



RICHARD CORCORAN
Commissioner



MIKE BLACKBURN
Inspector General

FLORIDA DEPARTMENT OF EDUCATION
OFFICE OF INSPECTOR GENERAL

MEMORANDUM

Date: June 25, 2021
To: Richard Corcoran
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 2021-22. 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: 

Richard Corcoran, Commissioner
Department of Education

Attachment

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:

- 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/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 2021-2022. 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.

2021-2022 PLANNED PROJECTS

| DIVISION | PROJECT |
|----------------------------|---|
| CAREER AND ADULT EDUCATION | APPRENTICESHIP SERVICES* |
| PUBLIC SCHOOLS | FAMILY CAFÉ* |
| DIVISION OF BLIND SERVICES | CONTRACT MANAGEMENT – MIAMI LIGHTHOUSE* |
| PUBLIC SCHOOLS | 21 ST CENTURY COMMUNITY LEARNING PROGRAM |
| OFFICE OF EARLY LEARNING | AUDIT PLACEHOLDER |
| PUBLIC SCHOOLS | GRANTS MANAGEMENT – BUREAU OF EXCEPTIONAL EDUCATION AND STUDENT SERVICES* |
| DEPARTMENT WIDE | RISK BASED COMPLIANCE AUDIT OF CONTRACTS (HB 1079) |
| VOCATIONAL REHABILITATION | COALITION CENTER FOR INDEPENDENT LIVING* |
| VOCATIONAL REHABILITATION | JOBS FOR FLORIDA’S GRADUATES CONTRACT* |
| VOCATIONAL REHABILITATION | FEE FOR SERVICE PROVIDER* |
| VOCATIONAL REHABILITATION | ADULTS WITH DISABILITIES |
| VOCATIONAL REHABILITATION | ABLE TRUST |
| VOCATIONAL REHABILITATION | MONITORING |
| VOCATIONAL REHABILITATION | FORMAL CONTRACT |

* INDICATES ROLLOVER PROJECT

2021-2022 PLANNED CYBERSECURITY PROJECTS

| DIVISION | PROJECT |
|---------------------------|---------------------------------------|
| CHIEF INSPECTOR GENERAL | CYBERSECURITY ENTERPRISE PROJECT |
| TECHNOLOGY AND INNOVATION | APPLICATION DEVELOPMENT AND SUPPORT * |
| TECHNOLOGY AND INNOVATION | APPLICATION |

* INDICATES ROLLOVER PROJECT

LONG-TERM PLANNED PROJECTS

| FISCAL YEAR | DIVISION | PROJECT |
|-------------|---|--|
| 2022-2023 | PUBLIC SCHOOLS | ANNUAL PROGRAM PERFORMANCE REPORTS (APPRs) |
| | FLORIDA COLLEGES | DEVELOPMENTAL EDUCATION ACCOUNTABILITY |
| | BLIND SERVICES | TRANSITION SERVICES |
| | BLIND SERVICES | BRAILLE & TALKING BOOK LIBRARY |
| | FINANCE AND OPERATIONS | STUDENT FINANCIAL ASSISTANCE |
| | ACCOUNTABILITY, RESEARCH, AND MEASUREMENT | ACCOUNTABILITY SYSTEM (DJJ) |
| | ACCOUNTABILITY, RESEARCH, AND MEASUREMENT | FLORIDA COLLEGE SYSTEM PERFORMANCE REPORTS |
| | ACCOUNTABILITY, RESEARCH AND MEASUREMENT | GRADUATION RATE |
| | VOCATIONAL REHABILITATION | FORMAL CONTRACT |

| FISCAL YEAR | DIVISION | PROJECT |
|------------------------|---|---|
| | VOCATIONAL REHABILITATION | FEE-FOR-SERVICE PROVIDER |
| | VOCATIONAL REHABILITATION | CENTERS FOR INDEPENDENT LIVING |
| 2023-2024 | PUBLIC SCHOOLS | JUST READ FLORIDA |
| | BLIND SERVICES | ASSET MANAGEMENT |
| | ACCOUNTABILITY, RESEARCH AND MEASUREMENT | SCHOOL GRADES |
| | FINANCE AND OPERATIONS | SSFAD |
| | PUBLIC SCHOOLS | EDUCATOR PREPARATION PROGRAM |
| | BLIND SERVICES | REHAB CENTER FOR THE BLIND AND VISUALLY IMPAIRED |
| | PUBLIC SCHOOLS | SCHOOL IMPROVEMENT GRANTS |
| | VOCATIONAL REHABILITATION | FEE-FOR-SERVICE PROVIDER |
| | VOCATIONAL REHABILITATION | CENTERS FOR INDEPENDENT LIVING |
| | VOCATIONAL REHABILITATION | FORMAL CONTRACT |