

AUDITOR GENERAL
2026 ANNUAL REPORT

NOVEMBER 1, 2025, THROUGH OCTOBER 31, 2026

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, State universities, State colleges, and numerous other governmental organizations, as well as nongovernmental agencies, corporations, and persons who have received any appropriation made by the Legislature.

2024 – 2026

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INTRODUCTION



As the State of Florida's constitutionally established auditor, the Auditor General serves the Legislature and the citizens of Florida by providing independent and objective information about the stewardship of public resources and the performance of government programs and operations. Through audits conducted in accordance with *Government Auditing Standards*, our Office assists the Legislature in carrying out its oversight responsibilities while promoting transparency, accountability, and public trust in government.

Our Office audits a diverse 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 this work, we assess whether public resources are properly safeguarded, taxpayer funds are used efficiently and effectively, and controls are designed and operating effectively to help prevent and detect fraud, waste, abuse, and mismanagement.

By evaluating financial reporting, compliance with applicable laws and regulations, and operational performance, we provide independent assessments that help inform legislative oversight, governmental decision-making, and public accountability. Our findings and recommendations identify opportunities for improvement and provide objective information regarding the management and use of public resources.

All our engagements are conducted in accordance with *Government Auditing Standards*, which require independence, objectivity, professional competence, and a rigorous system of quality management. Adherence to these standards ensures that our work is fair, thorough, and credible.

This Annual Report provides an overview of our Office, summarizes the results of our work during the 2025-26 reporting year, highlights ongoing engagements, and outlines our audit plan for the next 2 years. Together, these efforts reflect our continuing commitment to providing the Legislature, public officials, and citizens with reliable information that supports effective oversight, accountability, and the efficient and effective use of public resources.

Respectfully,

Sherrill F. Norman

Sherrill F. Norman, CPA
Auditor General

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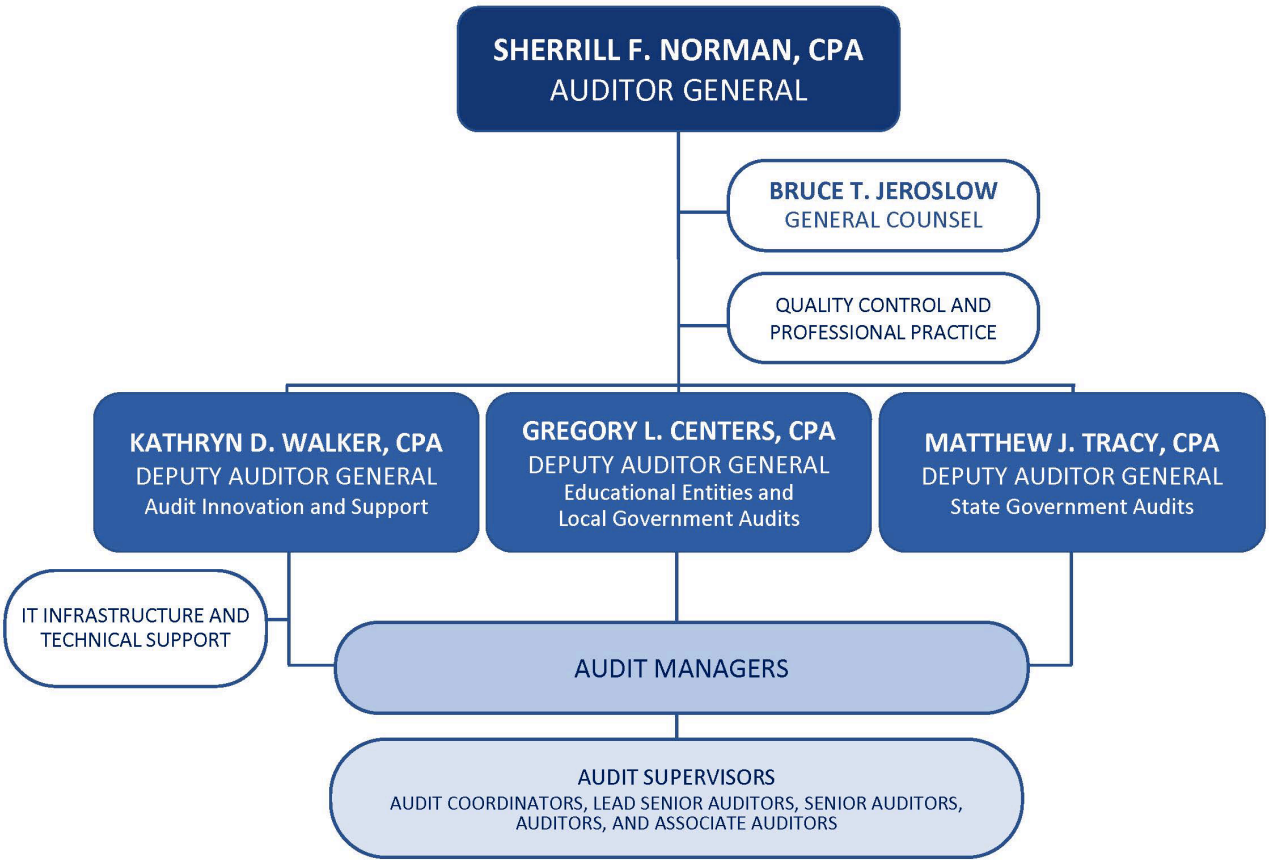
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AUDITOR GENERAL OVERVIEW

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, despite our robust recruiting activities, on October 31, 2026, our overall vacancy rate was 23 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 **140 Certified Public Accountants** (CPAs), **11 Certified Information Systems Auditors** (CISAs), **16 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 financial statements of State government, State universities, State colleges, and school districts. When applicable, financial audits encompass the additional activities necessary to establish compliance with Federal Uniform Guidance. Audited 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 as prescribed by law, concurrent resolution of the Legislature, or as directed by the Legislative Auditing Committee. Operational audits evaluate management's performance in establishing and maintaining internal controls and in administering assigned responsibilities whereas performance audits examine programs, activities, or functions related to, for example, economy, efficiency, or effectiveness of the program.

*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).*

- 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.

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:

Professional Services Goal	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.
Professional Development Goal	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.

A summary of our audits and other accountability activities completed during the period November 1, 2025, through October 31, 2026, begins on page 14 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.

Reports Issued
November 1, 2025 – October 31, 2026

- **90** Financial Audit Reports
- **55** Operational Audit Reports
- **22** Attestation Examination Reports
- **13** Other Reports

Our 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.

Copies of the audit and other reports are also available on our Web site, **www.FLAuditor.gov.** Each report includes the contact information for the responsible Audit Manager.

OUR QUALITY MANAGEMENT

Government Auditing Standards require us to undergo an external peer review of our system of quality management 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 management provided reasonable assurance that our Office's work conformed to *Government Auditing Standards* and is evidence of the quality and professionalism of our staff. The peer review team's report is available on our Web site. Our next external peer review will be conducted in 2028.

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

Education Funding – To promote greater accountability over State education funding, funding following the student, and to improve budget predictability, the Legislature should create a separate Florida Education Finance Program (FEFP) silo for the Family Empowerment Scholarship (FES) Program for Educational Options and FES Program for Students with Unique Abilities, align scholarship application timelines with funding decision time frames, and ensure adequate financial support to avoid disruptions in scholarship and public school funding. The Department of Education should work with the Legislature to revisit scholarship program account balance limits and whether, individually or in total, such limits balance the needs of the programs with overall education funding needs.

Audit Report No.: 2026-046 (Finding 1)

Deputy Auditor General: Matthew J. Tracy, 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 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

Property Assessed Clean Energy (PACE) Program Tax Collector Fees – Sections 163.081(1)(e), and 163.082(1)(e) Florida Statutes, governing residential and commercial PACE programs, respectively, limit compensation paid to county tax collectors for collecting PACE assessments to the actual cost of collection, not to exceed 2 percent of amounts collected and remitted. Our audit report No. 2027-004 disclosed that 23 tax collectors retain the maximum 2 percent without demonstrating that the amount reflects their actual collection costs. Currently, nothing in statute requires the county tax collectors to provide documentation demonstrating the reasonableness of these fees.

Because these costs are ultimately paid by the property owner through higher PACE financing arrangement interest rates and fees, the Legislature should require county tax collectors to annually provide records to PACE program administrators demonstrating that retained amounts do not exceed the actual collection costs.

Audit Report No.: 2027-004 (Finding 3)

Audit Manager: Derek H. Noonan, CPA

Residential PACE Underwriting Findings and Financing Agreement Disclosures – Section 163.081(3), requires a PACE program administrator, to make each of several findings regarding an applicant's ability to repay before entering into a financing agreement. In addition, Section 163.081(4) requires the program administrator to provide a written financing estimate and specified financial disclosures, which the property owner must acknowledge in writing before the agreement is executed.

Our audit report No. 2027-004 disclosed that a PACE program administrator interpreted "entering into a financing agreement" to mean the filing of the agreement with the applicable county after project completion. Because construction contractors may place construction liens on properties as soon as work begins, delaying the required underwriting findings, financing estimate, and disclosures until after construction has started effectively nullifies these important consumer protections.

The Legislature should consider amending Section 163.083(3) and (4) to require PACE program administrators to provide underwriting findings, project financing estimates, and written disclosures before construction begins. This would ensure that property owners receive these critical protections before becoming subject to any construction-related liens.

Audit Report No.: 2027-004 (Findings 4 and 5)

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

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

Audit Manager: Derek H. Noonan, CPA

EMPLOYMENT

Background Screenings – Section 110.1127(2)(a), Florida Statutes, currently requires all employees in positions of special trust, responsibility, or sensitive location undergo a level 2 background screening as a condition of employment and continued employment. 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.

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

GOVERNMENTAL OPERATIONS

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, scheduling the discussion has significantly delayed issuance of the final audit report. The Legislature should consider amending this requirement to make the discussion 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

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

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. While such audits have been performed since 2018, recent audits have not disclosed any reportable noncompliance or control deficiencies. Accordingly, the Legislature should consider amending Section 288.8013(5), Florida Statutes, to require the Auditor General to conduct an operational audit at least once every 3 years rather than annually.

Deputy Auditor General: Matthew J. Tracy, CPA

Audit and Annual Financial Report Requests – Section 218.39, Florida Statutes, requires local government entities, subject to certain exclusions, to have an annual financial audit of its accounts and records completed within 9 months after the end of its fiscal year by an independent certified public accountant. Section 11.45(7)(b), Florida Statutes, requires the Auditor General to review the audit reports and requires the Auditor General to request any significant items that were omitted in violation of a rule adopted by the Auditor General, and requires the items to be provided within 45 days after the date of the request. If the governmental entity does not comply with the Auditor General's request, the Auditor General shall notify the Legislative Auditing Committee.

Similarly, Section 218.32(1)(a), Florida Statutes, requires each local governmental entity to submit to the Department of Financial Services a copy of its annual financial report, and Section 218.32(2) allows the Department to request additional information from the local governmental entity. The information requested must be provided to the Department of Financial Services within 45 days after the request, and the Department must notify the Legislative Auditing Committee of any local governmental entities that do not comply with the Department's request.

These provisions have been in law since 1996. The Legislature should consider reducing these 45-day response times to 30 days or less to reflect the speed of modern communication.

Audit Manager: Derek H. Noonan, CPA



Claude Denson Pepper Building, Tallahassee, Florida

AUDITOR GENERAL 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 2025-26 reporting period are provided beginning on page 14.

We consider various factors in the development of our 3-year risk-based work plan, including the required engagement frequency and potential audit topics.

- ENGAGEMENT FREQUENCY - 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 less than 150,000. Financial audits of school districts in counties with populations of 150,000 or more are required triennially. Most operational audits are required at least once every 3 years; however, operational audits may be performed more frequently based on our risk assessment of the audit entities.
- POTENTIAL AUDIT TOPICS - In planning 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 fraud, waste, abuse, material reporting errors, or noncompliance with governing requirements.

2026 WORK PLAN

Our 2026 Work Plan encompassed a wide variety of programs, activities, and functions administered by many entities. Notable projects on our 2026 Work Plan or issued after our last Annual Report included operational audits of the Department of Education 2024-25 School Year Funding Accountability Challenges, Florida PACE Funding Agency, Medicaid Eligibility Determinations by the Department of Children and Families, Florida Agricultural Mechanical University, Florida Polytechnic University, and University of South Florida.

Information about, and highlights of, the engagements performed during the 2025-26 reporting period begin on page 16 and are presented by audit entity type. A summary of our audits and other accountability activities completed during the period November 1, 2025, through October 31, 2026, begins on page 14 of this Annual Report. A listing of all reports issued during the period November 1, 2025, through October 31, 2026, is included in this report as **EXHIBIT B**. Additionally, reports for 2026 Work Plan projects issued or scheduled to be issued subsequent to October 31, 2026, and by March 31, 2027, are included in the **EXHIBIT C** listing.

PROJECTED 2-YEAR WORK PLAN 2027 AND 2028

Section 11.45(7)(h), Florida Statutes, requires the Auditor General to transmit a projected 2-year work plan to the President of the Senate, the Speaker of the House of Representatives, and the Legislative Auditing Committee by December 1 each year. Our Projected Work Plan encompassing the work planned for 2027 and 2028 is included in this report as **EXHIBIT A**.

Because some 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. The Plan may be revised as needed to reflect changes in law, legislative requests, and other considerations.

SUMMARY OF ENGAGEMENTS

TYPES OF ENGAGEMENTS

Financial Audits

90 reports | 91 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 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 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*.

Operational Audits

55 reports | 253 findings

Operational audits evaluate management's performance in establishing and maintaining internal controls, including 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 controls, including information technology 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 controls. Operational audits may also include comparisons of the performance of a program, activity, or function of a governmental entity to specific criteria. Our operational audits include a broad array of areas and are conducted in accordance with applicable *Government Auditing Standards*. The areas included within the scope of operational audits are determined through risk assessment processes that include, among other procedures, inquiries of legislative staff concerning items of concern and interest to the Legislature.

Attestation Engagements

22 reports | 1,266 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.

Performance Audits

No reports issued

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

Other Reviews and Reports

13 reports | 10 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.

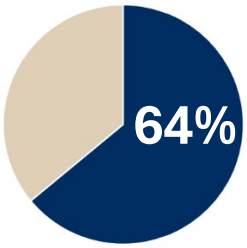


STATE GOVERNMENT

FINANCIAL AND FEDERAL AWARDS AUDITS

Total asset value on which financial statement opinions were rendered

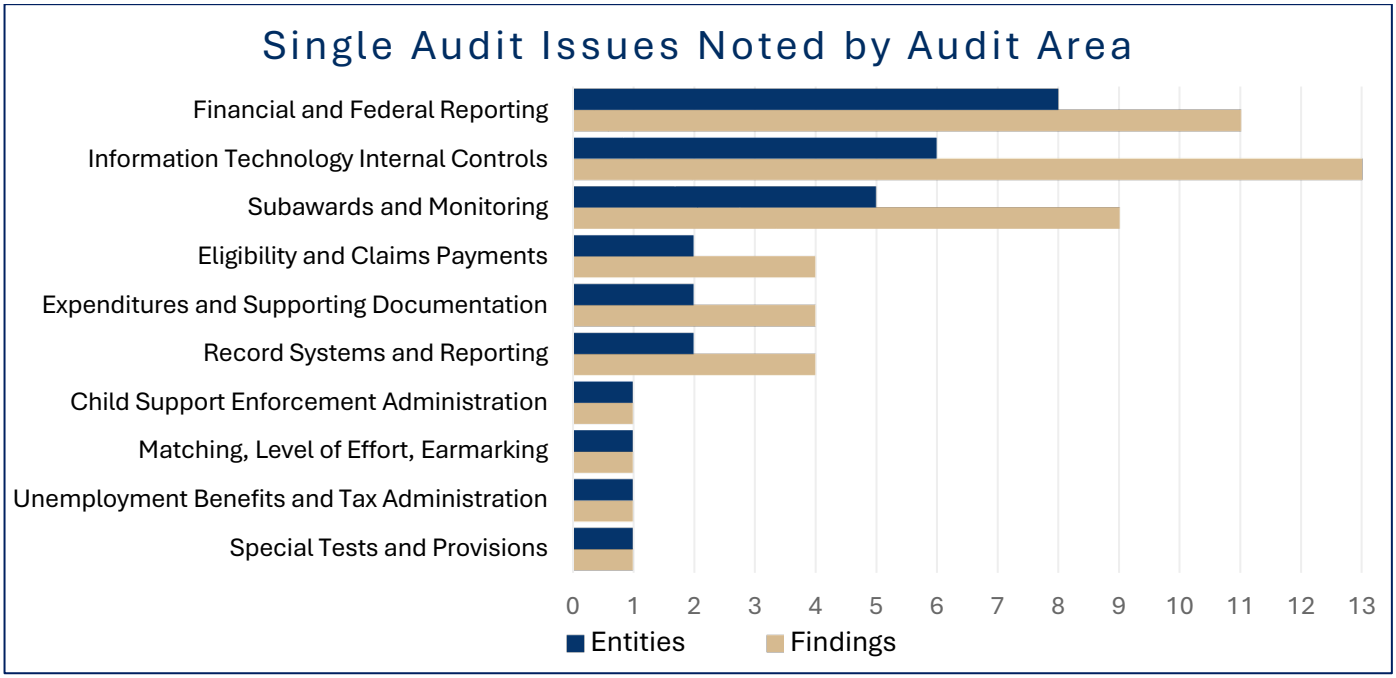
$590 Billion



The Single Audit included 64 percent of the $55.8 billion in total Federal awards expenditures.

Single Audit of the State of Florida

State agencies, State universities, and State colleges administered approximately 607 Federal awards programs and program clusters during the 2024-25 fiscal year. Our Statewide audit included **25 major Federal programs** with total combined expenditures of **$35.8 billion** and resulted in **49 findings** and **$5.44 million** in questioned costs.



State of Florida Annual Comprehensive Financial Report

Our audit found that the State of Florida's financial statements for the fiscal year ended June 30, 2025, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Other Financial Statement Audits

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

OPERATIONAL AUDITS

During the period November 1, 2025, through October 31, 2026, we issued six operational audit reports on State governmental and related entities. Our reports addressed a broad array of programs, activities, and functions, and included 24 findings.

STATE GOVERNMENT ENTITIES OPERATIONAL AUDIT RESULTS

OPERATIONAL AREA	FINDINGS	ENTITIES
Capital Assets, Equipment, and Inventory	5	3
Construction and Related Activities	3	1
General Oversight or Governance	1	1
School Funding Accountability Challenges	1	1
Information Technology Controls	4	2
Medicaid Program Administration and Claims Payments	5	1
Program Administration, Oversight, and Monitoring	2	1
Regulatory Oversight and Monitoring	1	1
Personnel and Payroll – Dual Compensation	1	1
Revenue and Cash Collections	1	1

Highlights

Department of Children and Families – Our audit of Medicaid eligibility determinations disclosed that, throughout audit fieldwork, Department management significantly delayed our access to certain Department of records and information needed to achieve some of our objectives and efficiently conduct the audit. Our audit also found, among other things, that the Department did not always promptly terminate Medicaid coverage after determining recipients to be ineligible, nor consider all required information in continuing Medicaid eligibility. Additionally, the Department did not always provide notifications to recipients informing them that their Medicaid coverage had been terminated and, when notifications were provided, they did not include all information required by Federal law.

Department of Education – Our audit found that the administration and oversight of State education funding for the 2024-25 school year was met with a myriad of accountability challenges that left a Statewide funding shortfall and a system where funding did not follow the child. Our audit noted that improving accountability and predictability in a State education funding landscape faced with greater student mobility will require a multifaceted and coordinated approach by the Legislature, Department, and scholarship funding organizations.

Florida School for the Deaf and the Blind – Our audit noted various deficiencies in the School's administration, including that systemic issues regarding School employees not timely achieving required American Sign Language (ASL) skills levels and school monitoring of employee compliance with ASL requirements persist.

Prior Audit Follow-Up

In accordance with *Government Auditing Standards*, we follow up on applicable findings noted in previous audits. In performing our follow-up procedures, we noted:

FINANCIAL AUDIT FINDINGS	FEDERAL AWARDS FINDINGS	OPERATIONAL AUDIT FINDINGS
2 Repeat Findings	24 Repeat Findings	6 Repeat Findings
7 Findings Followed Up On	59 Findings Followed Up On	16 Findings Followed Up On

*A listing of State Government audit reports issued during the period November 1, 2025, through October 31, 2026, is included in **EXHIBIT B** of this Annual Report.*

EDUCATIONAL ENTITIES

Pursuant to law, the Auditor General has extensive audit responsibilities involving educational entities, including the State's **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; and
- 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

Total Asset Value On Which Opinions Were Issued	
State Universities	State Colleges
$43.3 Billion	$10 Billion

During the period November 1, 2025, through October 31, 2026, we completed audits of the financial statements of all 12 State universities and 27 of the 28 State colleges[1] 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.

At **Florida Agriculture and Mechanical University**, we reported a material weakness after our audit disclosed deficient recordkeeping and reporting controls, which increase the risk for a material misstatement of the University financial statements. We also reported significant deficiencies at **Hillsborough College**, **Polk State College**, and **Tallahassee State College**, 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.

[1] The Pensacola State College financial audit for the fiscal year ended June 30, 2025, was issued on October 9, 2025.

Operational Audits

During the reporting period, we issued operational audit reports for four State universities and eight State colleges and for the Administration of the Florida Bright Futures Scholarship Program and Florida Student Assistant Grant Programs. These audits focused on operational areas and evaluated controls 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	2	2
Scholarship and Student Assistance Grant Programs	4	4
Capital Assets, Equipment, and Inventory	2	2
Construction and Related Activities	3	3
Expenditures and Disbursements	1	1
Financial Management	4	3
Information Technology Controls	5	3
Investments	1	1
Personnel and Payroll	4	3
Public Records Requests	1	1
Purchasing Practices and Contractual Services	11	7
Safeguarding of Social Security Numbers	1	1
Textbook Affordability and Course Information Transparency	3	3
Tuition and Fees	6	6
Vendor Information Changes	3	3

Highlights

Purchasing Practices and Contractual Services – Seven institutions needed to improve controls over certain purchasing activities. For example, institution records did not clearly demonstrate compliance with statutory requirements relating to contracts and deficiencies in controls over purchasing cards were cited.

Tuition and Fees – Six institutions needed to strengthen controls over tuition and fee assessments. Issues included inadequate fee disclosures, insufficient documentation that fees were limited to allowable costs, and one institution collecting $4.3 million more in distance learning fee revenue than the additional costs of developing and delivering those courses over 3 fiscal years.

Financial Management – Three institutions needed to improve financial controls, including bank reconciliations, management of delinquent student accounts, and separation of journal entry responsibilities.

Other Notable Findings – **Florida Polytechnic University** lacked documentation supporting the reasonableness of a former president's full professor salary, which exceeded the average salary of other full professors by $267,192. The **University of South Florida** lacked documentation supporting the reasonableness of certain athletic-related round-trip flights totaling $51,200, $31,137, and $5,855 for 12, 6, and 2 passengers, respectively.

Prior Audit Follow-Up

In accordance with *Government Auditing Standards*, we follow up on applicable findings noted in previous audits. In performing our follow-up procedures, we noted:

FINANCIAL AUDIT FINDINGS	OPERATIONAL AUDIT FINDINGS
2 Repeat Findings	8 Repeat Findings
5 Findings Followed Up On	32 Findings Followed Up On

*A listing of State university and State college audit reports issued during the period November 1, 2025, through October 31, 2026, is included in **EXHIBIT B** of this Annual Report.*

SCHOOL DISTRICTS

Financial Audits

We audited the financial statements of 44 school districts for the fiscal year ended June 30, 2025, and found that, except for two (**Duval and Gadsden County School Districts**), 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 noted material weaknesses in the Duval and Gadsden County District School Boards' accountability over school internal funds. Specifically, we modified our opinions on both districts' financial statements because the audit reports of the districts' school internal funds were not timely issued and could not be considered in completing the financial statements and related audits.
- We reported a material weakness and material noncompliance in the Madison County District School Board's controls over the use of ad valorem tax levy proceeds along with $360,824 in questioned costs.
- Fifteen significant deficiencies noted at nine school districts concerned inadequate financial condition monitoring and reporting controls, inadequate budgetary procedures, insufficient controls over cash, inappropriate information technology access privileges, and inadequate controls over ad valorem tax levy proceeds, resuting in questioned costs totaling $12.7 million.

Total asset value on which financial statement opinions were issued

$44.8 Billion



*We conducted financial statement audits for the fiscal year ended June 30, 2025, for **44 (66 percent)** of the Florida school districts.*

The financial statement audits for the other 23 school districts were conducted by other CPA firms.

Federal Awards Audits

Total Federal awards subject to audit

$743

Million

In conjunction with our financial audits of 44 school districts, we examined the districts' compliance with Federal laws, regulations, and the terms and conditions of the districts' major Federal awards programs. Pursuant to the Single Audit Act, we 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 questioned costs greater than $25,000.

$1.78

Million

Total questioned costs identified

OPERATIONAL AUDITS

During the period November 1, 2025, through October 31, 2026, we issued operational audit reports for 24 school districts. Among other things, the audits considered the school districts' control systems and compliance with specific laws and General Appropriations Act provisos.

Highlights

School Safety – At 17 school districts, our audits found that school safety controls needed improvement. For example, district records did not always demonstrate compliance with State law requiring school resource officer and district threat management team training and student completion of resiliency education. One school district did not properly implement the mobile panic alert system required by State law.

Purchasing Practices and Contractual Services – For 14 school districts, our audits noted deficiencies in controls over purchasing practices, contractual services and related payments, administration of purchasing cards, and competitive procurement based on other governmental entity contracts.

Personnel and Payroll – Our audits disclosed that controls over the personnel and payroll functions could be improved at 10 school districts. For example, we noted that background screenings did not always comply with State law, and procedural enhancements were needed to prevent compensation overpayments. Also, some school districts needed to improve ethical conduct controls to comply with statutory requirements.

Information Technology Controls – Nine school districts needed to enhance controls over information technology (IT). Noted deficiencies included unnecessary or inappropriate access privileges and the need to improve security-related procedures relating to data loss prevention and monitoring key IT system activity. We also noted that some district disaster recovery plans could be enhanced.

SCHOOL DISTRICT OPERATIONAL AUDIT RESULTS

AUDIT AREA	FINDINGS	ENTITIES
Ad Valorem Tax Program and Capital Outlay	3	3
Adult General Education	9	8
Capital Assets, Equipment, and Inventory	7	5
Cash and Collections	1	1
Construction and Related Activities	15	7
Facilities	1	1
Financial Management and Budgetary Controls	11	8
Information Technology Controls	15	9
Insurance	2	1
Internal Audit Function	2	2
Personnel And Payroll	25	10
Public Records Requests	2	2
Purchasing Practices and Contractual Services	16	14
School Safety	25	17
Vendor Information Changes	8	8
Workforce Education Program Funds	1	1

Prior Audit Follow-Up

In accordance with *Government Auditing Standards*, we follow up on applicable findings noted in previous audits. In performing our follow-up procedures, we noted:

FINANCIAL AUDIT FINDINGS	FEDERAL AWARDS FINDINGS	OPERATIONAL AUDIT FINDINGS
13 Repeat Findings	1 Repeat Finding	35 Repeat Findings
29 Findings Followed Up On	9 Findings Followed Up On	108 Findings Followed Up On

*A listing of school district audit reports issued during the period November 1, 2025, through October 31, 2026, is included in **EXHIBIT B** of this Annual Report.*

FLORIDA EDUCATION FINANCE PROGRAM

Florida Education Finance Program (FEFP) funding, including student transportation funding (net of local school district funding), for the 2023-24 and 2024-25 fiscal years totaled approximately $11.2 billion and $12.2 billion, respectively. During the period November 1, 2025, through October 31, 2026, we completed examinations of the records of 17 school districts for the fiscal year ended June 30, 2024, and 4 school districts for the fiscal year ended June 30, 2025. These examinations were conducted to evaluate compliance with State requirements relating to the classification, assignment, and verification of full-time equivalent (FTE) student enrollment, teacher certification, and student transportation as reported for the FEFP.

904,183

Total reported FTE student enrollment on which compliance opinions were issued

Our examinations noted material noncompliance with FEFP requirements for 20 of the 21 school districts we examined. Generally, we considered noncompliance to be material when error rates equaled or exceeded 10 percent of the test population for one or more funded FEFP program.

NUMBER OF ENTITIES WITH FEFP FINDINGS BY MATERIAL NONCOMPLIANCE AREA

- **20** Preparation and Maintenance of Student Records
- **16** Teacher Certification
- **12** Funding Eligibility of Transported Students
- **12** Ridership Classification of Transported Students

*A listing of FEFP FTE Student Enrollment and Student Transportation attestation examination reports issued during the period November 1, 2025, through October 31, 2026, is included in **EXHIBIT B** of this Annual Report.*

INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY AUDITS

Public entities rely on information technology (IT) to manage financial and program information critical to their operations. Without effective safeguards, IT systems may be vulnerable to errors, unauthorized access, and misuse. Therefore, strong IT controls are essential to help ensure the confidentiality, integrity, and availability of data and resources and to reduce risks to public entity operations and assets.

The Auditor General evaluates IT controls as part of financial and operational audits and also conducts separate IT operational audits of significant systems, processes, and controls. During the period November 1, 2025, through October 31, 2026, we issued eight IT operational audit reports.

State Agencies and Related Entities

- Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR)
- Department of Management Services – Integrated Retirement Information System

Educational and Related Entities

- Florida SouthWestern State College – Ellucian Banner Enterprise Resource Planning System
- Leon County District School Board – Skyward School Business Suite and Focus Student Information System
- North East Florida Educational Consortium – Education Technology Services
- Santa Rosa County District School Board – Focus Enterprise Resource Planning and Student Information Systems
- State College of Florida, Manatee-Sarasota – Ellucian Banner Enterprise Resource Planning System
- University of Florida – Oracle PeopleSoft Enterprise Applications

Highlights

In the 8 audit reports, we reported 12 findings in the control areas of Business Process Application Controls – Application Level 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 31 sensitive matters. The sensitive matters involved security control deficiencies relating to various topics such as user authentication, logging and monitoring, data recovery, logical access, configuration management, account management, and vulnerability management.

Prior Audit Follow Up

In accordance with Government Auditing Standards, we follow up on applicable findings noted in previous audits. During the period November 1, 2025, through October 31, 2026, we followed up on 16 IT operational audit findings and noted 6 repeat findings.

*A listing of information technology operational audit reports issued during the period November 1, 2025, through October 31, 2026, is included in **EXHIBIT B** of this Annual Report.*

ANALYTICAL AND AUTOMATED PROCEDURES

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, and 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.

Implementing the State of Florida's Planning, Accounting, and Ledger Management (PALM) system in the coming months will require substantial reprogramming of existing CAATS services. At the same time, increasing the responsible use of artificial intelligence (AI) in audit data processing may enhance audit procedure efficiency and effectiveness.

AUDIT APPLICATION SYSTEMS

In addition to providing analytical and automated services, 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 Statewide 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

OTHER AUDITS

Pursuant to Section 11.45(2)(j), Florida Statutes, we audit local governments when determined necessary by the Auditor General, when directed by the Legislative Auditing Committee or the Legislature, and when required by State law. State law also requires the Auditor General to audit other entities such as scholarship funding organizations, large hub commercial airports, and property assessed clean energy (PACE) administrators.

Local Governments

During this reporting period, the Legislative Auditing Committee directed us to perform operational audits of the **City of Apalachicola**, **City of Cape Coral**, **City of Daytona Beach**, **Town of Melbourne Beach**, **City of Miami Beach**, **Delray Beach Downtown Development Authority**, and **Concorde Estates Community Development District**. These engagements were added to our 2026 Work Plan, and the reports are listed on **EXHIBIT C** as scheduled to be issued by March 31, 2027.

State law also requires the Auditor General to perform appropriate follow-up procedures to determine the local governmental entity's progress in addressing the findings and recommendations contained within the Auditor General's previous audit report. During the period November 1, 2025, through October 31, 2026, we issued three reports with the results of our follow-up procedures.

RESULTS OF FOLLOW-UP PROCEDURES
REGARDING PROGRESS LOCAL GOVERNMENT MADE TO ADDRESS PRIOR AUDIT FINDINGS

Local Government	No Occasion To Correct	Not Corrected	Partially Corrected	Corrected
City Of Winter Springs	-	1	5	2
City Of North Miami Beach	-	-	2	3
City of Milton	-	-	6	5

Other Entities

During the period November 1, 2025, through October 31, 2026, we issued a report for a PACE administrator as required by State law.

Florida PACE Funding Agency – Our audit found that the Florida PACE Funding Agency did not ensure that third-party administrators (TPAs) offered PACE financing only in authorized counties, resulting in 148 financing agreements totaling $3.7 million being executed in an unauthorized county. In addition, we found that employment agreements with the current and former Executive Directors provided severance benefits exceeding the limits in State law. Also, the Agency entered into a $100,767 consulting agreement with the former Executive Director that lacked required tasks and performance standards, paid the full amount in advance, and the agreement yielded no documented services.

Emergency Expenditures Procedures

Pursuant to Section 252.3611, Florida Statutes, during operational audits we inquire whether entity management made expenditures or executed contracts under authority granted by an applicable state of emergency and, when identified, apply appropriate audit procedures. For the period November 1, 2025, through October 31, 2026, the Department of Financial Services and the Department of Children and Families reported emergency expenditures totaling $1,310,785 and $77,547,666, respectively. We audited $352,188 (26.9 percent) and $11,439,152 (14.8 percent) of those expenditures and identified no related audit findings.

OTHER ACCOUNTABILITY ACTIVITIES

Auditor General Rules and Technical Assistance

To promote audit quality throughout the State 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 governmental, nonprofit, and for-profit entities; local educational entities; and independent certified public accountants (CPAs). Auditor General Rules (Chapters 10.550, 10.650, 10.700, 10.800, and 10.850) are updated annually and are available on the Auditor General Web site. We also provide 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, 2025, through October 31, 2026, we issued the following review reports:

- Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages For Fiscal Years Ended October 1, 2024, Through September 30, 2025, Pursuant to Section 215.97(12)(f), Florida Statutes (Report No. 2027-009).
- Review of District School Board, Charter School, and Charter Technical Career Center Audit Reports for the Fiscal Year Ended June 30, 2025, Pursuant to Section 11.45(7)(b), Florida Statutes (Report No. 2027-005).
- Review of Local Government Entity 2023-24 Fiscal Year Audit Reports, Pursuant to Section 11.45(7)(b), Florida Statutes (Report No. 2026-049).

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, 2025, through October 31, 2026, 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. 2027-038).
- 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, 2025, Pursuant to Section 11.45(7)(f). Florida Statutes (Report No. 2026-180).
- 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 (Report No. 2026-056).

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.

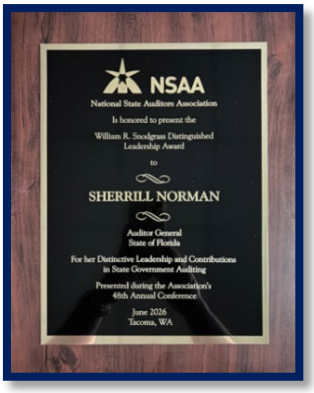
Quality Assessment Reviews

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 seven quality assessment review reports during the period November 1, 2025, through October 31, 2026. The reports addressed a review period of January 2024 through December 2025.

For six of the OIGs, we reported that the OIGs' internal audit activity conformed with applicable professional auditing standards and generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of OIG internal audit activities. However, we found that the **Fish and Wildlife Conservation Commission** (FWCC) OIG issued no audit reports during the review period, or since May 2024. Consequently, the scope of our review was not sufficient to enable us to express, and we did not express, an opinion on the OIG's system of quality management, or on the extent to which the internal audit activity complied with applicable professional auditing standards. We also found that FWCC OIG controls could be enhanced over the conduct of periodic risk assessments, development of audit plans based on completed risk assessments, accounting for staff time working on internal audit activities and engagements, and conducting comprehensive assessments of the internal audit activity's system of quality management need improvement.

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, and NSAA Single Audit Committee Chair. At the 2026 Annual NSAA Conference, Auditor General Norman was presented with the William R. Snodgrass Distinguished Leadership Award for her distinctive leadership and contributions in state government auditing.



Other professional audit staff also participated in National and State standards-setting processes, presented at various accounting and auditing conferences and training events, participated on peer review teams, 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 audit reports issued during the period November 1, 2025, through October 31, 2026, is included in **EXHIBIT B** of this Annual Report.*

ANNUAL REPORT EXHIBITS

EXHIBIT A

Projected Work Plan 2027 and 2028

Representation of Projected 2-Year Work Plan for 2027 and 2028 based on our analyses as of November 5, 2026. 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 16 and 35.

Pages 30-47

EXHIBIT B

Reports Issued During the Period November 1, 2025, Through October 31, 2026

Listing of reports issued during the period November 1, 2025, through October 31, 2026. The report information is generally provided by entity type; however, some report information is listed under other audits and accountability activities.

Pages 48-59

EXHIBIT C

Reports Issued or Scheduled To Be Issued Subsequent to October 31, 2026, and by March 31, 2027

Information on audit activities completed or in progress subsequent to the October 31, 2026, cutoff date for this Annual Report and anticipated for report issue by March 31, 2027. All reports are posted to our Web site, www.FLAuditor.gov, as they are issued.

Pages 60-66

EXHIBIT D

Auditor General Contact Information

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

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EXHIBIT A

Projected Work Plan 2027 and 2028

Projected Work Plan Development

As described on page 16 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 2027

Financial Audits	Date of Last Issued Report
Financial audits generally begin in the summer or early fall and are issued by March 31.	
State Government	
Department of the Lottery	01/29/2026
Florida Retirement System Pension Plan and Other State-Administered Systems	12/12/2025
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	01/09/2026
State Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME)	11/19/2025
State of Florida Annual Comprehensive Financial Report	02/24/2026
State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards, Including the Audit of Federal Awards	03/26/2026
School Districts	
Alachua County District School Board	03/28/2025
Baker County District School Board	01/27/2026
Bradford County District School Board	03/12/2026
Broward County District School Board	03/28/2025
Calhoun County District School Board	03/30/2026
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	03/20/2026
DeSoto County District School Board	03/27/2026
Dixie County District School Board	01/14/2026
Flagler County District School Board	03/25/2026
Franklin County District School Board	02/05/2026
Gadsden County District School Board	06/05/2026
Gilchrist County District School Board	03/26/2026
Glades County District School Board	03/27/2026
Gulf County District School Board	02/16/2026
Hamilton County District School Board	02/10/2026
Hardee County District School Board	03/30/2026
Hendry County District School Board	03/30/2026
Hernando County District School Board	01/31/2025
Highlands County District School Board	03/03/2026

EXHIBIT A

Projected Work Plan 2027

Financial Audits	Date of Last Issued Report
School Districts (Continued)	
Holmes County District School Board	01/16/2026
Jackson County District School Board	03/17/2026
Jefferson County District School Board	03/11/2026
Lafayette County District School Board	02/25/2026
Levy County District School Board	02/18/2026
Liberty County District School Board	01/16/2026
Madison County District School Board	07/30/2026
Marion County District School Board	01/30/2024
Martin County District School Board	01/30/2024
Monroe County District School Board	12/05/2025
Nassau County District School Board	02/04/2026
Okaloosa County District School Board	02/19/2025
Okeechobee County District School Board	01/27/2026
Polk County District School Board	02/06/2025
Putnam County District School Board	03/17/2026
Sarasota County District School Board	02/27/2025
St. Lucie County District School Board	03/13/2025
Sumter County District School Board	02/26/2026
Suwannee County District School Board	02/24/2026
Taylor County District School Board	02/24/2026
Union County District School Board	03/30/2026
Volusia County District School Board	03/03/2025
Wakulla County District School Board	12/18/2025
Walton County District School Board	02/05/2026
Washington County District School Board	03/03/2026
State Universities	
Florida Agricultural and Mechanical University	08/14/2026
Florida Atlantic University	03/26/2026
Florida Gulf Coast University	03/25/2026
Florida International University	03/02/2026
Florida Polytechnic University	03/13/2026
Florida State University	02/06/2026
New College of Florida	03/26/2026
University of Central Florida	03/10/2026
University of Florida	02/23/2026

EXHIBIT A

Projected Work Plan 2027

Financial Audits	Date of Last Issued Report
State Universities (Continued)	
University of North Florida	03/24/2026
University of South Florida	01/27/2026
University of West Florida	03/05/2026
State Colleges	
Broward College	02/25/2026
Chipola College	03/17/2026
College of Central Florida	03/24/2026
Daytona State College	03/05/2026
Eastern Florida State College	01/29/2026
Florida Gateway College	03/12/2026
Florida SouthWestern State College	03/02/2026
Florida State College at Jacksonville	01/09/2026
Gulf Coast State College	03/23/2026
Hillsborough College	03/25/2026
Indian River State College	02/25/2026
Lake-Sumter State College	12/05/2025
Miami Dade College	03/10/2026
North Florida College	01/20/2026
Northwest Florida State College	12/16/2025
Palm Beach State College	03/17/2026
Pasco-Hernando State College	02/26/2026
Pensacola State College	10/09/2025
Polk State College	03/27/2026
Santa Fe College	03/30/2026
Seminole State College of Florida	02/02/2026
South Florida State College	02/17/2026
St. Johns River State College	12/15/2025
St. Petersburg College	02/24/2026
State College of Florida, Manatee-Sarasota	03/18/2026
Tallahassee State College	02/27/2026
The College of the Florida Keys	03/24/2026
Valencia College	11/21/2025

EXHIBIT A

Projected Work Plan 2027

Operational and Performance Audits	Date of Last Issued Report
Operational and performance audits typically begin in late winter or spring and are generally issued by the fall.	
State Government	
Agency for Persons with Disabilities	12/02/2021
Citizens Property Insurance Corporation	08/16/2024
Department of Business and Professional Regulation	07/24/2025
Department of Children and Families	07/21/2026
Department of Commerce	10/21/2025
Department of Elder Affairs	01/15/2025
Department of Juvenile Justice	10/21/2025
Department of Legal Affairs	09/02/2025
Department of the Lottery	10/04/2024
Department of Management Services	01/21/2025
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.	01/12/2026
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
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

EXHIBIT A

Projected Work Plan 2027

Operational and Performance Audits	Date of Last Issued Report
School Districts (Continued)	
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
Higher Education State Scholarships	08/07/2026
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
Pensacola State College	09/19/2024
Polk State College	12/11/2024
State College of Florida, Manatee-Sarasota	03/28/2025
St. Johns River State College	10/02/2024
Higher Education State Scholarships	08/07/2026

EXHIBIT A

Projected Work Plan 2027

Operational and Performance Audits	Date of Last Issued Report
Other Audits	
Other operational and performance audits typically begin in early spring, and the reports are generally issued within 12 to 18 months depending on the audit scope. For local government operational audits, Section 11.45(2)(j), Florida Statutes, requires follow-up procedures no later than 18 months after the issuance of a local government operational audit report.	
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
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)	02/18/2026
Department of the Lottery – Selected Systems	01/29/2026
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

EXHIBIT A

Projected Work Plan 2027

Florida Education Finance Program (FEFP) Attestation Engagements

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

	Date of Last Issued Report
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
Quality Assessment Reviews	
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	11/04/2024
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	
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	07/23/2026
Review of Local Governments Entity Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	11/19/2025
Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages Pursuant to Section 215.97(12)(f), Florida Statutes	08/11/2026
Summaries of Significant Findings and Financial Trends	
Summaries of significant findings and financial trends begin in the spring or summer, depending upon the fiscal year end of the entity type, and the reports are issued 6 to 9 months later.	
Summary of Significant Findings and Financial Trends Identified in Charter School and Charter Technical Career Center Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	06/24/2026
Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	10/30/2026
Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	12/05/2025
Certifications, Required Reporting, Rules, and Technical Advice	
The timing of the certifications, notifications, rule updates, and technical advice vary and occur throughout the year.	
Per Diem Cost Certifications Upon Request of the Department of Management Services or Department of Corrections	06/29/2026
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 2028

Financial Audits	Date of Last Issued Report
Financial audits generally begin in the summer or early fall and are issued by March 31.	
State Government	
Department of the Lottery	01/29/2026
Florida Retirement System Pension Plan and Other State-Administered Systems	12/12/2025
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	01/09/2026
State Board of Administration Local Government Surplus Funds Trust Fund (Florida PRIME)	11/19/2025
State of Florida Annual Comprehensive Financial Report	02/24/2026
State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards, Including the Audit of Federal Awards	03/26/2026
School Districts	
Baker County District School Board	01/27/2026
Bradford County District School Board	03/12/2026
Brevard County District School Board	03/28/2025
Calhoun County District School Board	03/30/2026
Charlotte County District School Board	03/19/2026
Columbia County District School Board	03/20/2026
DeSoto County District School Board	03/27/2026
Dixie County District School Board	01/14/2026
Duval County District School Board	03/17/2026
Flagler County District School Board	03/25/2026
Franklin County District School Board	02/05/2026
Gadsden County District School Board	06/05/2026
Gilchrist County District School Board	03/26/2026
Glades County District School Board	03/27/2026
Gulf County District School Board	02/16/2026
Hamilton County District School Board	02/10/2026
Hardee County District School Board	03/30/2026
Hendry County District School Board	03/30/2026
Highlands County District School Board	03/03/2026
Holmes County District School Board	01/16/2026
Jackson County District School Board	03/17/2026
Jefferson County District School Board	03/11/2026
Lafayette County District School Board	02/25/2026

EXHIBIT A

Projected Work Plan 2028

Financial Audits	Date of Last Issued Report
School Districts (Continued)	
Levy County District School Board	02/18/2026
Liberty County District School Board	01/16/2026
Madison County District School Board	07/30/2026
Manatee County District School Board	12/18/2025
Miami-Dade County District School Board	03/20/2026
Monroe County District School Board	12/05/2025
Nassau County District School Board	02/04/2026
Okeechobee County District School Board	01/27/2026
Orange County District School Board	02/27/2026
Osceola County District School Board	12/17/2025
Palm Beach County District School Board	03/27/2026
Pasco County District School Board	12/17/2025
Putnam County District School Board	03/17/2026
Santa Rosa County District School Board	02/06/2026
Sumter County District School Board	02/26/2026
Suwannee County District School Board	02/24/2026
Taylor County District School Board	02/24/2026
Union County District School Board	03/30/2026
Wakulla County District School Board	12/18/2025
Walton County District School Board	02/05/2026
Washington County District School Board	03/03/2026
State Universities	
Florida Agricultural and Mechanical University	08/14/2026
Florida Atlantic University	03/26/2026
Florida Gulf Coast University	03/25/2026
Florida International University	03/02/2026
Florida Polytechnic University	03/13/2026
Florida State University	02/06/2026
New College of Florida	03/26/2026
University of Central Florida	03/10/2026
University of Florida	02/23/2026
University of North Florida	03/24/2026
University of South Florida	01/27/2026
University of West Florida	03/05/2026

EXHIBIT A

Projected Work Plan 2028

Financial Audits	Date of Last Issued Report
State Colleges	
Broward College	02/25/2026
Chipola College	03/17/2026
College of Central Florida	03/24/2026
Daytona State College	03/05/2026
Eastern Florida State College	01/29/2026
Florida Gateway College	03/12/2026
Florida SouthWestern State College	03/02/2026
Florida State College at Jacksonville	01/09/2026
Gulf Coast State College	03/23/2026
Hillsborough College	03/25/2026
Indian River State College	02/25/2026
Lake-Sumter State College	12/05/2025
Miami Dade College	03/10/2026
North Florida College	01/20/2026
Northwest Florida State College	12/16/2025
Palm Beach State College	03/17/2026
Pasco-Hernando State College	02/26/2026
Pensacola State College	10/09/2025
Polk State College	03/27/2026
Santa Fe College	03/30/2026
Seminole State College of Florida	02/02/2026
South Florida State College	02/17/2026
St. Johns River State College	12/15/2025
St. Petersburg College	02/24/2026
State College of Florida, Manatee-Sarasota	03/18/2026
Tallahassee State College	02/27/2026
The College of the Florida Keys	03/24/2026
Valencia College	11/21/2025

EXHIBIT A

Projected Work Plan 2028

Operational and Performance Audits	Date of Last Issued Report
Operational and performance audits typically begin in late winter or spring and are generally issued by the fall.	
State Government	
Department of Children and Families	07/21/2026
Department of Citrus	08/24/2025
Department of Corrections	06/20/2024
Department of Education	05/21/2026
Department of Environmental Protection	09/25/2025
Department of Financial Services	03/03/2026
Department of Health	06/05/2025
Department of Highway Safety and Motor Vehicles	10/21/2025
Department of Revenue	04/30/2024
Department of Transportation	02/18/2025
Executive Office of the Governor	07/17/2024
Fish and Wildlife Conservation Commission	09/24/2025
Florida Gaming Control Commission	N/A
Florida School for the Deaf and the Blind	11/07/2025
Office of Insurance Regulation	09/25/2025
State Board of Administration	11/01/2023
Triumph Gulf Coast, Inc.	01/12/2026
School Districts	
Brevard County District School Board	12/03/2025
Charlotte County District School Board	01/07/2026
DeSoto County District School Board	02/18/2026
Duval County District School Board	11/18/2025
Escambia County District School Board	09/24/2025
Flagler County District School Board	11/19/2025
Gadsden County District School Board	02/27/2026
Gilchrist County District School Board	12/10/2025
Hamilton County District School Board	10/15/2025
Indian River County District School Board	09/19/2025
Lee County District School Board	02/17/2026
Madison County District School Board	03/09/2026
Manatee County District School Board	12/04/2025
Miami-Dade County District School Board	01/07/2026
Orange County District School Board	10/30/2025

EXHIBIT A

Projected Work Plan 2028

Operational and Performance Audits	Date of Last Issued Report
School Districts (Continued)	
Osceola County District School Board	10/13/2025
Palm Beach County District School Board	02/25/2026
Pasco County District School Board	11/20/2025
Putnam County District School Board	10/29/2025
Santa Rosa County District School Board	08/22/2025
Washington County District School Board	10/07/2025
State Universities	
Florida Gulf Coast University	03/18/2026
State University System Board of Governors	10/30/2025
University of Florida	02/03/2026
University of South Florida	01/09/2026
University of West Florida	09/03/2025
State Colleges	
Palm Beach State College	12/05/2025
Pasco-Hernando State College	11/12/2025
Santa Fe College	04/22/2026
South Florida State College	01/13/2026
Tallahassee State College	11/04/2025
Valencia College	09/03/2025
Other Audits	
Other operational and performance audits typically begin in early spring, and the reports are generally issued within 12 to 18 months depending on the audit scope. For local government operational audits, Section 11.45(2)(j), Florida Statutes, requires follow-up procedures no later than 18 months after the issuance of a local government operational audit report.	
Sunshine State Kids Foundation Scholarship Funding Organization	N/A
Step Up for Students Scholarship Funding Organization	04/04/2025
Property Assessed Clean Energy (PACE) Program Authorized Administrator (Entity Yet to Be Determined)	N/A
Other Local Government Audits That May be Directed by the Legislative Auditing Committee after October 31, 2026	N/A

EXHIBIT A

Projected Work Plan 2028

Information Technology (IT) Operational Audits	Date of Last Issued Report
Information technology operational audits start dates are staggered throughout the year with various completion dates.	
State Government	
Department of Financial Services – Florida Planning, Accounting, and Ledger Management (Florida PALM)	02/18/2026
Department of the Lottery – Selected Systems	01/29/2026
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

EXHIBIT A

Projected Work Plan 2028

Florida Education Finance Program (FEFP) Attestation Engagements

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

	Date of Last Issued Report
Baker County District School Board	03/18/2026
Bay County District School Board	12/17/2025
Broward County District School Board	04/22/2026
Citrus County District School Board	01/09/2026
DeSoto County District School Board	01/06/2026
Gulf County District School Board	06/01/2026
Holmes County District School Board	02/26/2026
Jackson County District School Board	06/22/2026
Lake County District School Board	08/12/2025
Leon County District School Board	05/13/2026
Madison County District School Board	01/08/2026
Manatee County District School Board	06/03/2026
Marion County District School Board	03/10/2026
Monroe County District School Board	11/14/2025
Osceola County District School Board	10/28/2025
Pasco County District School Board	07/27/2026
Polk County District School Board	05/15/2026
Sarasota County District School Board	08/14/2026
Union County District School Board	07/24/2025
Volusia County District School Board	10/28/2026

EXHIBIT A

Projected Work Plan 2028

Other Accountability Activities	Date of Last Issued Report
Quality Assessment Reviews	
Quality assessment reviews generally begin in the late summer, and reports are issued in the fall.	
Office of Inspector General Internal Audit Activity – Department of Children and Families	09/11/2026
Office of Inspector General Internal Audit Activity – Department of Corrections	07/16/2026
Office of Inspector General Internal Audit Activity – Department of State	05/18/2026
Office of Inspector General Internal Audit Activity – Executive Office of the Governor	05/13/2026
Office of Inspector General Internal Audit Activity – Fish and Wildlife Conservation Commission	09/11/2026
Office of Inspector General Internal Audit Activity – Florida Gaming Control Commission	N/A
Office of Inspector General Internal Audit Activity – Florida Housing Finance Corporation	07/16/2026
Office of Inspector General Internal Audit Activity – State Courts System	04/30/2026
Local Government Reviews	
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	07/23/2026
Review of Local Governments Entity Audit Reports Pursuant to Section 11.45(7)(b), Florida Statutes	11/19/2025
Review of Nonprofit, For-Profit, and Other Entities Financial Reporting Packages Pursuant to Section 215.97(12)(f), Florida Statutes	08/11/2026
Summaries of Significant Findings and Financial Trends	
Summaries of significant findings and financial trends begin in the spring or summer, depending upon the fiscal year end of the entity type, and the reports are issued 6 to 9 months later.	
Summary of Significant Findings and Financial Trends Identified in Charter School and Charter Technical Career Center Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	06/24/2026
Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	10/30/2026
Summary of Significant Findings and Financial Trends Identified in Local Government Audit Reports Pursuant to Section 11.45(7)(f), Florida Statutes	12/05/2025
Certifications, Required Reporting, Rules, and Technical Advice	
The timing of the certifications, notifications, rule updates, and technical advice vary and occur throughout the year.	
Per Diem Cost Certifications Upon Request of the Department of Management Services or Department of Corrections	06/29/2026
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, 2025, Through October 31, 2026

EXHIBIT B lists reports, by title and number, issued by the Auditor General during the period November 1, 2025, through October 31, 2026. **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. On October 30, 2026, our overall vacancy rate was 23 percent, with the State Government Audits Division at a 35 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, 2025, Through October 31, 2026

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
State Government					
2027-003	Department of Children and Families - Medicaid Eligibility Determinations and Prior Audit Follow-Up - Operational Audit	02/2024 – 03/2026	07/21/2026	No	Auditee Delay
2026-046	Department of Education - 2024-25 School Year Funding Accountability Challenges - Operational Audit	04/2025 – 10/2025	11/17/2025	Yes	
2026-175	Department of Education - Office of Safe Schools - Operational Audit	02/2025 – 10/2025	05/21/2026	No	Audit Staff Resources
2026-120	Department of Financial Services - Division of Unclaimed Property and Information Technology Controls - Operational Audit	02/2025 – 09/2025	03/03/2026	No	Audit Staff Resources
2026-101	Department of Financial Services - Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology General Controls - Information Technology Operational Audit	08/2025 – 01/2026	02/18/2026	Yes	
2026-073	Department of Management Services - Integrated Retirement Information System - Information Technology Operational Audit	03/2025 – 08/2025	01/09/2026	Yes	
2026-089	Department of the Lottery - Annual Comprehensive Financial Report	07/2025 – 01/2026	01/29/2026	Yes	
2027-020	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, 2025, and June 30, 2024, Measurement Dates by Employer	05/2026 – 08/2026	08/28/2026	Yes	
2026-061	Florida Retirement System Pension Plan and Other State Administered Systems - Financial Audit	07/2025 – 12/2025	12/12/2025	Yes	
2026-074	Schedules of Employer Allocations and Pension Amounts by Employer for the Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program - Cost-Sharing Multiple Employer Defined Benefit Pension Plans	10/2025 – 01/2026	01/09/2026	Yes	
2026-050	State Board of Administration - Local Government Surplus Funds Trust Fund (Florida PRIME) - (An External Investment Pool) - Financial Audit	05/2025 – 11/2025	11/19/2025	Yes	
2026-155	State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards	04/2025 – 02/2026	03/26/2026	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)	05/2025 – 02/2026	02/24/2026	Yes	
2026-159	The Florida School for the Deaf and the Blind - Financial Audit	12/2025 – 03/2026	03/27/2026	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2025, Through October 31, 2026

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
State Government (Continued)					
2026-043	The Florida School for the Deaf and the Blind - Selected Administrative Activities and Prior Audit Follow-Up - Operational Audit	03/2025 – 07/2025	11/07/2025	Yes	
2026-078	Triumph Gulf Coast, Inc. - Operational Audit	07/2025 – 11/2025	01/12/2026	Yes	
School Districts					
2026-087	Baker County District School Board - Financial and Federal Single Audit	04/2025 – 01/2026	01/27/2026	Yes	
2026-132	Bradford County District School Board - Financial and Federal Single Audit	05/2025 – 02/2026	03/12/2026	Yes	
2026-150	Brevard County District School Board - Financial and Federal Single Audit	10/2025 – 03/2026	03/25/2026	Yes	
2026-054	Brevard County District School Board - Operational Audit	04/2025 – 10/2025	12/03/2025	Yes	
2026-167	Calhoun County District School Board - Financial and Federal Single Audit	07/2025 – 03/2026	03/30/2026	Yes	
2027-032	Calhoun County District School Board - Operational Audit	04/2026 – 07/2026	10/20/2026	Yes	
2026-142	Charlotte County District School Board - Financial and Federal Single Audit	09/2025 – 03/2026	03/19/2026	Yes	
2026-071	Charlotte County District School Board - Operational Audit	04/2025 – 09/2025	01/07/2026	Yes	
2026-144	Columbia County District School Board - Financial and Federal Single Audit	05/2025 – 02/2026	03/20/2026	Yes	
2026-161	DeSoto County District School Board - Financial and Federal Single Audit	01/2026 – 03/2026	03/27/2026	Yes	
2026-103	DeSoto County District School Board - Operational Audit	04/2025 – 12/2025	02/18/2026	Yes	
2026-081	Dixie County District School Board - Financial and Federal Single Audit	04/2025 – 12/2025	01/14/2026	Yes	
2026-135	Duval County District School Board - Financial and Federal Single Audit	03/2025 – 02/2026	03/17/2026	Yes	
2026-047	Duval County District School Board - Operational Audit	03/2025 – 08/2025	11/18/2025	Yes	
2026-153	Flagler County District School Board - Financial and Federal Single Audit	09/2025 – 03/2026	03/25/2026	Yes	
2026-048	Flagler County District School Board - Operational Audit	03/2025 – 08/2025	11/19/2025	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2025, Through October 31, 2026

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2026-094	Franklin County District School Board - Financial and Federal Single Audit	07/2025 – 11/2025	02/05/2026	Yes	
2027-019	Franklin County District School Board - Operational Audit	04/2026 – 06/2026	08/24/2026	Yes	
2026-178	Gadsden County District School Board - Financial and Federal Single Audit	10/2025 – 05/2026	06/05/2026	No	Auditee Delay
2026-117	Gadsden County District School Board - Operational Audit	04/2025 – 01/2026	02/27/2026	Yes	
2026-157	Gilchrist County District School Board - Financial and Federal Single Audit	11/2025 – 03/2026	03/26/2026	Yes	
2026-060	Gilchrist County District School Board - Operational Audit	04/2025 – 10/2025	12/10/2025	Yes	
2026-160	Glades County District School Board - Financial and Federal Single Audit	01/2026 – 03/2026	03/27/2026	Yes	
2026-098	Gulf County District School Board - Financial and Federal Single Audit	07/2025 – 02/2026	02/16/2026	Yes	
2026-097	Hamilton County District School Board - Financial and Federal Single Audit	06/2025 – 01/2026	02/10/2026	Yes	
2026-164	Hardee County District School Board - Financial and Federal Single Audit	10/2025 – 03/2026	03/30/2026	Yes	
2026-163	Hendry County District School Board - Financial and Federal Single Audit	11/2025 – 03/2026	03/30/2026	Yes	
2026-122	Highlands County District School Board - Financial and Federal Single Audit	08/2025 – 01/2026	03/03/2026	Yes	
2027-026	Highlands County District School Board - Operational Audit	03/2026 – 07/2026	10/01/2026	Yes	
2026-082	Holmes County District School Board - Financial and Federal Single Audit	07/2025 – 12/2025	01/16/2026	Yes	
2026-134	Jackson County District School Board - Financial and Federal Single Audit	06/2025 – 03/2026	03/17/2026	Yes	
2026-130	Jefferson County District School Board - Financial and Federal Single Audit	10/2025 – 03/2026	03/11/2026	Yes	
2026-111	Lafayette County District School Board - Financial and Federal Single Audit	04/2025 – 02/2026	02/25/2026	Yes	
2027-025	Lake County District School Board - Operational Audit	03/2026 – 07/2026	09/22/2026	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2025, Through October 31, 2026

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2026-100	Lee County District School Board - Operational Audit	03/2025 – 12/2025	02/17/2026	Yes	
2026-181	Leon County District School Board - Skyward School Business Suite and Focus Student Information System - Information Technology Operational Audit	09/2025 – 04/2026	06/26/2026	Yes	
2026-102	Levy County District School Board - Financial and Federal Single Audit	08/2025 – 02/2026	02/18/2026	Yes	
2026-083	Liberty County District School Board - Financial and Federal Single Audit	04/2025 – 12/2025	01/16/2026	Yes	
2027-012	Liberty County District School Board - Operational Audit	03/2026 – 07/2026	08/13/2026	Yes	
2027-007	Madison County District School Board - Financial and Federal Single Audit	07/2025 – 06/2026	07/30/2026	No	Auditee Delay
2026-126	Madison County District School Board - Operational Audit	03/2025 – 12/2025	03/09/2026	Yes	
2026-066	Manatee County District School Board - Annual Comprehensive Financial Report and Federal Single Audit	07/2025 – 12/2025	12/18/2025	Yes	
2026-055	Manatee County District School Board - Operational Audit	03/2025 – 08/2025	12/04/2025	Yes	
2027-016	Martin County District School Board - Operational Audit	02/2026 – 06/2026	08/18/2026	Yes	
2026-143	Miami-Dade County District School Board - Financial and Federal Single Audit	07/2025 – 02/2026	03/20/2026	Yes	
2026-070	Miami-Dade County District School Board - Operational Audit	03/2025 – 10/2025	01/07/2026	Yes	
2026-057	Monroe County District School Board - Annual Comprehensive Financial Report and Federal Single Audit	05/2025 – 10/2025	12/05/2025	Yes	
2026-092	Nassau County District School Board - Financial and Federal Single Audit	09/2025 – 01/2026	02/04/2026	Yes	
2026-086	Okeechobee County District School Board - Financial and Federal Single Audit	09/2025 – 12/2025	01/27/2026	Yes	
2027-028	Okeechobee County District School Board - Operational Audit	05/2026 – 09/2026	10/02/2026	Yes	
2026-116	Orange County District School Board - Financial and Federal Single Audit	07/2025 – 01/2026	02/27/2026	Yes	
2026-065	Osceola County District School Board - Annual Comprehensive Financial Report and Federal Single Audit	08/2025 – 11/2025	12/17/2025	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2025, Through October 31, 2026

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
School Districts (Continued)					
2026-162	Palm Beach County District School Board - Financial and Federal Single Audit	09/2025 – 02/2026	03/27/2026	Yes	
2026-108	Palm Beach County District School Board - Operational Audit	04/2025 – 10/2025	02/25/2026	Yes	
2026-067	Pasco County District School Board - Annual Comprehensive Financial Report and Federal Single Audit	06/2025 – 12/2025	12/17/2025	Yes	
2026-051	Pasco County District School Board - Operational Audit	04/2025 – 08/2025	11/20/2025	Yes	
2026-136	Putnam County District School Board - Financial and Federal Single Audit	09/2025 – 02/2026	03/17/2026	Yes	
2026-095	Santa Rosa County District School Board - Financial and Federal Single Audit	05/2025 – 01/2026	02/06/2026	Yes	
2026-079	Santa Rosa County District School Board - Focus Enterprise Resource Planning System and Focus Student Information System - Information Technology Operational Audit	06/2025 – 11/2025	01/13/2026	Yes	
2027-034	St. Johns County District School Board - Operational Audit	03/2026 – 07/2026	10/22/2026	Yes	
2026-112	Sumter County District School Board - Financial and Federal Single Audit	07/2025 – 02/2026	02/26/2026	Yes	
2026-105	Suwannee County District School Board - Financial and Federal Single Audit	09/2025 – 02/2026	02/24/2026	Yes	
2026-107	Taylor County District School Board - Financial and Federal Single Audit	08/2025 – 02/2026	02/24/2026	Yes	
2027-027	Taylor County District School Board - Operational Audit	04/2026 – 07/2026	10/02/2026	Yes	
2026-166	Union County District School Board - Financial and Federal Single Audit	09/2025 – 03/2026	03/30/2026	Yes	
2027-036	Union County District School Board - Operational Audit	04/2026 – 08/2026	10/28/2026	Yes	
2026-068	Wakulla County District School Board - Financial and Federal Single Audit	08/2025 – 12/2025	12/18/2025	Yes	
2026-093	Walton County District School Board - Financial and Federal Single Audit	07/2025 – 01/2026	02/05/2026	Yes	
2027-014	Walton County District School Board - Operational Audit	02/2026 – 06/2026	08/14/2026	Yes	
2026-121	Washington County District School Board - Financial and Federal Single Audit	05/2025 – 02/2026	03/03/2026	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2025, Through October 31, 2026

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
Florida Education Finance Program					
2027-030	Alachua County District School Board - Florida Education Finance Program - Attestation Examination	03/2026 – 09/2026	10/13/2026	Yes	
2026-139	Baker County District School Board - Florida Education Finance Program - Attestation Examination	10/2025 – 02/2026	03/18/2026	Yes	
2026-064	Bay County District School Board - Florida Education Finance Program - Attestation Examination	01/2025 – 10/2025	12/17/2025	Yes	
2026-169	Broward County District School Board - Florida Education Finance Program - Attestation Examination	01/2025 – 03/2026	04/22/2026	No	Audit Staff Resources
2026-076	Citrus County District School Board - Florida Education Finance Program - Attestation Examination	05/2025 – 11/2025	01/09/2026	Yes	
2027-011	Collier County District School Board - Florida Education Finance Program - Attestation Examination	02/2026 – 07/2026	08/11/2026	Yes	
2026-069	Desoto County District School Board - Florida Education Financial Program - Attestation Examination	06/2025 – 11/2025	01/06/2026	Yes	
2026-176	Gulf County District School Board - Florida Education Finance Program - Attestation Examination	01/2026 – 04/2026	06/01/2026	Yes	
2027-022	Hamilton County District School Board - Florida Education Finance Program - Attestation Examination	04/2026 – 07/2026	08/31/2026	Yes	
2027-010	Hendry County District School Board - Florida Education Finance Program - Attestation Examination	04/2026 – 06/2026	08/11/2026	Yes	
2026-114	Holmes County District School Board - Florida Education Finance Program - Attestation Examination	11/2025 – 02/2026	02/26/2026	Yes	
2026-179	Jackson County District School Board - Florida Education Finance Program - Attestation Examination	12/2025 – 05/2026	06/22/2026	Yes	
2026-172	Leon County District School Board - Florida Education Finance Program - Attestation Examination	07/2025 – 04/2026	05/13/2026	Yes	
2026-072	Madison County District School Board - Florida Education Finance Program - Attestation Examination	01/2025 – 11/2025	01/08/2026	Yes	
2026-177	Manatee County District School Board - Florida Education Finance Program - Attestation Examination	10/2025 – 04/2026	06/03/2026	Yes	
2026-129	Marion County District School Board - Florida Education Finance Program - Attestation Examination	04/2025 – 02/2026	03/10/2026	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2025, Through October 31, 2026

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
Florida Education Finance Program (Continued)					
2026-045	Monroe County District School Board - Florida Education Finance Program - Attestation Examination	06/2025 – 10/2025	11/14/2025	Yes	
2027-006	Pasco County District School Board - Florida Education Finance Program - Attestation Examination	10/2025 – 06/2026	07/27/2026	Yes	
2026-173	Polk County District School Board - Florida Education Finance Program - Attestation Examination	07/2025 – 04/2026	05/15/2026	Yes	
2027-015	Sarasota County District School Board - Florida Education Finance Program - Attestation Examination	01/2025 – 07/2026	08/14/2026	No	Audit Staff Resources
2027-037	Volusia County District School Board - Florida Education Finance Program - Attestation Examination	08/2025 – 09/2026	10/28/2026	No	Audit Staff Resources
State Universities					
2027-013	Florida Agricultural and Mechanical University - Financial Audit	01/2026 – 05/2026	08/14/2026	No	Findings Auditee Delay
2026-154	Florida Atlantic University - Financial Audit	10/2025 – 03/2026	03/26/2026	Yes	
2026-152	Florida Gulf Coast University - Financial Audit	12/2025 – 03/2026	03/25/2026	Yes	
2026-140	Florida Gulf Coast University - Operational Audit	04/2025 – 11/2025	03/18/2026	Yes	
2026-118	Florida International University - Financial Audit	11/2025 – 02/2026	03/02/2026	Yes	
2026-133	Florida Polytechnic University - Financial Audit	12/2025 – 02/2026	03/13/2026	Yes	
2027-033	Florida Polytechnic University - Operational Audit	03/2026 – 09/2026	10/22/2026	Yes	
2026-096	Florida State University - Financial Audit	06/2025 – 01/2026	02/06/2026	Yes	
2026-156	New College of Florida - Financial Audit	01/2026 – 03/2026	03/26/2026	Yes	
2026-127	University of Central Florida - Financial Audit	12/2025 – 02/2026	03/10/2026	Yes	
2026-104	University of Florida - Financial Audit	07/2025 – 02/2026	02/23/2026	Yes	
2026-091	University of Florida - Operational Audit	04/2025 – 10/2025	02/03/2026	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2025, Through October 31, 2026

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
State Universities (Continued)					
2026-042	University of Florida - Oracle PeopleSoft Enterprise Applications - Information Technology Operational Audit	02/2025 – 08/2025	11/05/2025	Yes	
2026-149	University of North Florida - Financial Audit	10/2025 – 03/2026	03/24/2026	Yes	
2026-085	University of South Florida - Financial Audit	08/2025 – 01/2026	01/27/2026	Yes	
2026-077	University of South Florida - Operational Audit	03/2025 – 10/2025	01/09/2026	Yes	
2026-124	University of West Florida - Financial Audit	12/2025 – 02/2026	03/05/2026	Yes	
State Colleges					
2026-109	Broward College - Financial Audit	08/2025 – 01/2026	02/25/2026	Yes	
2026-137	Chipola College - Financial Audit	11/2025 – 02/2026	03/17/2026	Yes	
2026-147	College of Central Florida - Financial Audit	11/2025 – 03/2026	03/24/2026	Yes	
2026-125	Daytona State College - Financial Audit	12/2025 – 02/2026	03/05/2026	Yes	
2026-088	Eastern Florida State College - Financial Audit	09/2025 – 12/2025	01/29/2026	Yes	
2026-131	Florida Gateway College - Financial Audit	12/2025 – 02/2026	03/12/2026	Yes	
2027-018	Florida SouthWestern State College - Ellucian Banner Enterprise Resource Planning System - Information Technology Operational Audit	12/2025 – 06/2026	08/21/2026	Yes	
2026-119	Florida SouthWestern State College - Financial Audit	09/2025 – 02/2026	03/02/2026	Yes	
2026-075	Florida State College at Jacksonville - Financial Audit	08/2025 – 12/2025	01/09/2026	Yes	
2027-031	Florida State College at Jacksonville - Operational Audit	03/2026 – 08/2026	10/20/2026	Yes	
2026-145	Gulf Coast State College - Financial Audit	07/2025 – 03/2026	03/23/2026	Yes	
2026-151	Hillsborough College - Financial Audit	09/2025 – 03/2026	03/25/2026	Yes	
2027-029	Hillsborough College - Operational Audit	04/2026 – 07/2026	10/07/2026	Yes	
2026-110	Indian River State College - Financial Audit	11/2025 – 02/2026	02/25/2026	Yes	
2026-059	Lake-Sumter State College - Financial Audit	08/2025 – 10/2025	12/05/2025	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2025, Through October 31, 2026

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
State Colleges (Continued)					
2026-128	Miami Dade College - Financial Audit	09/2025 – 02/2026	03/10/2026	Yes	
2026-084	North Florida College - Financial Audit	09/2025 – 12/2025	01/20/2026	Yes	
2026-063	Northwest Florida State College - Financial Audit	07/2025 – 12/2025	12/16/2025	Yes	
2027-017	Northwest Florida State College - Operational Audit	03/2026 – 05/2026	08/19/2026	Yes	
2026-138	Palm Beach State College - Financial Audit	08/2025 – 02/2026	03/17/2026	Yes	
2026-058	Palm Beach State College - Operational Audit	04/2025 – 08/2025	12/05/2025	Yes	
2026-113	Pasco-Hernando State College - Financial Audit	10/2025 – 02/2026	02/26/2026	Yes	
2026-044	Pasco-Hernando State College - Operational Audit	03/2025 – 07/2025	11/12/2025	Yes	
2026-158	Polk State College - Financial Audit	07/2025 – 03/2026	03/27/2026	Yes	
2026-165	Santa Fe College - Financial Audit	10/2025 – 03/2026	03/30/2026	Yes	
2026-168	Santa Fe College - Operational Audit	04/2025 – 01/2026	04/22/2026	Yes	
2026-090	Seminole State College of Florida - Financial Audit	08/2025 – 01/2026	02/02/2026	Yes	
2026-099	South Florida State College - Financial Audit	08/2025 – 01/2026	02/17/2026	Yes	
2026-080	South Florida State College - Operational Audit	03/2025 – 11/2025	01/13/2026	Yes	
2026-062	St. Johns River State College - Financial Audit	08/2025 – 11/2025	12/15/2025	Yes	
2026-106	St. Petersburg College - Financial Audit	10/2025 – 02/2026	02/24/2026	Yes	
2026-035	State College of Florida, Manatee-Sarasota – Ellucian Banner Enterprise Resource Planning System – Information Technology Operational Audit	05/2026 – 08/2026	10/23/2026	Yes	
2026-141	State College of Florida, Manatee-Sarasota - Financial Audit	11/2025 – 03/2026	03/18/2026	Yes	
2026-115	Tallahassee State College - Financial Audit	08/2025 – 01/2026	02/27/2026	Yes	
2026-041	Tallahassee State College - Operational Audit	04/2025 – 08/2025	11/04/2025	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2025, Through October 31, 2026

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
State Colleges (Continued)					
2026-146	The College of the Florida Keys - Financial Audit	06/2025 – 03/2026	03/24/2026	Yes	
2026-052	Valencia College - Financial Audit	08/2025 – 11/2025	11/21/2025	Yes	
Other Educational Entities and Programs					
2027-008	Administration of the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs by Florida Public Educational Institutions - Operational Audit	04/2025 – 05/2026	08/07/2026	No	Findings
2026-148	North East Florida Educational Consortium - Educational Technology Services - Information Technology Operational Audit	07/2025 – 01/2026	03/24/2026	Yes	
Other Audits and Accountability Activities					
2027-021	City of Milton - Wastewater Treatment Facility Capital Planning and Selected Administrative Activities, Prior Audit Follow-Up - Operational Audit	02/2026 – 06/2026	08/31/2026	Yes	
2026-123	City of North Miami Beach, Purchasing Cards, Gift Cards, and Selected Administrative Activities - Prior Audit Follow-Up - Operational Audit	10/2025 – 01/2026	03/05/2026	Yes	
2026-053	City of Winter Springs - Prior Audit Follow-Up - Operational Audit	03/2025 – 09/2025	11/21/2025	Yes	
2027-004	Florida PACE Funding Agency - Operational Audit	02/2025 – 02/2026	07/22/2026	No	Auditee Delays
2027-005	Review of District School Board, Charter School, and Charter Technical Career Center Audit Reports for the Fiscal Year Ended June 30, 2025, Pursuant to Section 11.45(7)(b), Florida Statutes	10/2025 – 07/2026	07/23/2026	Yes	
2026-049	Review of Local Government Entity 2023-24 Fiscal Year Audit Reports, Pursuant to Section 11.45(7)(b), Florida Statutes	02/2025 – 10/2025	11/19/2025	Yes	
2027-009	Review of Nonprofit, For-Profit, and other Entities Financial Reporting Packages for Fiscal Years Ended October 1, 2024, through September 30, 2025, Pursuant to Section 215.97(12)(f), Florida Statutes	10/2025 – 08/2026	08/11/2026	Yes	
2026-180	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, 2025, Pursuant to Section 11.45(7)(f), Florida Statutes	10/2025 – 06/2026	06/24/2026	Yes	
2027-038	Summary of Significant Findings and Financial Trends Identified in District School Board Audit Reports for the Fiscal Year Ended June 30, 2025, Pursuant to Section 11.45(7)(f), Florida Statutes	07/2026 – 10/2026	10/30/2026	Yes	

EXHIBIT B

Reports Issued During the Period November 1, 2025, Through October 31, 2026

Report Number	Audited Entity and Report Title	Period Audit was Conducted	Issued Date	Expected Issue Date Met	Comments
Other Audits and Accountability Activities (Continued)					
2026-056	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	01/2025 – 10/2025	12/05/2025	Yes	
2027-023	Department of Children and Families - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	04/2026 – 08/2026	09/11/2026	Yes	
2027-001	Department of Corrections - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	03/2026 – 07/2026	07/16/2026	Yes	
2026-174	Department of State - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	03/2026 – 05/2026	05/18/2026	Yes	
2026-171	Executive Office of the Governor - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	03/2026 – 05/2026	05/13/2026	Yes	
2027-024	Fish and Wildlife Conservation Commission - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	03/2026 – 07/2026	09/11/2026	Yes	
2027-002	Florida Housing Finance Corporation - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	03/2026 – 06/2026	07/16/2026	Yes	
2026-170	State Courts System - Office of Inspector General's Internal Audit Activity - Quality Assessment Review	02/2026 – 04/2026	04/30/2026	Yes	

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2026, and by March 31, 2027

EXHIBIT C lists, as of November 5, 2026, the reports we issued or expect to issue subsequent to October 31, 2026, and by March 31, 2027. The reports are identified by entity and by scope or areas of operation subject to audit. Most, if not all, of the reports included in **EXHIBIT C** were addressed in our 2026 Work Plan.

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2026, and by March 31, 2027

Audited Entity	Scope/Areas of Operation
State Government	
Agency for Health Care Administration	- Analysis of Selected Medicaid Claim Payments and Encounter Data
Agency for Persons with Disabilities	- Office of Inspector General's Internal Audit Activity
Department of Agriculture and Consumer Services	- Bureau of Uniform Services and Prior Audit Follow-Up
Department of Children and Families	- Community-Based Care Lead Agencies' Procurement of and Financial Arrangements for Child Welfare Services
Department of Citrus	- Office of Inspector General's Internal Audit Activity
Department of Commerce	- Office of Inspector General's Internal Audit Activity
Department of Education	- Office of Inspector General's Internal Audit Activity
Department of Financial Services	- Information Technology – Florida Accounting Information Resource Subsystem and Selected General Controls - Office of Inspector General's Internal Audit Activity
Department of Health	- Office of Inspector General's Internal Audit Activity
Department of Highway Safety and Motor Vehicles	- Office of Inspector General's Internal Audit Activity
Department of Juvenile Justice	- Office of Inspector General's Internal Audit Activity
Department of Law Enforcement	- Drone Grant Program Expenditures, State Board of Immigration Enforcement Expenditures, and Selected Administrative Activities - Office of Inspector General's Internal Audit Activity
Department of the Lottery	- Financial Statements
Department of Management Services	- Florida Retirement System Financial Statements - Florida Retirement System Allocation
Department of Military Affairs	- Division of State Guard - Office of Inspector General's Internal Audit Activity
Department of Revenue	- Selected State Tax Incentives for Businesses - Office of Inspector General's Internal Audit Activity
Department of Transportation	- Work Program Construction Projects
Department of Veterans' Affairs	- Prior Audit Follow-Up - Office of Inspector General's Internal Audit Activity
Division of Emergency Management	- Office of Inspector General's Internal Audit Activity
Executive Office of the Governor	- Declared States of Emergency
Florida Birth-Related Neurological Injury Compensation Association	- Selected Areas of Operation
Florida Gaming Control Commission	- Division of Gaming Enforcement, Seized Property Accountability
Florida School for the Deaf and the Blind	- Financial Statements
Multi-Agency	- Florida Commission on Offender Review and Department of Corrections; Conditional Medical Release Referral Activities; and Selected Administrative Activities - Information Technology – Network Security Controls
Public Service Commission	- Office of Inspector General's Internal Audit Activity
Prison Rehabilitative Industries and Diversified Enterprises, Inc. (PRI Enterprises)	- Selected Activities – Prior Audit Follow-Up

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2026, and by March 31, 2027

Audited Entity	Scope/Areas of Operation
State Government (Continued)	
State Board of Administration	- Financial Statements (Florida PRIME) - Information Technology – General Controls and Selected Financial Systems
State Court's System	- Administration of the Alternate Dispute Resolution Program
State of Florida	- Financial Statements (Auditor's Report in State ACFR) - Federal Awards
Triumph Gulf Coast, Inc.	- Selected Areas of Operation
Value Adjustment Boards	- Administration of the 2024 Property Assessment Rolls by Selected Boards and County Clerks
State Universities	
Florida Agriculture and Mechanical University	- Financial Statements
Florida Atlantic University	- Financial Statements - Information Technology – Workday Enterprise Cloud Applications and Ellucian Banner Student Information System
Florida Gulf Coast University	- Financial Statements
Florida International University	- Financial Statements
Florida Polytechnic University	- Financial Statements
Florida State University	- Financial Statements
New College of Florida	- Financial Statements - Selected University Processes and Administrative Activities
University of Central Florida	- Financial Statements
University of Florida	- Financial Statements
University of North Florida	- Financial Statements - Selected University Processes and Administrative Activities
University of South Florida	- Financial Statements
University of West Florida	- Financial Statements
State Colleges	
Broward College	- Financial Statements - Selected College Processes and Administrative Activities
Chipola College	- Financial Statements
College of Central Florida	- Financial Statements
Daytona State College	- Financial Statements
Easter Florida State College	- Financial Statements
Florida Gateway College	- Financial Statements - Selected College Processes and Administrative Activities
Florida SouthWestern State College	- Financial Statements
Florida State College at Jacksonville	- Financial Statements

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2026, and by March 31, 2027

Audited Entity	Scope/Areas of Operation
State Colleges (Continued)	
Gulf Coast State College	- Financial Statements
Hillsborough College	- Financial Statements
Indian River State College	- Financial Statements
Lake-Sumter State College	- Financial Statements
Miami Dade College	- Financial Statements - Selected College Processes and Administrative Activities
North Florida College	- Financial Statements - Selected College Processes and Administrative Activities
Northwest Florida State College	- Financial Statements
Palm Beach State College	- Financial Statements
Pasco-Hernando State College	- Financial Statements
Pensacola State College	- Financial Statements
Polk State College	- Financial Statements
Santa Fe College	- Financial Statements
Seminole State College of Florida	- Financial Statements - Selected College Processes and Administrative Activities
South Florida State College	- Financial Statements
St. Johns River State College	- Financial Statements
St. Petersburg College	- Financial Statements - Selected College Processes and Administrative Activities
State College of Florida, Manatee-Sarasota	- Financial Statements
Tallahassee State College	- Financial Statements
The College of the Florida Keys	- Financial Statements - Selected College Processes and Administrative Activities
Valencia College	- Financial Statements
Other Educational Entities and Programs	
Florida Virtual School	- Florida Education Finance Program – Compliance with Reporting Requirements
School Districts	
Bay County District School Board	- Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Baker County District School Board	- Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Bradford County District School Board	- Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Calhoun County District School Board	- Financial Statements and Federal Awards
Columbia County District School Board	- Financial Statements and Federal Awards

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2026, and by March 31, 2027

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

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2026, and by March 31, 2027

Audited Entity	Scope/Areas of Operation
School Districts (Continued)	
Madison County District School Board	- Financial Statements and Federal Awards
Marion County District School Board	- Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Martin County District School Board	- Financial Statements and Federal Awards
Miami-Dade County District School Board	- Florida Education Finance Program – Compliance with Reporting Requirements
Monroe County District School Board	- Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Nassau County District School Board	- Financial Statements and Federal Awards
Okeechobee County District School Board	- Financial Statements and Federal Awards
Orange County District School Board	- Florida Education Finance Program – Compliance with Reporting Requirements
Palm Beach County District School Board	- Information Technology – Oracle PeopleSoft Applications and Focus Student Information System
Pinellas County District School Board	- Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
Putnam County District School Board	- Financial Statements and Federal Awards - Florida Education Finance Program – Compliance with Reporting Requirements
Santa Rosa County District School Board	- Florida Education Finance Program – Compliance with Reporting Requirements
Seminole County District School Board	- Financial Statements and Federal Awards - Selected District Processes and Administrative Activities
St. Johns County District School Board	- Financial Statements and Federal Awards
Sumter County District School Board	- Financial Statements and Federal Awards - Florida Education Finance Program – Compliance with Reporting Requirements
Suwannee County District School Board	- Financial Statements and Federal Awards - Florida Education Finance Program – Compliance with Reporting Requirements
Taylor County District School Board	- Financial Statements and Federal Awards
Union County District School Board	- Financial Statements and Federal Awards
Wakulla County District School Board	- Financial Statements and Federal Awards - Florida Education Finance Program – Compliance with Reporting Requirements
Walton County District School Board	- Financial Statements and Federal Awards
Washington County District School Board	- Financial Statements and Federal Awards - Florida Education Finance Program – Compliance with Reporting Requirements

EXHIBIT C

Reports Issued or Scheduled to Be Issued Subsequent to October 31, 2026, and by March 31, 2027

Audited Entity	Scope/Areas of Operation
Local Government and Other	
City of Apalachicola	- Selected Areas of Operations
City of Cape Coral	- Selected Areas of Operations
City of Daytona Beach	- Selected Areas of Operations
City of Mexico Beach Follow-up	- Follow-Up on Report No. 2025-095
City of Miami Beach	- Selected Areas of Operations
City of Pahokee Follow-up	- Follow-Up on Report No. 2025-195
Concorde Estates Community Development District	- Selected Areas of Operations
Delray Beach Downtown Development Authority	- Selected Areas of Operations
Local Governmental Entity Audit Reports	- Review of Local Governmental Entity 2024-25 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 2024-25 Fiscal Year – Pursuant to Section 11.45(7)(f), Florida Statutes
Local Government Financial Reporting System	- Accuracy, Efficiency, and Effectiveness of the Local Government Financial Reporting System
South Florida Water Management District	- Selected Areas of Operations
Southwest Florida Water Management District	- Selected Areas of Operations
Town of Melbourne Beach	- Selected Areas of Operations

EXHIBIT D

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