



MANNY DIAZ, JR.
Commissioner



MIKE BLACKBURN
Inspector General

FLORIDA DEPARTMENT OF EDUCATION
OFFICE OF INSPECTOR GENERAL

MEMORANDUM

Date: June 23, 2025

To: Manny Diaz, Jr., Commissioner

From: Mike Blackburn, Inspector General

Subject: Annual Audit Plan

In accordance with section 20.055, Florida Statutes, attached is our audit plan for fiscal year 2025-2026. 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 2025-2026. 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.

2025-2026 PLANNED PROJECTS

DIVISION	PROJECT
CAREER AND ADULT EDUCATION	GRANT - PERKINS*
FLORIDA COLLEGES	REVIEW OF FOREIGN INFLUENCE (1010.25, FLORIDA STATUTES)
EARLY LEARNING	FORMAL CONTRACT – CHILDREN’S FORUM, INC. - HELP ME GROW NETWORK
EARLY LEARNING	FORMAL CONTRACT – CHILDREN’S FORUM, INC. - T.E.A.C.H. EARLY CHILDHOOD SCHOLARSHIP PROGRAM
PUBLIC SCHOOLS	GRANT - FLORIDA DEBATE INITIATIVE, INC. – FLORIDA CIVICS AND DEBATE INITIATIVE
PUBLIC SCHOOLS	GRANT - CPALMS*
VOCATIONAL REHABILITATION	FEE FOR SERVICE – LIKE A BOSS, LLC
VOCATIONAL REHABILITATION	FEE FOR SERVICE – THE DIVERSITY INITIATIVE, INC.
VOCATIONAL REHABILITATION	FLORIDA INDEPENDENT LIVING COUNCIL
VOCATIONAL REHABILITATION	CENTER FOR INDEPENDENT LIVING – SUNCOAST CENTER FOR INDEPENDENT LIVING, INC.
VOCATIONAL REHABILITATION	FEE FOR SERVICE – IF I CAN DREAM FOUNDATION, INC.*
VOCATIONAL REHABILITATION	FEE FOR SERVICE – EVOLVING LIVES, INC.*

* INDICATES ROLLOVER PROJECT

2025-2026 PLANNED CYBERSECURITY PROJECTS

DIVISION	PROJECT
BLIND SERVICES	ACCESS MANAGEMENT - EXTERNAL COMMUNITY RESOURCE PROVIDERS
PUBLIC SCHOOLS	PPS MEMORANDUM OF UNDERSTANDING WITH THE DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLE
CHIEF INSPECTOR GENERAL	ENTERPRISE PROJECT – DATA PROTECTION AND SECURITY
FINANCE AND OPERATIONS	INTERNAL CONTROL AND DATA SECURITY AUDIT*

* INDICATES ROLLOVER PROJECT

LONG-TERM PLANNED PROJECTS

FISCAL YEAR	DIVISION	PROJECT
2026-2027	FLORIDA COLLEGES	REVIEW OF FOREIGN INFLUENCE (1010.25, FLORIDA STATUTES)
	PUBLIC SCHOOLS	STANDARDS AND INSTRUCTIONAL SUPPORT
	PUBLIC SCHOOLS	DISPUTE RESOLUTION AND MONITORING
	TECHNOLOGY AND INNOVATION	ENTERPRISE PROJECT
	FINANCE AND OPERATIONS	DEREGULATION OF FACILITIES COMPLIANCE
	ACCOUNTABILITY, RESEARCH, AND MEASUREMENT	ACCOUNTABILITY SYSTEM (DJJ)

FISCAL YEAR	DIVISION	PROJECT
	EARLY LEARNING	FORMAL CONTRACT
	BLIND SERVICES	FORMAL CONTRACT – FASB CHILDREN’S PROGRAM
	CAREER AND ADULT EDUCATION	GRANT – WORKFORCE CAPITALIZATION
	TECHNOLOGY AND INNOVATION	APPLICATION
	TECHNOLOGY AND INNOVATION	APPLICATION
	VOCATIONAL REHABILITATION	FORMAL CONTRACT
	VOCATIONAL REHABILITATION	FEE FOR SERVICE
	VOCATIONAL REHABILITATION	CENTERS FOR INDEPENDENT LIVING
	VOCATIONAL REHABILITATION	FEE FOR SERVICE
	VOCATIONAL REHABILITATION	FEE FOR SERVICE
	VOCATIONAL REHABILITATION	FEE FOR SERVICE
2027-2028	FINANCE AND OPERATIONS	GRANTS MANAGEMENT SYSTEM
	ACCOUNTABILITY, RESEARCH AND MEASUREMENT	SCHOOL GRADES
	FINANCE AND OPERATIONS	SSFAD
	TECHNOLOGY AND INNOVATION	ENTERPRISE PROJECT

FISCAL YEAR	DIVISION	PROJECT
	FLORIDA COLLEGES	ARTICULATION
	FLORIDA COLLEGES	REVIEW OF FOREIGN INFLUENCE (1010.25, FLORIDA STATUTES)
	BLIND SERVICES	TRANSITION SERVICES
	PUBLIC SCHOOLS	EDUCATOR PREPARATION PROGRAM
	TECHNOLOGY AND INNOVATION	APPLICATION
	TECHNOLOGY AND INNOVATION	APPLICATION
	VOCATIONAL REHABILITATION	FEE FOR SERVICE
	VOCATIONAL REHABILITATION	CENTERS FOR INDEPENDENT LIVING
	VOCATIONAL REHABILITATION	FORMAL CONTRACT
	VOCATIONAL REHABILITATION	FEE FOR SERVICE
	VOCATIONAL REHABILITATION	FEE FOR SERVICE
	VOCATIONAL REHABILITATION	FEE FOR SERVICE