



MANNY DIAZ, JR.
Commissioner



MIKE BLACKBURN
Inspector General

FLORIDA DEPARTMENT OF EDUCATION
OFFICE OF THE INSPECTOR GENERAL

MEMORANDUM

Date: June 28, 2023


To: Manny Diaz, Jr.
Commissioner

From: Mike Blackburn *MB*
Inspector General

Subject: Annual Audit Plan

In accordance with section 20.055, Florida Statutes, attached is our audit plan for fiscal year 2023-2024. This plan also includes anticipated projects for two subsequent fiscal years. The plan is based on a department-wide risk assessment to provide the most effective coverage of the department's programs and processes. The activities outlined in our audit plan address the major operations of the department and optimize the use of our resources.

The approved audit plan will guide our activities throughout the year, but will be adjusted to meet management needs as other priorities are identified. We look forward to continuing our work with management and staff in support of education in Florida.

APPROVED: 
Manny Diaz, Jr., Commissioner
Department of Education

Attachment

INTRODUCTION

The Office of the Inspector General was established within the Department of Education to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055 of Florida Statutes (F.S.) describes the responsibilities of the inspector general, which include:

- Conducting financial, compliance, electronic data processing, and performance audits of the department and preparing audit reports;
- Reviewing and evaluating internal controls necessary to ensure fiscal accountability, efficiency and integrity of the department's programs;
- Advising in the development of performance measures, standards, and procedures for the evaluation of department programs;
- Recommending corrective action concerning fraud, abuses, and deficiencies, and reporting on the progress made in implementing corrective actions; and
- Ensuring effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication.

Section 20.055, F.S., further requires the inspector general to develop long-term and annual audit plans based on periodic risk assessments of the department. The objective of the risk assessment is to optimize the assignment of internal audit resources through a comprehensive understanding of the audit universe and the risks associated with each item.

RISK ASSESSMENT

The risk assessment includes identifying programs and activities administered by the department and evaluating each activity based on indicators of risk exposure, or risk factors. The programs and activities were determined through review of organization charts and discussions with responsible management personnel. Risk factors were then used to rate the vulnerability of the programs and activities. Senior management scored each identified activity on seven risk factors:

- Financial impact
- Public relations impact
- Control environment
- Changes in operations/systems
- Management interest
- Audit coverage
- Sensitive data

We interviewed members of senior management and other key personnel to solicit their views on risks facing the department and areas where audits could add value. Using the results from these efforts and our professional judgment, we developed the audit plan for fiscal year 2023-2024. We also developed the long-term audit plan, which consists of anticipated projects for two subsequent fiscal years. The audit plan is subject to change as department priorities change and new risks are identified.

RESOURCES

The OIG currently has five professional auditor positions supervised by an audit director. Two of the audit positions are funded with federal vocational rehabilitation money and must be dedicated to audits of vocational rehabilitation programs.

2023-2024 PLANNED PROJECTS

DIVISION	PROJECT
FLORIDA COLLEGES	FOREIGN INFLUENCE (HB 7017)
BLIND SERVICES	FORMAL CONTRACT - FLORIDA CENTER FOR THE BLIND, INC.*
DEPARTMENT WIDE	GRANT APPLICATION PROCESS
PUBLIC SCHOOLS	21 ST CENTURY COMMUNITY LEARNING PROGRAM*
EARLY LEARNING	FORMAL CONTRACT
PUBLIC SCHOOLS	MONITORING – BUREAU OF EXCEPTIONAL EDUCATION AND STUDENT SERVICES – STATE DISCRETIONARY PROJECTS
PUBLIC SCHOOLS	CPALMS GRANT
VOCATIONAL REHABILITATION	CENTERS FOR INDEPENDENT LIVING – ABILITY 1 ST
VOCATIONAL REHABILITATION	FORMAL CONTRACT – ABILITIES, INC. OF FLORIDA
VOCATIONAL REHABILITATION	ADULTS WITH DISABILITIES - PALM BEACH HABILITATION CENTER, INC.*
VOCATIONAL REHABILITATION	ADULTS WITH DISABILITIES – ARC BROWARD
VOCATIONAL REHABILITATION	FORMAL CONTRACT - BREVARD ACHIEVEMENT CENTER*

* INDICATES ROLLOVER PROJECT

2023-2024 PLANNED CYBERSECURITY PROJECTS

DIVISION	PROJECT
TECHNOLOGY AND INNOVATION	APPLICATION - OMBUDSMAN
TECHNOLOGY AND INNOVATION	APPLICATION - J MORROW TICKET TRACKER
CHIEF INSPECTOR GENERAL	ENTERPRISE PROJECT

* INDICATES ROLLOVER PROJECT

LONG-TERM PLANNED PROJECTS

FISCAL YEAR	DIVISION	PROJECT
2024-2025	DEPARTMENT WIDE	RISK BASED COMPLIANCE AUDIT OF CONTRACTS (HB 1079)
	FLORIDA COLLEGES	FOREIGN INFLUENCE (HB 7017)
	FLORIDA COLLEGES	OPERATIONAL AUDIT – SCREENING FOREIGN RESEARCHERS
	PUBLIC SCHOOLS	JUST READ, FLORIDA! – SUMMER READING CAMP
	TECHNOLOGY AND INNOVATION	APPLICATION
	FINANCE AND OPERATIONS	STUDENT FINANCIAL ASSISTANCE
	ACCOUNTABILITY, RESEARCH, AND MEASUREMENT	ACCOUNTABILITY SYSTEM (DJJ)
	EARLY LEARNING	AUDIT PLACEHOLDER
	ACCOUNTABILITY, RESEARCH, AND MEASUREMENT	FLORIDA COLLEGE SYSTEM PERFORMANCE REPORTS
	FINANCE AND OPERATIONS	PERSONNEL CENTRALIZATION

FISCAL YEAR	DIVISION	PROJECT
	FLORIDA COLLEGES	ARTICULATION
	TECHNOLOGY AND INNOVATION	APPLICATION
	VOCATIONAL REHABILITATION	MONITORING
	VOCATIONAL REHABILITATION	ADULTS WITH DISABILITIES
	VOCATIONAL REHABILITATION	CENTERS FOR INDEPENDENT LIVING
2025-2026	BLIND SERVICES	ASSET MANAGEMENT
	ACCOUNTABILITY, RESEARCH AND MEASUREMENT	SCHOOL GRADES
	FINANCE AND OPERATIONS	SSFAD
	TECHNOLOGY AND INNOVATION	APPLICATION
	FLORIDA COLLEGES	DEVELOPMENTAL EDUCATION ACCOUNTABILITY
	FLORIDA COLLEGES	FOREIGN INFLUENCE (HB 7017)
	BLIND SERVICES	TRANSITION SERVICES
	INDEPENDENT EDUCATION AND PARENTAL CHOICE	AUDIT PLACEHOLDER
	PUBLIC SCHOOLS	EDUCATOR PREPARATION PROGRAM
	BLIND SERVICES	REHAB CENTER FOR THE BLIND AND VISUALLY IMPAIRED
	TECHNOLOGY AND INNOVATION	APPLICATION

FISCAL YEAR	DIVISION	PROJECT
	PUBLIC SCHOOLS	SCHOOL IMPROVEMENT GRANTS
	VOCATIONAL REHABILITATION	FEE-FOR-SERVICE PROVIDER
	VOCATIONAL REHABILITATION	CENTERS FOR INDEPENDENT LIVING
	VOCATIONAL REHABILITATION	FORMAL CONTRACT