – Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	09/2023 – 12/2023	12/13/2023	Yes	
2025-029	Department of Elder Affairs – Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	08/2024 – 10/2024	10/08/2024	Yes	
2024-083	Department of Financial Services – Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	09/2023 – 12/2023	12/08/2023	Yes	
2024-071	Department of Health – Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	09/2023 – 11/2023	11/29/2023	Yes	
2024-049	Department of Juvenile Justice – Office of Inspector General’s, Internal Audit Activity – Quality Assessment Review	08/2023 – 11/2023	11/03/2023	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2023, Through October 31, 2024

Report Number	Audited Entity and Report Title	Period Audit Was Conducted	Issued Date	Expected Issue Date Met	Comments
Other Audits and Accountability Activities (Continued)					
2024-079	Department of Law Enforcement – Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	09/2023 – 11/2023	12/05/2023	Yes	
2024-080	Department of Military Affairs – Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	09/2023 – 10/2023	12/06/2023	Yes	
2024-077	Department of Revenue – Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	09/2023 – 12/2023	12/05/2023	Yes	
2024-082	Department of Veterans' Affairs – Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	09/2023 – 10/2023	12/06/2023	Yes	
2024-061	Division of Emergency Management – Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	09/2023 – 11/2023	11/17/2023	Yes	
2024-044	Public Service Commission – Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	09/2023 – 10/2023	11/01/2023	Yes	

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2024, and by March 31, 2025

EXHIBIT C lists, as of November 25, 2024, the reports issued or expected to be issued subsequent to October 31, 2024, and by March 31, 2025. The reports are identified by entity and by scope or areas of operation subject to audit.

EXHIBIT C

Reports Issued or Scheduled to be Issued Subsequent to October 31, 2024, and by March 31, 2025

Audited Entity	Scope/Areas of Operation
State Government	
Agency for Health Care Administration	Office of Inspector General's Internal Audit Activity
Department of Agriculture and Consumer Services	Office of Inspector General's Internal Audit Activity
Department of Business and Professional Regulation	Office of Inspector General's Internal Audit Activity
Department of Children and Families	Medicaid Eligibility Determination and Prior Audit Follow-Up
Department of Elder Affairs	Office of Public and Professional Guardians
Department of Environmental Protection	Office of Inspector General's Internal Audit Activity
Department of Financial Services	Information Technology – Florida Accounting Information Resource Subsystem and Selected General Controls
Department of Health	County Health Department Expenditures, Selected Administrative Activities, and Prior Audit Follow-Up
Department of Legal Affairs	Office of Inspector General's Internal Audit Activity
Department of the Lottery	Financial Statements Office of Inspector General's Internal Audit Activity
Department of Management Services	Florida Retirement System Financial Statements Florida Retirement System Allocation Fleet Management, Selected Administrative Activities, and Prior Audit Follow-Up Office of Inspector General's Internal Audit Activity
Department of Revenue	Administration of the Ad Valorem Tax Program
Department of Transportation	Bank Account Controls and Acquisition, Assignment, Use, and Disposition of District Six Motor Vehicles Office of Inspector General's Internal Audit Activity
Department of Veterans' Affairs	State Nursing Home and Domiciliary Admissions Office of Inspector General's Internal Audit Activity
Fish and Wildlife Conservation Commission	Invasive Aquatic Plant Program
Florida School for the Deaf and the Blind	Financial Statements
Office of Financial Regulation	Office of Inspector General's Internal Audit Activity
Office of Insurance Regulation	Division of Consumer Finance, Regulation of Retail Installment Sales Entities Office of Inspector General's Internal Audit Activity
State Board of Administration	Financial Statements (Florida PRIME)
State of Florida	Financial Statements (Auditor's Report in State ACFR) Federal Awards
Triumph Gulf Coast, Inc.	Selected Areas of Operation

EXHIBIT C

Reports Issued or Scheduled to be Issued Subsequent to October 31, 2024, and by March 31, 2025

Audited Entity

Scope/Areas of Operation

State Universities

Florida Agriculture and Mechanical University	Financial Statements
Florida Atlantic University	Financial Statements Selected University Processes and Administrative Activities
Florida Gulf Coast University	Financial Statements
Florida International University	Financial Statements Selected University Processes and Administrative Activities
Florida Polytechnic University	Financial Statements
Florida State University	Financial Statements Selected University Processes and Administrative Activities
New College of Florida	Financial Statements
University of Central Florida	Financial Statements Selected University Processes and Administrative Activities Information Technology – Workday Enterprise Cloud Applications
University of Florida	Financial Statements Selected University Processes and Administrative Activities
University of North Florida	Financial Statements
University of South Florida	Financial Statements
University of West Florida	Financial Statements

State Colleges

Broward College	Financial Statements
Chipola College	Financial Statements
College of Central Florida	Financial Statements Selected College Processes and Administrative Activities
Daytona State College	Financial Statements
Eastern Florida State College	Financial Statements
Florida Gateway College	Financial Statements
Florida SouthWestern State College	Financial Statements Selected College Processes and Administrative Activities
Florida State College at Jacksonville	Financial Statements
Gulf Coast State College	Financial Statements
Hillsborough Community College	Financial Statements
Indian River State College	Financial Statements

EXHIBIT C

Reports Issued or Scheduled to be Issued Subsequent to October 31, 2024, and by March 31, 2025

Audited Entity

Scope/Areas of Operation

State Colleges (Continued)

Lake-Sumter State College	Financial Statements Selected College Processes and Administrative Activities
Miami Dade College	Financial Statements
North Florida College	Financial Statements
Northwest Florida State College	Financial Statements
Palm Beach State College	Financial Statements Information Technology – Workday Enterprise Cloud Applications
Pasco-Hernando State College	Financial Statements
Pensacola State College	Financial Statements
Polk State College	Financial Statements Selected College Processes and Administrative Activities
Santa Fe College	Financial Statements
Seminole State College of Florida	Financial Statements Selected College Processes and Administrative Activities
South Florida State College	Financial Statements
St. Johns River State College	Financial Statements
St. Petersburg College	Financial Statements
State College of Florida, Manatee-Sarasota	Financial Statements Selected College Processes and Administrative Activities
Tallahassee State College	Financial Statements Information Technology – Workday Enterprise Cloud Applications
The College of the Florida Keys	Financial Statements
Valencia College	Financial Statements

Other Educational Entities and Programs

Florida Agricultural and Mechanical University Developmental Research School	Florida Education Finance Program – Compliance with Reporting Requirements
Florida Atlantic University Schools	Florida Education Finance Program – Compliance with Reporting Requirements
Florida State University Schools, Inc.	Florida Education Finance Program – Compliance with Reporting Requirements
P.K. Yonge Developmental Research School	Florida Education Finance Program – Compliance with Reporting Requirements

EXHIBIT C

Reports Issued or Scheduled to be Issued Subsequent to October 31, 2024, and by March 31, 2025

Audited Entity	Scope/Areas of Operation
School Districts	
Alachua County District School Board	Financial Statements and Federal Awards
Baker County District School Board	Financial Statements and Federal Awards
Bradford County District School Board	Financial Statements and Federal Awards
Brevard County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements
Broward 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 Florida Education Finance Program – Compliance with Reporting Requirements
Citrus County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Clay County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Collier County District School Board	Financial Statements and Federal Awards Florida Education Finance Program – Compliance with Reporting Requirements
Columbia County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities Florida Education Finance Program – Compliance with Reporting Requirements
DeSoto County District School Board	Financial Statements and Federal Awards
Dixie County District School Board	Financial Statements and Federal Awards
Duval County District School Board	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
Gadsden County District School Board	Financial Statements and Federal Awards
Gilchrist County District School Board	Financial Statements and Federal Awards
Glades County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
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

EXHIBIT C

Reports Issued or Scheduled to be Issued Subsequent to October 31, 2024, and by March 31, 2025

Audited Entity

Scope/Areas of Operation

School Districts (Continued)

Hendry County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Hernando County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities Florida Education Finance Program – Compliance with Reporting Requirements
Highlands County District School Board	Financial and Federal Awards
Hillsborough County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements
Holmes County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Jackson County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Jefferson County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Lafayette County District School Board	Financial Statements and Federal Awards
Lee County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements
Levy County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
Liberty County District School Board	Financial Statements and Federal Awards
Madison County District School Board	Financial Statements and Federal Awards
Martin County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements
Monroe County District School Board	Financial Statements and Federal Awards
Nassau County District School Board	Financial Statements and Federal Awards
Okaloosa 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
Polk County District School Board	Financial Statements and Federal Awards
Putnam County District School Board	Financial Statements and Federal Awards
Sarasota County District School Board	Financial Statements and Federal Awards Selected District Processes and Administrative Activities
St. Johns County District School Board	Florida Education Finance Program – Compliance with Reporting Requirements

EXHIBIT C

Reports Issued or Scheduled to be Issued Subsequent to October 31, 2024, and by March 31, 2025

Audited Entity

Scope/Areas of Operation

School Districts (Continued)

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

Local Government and Other

City of Deerfield Beach Follow-Up	Follow-Up on Report No. 2023-019
City of Mexico Beach	Selected Areas of Operations
City of Milton	Wastewater Treatment Facility, Capital Planning, and Selected Administrative Activities
City of Pahokee	Marina Campground Site Improvements and Repairs, Financial Reporting, and Selected Administrative Activities and Operations
Local Governmental Entity Audit Reports	Review of Local Governmental Entity 2022-23 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 2022-23 Fiscal Year – Pursuant to Section 11.45(7)(f), Florida Statutes
Step Up for Students, Inc.	Selected Areas of Operations
Town of Greenville	Selected Town Processes and Administrative Activities

EXHIBIT D

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