



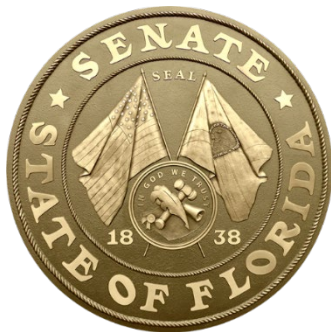
AUDITOR GENERAL 2025 ANNUAL REPORT

NOVEMBER 1, 2024, THROUGH OCTOBER 31, 2025

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.

2024 – 2026



Senate

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Senator Jason Brodeur

Senator Tracie Davis
Senator Stan McClain
Senator Jason W. B. Pizzo
Senator Corey Simon
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Representative Taylor Michael Yarkosky

INTRODUCTION



As the State of Florida’s constitutionally required auditor, the Auditor General plays a vital role in promoting transparency, accountability, and integrity in government operations. Our Office conducts independent audits of a wide range of entities, including State agencies, judicial branch entities, State universities and colleges, scholarship-funding organizations, and local governmental bodies such as district school boards.

Through our audits, we assess whether public resources are properly safeguarded, taxpayer dollars are used efficiently, and internal controls are effective in preventing and detecting fraud, waste, and abuse. Our findings help inform public officials and citizens alike about the reliability of financial statements, compliance with applicable laws and regulations, and opportunities for operational improvement.

We conduct our work in accordance with *Government Auditing Standards*, which require us to maintain independence and objectivity. Our adherence to these standards, along with our robust quality management efforts, ensure that our conclusions and recommendations are accurate and impartial and credible in the eyes of the public and other stakeholders.

The standards also require us to undergo an external peer review at least once every 3 years. In September 2025, a team from the National State Auditors Association (NSAA) completed an independent, rigorous evaluation of our audit practices, our compliance with professional standards, and the effectiveness of our system of quality control. I am proud to report that we received a rating of “pass” which is the highest rating an audit organization can receive from an NSAA peer review team. This result affirms the professionalism of our staff and strength of our quality management processes and reinforces public confidence in the integrity of our work.

This Annual Report provides an overview of our Office, summarizes the results of our work during the 2024–25 reporting year, highlights ongoing engagements, and outlines our work plan for the next 2 years. We hope you find this report both informative and valuable in understanding how we contribute to the Legislature’s efforts to promote transparency, accountability, and the integrity of government operations in Florida.

Respectfully,

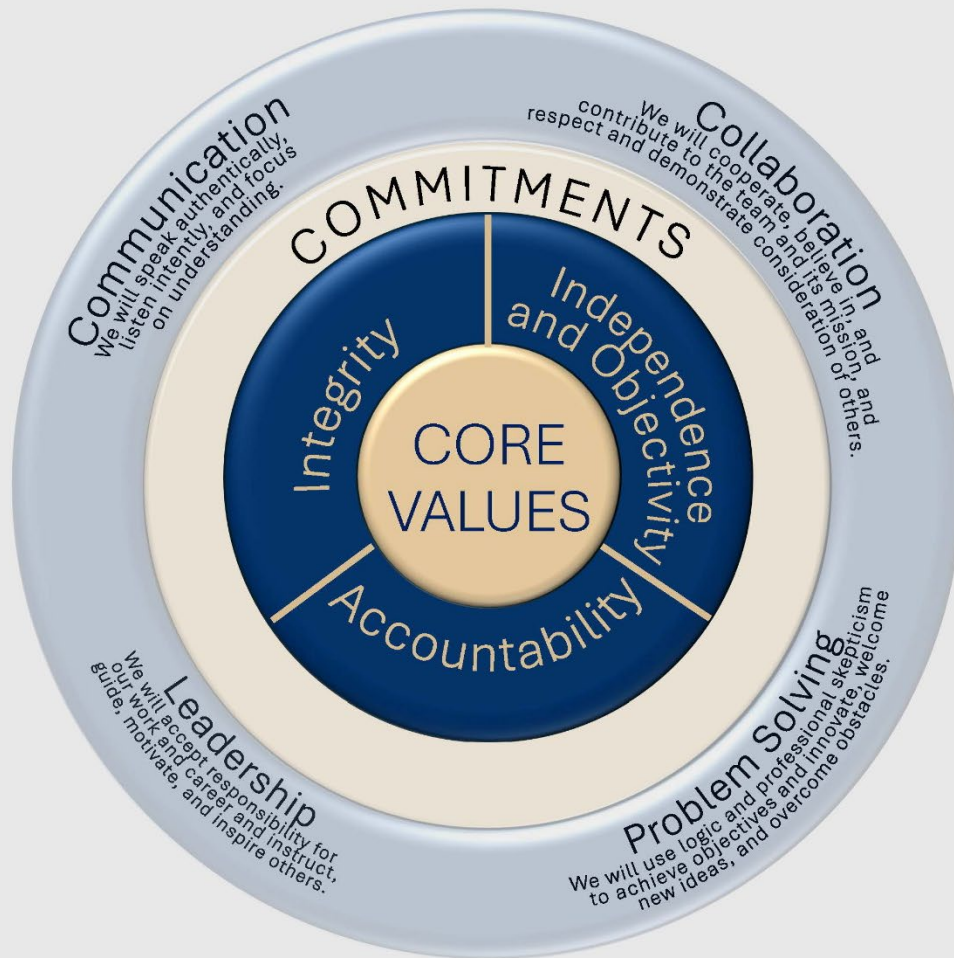
Handwritten signature of Sherrill F. Norman in blue ink.

Sherrill F. Norman, CPA
Auditor General

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AUDITOR GENERAL OVERVIEW



VISION

Excellence in auditing for the benefit of Floridians.

MISSION

To provide 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.

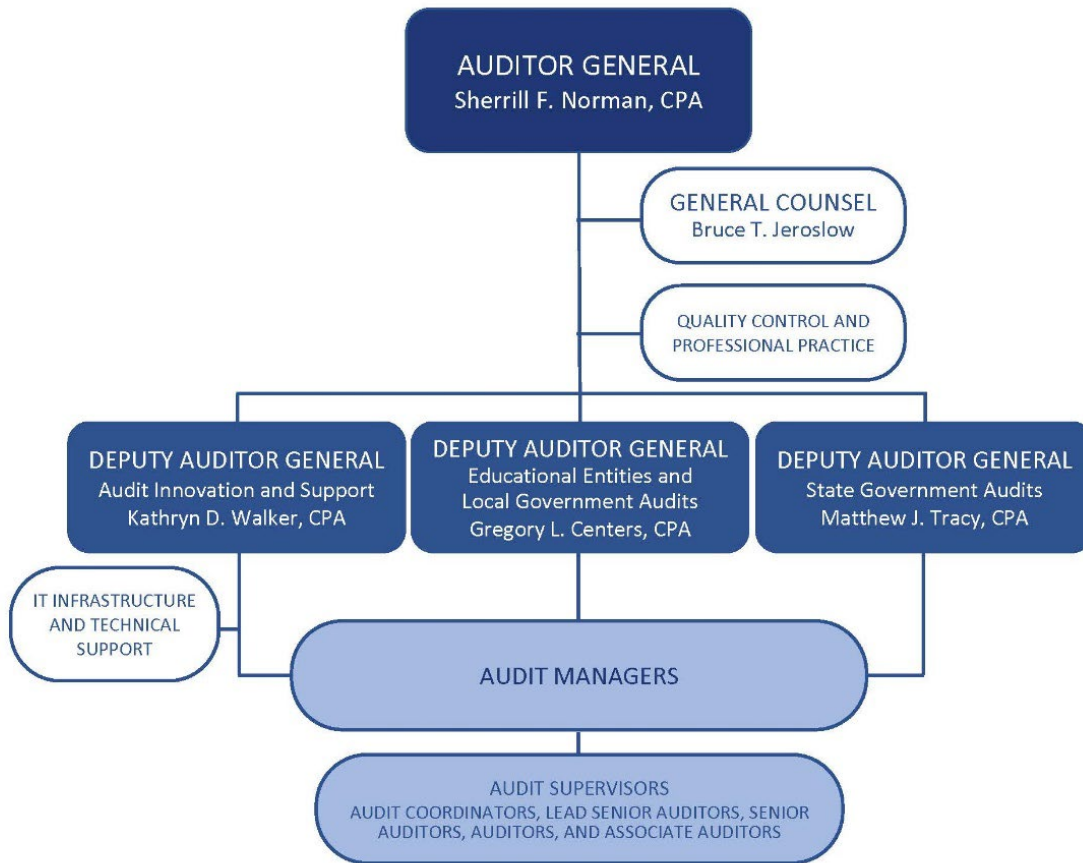
INDEPENDENCE

To ensure engagements are conducted without undue influence and in accordance with auditing standards, Florida law requires the Auditor General to perform her duties independently but under the general policies established by the Legislative Auditing Committee.

This independence guarantees:

- Fair and impartial results that taxpayers and decision makers can trust.
- Acceptance of our audits by the Federal Government and bond rating agencies.

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. We have 360 authorized positions and at October 31, 2025, our overall vacancy rate was 20 percent. This vacancy rate reflects the high demand for qualified accounting and auditing professionals in the current labor market.

Our team of professionals, which includes **143 Certified Public Accountants (CPAs)**, **11 Certified Information Systems Auditors (CISAs)**, **17 Certified Fraud Examiners (CFEs)**, and **2 Attorneys**, brings exceptional expertise and credentials to every engagement. Our management and staff work collaboratively 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.

WHAT WE DO

As an 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. 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. Financial statements provide the Legislature and other users of financial statements independent assurance regarding the reliability of the financial statement information provided by government managers.
- 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. Operational audits focus on operating units, programs, activities, functions, and transactions identified as most vulnerable should a significant internal control breakdown 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.
- 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 district and other entity 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 audits and attestation engagements and incorporate applicable auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA).

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

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



OUR REPORTS

Various provisions of State law require the Auditor General to report the results of our audits, examinations, and reviews of government programs, activities, and functions 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. We issue reports 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.

Reports Issued

November 1, 2024 – October 31, 2025

Engagement Report Type	Number
Financial Audit Reports	93
Operational Audit Reports	71
Attestation Examination Reports	20
Performance Report	1
Other Reports	16
Total	<u>201</u>

A summary of our audits and other accountability activities completed during the period November 1, 2024, through October 31, 2025, begins on page 13 of this Annual Report. A listing of all the reports we issued during that period is included in this report as **EXHIBIT B**. Our issued reports encompassed executive branch (State) agencies, educational entities, local governmental entities, and certain other entities.

Copies of the audit and other reports are available on our Web site, www.FLAuditor.gov.

Reports 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 2025. The review covered engagements with reports issued during the period September 1, 2024, through August 31, 2025.

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.

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

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 tour the district’s campus and schools’ 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

Local Government

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

Employment

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

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

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

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

Criminal Justice

Prison Rehabilitative Industries and Diversified Enterprises, Inc. (PRIDE) – Pursuant to Section 946.504(1), Florida Statutes, PRIDE is governed by a Board of Directors appointed by the Governor and subject to confirmation by the Senate. Best practices for nonprofit governance suggest staggered board member terms and term limits ensure continuity while bringing fresh perspectives, particularly in matters such as evolving operational, technological, and strategic challenges; corporate direction; and accomplishment of critical mission objectives. While PRIDE’s By-Laws establish parameters for Board member terms, these requirements are not codified in statute. The Legislature should consider amending Section 946.504 to specify staggered terms and term 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 annually conduct an operational audit of Triumph Gulf Coast, Inc. 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 of Triumph Gulf Coast, Inc. at least once every 3 years.

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

Conduct of Audits – Section 11.45(4)(d), Florida Statutes, requires that, at the conclusion of an audit, representatives of the Auditor General discuss the audit with the official whose office was subject to audit and provide a preliminary list of findings. After delivery of the list of findings, the official has 30 days to submit a response. These provisions have been in law since 1969 and, in some cases, the scheduling of the discussion has significantly delayed the production of the final audit report. The Legislature should consider amending this required discussion to be optional and contingent upon the timely availability of the official or his or her designee. The Legislature should also consider reducing the 30-day response time to 14 days or less to reflect the speed of modern communication.

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

EMERGENCY EXPENDITURES AND CONTRACTS

Pursuant to Section 252.3611, Florida Statutes, during the conduct of operational audits with related reports issued during the period November 1, 2024, through October 31, 2025, we inquired of auditee personnel as to whether entity management had made any expenditures or executed any contracts under the authority granted by an applicable state of emergency. When such expenditures or contracts were identified, we applied appropriate audit procedures.

Our audit procedures did not disclose findings related to the tested expenditures and contracts. The table below shows details related to our audit procedures.

Entity	Emergency Expenditures and Contracts Amounts		Percentage Subjected to Audit
	Identified	Subjected to Audit	
State Agencies			
Department of Business and Professional Regulation	\$267,553	\$121,603	45.5%
Department of Environmental Protection	\$94,658,316	\$30,547,790	32.3%
Department of Health	\$13,308,179	\$1,175,603	8.8%
Department of Management Services	\$655,487	\$463,086	70.6%
Department of State	\$9,724	\$9,724	100.0%
Department of Transportation	\$2,416,206	\$2,416,206	100.0%
Fish and Wildlife Conservation Commission	\$588,308	\$588,308	100.0%
Office of Insurance Regulation	\$1,905	\$1,905	100.0%
State Universities and Colleges			
Florida Atlantic University	\$257,708	\$199,462	77.4%
Florida State University	\$82,354	\$82,354	100.0%
State College of Florida, Manatee-Sarasota	\$1,500,000	\$1,062,523	70.8%
Local Governmental Entities			
City of Delray Beach	\$28,196	\$28,196	100.0%
Fort Lauderdale-Hollywood International Airport	\$7,292,703	\$7,292,703	100.0%
Town of Greenville	\$9,438	\$9,438	100.0%

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, and 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 2024-25 reporting period are provided beginning on page 13. Information about, and highlights of, the engagements performed during the 2024-25 reporting period begin on page 15 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. For example, financial audits are required annually for the State of Florida, State Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME), Florida Retirement System, Department of the Lottery, Florida School for the Deaf and the Blind, State universities, State colleges, and School districts in counties with populations of fewer than 150,000. Financial audits of school districts in counties with populations of 150,000 or more are required triennially and most operational audits are required at least once every 3 years.

In planning for potential audit topics, 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. We use this information to develop a 3-year risk-based work plan.

2025 WORK PLAN

Our 2025 Work Plan encompassed a wide variety of programs, activities, and functions administered by many entities. Some of the notable projects on our 2025 Work Plan included operational audits of 2024-25 school year funding accountability challenges, the Town of Greenville, and University of Florida President Office Expenses and Selected Activities. While many of the projects on the 2025 Work Plan were completed prior to October 31, 2025, 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, 2024, through October 31, 2025, begins on page 13 of this Annual Report. A listing of all reports issued during the period November 1, 2024, through October 31, 2025, is included in this report as **EXHIBIT B**. Additionally, a listing of reports issued or scheduled to be issued subsequent to October 31, 2025, and by March 31, 2026, is included in this report as **EXHIBIT C**.

PROJECTED 2-YEAR WORK PLAN 2026 AND 2027

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 2026 and 2027 is included in this report as **EXHIBIT A**.

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.

SUMMARY OF ENGAGEMENTS

TYPES OF ENGAGEMENTS

Financial Audits

93 reports | 109 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 by the Comptroller General of the United States in *Government Auditing Standards* govern the nature, timing, and extent of the audit work performed. Under those standards, consideration of information technology internal controls is often an essential and significant part of the financial audit process.

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

Performance Audits

1 report | 1 finding

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 program compliance with applicable policies, rules, or laws. Performance audits are conducted in accordance with applicable *Government Auditing Standards*. The performance audit report we issued during the reporting period focused on the Department of Revenue's administration of the ad valorem tax program related to the 2023 ad valorem property assessment rolls.

Operational Audits

71 reports | 317 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

20 reports | 992 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

16 reports | 12 findings

We also perform statutorily required reviews and other activities and issue reports 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 618 Federal awards programs and program clusters during the 2023-24 fiscal year. Our Statewide audit included **28 major Federal programs** with total combined expenditures of **\$35.5 billion** and resulted in **59 findings** and **\$2.99 million** in questioned costs.



The Single Audit included **63 percent** of the \$56.3 billion in total Federal awards expenditures.

Annual Comprehensive Financial Report

Our audit found that the State of Florida's financial statements for the fiscal year ended June 30, 2024, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

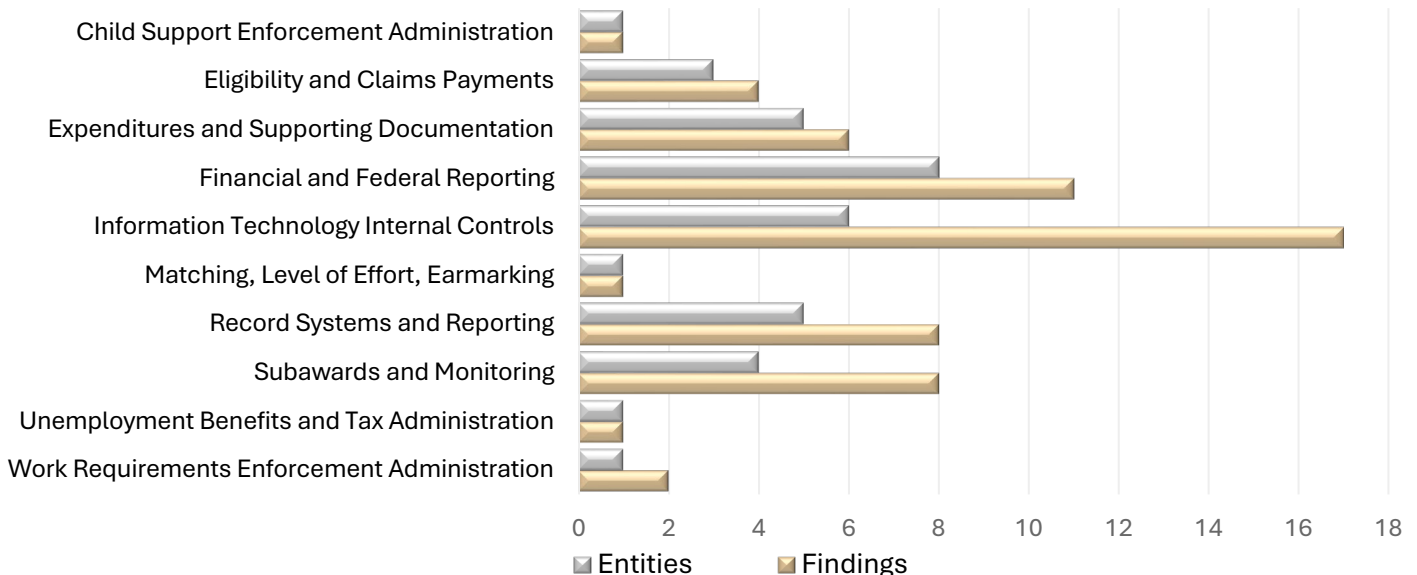
\$796 Billion

Total asset value upon which financial statement opinions were rendered.

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 Issues Noted by Audit Area



Operational Audits

During the period November 1, 2024, through October 31, 2025, 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 63 findings.

State Government Operational Audit Results

Operational Area	Findings	Entities
Annual Report	1	1
Capital Assets, Equipment, and Inventory	12	3
Complaint Handling	1	1
Contractual Services	2	2
Critical Event Reporting	1	1
Expenditures and Disbursements	1	6
Financial Management and Record Keeping	3	6
Florida Single Audit Act	1	1
General Oversight or Governance	8	4
Information Technology Resources	12	6
Licensing and Related Activities	1	1
Purchasing Practices	6	8
Program Administration, Oversight, and Monitoring	9	5
Regulatory Oversight and Monitoring	1	1
Revenue and Cash Collections	2	1
Safeguarding of Social Security Numbers	1	1
Veterans' Nursing Home and Domiciliary Admissions Process	1	1

Prior Audit Follow-Up

In accordance with *Government Auditing Standards*, we follow up on findings noted in previous audits. We noted the following in conducting the audits of State governmental entities:

Audit Engagement Type	Number of Previous Findings Followed Up On	Number of Repeat Findings Noted
Financial	4	2
Federal	60	31
Operational	28	20
Performance	5	1

A listing of State Government audit reports issued during the period November 1, 2024, through October 31, 2025, is included in **EXHIBIT B** of this Annual Report.

Highlights

Department of Elder Affairs

Our audit disclosed various deficiencies regarding the Office of Public and Professional Guardians, including the absence of an effective monitoring tool to ensure guardian compliance with standards of practice and that wards receive appropriate care and treatment, are safe, and their assets are protected.

Department of Environmental Protection

Our audit found that Environmental Crimes Unit (ECU) sworn officer training and property management controls need enhancement. For example, Department records did not always evidence that ECU sworn law enforcement officers had timely completed required dart-firing stun gun training or demonstrated, prior to performing duties, proficiency in the use of assigned firearms.

Department of Business and Professional Regulation

Our audit found, among other things, that Department oversight of entities engaged in the wholesale distribution of controlled substances within the State was not sufficient to ensure entity compliance with State law or the adequate protection of the public, and welfare.

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, 2024, through October 31, 2025, we completed audits of the financial statements of all 12 State universities and 28 State colleges for the fiscal year ended June 30, 2024, and 1 State college for the fiscal year ended June 30, 2025. 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 significant deficiencies at Gulf Coast State College, South Florida State College, Hillsborough Community College, and Florida Agriculture and Mechanical University each relating to improvement needed to institutional procedures to ensure that account balances and transactions are properly recorded and reported.

We audited the Federal awards program expenditures of the State universities and State colleges as part of our Single Audit of the State of Florida.

Total asset value on which opinions were issued

\$39.7 Billion		\$10.3 Billion
State Universities		State Colleges

Operational Audits

During the reporting period, we issued operational audit reports for six State universities and seven State colleges. These audits focused on several areas involving board oversight, such as policies regarding purchasing practices, expenditures, 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	1
Distance Learning	1	1
Electronic Payments and Funds Transfers	1	1
Expenditures and Disbursements	6	5
Financial Management	2	2
Information Technology Internal Controls	3	3
Personnel and Payroll	6	3
Purchasing Practices and Contractual Services	11	6
Safeguarding of Social Security Numbers	2	2
Textbook Affordability	1	1
Tuition and Fees	1	1

Other Educational Entities and Programs

Our operational audit of the State University System Board of Governors (BOG) found that the BOG needed to enhance guidance to State universities regarding university bonus schemes and BOG procedures did not ensure compliance with BOG regulation limiting the percentage of non-resident students.

Prior Audit Follow-Up

In accordance with *Government Auditing Standards*, we follow up on findings noted in previous audits. We noted the following in conducting the audits of State colleges and State universities:

Audit Engagement Type	Number of Previous Findings Followed Up On	Number of Repeat Findings
Financial	5	-
Operational	28	3

A listing of State university and State college audit reports issued during the period November 1, 2024, through October 31, 2025, is included in **EXHIBIT B** of this Annual Report.

Highlights

Purchasing Practices and Contractual Services

Six institutions needed to improve internal controls over certain purchasing practices. For example, contracting for consulting and other vendor services did not always promote fair and open competition and deficiencies in controls over purchasing cards were cited.

Expenditures and Disbursements

Five institutions needed to improve internal controls over expenditures and disbursements. Deficiencies were cited, for example, in controls over vendor information changes, a university President's Office travel expenses, and contracting for energy conservation equipment costing \$12.1 million.

Information Technology Internal Controls

Three institutions needed to improve internal controls over information technology. We identified certain unnecessary user access privileges, including access not promptly removed for individuals who separated from employment.

Personnel and Payroll

Three institutions needed to improve the administration of personnel and payroll functions. Deficiencies included inadequate controls over a university President's Office employment practices and remote work location agreements. We also noted extra compensation payments made contrary to State law and noncompliance with background screening requirements.

School Districts

Financial Audits

We audited the financial statements of 45 school districts for the fiscal year ended June 30, 2024, and found that, with one exception, the school districts' financial statements were presented fairly in all material respects, in accordance with accounting principles generally accepted in the United States of America. We 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

\$23 Billion

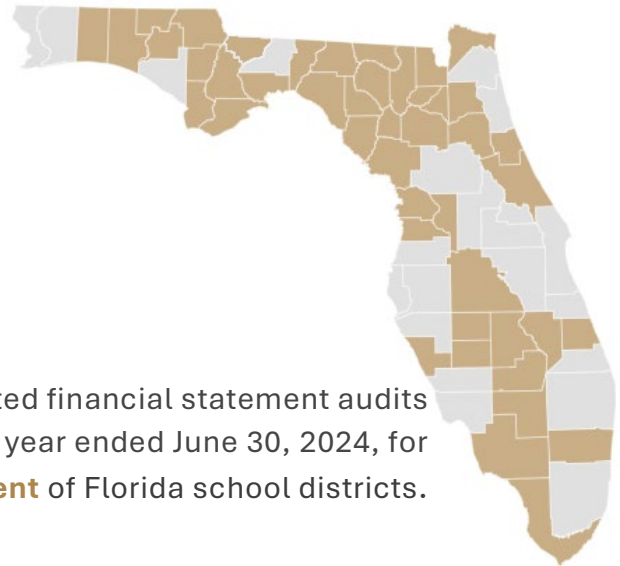
- We noted a material weakness in the Gadsden County District School Board's accountability over school internal funds and the discretely presented component unit. This material weakness resulted in our opinion qualification detailed above.
- Sixteen significant deficiencies noted at eleven school districts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

\$964.6 Million

Total Federal awards expenditures for major programs audited at 45 school districts

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

\$12 Million



We conducted financial statement audits for the fiscal year ended June 30, 2024, for **67 percent** of Florida school districts.

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 45 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.

Operational Audits

During the period November 1, 2024, through October 31, 2025, we issued operational audit reports for 24 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	5	4
Cash and Collections	7	5
Construction and Related Activities	12	5
Expenditures and Disbursements	2	2
Facilities	1	1
Financial Management and Budgetary Internal Controls	5	5
Information Technology Internal Controls	18	11
Internal Audit Function	1	1
Personnel and Payroll	17	9
Purchasing Practices and Contractual Services	16	12
School Safety	19	12
Workforce Education Program Funds	1	1

Prior Audit Follow-Up

In accordance with *Government Auditing Standards*, we follow up on findings noted in previous audits. We noted the following in conducting the audits of school districts:

Audit Engagement Type	Number of Previous Findings Followed Up On	Number of Repeat Findings Noted
Financial	24	11
Federal	10	1
Operational	125	33

A listing of school district audit reports issued during the period November 1, 2024, through October 31, 2025, is included in **EXHIBIT B** of this Annual Report.

Highlights

School Safety

At 12 school districts, our audits found that internal controls over school safety procedures needed improvement. For example, school district records did not always demonstrate that school resource officers completed required training and students completed required resiliency education.

Purchasing Practices and Contractual Services

For 12 school districts, our audits noted deficiencies in controls over purchasing practices and contractual services and related payments and deficiencies in administration of purchasing cards. In one instance, we noted that a school district received funds totaling \$145,000 for student completion of Operation Next Florida Program educational requirements, but did not maintain records to demonstrate completion, subjecting the funds to reversion.

Information Technology Internal Controls

At 11 school districts, our audits found that enhancements over information technology internal controls were needed. We found, for example, deficiencies in controls over access privileges, contingency planning, security management, including disaster recovery planning, security incident response, and risk assessment procedures.

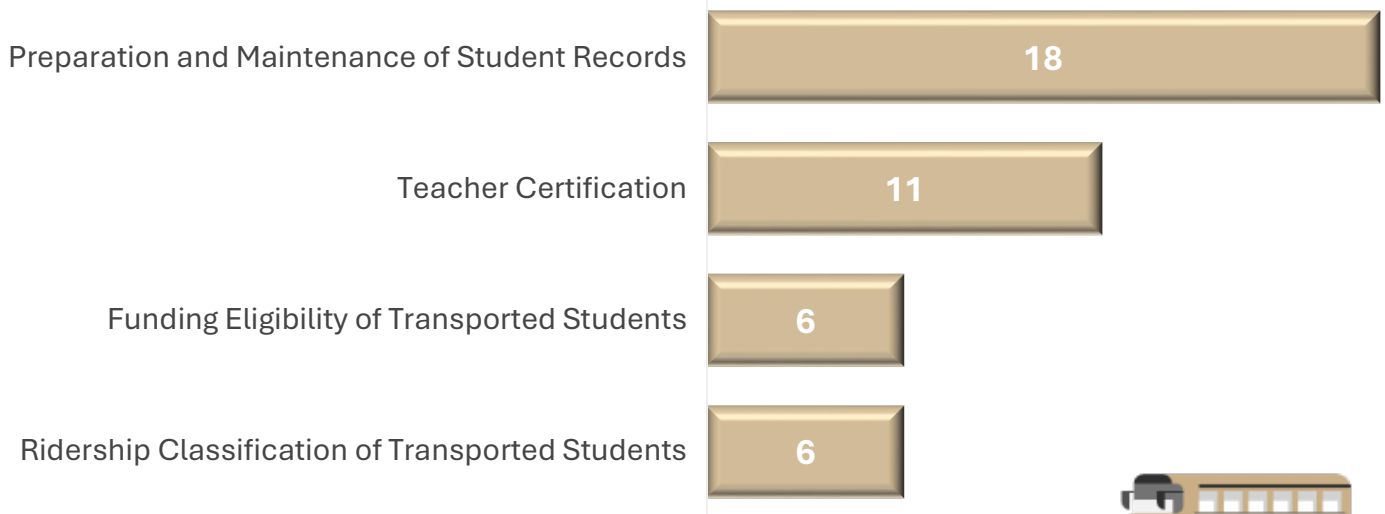
Florida Education Finance Program

Florida Education Finance Program (FEFP) funding, including student transportation funding (net of local school district funding), for the 2022-23 and 2023-24 fiscal years totaled approximately \$10.6 billion and \$11.2 billion, respectively. During the period November 1, 2024, through October 31, 2025, we completed examinations of the records of 19 educational entities: 12 school districts and 4 university developmental research schools for the fiscal year ended June 30, 2023, and 3 school districts for the fiscal year ended June 30, 2024. 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.

867,845
 Total FTE Student Enrollment reported upon which compliance opinions were rendered

Our examinations disclosed that, except for the material noncompliance noted for 18 of the 19 educational entities, the FEFP programs 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, Teacher Certification, 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, 2024, through October 31, 2025, 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)
- Information Technology Network Security Controls at Selected State Agencies

Educational and Related Entities:

- Charlotte County District School Board – Focus Student Information System
- Palm Beach State College – Workday Enterprise Cloud Applications
- South Florida State College – Ellucian Banner Enterprise Cloud Applications
- Tallahassee State College – Workday Enterprise Cloud Applications
- University of Central Florida – Workday Enterprise Cloud Applications

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

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

IT Operational Audit Results

In the 7 audit reports, we reported 13 findings in the control areas of *Business Process Application Controls – Security Management* and *General Controls – Security Management*. Many of the findings in the *General Controls – Security Management* area 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 the sensitive matters. In total, we separately and confidentially communicated to applicable entity management specific details for 29 sensitive matters. The sensitive matters involved security control deficiencies relating to various topics

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



Prior Audit Follow-Up

In accordance with *Government Auditing Standards*, we follow up on findings noted in previous audits. During the period November 1, 2024, through October 31, 2025, we followed up on 12 IT operational audit findings and noted 2 repeat findings.

*A listing of IT operational audit reports issued during the period November 1, 2024, through October 31, 2025, is included in **EXHIBIT B** of this Annual Report.*

Analytical and Automated Procedures and Audit Applications

To support the conduct of financial and operational audit and attestation examination engagements, Auditor General staff routinely obtain and analyze large volumes of electronic data. Given the complexity and scale of this data, enhancing audit efficiency and effectiveness is essential. To that end, extensive IT support is provided through Computer Assisted Audit Techniques (CAATs) services performed by our IT professionals.

These services leverage a variety of specialized software tools to process large data sets and generate reconciliations, summaries, samples of detailed transactions, and range reports for our professional audit staff. CAATs services also include the development and execution of customized data queries designed to identify anomalies, trends, or unexpected patterns that may indicate errors, inefficiencies, or potential fraud.

As the volume and complexity of data continues to grow, the use of CAATs services has become increasingly vital. These services not only expand audit coverage and promote more consistent and comprehensive data analysis but also contribute significantly to reducing audit risk and enhancing overall audit quality.

In addition, numerous custom computer application systems are maintained by our IT professionals to support our audit and other accountability activities. Examples include applications for:

- Organizing, maintaining, and facilitating review of our electronic audit working papers that document the audit evidence obtained and work performed.
- Analyzing and compiling financial statement adjustments.
- Compiling Federal awards findings for the Single Audit report.
- Planning and managing our engagements.
- Supporting our reviews of local government, school district, and charter school audit reports prepared by other independent certified public accountants.



OTHER AUDITS AND ACCOUNTABILITY ACTIVITIES

Water Management Districts



Suwannee River Water Management District

In our operational audit report (No. 2026-022), we noted that the District allocated \$300,000 of interest earnings to the General Fund that should have been allocated to a special revenue fund. The District also disbursed extra compensation payments totaling \$128,500 to 58 employees.

Large-Hub Commercial Airports



Fort Lauderdale-Hollywood International Airport

In our operational audit report (No. 2026-027), we noted that, contrary to State law, the Broward Board of County Commissioners did not always promptly post required information to the Airport's Web site; needed to enhance policies and procedures regarding required annual ethics training for the Airport's governing body; and had not established policies and procedures to ensure that statements of financial interests were filed as required by State law.

OTHER AUDITS

Pursuant to Section 11.45(2)(j), Florida Statutes, we audit **local governments and other non-State entities** when determined necessary by the Auditor General, when directed by the Legislative Auditing Committee or the Legislature, and when required by State law. During the period November 1, 2024, through October 31, 2025, we conducted operational audits and issued:

- 4 reports for local governments audits directed by the Legislative Auditing Committee and Legislature.
- 4 reports disclosing the results of the follow-up procedures we performed pursuant to Section 11.45(2)(j), Florida Statutes, at local governmental entities.
- 1 report for a water management district pursuant to Section 11.45(2)(f), Florida Statutes.
- 1 report for a large-hub commercial service airport pursuant to Section 11.45(2)(m), Florida Statutes.
- 1 report for a scholarship-funding organization pursuant to Section 11.45(2)(l), Florida Statutes.

Local Governments

A summary of notable local government operational audit reports is included below.

[City of Mexico Beach](#) – The findings disclosed in our operational audit report (No. 2025-095) included, for example:

- The City did not timely provide for and submit required annual audited financial statements and annual financial reports to the Auditor General and Department of Financial Services, respectively, for the 2020-21 through 2022-23 fiscal years. Consequently, through June 2024, the Department of Revenue withheld from the City \$37,137 in combined half-cent sales tax and municipal revenue sharing revenues.
- City controls related to competitive selection procurements need improvement.
- The City continued paying the City Accountant after the contract for services expired, and City records did not demonstrate the basis for classifying the contracted City Accountant as an independent contractor for Internal Revenue Service reporting purposes.

City of Milton – The findings disclosed in our operational audit report (No. 2025-055) included, for example:

- The City needs to enhance capital planning policies and procedures and complete a comprehensive multi-year capital plan that includes the proposed new wastewater treatment facility (WWTF) project.
- The City had not established grant policies and procedures, which may have resulted in forfeited funding opportunities for the proposed new WWTF project.
- The City had not established policies and procedures for direct purchases of construction materials, and the City did not take advantage of sales tax exemptions by directly purchasing construction materials.

City of Pahokee – The findings disclosed in our operational audit report (No. 2025-195) included, for example:

- The City lacked policies and procedures sufficient to provide reasonable assurance of compliance with grant terms and conditions, such as completion of grant deliverables, expenditure of grant moneys only as specified in the grant agreement Scope of Work, maintenance of grant-required documentation, and proper accounting for grant-funded property.
- The City did not competitively select construction services in accordance with State law, City ordinances, and City policies and procedures. In addition, the City did not take prompt action to initiate projects necessary to protect public health, safety, and welfare.
- City did not expend grant moneys in accordance with City ordinances.

Town of Greenville – The findings disclosed in our operational audit report (No. 2026-012) included, for example:

- The Town had not established policies and procedures to identify, document, and resolve potential conflicts of interest. As a result, the Town Council proceeded with actions despite the presence of apparent conflicts of interest.
- The Town did not timely provide for and submit required annual audited financial statements and annual financial reports (AFRs) to the Florida Auditor General and Florida Department of Financial Services (FDFS), respectively, for the 2020-21, 2021-22, and 2022-23 fiscal years.
- Town accounting records contained numerous significant errors.

Other Non-State Entity 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 (SFOs) participating in a State-sponsored scholarship program authorized by Chapter 1002, Florida Statutes.

Step Up for Students – Florida, Inc. – Our operational audit (report No. 2025-185) found that Step Up:

- Did not timely process private school payments for certain scholarships.
- Did not always promptly process parent and guardian reimbursement requests for certain scholarships.
- Did not prioritize student application process by renewal status for certain scholarship students.
- Did not allocate interest earnings to certain student accounts, contrary to State law.
- Continued to fund certain student accounts having balances exceeding \$50,000, contrary to State law.
- Had not developed procedures to ensure that, as required by law, accounts are closed and funds are returned to the Florida Department of Education when students do not meet certain requirements.

Prior Audit Follow-Up Results

Audit Area	No Occasion to Correct	Not Corrected	Partially Corrected	Corrected
City of Deerfield Beach	-	-	5	10
City of Delray Beach	1	-	3	1
North Springs Improvement District	-	-	-	7
Step Up for Students – Florida, Inc.	-	-	-	1
Suwannee River Water Management District	-	-	-	1
Town of White Springs	-	2	11	3

OTHER ACCOUNTABILITY ACTIVITIES

Auditor General Rules and Technical Assistance

To promote the quality of audits throughout the State of Florida, and pursuant to Section 11.45(8) and (9), Florida Statutes, 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 conducted pursuant to Section 218.39, Florida Statutes. Additionally, the Auditor General 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.

In addition to the guidance made available on our Web site, our professional audit staff regularly present at conferences and training events held by organizations such as the Florida Institute of Certified Public Accountants, Association of Government Accountants, Florida Government Finance Officers Association, Florida College System Council of Business Affairs, and Florida School Finance Officers Association. We also assist CPAs and auditees outside formal engagements.

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. During the period November 1, 2024, through October 31, 2025, we issued the following review reports:

- Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages For Fiscal Years Ended October 1, 2023, Through September 30, 2024, Pursuant to Section 215.97(12)(f), Florida Statutes (Report No. 2026-008)
- Review of District School Board, Charter School, and Charter Technical Career Center Audit Reports for the Fiscal Year Ended June 30, 2024, Pursuant to Section 11.45(7)(b), Florida Statutes (Report No. 2026-001)
- Review of Local Government Entity 2022-23 Fiscal Year Audit Reports, Pursuant to Section 11.45(7)(b), Florida Statutes (Report No. 2025-051)

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. During the period November 1, 2024, through October 31, 2025, we issued the following reports:

- Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports for the Fiscal Year Ended June 30, 2024, Pursuant to Section 11.45(7)(f), Florida Statutes (Report No. 2026-031)
- 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, 2024, Pursuant to Section 11.45(7)(f), Florida Statutes (Report No. 2026-002)
- 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 (Report No. 2025-061)

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 met one or more of the conditions specified in Section 218.503(1), Florida Statutes,¹ or failed to:

- Comply with the Section 218.39, Florida Statutes, audit requirements.²
- 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.³
- Provide significant items omitted from audit reports.
- Provide evidence of corrective action taken for noncompliance with Section 218.415, Florida Statutes, as noted by other CPAs.

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.

¹ We are also required to notify the Commissioner of Education for charter schools, charter technical career centers, and school districts, and the Governor for local governmental entities.

² We are also required to notify the Department of Commerce for special districts.

³ This requirement also applies to operational audits of school districts, State universities, and State colleges conducted pursuant to Section 11.45, Florida Statutes.

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, Auditor General Norman served as Secretary/Treasurer of the National State Auditors Association (NSAA), Auditor Representative on the National Association of State Auditors, Comptrollers, and Treasurers Executive Committee, member of a U.S. Government Accountability Office (GAO) advisory council, and NSAA Single Audit Committee Chair. Other professional audit staff also 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 Other Audits and Accountability Activities reports issued during the period November 1, 2024, through October 31, 2025, is included in **EXHIBIT B** of this Annual Report.*

Quality Assessment Reviews



Pursuant to Section 11.45(2)(i), Florida Statutes, the Auditor General conducts quality assessment reviews of State agencies' Offices of Inspector General (OIGs) internal audit activities. We issued ten quality assessment review reports during the period November 1, 2024, through October 31, 2025. The reports addressed a review period of July 2023 through June 2024.

For nine of the OIGs, we reported that the OIGs' internal audit activity conformed with professional auditing standards and the Code of Ethics issued by The Institute of Internal Auditors and generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of OIG internal audit activities. However, for the Department of Legal Affairs OIG, we found that the internal audit activity did not adhere to or demonstrate compliance with numerous critical engagement planning, performance, and communication professional auditing standards, nor demonstrate compliance with various statutory requirements.

ANNUAL REPORT EXHIBITS

EXHIBIT A

Pages 30-52

Projected Work Plan 2026 and 2027

Representation of Projected 2-Year Work Plan for 2026 and 2027 based on our analyses as of November 5, 2025. 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 30.

EXHIBIT B

Pages 53-65

Reports Issued During the Period November 1, 2024, Through October 31, 2025

Listing of reports issued during the period November 1, 2024, through October 31, 2025. The report information is generally provided by entity type; however, some report information is listed under other audits and accountability activities.

EXHIBIT C

Pages 66-73

Reports Issued Or Scheduled To Be Issued Subsequent To October 31, 2025, and by March 31, 2026

Information on audit activities completed or in progress subsequent to the October 31, 2025, cutoff date for this Annual Report and anticipated for report issue by March 31, 2026. All reports are posted to our Web site, www.FLAuditor.gov, as they are issued.

EXHIBIT D

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Auditor General Contact Information

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

EXHIBIT A

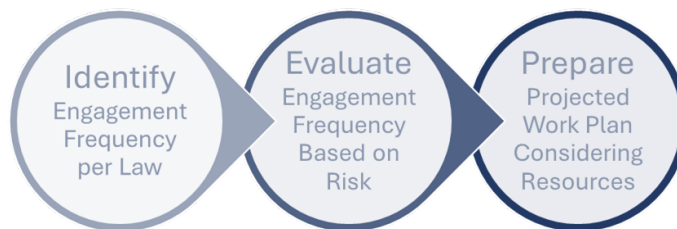
Projected Work Plan 2026 and 2027

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 the 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, an entity subject to an operational audit should be audited more frequently than required by State law. For example, we consider prior audit findings, significant organizational changes, new programs, complexity of programs, funding, stakeholder concerns, and legislative staff input. After considering the results of this risk assessment and our available resources, we prepare the Projected Work Plan.

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 individually 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 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 the audited entity’s 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 audit plans frequently include topics from previous audits.

EXHIBIT A

Projected Work Plan 2026

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

State Government

Department of the Lottery	01/30/2025
Florida Retirement System Pension Plan and Other State-Administered Systems	12/13/2024
Florida School for the Deaf and the Blind	03/28/2025
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	01/10/2025
State Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME)	12/13/2024
State of Florida Annual Comprehensive Financial Report	02/28/2025
State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards, Including the Audit of Federal Awards	03/26/2025

School Districts

Baker County District School Board	03/26/2025
Bay County District School Board	03/29/2024
Bradford County District School Board	03/25/2025
Calhoun County District School Board	02/14/2025
Citrus County District School Board	03/07/2025
Columbia County District School Board	03/07/2025
DeSoto County District School Board	03/28/2025
Dixie County District School Board	02/04/2025
Escambia County District School Board	12/15/2023
Flagler County District School Board	03/28/2025
Franklin County District School Board	01/16/2025
Gadsden County District School Board	09/19/2025
Gilchrist County District School Board	03/31/2025
Glades County District School Board	03/31/2025
Gulf County District School Board	01/30/2025
Hamilton County District School Board	03/13/2025
Hardee County District School Board	02/20/2025

EXHIBIT A

Projected Work Plan 2026

Financial Audits	Date of Last Issued Report
School Districts (Continued)	
Hamilton County District School Board	03/13/2025
Hardee County District School Board	02/20/2025
Highlands County District School Board	01/31/2025
Hillsborough County District School Board	03/26/2024
Holmes County District School Board	03/03/2025
Jackson County District School Board	03/14/2025
Jefferson County District School Board	03/25/2025
Lafayette County District School Board	01/16/2025
Lake County District School Board	12/18/2023
Lee County District School Board	12/22/2023
Leon County District School Board	02/22/2024
Levy County District School Board	02/25/2025
Liberty County District School Board	12/13/2024
Madison County District School Board	03/26/2025
Marion County District School Board	01/30/2024
Martin County District School Board	01/30/2024
Monroe County District School Board	12/18/2024
Nassau County District School Board	12/17/2024
Okeechobee County District School Board	03/10/2025
Pinellas County District School Board	03/19/2024
Putnam County District School Board	03/25/2025
Seminole County District School Board	12/21/2023
St. Johns County District School Board	12/04/2023
Sumter County District School Board	02/21/2025
Suwannee County District School Board	03/26/2025
Taylor County District School Board	01/10/2025
Union County District School Board	03/17/2025

EXHIBIT A

Projected Work Plan 2026

Financial Audits	Date of Last Issued Report
School Districts (Continued)	
Wakulla County District School Board	01/09/2025
Walton County District School Board	01/14/2025
Washington County District School Board	03/28/2025
State Universities	
Florida Agricultural and Mechanical University	03/28/2025
Florida Atlantic University	03/19/2025
Florida Gulf Coast University	01/13/2025
Florida International University	03/05/2025
Florida Polytechnic University	03/28/2025
Florida State University	02/27/2025
New College of Florida	03/25/2025
University of Central Florida	03/14/2025
University of Florida	02/28/2025
University of North Florida	03/25/2025
University of South Florida	01/10/2025
University of West Florida	12/13/2024
State Colleges	
Broward College	03/27/2025
Chipola College	03/26/2025
College of Central Florida	03/31/2025
Daytona State College	03/13/2025
Eastern Florida State College	02/13/2025
Florida Gateway College	03/31/2025
Florida SouthWestern State College	03/21/2025
Florida State College at Jacksonville	02/05/2025
Gulf Coast State College	03/10/2025
Hillsborough Community College	04/28/2025
Indian River State College	04/24/2025

EXHIBIT A

Projected Work Plan 2026

Financial Audits	Date of Last Issued Report
State Colleges (Continued)	
Lake-Sumter State College	02/11/2025
Miami Dade College	03/17/2025
North Florida College	03/19/2025
Northwest Florida State College	03/11/2025
Palm Beach State College	02/27/2025
Pasco-Hernando State College	03/21/2025
Pensacola State College	01/10/2025
Polk State College	03/26/2025
Santa Fe College	03/31/2025
Seminole State College of Florida	03/12/2025
South Florida State College	03/19/2025
St. Johns River State College	02/19/2025
St. Petersburg College	03/14/2025
State College of Florida, Manatee-Sarasota	03/31/2025
Tallahassee State College	02/20/2025
The College of the Florida Keys	02/18/2025
Valencia College	02/07/2025

EXHIBIT A

Projected Work Plan 2026

Operational and Performance Audits	Date of Last Issued Report
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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
Commission on Offender Review	10/15/2024
Department of Agriculture and Consumer Services	09/20/2023
Department of Business and Professional Regulation	07/24/2025
Department of Children and Families	08/25/2025
Department of Corrections	06/20/2024
Department of Health	06/05/2025
Department of Law Enforcement	01/18/2024
Department of Management Services	01/21/2025
Department of Military Affairs	02/20/2024
Department of Revenue	04/30/2024
Department of Transportation	02/18/2025
Department of Veterans' Affairs	02/17/2025
Fish and Wildlife Conservation Commission	09/24/2025
Florida Birth-Related Neurological Injury Compensation Association	10/18/2023
Florida Gaming Control Commission	N/A
State Board of Administration	11/20/2023
State Courts System	09/06/2024
Triumph Gulf Coast, Inc.	11/14/2024
Value Adjustment Boards	03/22/2021

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

EXHIBIT A

Projected Work Plan 2026

Operational and Performance Audits	Date of Last Issued Report
School Districts (Continued)	
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
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	07/18/2024
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

EXHIBIT A

Projected Work Plan 2026

Operational and Performance Audits	Date of Last Issued Report
Other Audits	
<i>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.</i>	
City of Mexico Beach Follow-Up	01/17/2025
City of Milton Follow-Up	11/18/2024
City of North Miami Beach	07/24/2024
City of Pahokee Follow-Up	04/29/2025
Large-Hub Commercial Service Airport (Entity Yet To Be Determined)	09/26/2025
Property Assessed Clean Energy (PACE) Program Authorized Administrator (Entity Yet To Be Determined)	N/A
Southwest Florida Water Management District	01/19/2024
South Florida Water Management District	10/04/2024
Other Local Government Audits That May Be Directed by the Legislative Auditing Committee after October 31, 2025	N/A

EXHIBIT A

Projected Work Plan 2026

Information Technology (IT) Operational Audits	Date of Last Issued Report
<i>Information technology operational audits start dates are staggered throughout the year with various completion dates.</i>	
State Government	
Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR) and Florida Planning, Accounting, and Ledger Management (Florida PALM)	02/17/2025
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

Achua 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	
<i>The quality assessment reviews generally begin in the late summer and reports are issued in the fall.</i>	
Office of Inspector General Internal Audit Activity – Agency for Persons with Disabilities	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 Children and Families	10/03/2022
Office of Inspector General Internal Audit Activity – Department of Commerce	11/01/2023
Office of Inspector General Internal Audit Activity – Department of Corrections	09/28/2022
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	11/03/2023
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 State	10/31/2022
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 – 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 – Public Service Commission	11/01/2023
Office of Inspector General Internal Audit Activity – State Courts System	10/06/2022

EXHIBIT A

Projected Work Plan 2026

Other Accountability Activities	Date of Last Issued Report
Local Government Reviews	
<i>The annual local government reviews begin in the spring or summer, depending upon the fiscal year end of the entity type, and the reports are issued 3 to 6 months later.</i>	
Review of District School Board, Charter School, and Charter Technical Career Center Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	07/10/2025
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	08/07/2025
Summaries of Significant Findings and Financial Trends	
<i>The summaries of significant findings and financial trends begin in the spring or summer, depending upon the fiscal year end of the entity type, and the reports are issued 6 to 9 months later.</i>	
Summary of Significant Findings and Financial Trends Identified in Charter School and Charter Technical Career Center Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	07/10/2025
Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	10/07/2025
Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	12/06/2024
Certifications, Required Reporting, Rules, and Technical Advice	
<i>The timing of the certifications, notifications, rule updates, and technical advice vary and occur throughout the year.</i>	
Per Diem Cost Certifications Upon Request of the Department of Management Services or Department of Corrections	06/19/2025
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 2027

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

State Government

Department of the Lottery	01/30/2025
Florida Retirement System Pension Plan and Other State-Administered Systems	12/13/2024
Florida School for the Deaf and the Blind	03/28/2025
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	01/12/2025
State Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME)	12/13/2024
State of Florida Annual Comprehensive Financial Report	02/28/2025
State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards, Including the Audit of Federal Awards	03/26/2025

School Districts

Alachua County District School Board	03/28/2025
Baker County District School Board	03/26/2025
Bradford County District School Board	03/25/2025
Broward County District School Board	03/28/2025
Calhoun County District School Board	02/14/2025
Citrus County District School Board	03/07/2025
Clay County District School Board	03/04/2025
Collier County District School Board	12/13/2024
Columbia County District School Board	03/07/2025
DeSoto County District School Board	03/28/2025
Dixie County District School Board	02/04/2025
Flagler County District School Board	03/28/2025
Franklin County District School Board	01/16/2025
Gadsden County District School Board	09/19/2025
Gilchrist County District School Board	03/31/2025
Glades County District School Board	03/31/2025
Gulf County District School Board	01/30/2025

EXHIBIT A

Projected Work Plan 2027

Financial Audits	Date of Last Issued Report
School Districts (Continued)	
Hamilton County District School Board	03/13/2025
Hardee County District School Board	02/20/2025
Hendry County District School Board	03/28/2025
Hernando County District School Board	01/31/2025
Highlands County District School Board	01/31/2025
Holmes County District School Board	03/03/2025
Jackson County District School Board	03/14/2025
Jefferson County District School Board	03/25/2025
Lafayette County District School Board	01/16/2025
Levy County District School Board	02/25/2025
Liberty County District School Board	12/13/2024
Madison County District School Board	03/26/2025
Marion County District School Board	01/30/2024
Martin County District School Board	01/30/2024
Monroe County District School Board	12/18/2024
Nassau County District School Board	12/17/2024
Okaloosa County District School Board	02/19/2025
Okeechobee County District School Board	03/10/2025
Polk County District School Board	02/06/2025
Putnam County District School Board	03/25/2025
Sarasota County District School Board	02/27/2025
St. Lucie County District School Board	03/13/2025
Sumter County District School Board	02/21/2025
Suwannee County District School Board	03/26/2025
Taylor County District School Board	01/10/2025
Union County District School Board	03/17/2025
Volusia County District School Board	03/03/2025

EXHIBIT A

Projected Work Plan 2027

Financial Audits	Date of Last Issued Report
School Districts (Continued)	
Wakulla County District School Board	01/09/2025
Walton County District School Board	01/14/2025
Washington County District School Board	03/28/2025
State Universities	
Florida Agricultural and Mechanical University	03/28/2025
Florida Atlantic University	03/19/2025
Florida Gulf Coast University	01/13/2025
Florida International University	03/05/2025
Florida Polytechnic University	03/28/2025
Florida State University	02/27/2025
New College of Florida	03/25/2025
University of Central Florida	03/14/2025
University of Florida	02/28/2025
University of North Florida	03/25/2025
University of South Florida	01/10/2025
University of West Florida	12/13/2024
State Colleges	
Broward College	03/27/2025
Chipola College	03/26/2025
College of Central Florida	03/31/2025
Daytona State College	03/13/2025
Eastern Florida State College	02/13/2025
Florida Gateway College	03/31/2025
Florida SouthWestern State College	03/21/2025
Florida State College at Jacksonville	02/05/2025
Gulf Coast State College	03/10/2025
Hillsborough Community College	04/28/2025
Indian River State College	04/24/2025

EXHIBIT A

Projected Work Plan 2027

Financial Audits	Date of Last Issued Report
State Colleges (Continued)	
Lake-Sumter State College	02/11/2025
Miami Dade College	03/17/2025
North Florida College	03/19/2025
Northwest Florida State College	03/11/2025
Palm Beach State College	02/27/2025
Pasco-Hernando State College	03/21/2025
Pensacola State College	01/10/2025
Polk State College	03/26/2025
Santa Fe College	03/31/2025
Seminole State College of Florida	03/12/2025
South Florida State College	03/19/2025
St. Johns River State College	02/19/2025
St. Petersburg College	03/14/2025
State College of Florida, Manatee-Sarasota	03/31/2025
Tallahassee State College	02/20/2025
The College of the Florida Keys	02/18/2025
Valencia College	02/07/2025

EXHIBIT A

Projected Work Plan 2027

Operational and Performance Audits	Date of Last Issued Report
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Operational and performance audits typically begin in late winter or spring and are generally issued by the fall.

State Government

Agency for Persons with Disabilities	12/02/2021
Citizens Property Insurance Corporation	08/16/2024
Department of Juvenile Justice	05/26/2023
Department of Children and Families	08/25/2025
Department of Corrections	06/20/2024
Department of Education	03/02/2023
Department of Elder Affairs	01/15/2025
Department of Legal Affairs	09/02/2025
Department of the Lottery	10/04/2024
Department of Revenue – Ad Valorem	09/30/2025
Office of Financial Regulation	04/17/2025
Public Service Commission	10/31/2024
Triumph Gulf Coast, Inc.	11/14/2024

School Districts

Alachua County District School Board	10/11/2024
Broward County District School Board	02/27/2025
Citrus County District School Board	01/09/2025
Clay County District School Board	10/03/2024
Collier County District School Board	12/03/2024
Columbia County District School Board	11/18/2024
Dixie County District School Board	09/24/2024
Glades County District School Board	04/10/2025
Gulf County District School Board	10/31/2024
Hardee County District School Board	09/23/2024
Hendry County District School Board	04/16/2025
Hernando County District School Board	11/20/2024
Holmes County District School Board	11/14/2024

EXHIBIT A

Projected Work Plan 2027

Operational and Performance Audits	Date of Last Issued Report
School Districts (Continued)	
Jackson County District School Board	01/07/2025
Jefferson County District School Board	11/18/2024
Lafayette County District School Board	09/20/2024
Levy County District School Board	12/17/2024
Nassau County District School Board	10/01/2024
Okaloosa County District School Board	10/14/2024
Polk County District School Board	10/17/2024
Sarasota County District School Board	03/12/2025
St. Lucie County District School Board	02/25/2025
Sumter County District School Board	11/08/2024
Suwannee County District School Board	05/13/2025
Wakulla County District School Board	09/06/2024
Volusia County District School Board	02/25/2025
State Universities	
Florida Agricultural and Mechanical University	10/29/2024
Florida Atlantic University	02/12/2025
Florida International University	11/07/2024
Florida State University	12/02/2024
University of Central Florida	11/15/2024
State Colleges	
College of Central Florida	06/17/2025
Chipola College	09/12/2024
Daytona State College	10/02/2024
Florida SouthWestern State College	11/20/2024
Eastern Florida State College	10/01/2024
Gulf Coast State College	07/31/2024
Indian River State College	10/31/2024
Lake-Sumter State College	11/20/2024

EXHIBIT A

Projected Work Plan 2027

Operational and Performance Audits	Date of Last Issued Report
State Colleges (Continued)	
Pensacola State College	09/19/2024
Polk State College	12/11/2024
Seminole State College of Florida	12/16/2024
State College of Florida, Manatee-Sarasota	03/28/2025
St. Johns River State College	10/02/2024
Other Audits	
<i>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.</i>	
Town of Greenville Follow-Up	08/18/2025
AAA Scholarship Foundation, FL, LLC	08/08/2024
Large-Hub Commercial Service Airport (Entity Yet To Be Determined)	N/A
Property Assessed Clean Energy (PACE) Program Authorized Administrator (Entity Yet To Be Determined)	N/A
Northwest Florida Water Management District	09/10/2024
St. Johns River Water Management District	10/25/2024
Other Local Government Audits That May be Directed by the Legislative Auditing Committee after October 31, 2026	N/A

EXHIBIT A

Projected Work Plan 2027

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

State Government

Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR) and Florida Planning, Accounting, and Ledger Management (Florida PALM)	02/17/2025
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

Other Selected Educational Entity Information Systems and Cybersecurity Controls (Yet to be Determined)	N/A
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EXHIBIT A

Projected Work Plan 2027

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

Brevard County District School Board	12/10/2024
Calhoun County District School Board	04/03/2025
Clay County District School Board	07/11/2025
Columbia County District School Board	12/19/2024
Duval County District School Board	02/06/2025
Florida Agricultural and Mechanical University Developmental Research School	04/10/2025
Florida Atlantic University Schools	02/27/2025
Florida State University Schools, Inc.	02/05/2025
Glades County District School Board	10/24/2024
Hernando County District School Board	04/22/2025
Hillsborough County District School Board	07/23/2025
Lee County District School Board	04/10/2025
Liberty County District School Board	10/14/2024
Martin County District School Board	06/03/2025
Okaloosa County District School Board	12/10/2024
Okeechobee County District School Board	08/01/2024
P.K. Yonge Developmental Research School	02/20/2025
Palm Beach County District School Board	08/01/2024
St. Johns County District School Board	05/12/2025
Walton County District School Board	02/17/2025

EXHIBIT A

Projected Work Plan 2027

Other Accountability Activities	Date of Last Issued Report
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Quality Assessment Reviews

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

Office of Inspector General Internal Audit Activity – Agency for Health Care Administration	12/11/2024
Office of Inspector General Internal Audit Activity – Board of Governors	10/29/2024
Office of Inspector General Internal Audit Activity – Department of Agriculture and Consumer Services	11/4/2024
Office of Inspector General Internal Audit Activity – Department of Business and Professional Regulation	11/15/2024
Office of Inspector General Internal Audit Activity – Department of Elder Affairs	10/08/2024
Office of Inspector General Internal Audit Activity – Department of Environmental Protection	12/12/2024
Office of Inspector General Internal Audit Activity – Department of Legal Affairs	06/04/2025
Office of Inspector General Internal Audit Activity – Department of the Lottery	12/18/2024
Office of Inspector General Internal Audit Activity – Department of Management Services	11/04/2024
Office of Inspector General Internal Audit Activity – Department of Transportation	11/12/2024
Office of Inspector General Internal Audit Activity – Office of Financial Regulation	12/18/2024
Office of Inspector General Internal Audit Activity – Office of Insurance Regulation	12/09/2024

Local Government Reviews

The annual local government reviews begin in the spring or summer, depending upon the fiscal year end of the entity type, and the reports are issued 3 to 6 months later.

Review of District School Board, Charter School, and Charter Technical Career Center Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	07/10/2025
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	08/07/2025

EXHIBIT A

Projected Work Plan 2027

Other Accountability Activities	Date of Last Issued Report
Summaries of Significant Findings and Financial Trends	
<i>The summaries of significant findings and financial trends begin in the spring or summer, depending upon the fiscal year end of the entity type, and the reports are issued 6 to 9 months later.</i>	
Summary of Significant Findings and Financial Trends Identified in Charter School and Charter Technical Career Center Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	07/10/2025
Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	10/07/2025
Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	12/06/2024
Certifications, Required Reporting, Rules, and Technical Advice	
<i>The timing of the certifications, notifications, rule updates, and technical advice vary and occur throughout the year.</i>	
Per Diem Cost Certifications Upon Request of the Department of Management Services or Department of Corrections	06/19/2025
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, 2024, Through October 31, 2025

EXHIBIT B lists reports, by title and number, issued by the Auditor General during the period November 1, 2024, through October 31, 2025. **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 another audit's statutory due date 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 and challenges in hiring qualified auditors, leaving fewer auditors, or fewer experienced auditors, on the audit team assigned to conduct the audit. At October 31, 2025, our overall vacancy rate was 20 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, 2024, Through October 31, 2025

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
State Government					
2026-007	Department of Business and Professional Regulation – Controlled Substance Oversight and Selected Administrative Activities – Operational Audit	02/2024 – 09/2024	07/24/2025	Yes	
2026-015	Department of Children and Families – Community-Based Care Lead Agencies’ Procurement of and Financial Arrangements for Child Welfare Services – Operational Audit	03/2025 – 05/2025	08/25/2025	Yes	
2026-010	Department of Citrus - Contract Procurement and Management and Travel Activities – Operational Audit	05/2025 – 07/2025	08/14/2025	Yes	
2025-092	Department of Elder Affairs – Office of Public and Professional Guardians – Operational Audit	02/2024 – 06/2024	01/15/2025	Yes	
2026-026	Department of Environmental Protection – Environmental Crimes Unit and Prior Audit Follow-Up – Operational Audit	02/2025 – 06/2025	09/25/2025	Yes	
2025-114	Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology General Controls – Information Technology Operational Audit	07/2024 – 12/2025	02/17/2025	Yes	
2025-201	Department of Health - County Health Department Expenditures, Selected Administrative Activities, and Prior Audit Follow-Up – Operational Audit	03/2023 – 05/2024	06/05/2025	No	Audit Staff Resources, Findings
2026-017	Department of Legal Affairs - Crime Stoppers Grants and Information Technology Controls – Operational Audit	05/2024 – 03/2025	09/02/2025	No	Audit Staff Resources
2025-096	Department of Management Services - Fleet Management, Selected Administrative Activities, and Prior Audit Follow-Up – Operational Audit	07/2023 – 04/2024	01/21/2025	No	Audit Staff Resources, Findings
2026-028	Department of Revenue - Administration of the Ad Valorem Tax Program – Performance Audit	07/2023 – 03/2025	09/30/2025	No	Audit Staff Resources
2026-011	Department of State – Prior Audit Follow-Up – Operational Audit	02/2025 – 05/2025	08/15/2025	Yes	
2025-098	Department of the Lottery - Annual Comprehensive Financial Report	07/2024 – 01/2025	01/30/2025	Yes	
2025-115	Department of Transportation - Bank Account Controls and Acquisition, Assignment, Use, and Disposition of Motor Vehicles – Operational Audit	06/2023 – 08/2024	02/18/2025	No	Audit Staff Resources, Findings
2025-112	Department of Veterans' Affairs - State Nursing Home and Domiciliary Admissions and Information Technology Controls - Operational Audit	04/2023 – 10/2023	02/17/2025	Yes	
2026-023	Fish and Wildlife Conservation Commission - Invasive Aquatic Plant Management - Operational Audit	03/2024 – 08/2024	09/24/2025	No	Audit Staff Resources, Findings, Auditee Delay

EXHIBIT B

Reports Issued During the Period November 1, 2024, Through October 31, 2025

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
State Government (Continued)					
2026-029	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, 2024, and June 30, 2023, Measurement Dates by Employer	05/2025 – 08/2025	10/02/2025	Yes	
2025-072	Florida Retirement System Pension Plan and Other State-Administered Systems – Financial Audit	07/2024 – 10/2024	12/13/2024	Yes	
2026-035	Network Security Controls at Selected State Agencies – Information Technology Operational Audit	12/2024 – 07/2025	10/21/2025	Yes	
2025-191	Office of Financial Regulation – Regulation of Retail Installment Sales Entities – Operational Audit	02/2024 – 09/2024	04/17/2025	Yes	
2026-025	Office of Insurance Regulation – Property and Casualty Insurer Investigations, Compliance Reporting, and Prior Audit Follow-Up – Operational Audit	03/2025 – 06/2025	09/25/2025	Yes	
2025-087	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	11/2024 – 01/2025	01/10/2025	Yes	
2025-073	State Board of Administration - Local Government Surplus Funds Trust Fund (Florida PRIME) - (An External Investment Pool) – Financial Audit	07/2024 – 12/2024	12/13/2024	Yes	
2025-162	State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards	04/2024 – 01/2025	03/26/2025	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)	07/2024 – 02/2025	02/28/2025	Yes	
2025-168	The Florida School for the Deaf and the Blind – Financial Audit	01/2025 – 03/2025	03/28/2025	Yes	
2025-049	Triumph Gulf Coast, Inc. – Operational Audit	06/2024 – 10/2024	11/14/2024	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2024, Through October 31, 2025

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts					
2025-177	Alachua County District School Board – Financial and Federal Single Audit	06/2024 – 03/2025	03/28/2025	Yes	
2025-165	Baker County District School Board – Financial and Federal Single Audit	10/2024 – 03/2025	03/26/2025	Yes	
2025-157	Bradford County District School Board – Financial and Federal Single Audit	06/2024 – 03/2025	03/25/2025	Yes	
2025-176	Broward County District School Board – Financial and Federal Single Audit	09/2024 – 03/2025	03/28/2025	Yes	
2025-129	Broward County District School Board – Operational Audit	03/2024 – 10/2024	02/27/2025	Yes	
2025-111	Calhoun County District School Board – Financial and Federal Single Audit	08/2024 – 01/2025	02/14/2025	Yes	
2026-013	Charlotte County District School Board – Focus Student Information System – Information Technology Operational Audit	02/2025 – 05/2025	08/22/2025	Yes	
2025-137	Citrus County District School Board – Financial and Federal Single Audit	07/2024 – 03/2025	03/07/2025	Yes	
2025-084	Citrus County District School Board – Operational Audit	03/2024 – 11/2024	01/09/2025	Yes	
2025-135	Clay County District School Board – Financial and Federal Single Audit	08/2024 – 02/2025	03/04/2025	Yes	
2025-070	Collier County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	04/2024 – 11/2024	12/13/2024	Yes	
2025-060	Collier County District School Board – Operational Audit	03/2024 – 08/2024	12/03/2024	Yes	
2025-136	Columbia County District School Board – Financial and Federal Single Audit	07/2024 – 02/2025	03/07/2025	Yes	
2025-053	Columbia County District School Board – Operational Audit	03/2024 – 09/2024	11/18/2024	Yes	
2025-173	DeSoto County District School Board – Financial and Federal Single Audit	06/2024 – 03/2025	03/28/2025	Yes	
2025-101	Dixie County District School Board – Financial and Federal Single Audit	02/2024 – 01/2025	02/04/2025	Yes	
2026-024	Escambia County District School Board – Operational Audit	03/2025 – 07/2025	09/24/2025	Yes	
2025-175	Flagler County District School Board – Financial and Federal Single Audit	07/2024 – 02/2025	03/28/2025	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2024, Through October 31, 2025

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2025-093	Franklin County District School Board – Financial and Federal Single Audit	06/2024 – 01/2025	01/16/2025	Yes	
2026-020	Gadsden County District School Board – Financial and Federal Single Audit	08/2024 – 09/2025	09/19/2025	No	Auditee Delay
2025-180	Gilchrist County District School Board – Financial and Federal Single Audit	06/2024 – 03/2025	03/31/2025	Yes	
2025-183	Glades County District School Board – Financial and Federal Single Audit	12/2024 – 03/2025	03/31/2025	Yes	
2025-186	Glades County District School Board – Operational Audit	04/2024 – 02/2025	04/10/2025	No	Audit Staff Resources
2025-097	Gulf County District School Board – Financial and Federal Single Audit	08/2024 – 01/2025	01/30/2025	Yes	
2025-144	Hamilton County District School Board – Financial and Federal Single Audit	09/2024 – 03/2025	03/13/2025	Yes	
2026-034	Hamilton County District School Board – Operational Audit	03/2025 – 08/2025	10/15/2025	Yes	
2025-119	Hardee County District School Board – Financial and Federal Single Audit	08/2024 – 01/2025	02/20/2025	Yes	
2025-174	Hendry County District School Board – Financial and Federal Single Audit	10/2024 – 03/2025	03/28/2025	Yes	
2025-190	Hendry County District School Board – Operational Audit	04/2024 – 02/2025	04/16/2025	No	Audit Staff Resources
2025-099	Hernando County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	07/2024 – 01/2025	01/31/2025	Yes	
2025-058	Hernando County District School Board – Operational Audit	04/2024 – 08/2024	11/20/2024	Yes	
2025-100	Highlands County District School Board – Financial and Federal Single Audit	09/2024 – 01/2025	01/31/2025	Yes	
2025-134	Holmes County District School Board – Financial and Federal Single Audit	12/2024 – 02/2025	03/03/2025	Yes	
2025-048	Holmes County District School Board – Operational Audit	04/2024 – 09/2024	11/14/2024	Yes	
2026-021	Indian River County District School Board – Operational Audit	03/2025 – 06/2025	09/19/2025	Yes	
2025-148	Jackson County District School Board – Financial and Federal Single Audit	08/2024 – 03/2025	03/14/2025	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2024, Through October 31, 2025

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2025-082	Jackson County District School Board – Operational Audit	04/2024 – 11/2024	01/07/2025	Yes	
2025-160	Jefferson County District School Board – Financial and Federal Single Audit	11/2024 – 03/2025	03/25/2025	Yes	
2025-054	Jefferson County District School Board – Operational Audit	04/2024 – 09/2024	11/18/2024	Yes	
2025-094	Lafayette County District School Board – Financial and Federal Single Audit	07/2024 – 01/2025	01/16/2025	Yes	
2025-125	Levy County District School Board – Financial and Federal Single Audit	03/2024 – 02/2025	02/25/2025	Yes	
2025-075	Levy County District School Board – Operational Audit	04/2024 – 10/2024	12/17/2024	Yes	
2025-071	Liberty County District School Board – Financial and Federal Single Audit	05/2024 – 11/2024	12/13/2024	Yes	
2025-164	Madison County District School Board – Financial and Federal Single Audit	10/2024 – 03/2025	03/26/2025	Yes	
2025-078	Monroe County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	05/2024 – 12/2024	12/18/2024	Yes	
2025-076	Nassau County District School Board – Financial and Federal Single Audit	07/2024 – 11/2024	12/17/2024	Yes	
2025-118	Okaloosa County District School Board – Financial and Federal Single Audit	07/2024 – 01/2025	02/19/2025	Yes	
2025-139	Okeechobee County District School Board – Financial and Federal Single Audit	09/2024 – 02/2025	03/10/2025	Yes	
2026-040	Orange County District School Board – Operational Audit	03/2025 – 08/2025	10/30/2025	Yes	
2026-033	Osceola County District School Board – Operational Audit	03/2025 – 08/2025	10/13/2025	Yes	
2025-105	Polk County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	08/2024 – 01/2025	02/06/2025	Yes	
2025-156	Putnam County District School Board – Financial and Federal Single Audit	09/2024 – 02/2025	03/25/2025	Yes	
2025-038	Putnam County District School Board – Operational Audit	04/2025 – 07/2025	10/29/2025	Yes	
2026-014	Santa Rosa County District School Board – Operational Audit	04/2025 – 07/2025	08/22/2025	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2024, Through October 31, 2025

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2025-130	Sarasota County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	09/2024 – 02/2025	02/27/2025	Yes	
2025-142	Sarasota County District School Board – Operational Audit	04/2024 – 12/2024	03/12/2025	Yes	
2025-143	St. Lucie County District School Board – Financial and Federal Single Audit	08/2024 – 02/2025	03/13/2025	Yes	
2025-124	St. Lucie County District School Board – Operational Audit	04/2024 – 01/2025	02/25/2025	Yes	
2025-122	Sumter County District School Board – Financial and Federal Single Audit	07/2024 – 02/2025	02/21/2025	Yes	
2025-046	Sumter County District School Board – Operational Audit	04/2024 – 07/2024	11/08/2024	Yes	
2025-166	Suwannee County District School Board – Financial and Federal Single Audit	09/2024 – 03/2025	03/26/2025	Yes	
2025-197	Suwannee County District School Board – Operational Audit	03/2024 – 03/2025	05/13/2025	No	Findings
2025-086	Taylor County District School Board – Financial and Federal Single Audit	08/2024 – 12/2024	01/10/2025	Yes	
2025-150	Union County District School Board – Financial and Federal Single Audit	06/2024 – 03/2025	03/17/2025	Yes	
2025-132	Volusia County District School Board – Annual Comprehensive Financial Report and Federal Single Audit	07/2024 – 02/2025	03/03/2025	Yes	
2025-123	Volusia County District School Board – Operational Audit	06/2024 – 11/2024	02/25/2025	Yes	
2025-083	Wakulla County District School Board – Financial and Federal Single Audit	08/2024 – 12/2024	01/09/2025	Yes	
2025-091	Walton County District School Board – Financial and Federal Single Audit	08/2024 – 12/2024	01/14/2025	Yes	
2025-172	Washington County District School Board – Financial and Federal Single Audit	07/2024 – 03/2025	03/28/2025	Yes	
2026-030	Washington County District School Board – Operational Audit	04/2025 – 07/2025	10/07/2025	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2024, Through October 31, 2025

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
Florida Education Finance Program					
2025-064	Brevard County District School Board - Florida Education Finance Program - Attestation Examination	11/2023 – 10/2024	12/10/2024	Yes	
2025-184	Calhoun County District School Board - Florida Education Finance Program - Attestation Examination	11/2024 – 03/2025	04/03/2025	No	Audit Staff Resources
2026-003	Clay County District School Board - Florida Education Finance Program - Attestation Examination	11/2024 – 05/2025	07/11/2025	No	Audit Staff Resources
2025-080	Columbia County District School Board - Florida Education Finance Program - Attestation Examination	06/2024 – 11/2024	12/19/2024	Yes	
2025-104	Duval County District School Board - Florida Education Finance Program - Attestation Examination	12/2023 – 12/2024	02/06/2025	Yes	
2025-187	Florida Agricultural and Mechanical University Developmental Research School - Florida Education Finance Program - Attestation Examination	10/2024 – 03/2025	04/10/2025	No	Audit Staff Resources
2025-128	Florida Atlantic University Schools - Florida Education Finance Program - Attestation Examination	10/2024 – 02/2025	02/27/2025	Yes	
2025-102	Florida State University Schools, Inc. - Florida Education Financial Program - Attestation Examination	06/2024 – 01/2025	02/05/2025	Yes	
2025-192	Hernando County District School Board - Florida Education Finance Program - Attestation Examination	06/2024 – 03/2025	04/22/2025	No	Audit Staff Resources
2026-005	Hillsborough County District School Board - Florida Education Finance Program - Attestation Examination	01/2024 – 05/2025	07/23/2025	No	Audit Staff Resources
2026-009	Lake County District School Board - Florida Education Finance Program - Attestation Examination	02/2025 – 06/2025	08/12/2025	Yes	
2025-188	Lee County District School Board - Florida Education Finance Program - Attestation Examination	04/2024 – 02/2025	04/10/2025	No	Audit Staff Resources
2025-199	Martin County District School Board - Florida Education Finance Program - Attestation Examination	09/2024 – 04/2025	06/03/2025	No	Audit Staff Resources
2025-065	Okaloosa County District School Board - Florida Education Finance Program - Attestation Examination	02/2024 – 10/2024	12/10/2024	Yes	
2026-037	Osceola County District School Board – Florida Education Finance Program – Attestation Examination	01/2025 – 09/2025	10/28/2025	Yes	
2025-121	P. K. Yonge Developmental Research School - Florida Education Finance Program - Attestation Examination	10/2024 – 02/2025	02/20/2025	Yes	
2025-196	St. Johns County District School Board - Florida Education Finance Program - Attestation Examination	08/2024 – 04/2025	05/12/2025	No	Audit Staff Resources
2026-006	Union County District School Board - Florida Education Finance Program - Attestation Examination	02/2025 – 06/2025	07/24/2025	Yes	
2025-113	Walton County District School Board - Florida Education Finance Program - Attestation Examination	07/2024 – 01/2025	02/17/2025	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2024, Through October 31, 2025

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
State Universities					
2025-171	Florida Agricultural and Mechanical University - Financial Audit	07/2024 – 03/2025	03/28/2025	Yes	
2025-152	Florida Atlantic University - Financial Audit	09/2024 – 03/2025	03/19/2025	Yes	
2025-109	Florida Atlantic University - Operational Audit	03/2024 – 08/2024	02/12/2025	No	Audit Staff Resources
2025-090	Florida Gulf Coast University - Financial Audit	08/2024 – 01/2025	01/13/2025	Yes	
2025-133	Florida International University - Financial Audit	11/2024 – 02/2025	03/05/2025	Yes	
2025-045	Florida International University - Operational Audit	02/2024 – 08/2024	11/07/2024	Yes	
2025-170	Florida Polytechnic University - Financial Audit	01/2025 – 03/2025	03/28/2025	Yes	
2025-127	Florida State University - Financial Audit	10/2024 – 02/2025	02/27/2025	Yes	
2025-059	Florida State University - Operational Audit	06/2024 – 08/2024	12/02/2024	Yes	
2025-159	New College of Florida - Financial Audit	12/2024 – 03/2025	03/25/2025	Yes	
2025-147	University of Central Florida - Financial Audit	05/2024 – 02/2025	03/14/2025	Yes	
2025-052	University of Central Florida - Operational Audit	03/2024 – 07/2024	11/15/2024	Yes	
2025-062	University of Central Florida - Workday Enterprise Cloud Applications - Information Technology Operational Audit	02/2024 – 09/2024	12/06/2024	No	Audit Staff Resources
2025-131	University of Florida - Financial Audit	04/2024 – 02/2025	02/28/2025	Yes	
2025-107	University of Florida - Operational Audit	09/2024 – 01/2025	02/07/2025	Yes	
2025-158	University of North Florida - Financial Audit	09/2024 – 03/2025	03/25/2025	Yes	
2025-088	University of South Florida - Financial Audit	07/2024 – 12/2024	01/10/2025	Yes	
2025-069	University of West Florida - Financial Audit	09/2024 – 11/2024	12/13/2024	Yes	
2026-018	University of West Florida - Operational Audit	02/2025 – 06/2025	09/03/2025	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2024, Through October 31, 2025

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
State Colleges					
2025-167	Broward College - Financial Audit	11/2024 – 03/2025	03/27/2025	Yes	
2025-161	Chipola College - Financial Audit	10/2024 – 03/2025	03/26/2025	Yes	
2025-181	College of Central Florida - Financial Audit	10/2024 – 03/2025	03/31/2025	Yes	
2025-202	College of Central Florida - Operational Audit	03/2024 – 09/2024	06/17/2025	No	Findings
2025-145	Daytona State College - Financial Audit	09/2024 – 02/2025	03/13/2025	Yes	
2025-110	Eastern Florida State College - Financial Audit	09/2024 – 12/2024	02/13/2025	Yes	
2025-178	Florida Gateway College - Financial Audit	01/2025 – 03/2025	03/31/2025	Yes	
2025-154	Florida SouthWestern State College - Financial Audit	11/2024 – 03/2025	03/21/2025	Yes	
2025-056	Florida SouthWestern State College - Operational Audit	04/2024 – 10/2024	11/20/2024	Yes	
2025-103	Florida State College at Jacksonville - Financial Audit	08/2024 – 11/2024	02/05/2025	Yes	
2025-138	Gulf Coast State College - Financial Audit	11/2024 – 02/2025	03/10/2025	Yes	
2025-194	Hillsborough Community College - Financial Audit	12/2024 – 04/2025	04/28/2025	No	Findings
2025-193	Indian River State College - Financial Audit	08/2024 – 03/2025	04/24/2025	No	Findings
2025-108	Lake-Sumter State College - Financial Audit	08/2024 – 12/2024	02/11/2025	Yes	
2025-057	Lake-Sumter State College - Operational Audit	03/2024 – 08/2024	11/20/2024	Yes	
2025-149	Miami Dade College - Financial Audit	10/2024 – 03/2025	03/17/2025	Yes	
2025-151	North Florida College - Financial Audit	08/2024 – 02/2025	03/19/2025	Yes	
2025-140	Northwest Florida State College - Financial Audit	09/2024 – 02/2025	03/11/2025	Yes	
2025-126	Palm Beach State College - Financial Audit	09/2024 – 02/2025	02/27/2025	Yes	
2025-189	Palm Beach State College - Workday Enterprise Cloud Applications - Information Technology Operational Audit	09/2024 – 02/2025	04/16/2025	Yes	
2025-155	Pasco-Hernando State College - Financial Audit	12/2024 – 03/2025	03/21/2025	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2024, Through October 31, 2025

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
State Colleges (Continued)					
2025-089	Pensacola State College - Financial Audit	08/2024 – 11/2024	01/10/2025	Yes	
2026-032	Pensacola State College - Financial Audit	08/2025 – 09/2025	10/09/2025	Yes	
2025-163	Polk State College - Financial Audit	01/2025 – 03/2025	03/26/2025	Yes	
2025-067	Polk State College - Operational Audit	04/2024 – 08/2024	12/11/2024	Yes	
2025-179	Santa Fe College - Financial Audit	05/2024 – 03/2025	03/31/2025	Yes	
2025-141	Seminole State College of Florida - Financial Audit	09/2024 – 02/2025	03/12/2025	Yes	
2025-074	Seminole State College of Florida - Operational Audit	03/2024 – 06/2024	12/16/2024	Yes	
2025-198	South Florida State College - Ellucian Banner Enterprise Cloud Applications - Information Technology Operational Audit	07/2024 – 03/2025	06/02/2025	Yes	
2025-153	South Florida State College - Financial Audit	08/2024 – 03/2025	03/19/2025	Yes	
2025-117	St. Johns River State College - Financial Audit	08/2024 – 01/2025	02/19/2025	Yes	
2025-146	St. Petersburg College - Financial Audit	12/2024 – 02/2025	03/14/2025	Yes	
2025-182	State College of Florida, Manatee-Sarasota - Financial Audit	12/2024 – 03/2025	03/31/2025	Yes	
2025-169	State College of Florida, Manatee-Sarasota - Operational Audit	04/2024 – 11/2024	03/28/2025	Yes	
2025-120	Tallahassee State College - Financial Audit	10/2024 – 02/2025	02/20/2025	Yes	
2025-081	Tallahassee State College - Workday Enterprise Cloud Applications - Information Technology Operational Audit	05/2024 – 10/2024	12/19/2024	Yes	
2025-116	The College of the Florida Keys - Financial Audit	10/2024 – 01/2025	02/18/2025	Yes	
2025-106	Valencia College - Financial Audit	07/2024 – 11/2024	02/07/2025	Yes	
2026-019	Valencia College - Operational Audit	03/2025 – 07/2025	09/03/2025	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2024, Through October 31, 2025

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
Other Educational Entities and Programs					
2026-039	State University System Board of Governors - Operational Audit	03/2025 – 09/2025	10/30/2025	Yes	
Other Audits and Accountability Activities					
2025-085	City of Deerfield Beach - Prior Audit Follow-Up - Operational Audit	03/2024 – 09/2024	01/09/2025	Yes	
2026-016	City of Delray Beach - Prior Audit Follow-Up - Operational Audit	03/2025 – 07/2025	08/28/2025	Yes	
2025-095	City of Mexico Beach - Operational Audit	02/2024 – 12/2024	01/17/2025	Yes	
2025-055	City of Milton - Wastewater Treatment Facility Capital Planning and Selected Administrative Activities - Operational Audit	02/2024 – 08/2024	11/18/2024	Yes	
2025-195	City of Pahokee - Marina and Campground Improvements and Repairs, Financial Reporting, and Selected Administrative Activities - Operational Audit	02/2024 – 01/2025	04/29/2025	No	Expanded Testing, Auditee Delays
2026-027	Fort Lauderdale - Hollywood International Airport - Procurement, Transparency, and Accountability - Operational Audit	02/2025 – 05/2025	09/26/2025	Yes	
2026-004	North Springs Improvement District, Prior Audit Follow-Up - Operational Audit	03/2025 – 06/2025	07/22/2025	Yes	
2026-001	Review of District School Board, Charter School, and Charter Technical Career Center Audit Reports for the Fiscal Year Ended June 30, 2024, Pursuant to Section 11.45(7)(b), Florida Statutes	10/2024 – 06/2025	07/10/2025	Yes	
2025-051	Review of Local Government Entity 2022-23 Fiscal Year Audit Reports, Pursuant to Section 11.45(7)(b), Florida Statutes	12/2023 – 10/2024	11/15/2024	Yes	
2026-008	Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages For Fiscal Years Ended October 1, 2023, Through September 30, 2024, Pursuant to Section 215.97(12)(f), Florida Statutes.	01/2025 – 07/2025	08/07/2025	Yes	
2025-185	Step Up For Students - Florida, Inc. - Operational Audit	05/2024 – 11/2024	04/04/2025	No	Findings, Auditee Delays
2026-002	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, 2024, Pursuant to Section 11.45(7)(f), Florida Statutes	10/2024 – 06/2025	07/10/2025	Yes	
2026-031	Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports for the Fiscal Year Ended June 30, 2024, Pursuant to Section 11.45(7)(f), Florida Statutes	01/2025 – 09/2025	10/07/2025	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2024, Through October 31, 2025

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
Other Audits and Accountability Activities (Continued)					
2025-061	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	01/2024 – 10/2024	12/06/2024	Yes	
2026-022	Suwannee River Water Management District - Operational Audit	03/2025 – 07/2025	09/23/2025	Yes	
2026-012	Town of Greenville - Operational Audit	03/2024 – 07/2025	08/18/2025	No	Findings
2026-036	Town of White Springs - Prior Audit Follow-Up - Operational Audit	05/2025 – 09/2025	10/21/2025	Yes	
2025-066	Agency for Health Care Administration - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	09/2024 – 12/2024	12/11/2024	Yes	
2025-043	Department of Agriculture and Consumer Services - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	09/2024 – 10/2024	11/04/2024	Yes	
2025-050	Department of Business and Professional Regulation - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	09/2024 – 11/2024	11/15/2024	Yes	
2025-068	Department of Environmental Protection - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	09/2024 – 12/2024	12/12/2024	Yes	
2025-200	Department of Legal Affairs - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	09/2024 – 04/2025	06/04/2025	Yes	
2025-044	Department of Management Services - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	08/2024 – 10/2024	11/04/2024	Yes	
2025-077	Department of the Lottery - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	09/2024 – 12/2024	12/18/2024	Yes	
2025-047	Department of Transportation - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	08/2024 – 11/2024	11/12/2024	Yes	
2025-079	Office of Financial Regulation - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	09/2024 – 12/2024	12/18/2024	Yes	
2025-063	Office of Insurance Regulation - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	09/2024 – 12/2024	12/09/2024	Yes	

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2025, and by March 31, 2026

EXHIBIT C lists, as of November 5, 2025, the reports issued or expected to be issued subsequent to October 31, 2025, and by March 31, 2026. 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, 2025, and by March 31, 2026

Audited Entity	Scope/Areas of Operation
State Government	
Agency for Persons with Disabilities	- iBudget Florida
Department of Children and Families	- Medicaid Eligibility Determination and Prior Audit Follow-Up - Office of Inspector General’s Internal Audit Activity
Department of Corrections	- Office of Inspector General’s Internal Audit Activity
Department of Education	- 2024-25 School Year Funding Accountability Challenges - Office of Safe Schools
Department of Financial Services	- Division of Unclaimed Property and Information Technology Controls - Information Technology – Florida Accounting Information Resource Subsystem and Selected General Controls
Department of the Lottery	- Financial Statements
Department of Management Services	- Florida Retirement System Financial Statements - Florida Retirement System Allocation - Information Technology – Integrated Retirement Information System (IRIS)
Department of State	- Office of Inspector General’s Internal Audit Activity
Department of Transportation	- Work Program Construction Projects
Executive Office of the Governor	- Office of Inspector General’s Internal Audit Activity
Fish and Wildlife Conservation Commission	- Office of Inspector General’s Internal Audit Activity
Florida Gaming Control Commission	- Office of Inspector General’s Internal Audit Activity
Florida School for the Deaf and the Blind	- Financial Statements - Selected Administrative Activities – Prior Audit Follow-Up
Prison Rehabilitative Industries and Diversified Enterprises, Inc. (PRIDE)	- Selected Activities – Prior Audit Follow-Up
State Board of Administration	- Financial Statements (Florida PRIME)
State Court’s System	- Office of Inspector General’s Internal Audit Activity

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2025, and by March 31, 2026

Audited Entity	Scope/Areas of Operation
State Government (Continued)	
State of Florida	- Financial Statements (Auditor's Report in State ACFR) - Federal Awards
Triumph Gulf Coast, Inc.	- Selected Areas of Operation
State Universities	
Florida Agriculture and Mechanical University	- Financial Statements
Florida Atlantic University	- Financial Statements
Florida Gulf Coast University	- Financial Statements - Selected University Processes and Administrative Activities
Florida International University	- Financial Statements
Florida Polytechnic University	- Financial Statements
Florida State University	- Financial Statements
New College of Florida	- Financial Statements
University of Central Florida	- Financial Statements
University of Florida	- Financial Statements - Information Technology – Oracle PeopleSoft Enterprise Applications - Selected University Processes and Administrative Activities
University of North Florida	- Financial Statements
University of South Florida	- Financial Statements - Selected University Processes and Administrative Activities
University of West Florida	- Financial Statements
State Colleges	
Broward College	- Financial Statements
Chipola College	- Financial Statements
College of Central Florida	- Financial Statements
Daytona State College	- Financial Statements
Eastern Florida State College	- Financial Statements

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2025, and by March 31, 2026

Audited Entity	Scope/Areas of Operation
State Colleges (Continued)	
Florida Gateway College	- Financial Statements
Florida SouthWestern State College	- Financial Statements
Florida State College at Jacksonville	- Financial Statements
Gulf Coast State College	- Financial Statements
Hillsborough Community College	- Financial Statements
Indian River State College	- Financial Statements
Lake-Sumter State College	- Financial Statements
Miami Dade College	- Financial Statements
North Florida College	- Financial Statements
Northwest Florida State College	- Financial Statements
Palm Beach State College	- Financial Statements - Selected College Processes and Administrative Activities
Pasco-Hernando State College	- Financial Statements - Selected College Processes and Administrative Activities
Polk State College	- Financial Statements
Santa Fe College	- Financial Statements - Selected College Processes and Administrative Activities
Seminole State College of Florida	- Financial Statements
South Florida State College	- Financial Statements - Selected College Processes and Administrative Activities
St. Johns River State College	- Financial Statements
St. Petersburg College	- Financial Statements
State College of Florida, Manatee-Sarasota	- Financial Statements
Tallahassee State College	- Financial Statements - Selected College Processes and Administrative Activities
The College of the Florida Keys	- Financial Statements
Valencia College	- Financial Statements - Selected College Processes and Administrative Activities

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2025, and by March 31, 2026

Audited Entity	Scope/Areas of Operation
Other Educational Entities and Programs	
Administration of the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs by Florida Public Educational Institutions	- Selected Administrative Activities
School Districts	
Bay County District School Board	- Florida Education Finance Program – Compliance with Reporting Requirements
Baker County District School Board	- Financial Statements and Federal Awards - Florida Education Finance Program – Compliance with Reporting Requirements
Bradford County District School Board	- Financial Statements and Federal Awards
Brevard County District School Board	- Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Broward County District School Board	- Florida Education Finance Program – Compliance with Reporting Requirements
Calhoun County District School Board	- Financial Statements and Federal Awards
Charlotte County District School Board	- Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Citrus County District School Board	- Florida Education Finance Program – Compliance with Reporting Requirements
Columbia County District School Board	- Financial Statements and Federal Awards
DeSoto County District School Board	- Financial Statements and Federal Awards - Florida Education Finance Program – Compliance with Reporting Requirements - Selected District Processes and Administrative Activities
Dixie County District School Board	- Financial Statements and Federal Awards
Duval County District School Board	- Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Flagler County District School Board	- Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Franklin County District School Board	- Financial Statements and Federal Awards

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2025, and by March 31, 2026

Audited Entity	Scope/Areas of Operation
School Districts (Continued)	
Gadsden County District School Board	- Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Gilchrist County District School Board	- Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Glades County District School Board	- Financial Statements and Federal Awards
Gulf County District School Board	- Financial Statements and Federal Awards - Florida Education Finance Program – Compliance with Reporting Requirements
Hamilton County District School Board	- Financial Statements and Federal Awards
Hardee County District School Board	- Financial Statements and Federal Awards
Hendry County District School Board	- Financial Statements and Federal Awards
Highlands County District School Board	- Financial and Federal Awards
Holmes County District School Board	- Financial Statements and Federal Awards - Florida Education Finance Program – Compliance with Reporting Requirements
Jackson County District School Board	- Financial Statements and Federal Awards - Florida Education Finance Program – Compliance with Reporting Requirements
Jefferson County District School Board	- Financial Statements and Federal Awards
Lafayette County District School Board	- Financial Statements and Federal Awards
Lee County District School Board	- Selected District Processes and Administrative Activities
Leon County District School Board	- Florida Education Finance Program – Compliance with Reporting Requirements
Levy County District School Board	- Financial Statements and Federal Awards
Liberty County District School Board	- Financial Statements and Federal Awards
Madison County District School Board	- Financial Statements and Federal Awards - Florida Education Finance Program – Compliance with Reporting Requirements - Selected District Processes and Administrative Activities

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2025, and by March 31, 2026

Audited Entity	Scope/Areas of Operation
School Districts (Continued)	
Manatee County District School Board	<ul style="list-style-type: none"> - Financial Statements and Federal Awards - Florida Education Finance Program – Compliance with Reporting Requirements - Selected District Processes and Administrative Activities
Marion County District School Board	<ul style="list-style-type: none"> - Florida Education Finance Program – Compliance with Reporting Requirements
Miami-Dade County District School Board	<ul style="list-style-type: none"> - Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Monroe County District School Board	<ul style="list-style-type: none"> - Financial Statements and Federal Awards - Florida Education Finance Program – Compliance with Reporting Requirements
Nassau County District School Board	<ul style="list-style-type: none"> - Financial Statements and Federal Awards
Okeechobee County District School Board	<ul style="list-style-type: none"> - Financial Statements and Federal Awards
Orange County District School Board	<ul style="list-style-type: none"> - Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Osceola County District School Board	<ul style="list-style-type: none"> - Financial Statements and Federal Awards
Palm Beach County District School Board	<ul style="list-style-type: none"> - Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Pasco County District School Board	<ul style="list-style-type: none"> - Financial Statements and Federal Awards - Selected District Processes and Administrative Activities - Florida Education Finance Program – Compliance with Reporting Requirements
Polk County District School Board	<ul style="list-style-type: none"> - Florida Education Finance Program – Compliance with Reporting Requirements
Putnam County District School Board	<ul style="list-style-type: none"> - Financial Statements and Federal Awards - Information Technology – North East Florida Educational Consortium Educational Technology Services - Selected District Processes and Administrative Activities
Santa Rosa County District School Board	<ul style="list-style-type: none"> - Financial Statements and Federal Awards - Information Technology – Focus Enterprise Resource Planning System and Student Information System

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2025, and by March 31, 2026

Audited Entity	Scope/Areas of Operation
School Districts (Continued)	
Sarasota County District School Board	- Florida Education Finance Program – Compliance with Reporting Requirements
Sumter County District School Board	- Financial Statements and Federal Awards
Suwannee County District School Board	- Financial Statements and Federal Awards
Taylor County District School Board	- Financial Statements and Federal Awards
Union County District School Board	- Financial Statements and Federal Awards
Volusia County District School Board	- Florida Education Finance Program – Compliance with Reporting Requirements
Wakulla County District School Board	- Financial Statements and Federal Awards
Walton County District School Board	- Financial Statements and Federal Awards
Washington County District School Board	- Financial Statements and Federal Awards
Local Government and Other	
City of Winter Springs Follow-up	- Follow-Up on Report No. 2024-036
Florida Pace Funding Agency	- Selected Areas of Operations
Local Governmental Entity Audit Reports	- Review of Local Governmental Entity 2023-24 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 2023-24 Fiscal Year – Pursuant to Section 11.45(7)(f), Florida Statutes

EXHIBIT D

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