



FLORIDA DEPARTMENT OF

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PAM STEWART
Commissioner

MIKE BLACKBURN
Inspector General

**FLORIDA DEPARTMENT OF EDUCATION
OFFICE OF INSPECTOR GENERAL**

MEMORANDUM

To: Pam Stewart
Commissioner

From: Mike Blackburn *MB*
Inspector General

Date: June 27, 2014

Subject: Annual Audit Plan

In accordance with section 20.055, Florida Statutes, attached is our audit plan for fiscal year 2014-2015. This plan also includes anticipated projects for two subsequent fiscal years. The plan is based on a 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: *Pam Stewart*
Pam Stewart, Commissioner
Department of Education

Attachment



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Pam Stewart, Commissioner
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INTRODUCTION

The Office of 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:

- Conduct financial, compliance, electronic data processing, and performance audits of the department and prepare audit reports;
- Review and evaluate internal controls necessary to ensure fiscal accountability, efficiency and integrity of the department's programs;
- Advise in the development of performance measures, standards, and procedures for the evaluation of department programs;
- Recommend corrective action concerning fraud, abuses, and deficiencies, and report on the progress made in implementing corrective actions; and
- Ensure 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/personnel
- 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 2014-2015. 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. Additionally, the Chief Inspector General has asked each agency inspector general to allocate twenty percent of direct audit hours to enterprise projects, which address administrative issues common to most agencies.

2014-2015 PLANNED PROJECTS

DIVISION	PROJECT
BLIND SERVICES	ASSET MANAGEMENT
DIVISION OF TECHNOLOGY AND INNOVATION	DISASTER RECOVERY PLAN
DIVISION OF TECHNOLOGY AND INNOVATION	APPLICATIONS DEVELOPMENT AND SUPPORT
PUBLIC SCHOOLS	PPS INVESTIGATIONS
MULTIPLE DIVISIONS	STUDENT DATA
FINANCE AND OPERATIONS	OFFICE OF EMERGENCY MANAGEMENT
FINANCE AND OPERATIONS	STATE SCHOLARSHIPS
VOCATIONAL REHABILITATION	FEE-FOR-SERVICE VENDORS

VOCATIONAL REHABILITATION	CENTERS FOR INDEPENDENT LIVING - SELF-RELIANCE CIL
VOCATIONAL REHABILITATION	OMBUDSMAN
VOCATIONAL REHABILITATION	CENTERS FOR INDEPENDENT LIVING – ABILITY 1 ST
VOCATIONAL REHABILITATION	RATE CONTRACTS

LONG-TERM PLANNED PROJECTS

FISCAL YEAR	DIVISION	PROJECT
2015-2016	PUBLIC SCHOOLS	GRANTS MANAGEMENT
	PUBLIC SCHOOLS	ESOL
	ACCOUNTABILITY, RESEARCH AND MEASUREMENT	VAM MODEL RUN PROCESS
	ACCOUNTABILITY, RESEARCH AND MEASUREMENT	ROSTER VERIFICATION TOOL
	FLORIDA COLLEGES	FINANCIAL POLICY
	DIVISION OF TECHNOLOGY AND INNOVATION	PMO/GOVERNANCE
	VOCATIONAL REHABILITATION	SPECIAL CONTRACTS
	VOCATIONAL REHABILITATION	FEE-FOR-SERVICE VENDORS
	VOCATIONAL REHABILITATION	CENTERS FOR INDEPENDENT LIVING – INDEPENDENT LIVING RESOURCE CENTER OF NE FLORIDA
	VOCATIONAL REHABILITATION	CENTERS FOR INDEPENDENT LIVING – COALITION FOR INDEPENDENT LIVING OPTIONS

FISCAL YEAR	DIVISION	PROJECT
	VOCATIONAL REHABILITATION	VENDOR BACKGROUND SCREENING
2016-2017	CAREER AND ADULT EDUCATION	GRANT ADMINISTRATION
	ACCOUNTABILITY, RESEARCH AND MEASUREMENT	SCHOOL GRADES
	ACCOUNTABILITY, RESEARCH AND MEASUREMENT	POSTSECONDARY TEST ADMINISTRATION
	FINANCE AND OPERATIONS	EDUCATIONAL FACILITIES BUDGETING
	DIVISION OF TECHNOLOGY AND INNOVATION	SECURITY
	PUBLIC SCHOOLS	EIPEP
	VOCATIONAL REHABILITATION	THIRD PARTY COOPERATIVE AGREEMENTS
	VOCATIONAL REHABILITATION	CENTERS FOR INDEPENDENT LIVING – CENTER FOR INDEPENDENT LIVING OF SOUTH FLORIDA
	VOCATIONAL REHABILITATION	CENTERS FOR INDEPENDENT LIVING – DISABILITY SOLUTIONS FOR INDEPENDENT LIVING
	VOCATIONAL REHABILITATION	PLACEMENT SERVICES
	VOCATIONAL REHABILITATION	SPECIAL CONTRACTS