



ANASTASIOS KAMOUTSAS  
*Commissioner*



MIKE BLACKBURN  
*Inspector General*

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

**MEMORANDUM**

Date: June 24, 2026

To: Anastasios Kamoutsas, Commissioner

From: Mike Blackburn, Inspector General

Subject: Annual Audit Plan

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In accordance with section 20.055, Florida Statutes, attached is our audit plan for fiscal year 2026-2027. 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: \_\_\_\_\_

Anastasios Kamoutsas, Commissioner  
Department of Education

Attachment

## **INTRODUCTION**

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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**

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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 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 2026-2027. 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**

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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.

## 2026-2027 PLANNED PROJECTS

| DIVISION                  | PROJECT                                                                                    |
|---------------------------|--------------------------------------------------------------------------------------------|
| EARLY LEARNING            | GRANT - THE REDLANDS CHRISTIAN MIGRANT ASSOCIATION                                         |
| FLORIDA COLLEGES          | REVIEW OF FOREIGN INFLUENCE (1010.25, FLORIDA STATUTES)                                    |
| EARLY LEARNING            | FORMAL CONTRACT – CHILDREN’S FORUM, INC. - T.E.A.C.H. EARLY CHILDHOOD SCHOLARSHIP PROGRAM* |
| PUBLIC SCHOOLS            | IDEA MONITORING                                                                            |
| BLIND SERVICES            | CAREER TECHNOLOGY AND TRAINING CENTER                                                      |
| VOCATIONAL REHABILITATION | VR MAINTENANCE FUND PAYMENTS FOR HIGHER EDUCATION ROOM AND BOARD*                          |
| VOCATIONAL REHABILITATION | FLORIDA INDEPENDENT LIVING COUNCIL*                                                        |
| VOCATIONAL REHABILITATION | VR MAINTENANCE FUND PAYMENTS DIRECT TO CONSUMERS*                                          |
| VOCATIONAL REHABILITATION | FEE FOR SERVICE – IF I CAN DREAM FOUNDATION, INC.*                                         |
| VOCATIONAL REHABILITATION | FORMAL CONTRACT – THE ABLE TRUST-HIGH SCHOOL HIGH TECH                                     |
| VOCATIONAL REHABILITATION | FEE FOR SERVICE – THE ARC OF THE BAY                                                       |
| VOCATIONAL REHABILITATION | FORMAL CONTRACT – UNIVERSITY OF SOUTH FLORIDA                                              |

\* INDICATES ROLLOVER PROJECT

## 2026-2027 PLANNED CYBERSECURITY PROJECTS

| <b>DIVISION</b>                            | <b>PROJECT</b>                                                                         |
|--------------------------------------------|----------------------------------------------------------------------------------------|
| BLIND SERVICES                             | ACCESS MANAGEMENT - EXTERNAL COMMUNITY RESOURCE PROVIDERS*                             |
| FLORIDA COLLEGES/TECHNOLOGY AND INNOVATION | DATA GOVERNANCE - COMMUNITY COLLEGE AND TECHNICAL CENTER MANAGEMENT INFORMATION SYSTEM |
| CHIEF INSPECTOR GENERAL                    | ENTERPRISE PROJECT – SUPPLY CHAIN RISK MANAGEMENT                                      |

\* INDICATES ROLLOVER PROJECT

## LONG-TERM PLANNED PROJECTS

| <b>FISCAL YEAR</b> | <b>DIVISION</b>                           | <b>PROJECT</b>                                          |
|--------------------|-------------------------------------------|---------------------------------------------------------|
| 2027-2028          | 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                    | GRANT MANAGEMENT SYSTEM                                 |
|                    | ACCOUNTABILITY, RESEARCH, AND MEASUREMENT | ACCOUNTABILITY SYSTEM (DJJ)                             |
|                    | EARLY LEARNING                            | FORMAL CONTRACT                                         |
|                    | BLIND SERVICES                            | FORMAL CONTRACT – FASB CHILDREN’S PROGRAM               |

| <b>FISCAL<br/>YEAR</b> | <b>DIVISION</b>                             | <b>PROJECT</b>                                                                            |
|------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------|
|                        | CAREER AND ADULT EDUCATION                  | GRANT – WORKFORCE CAPITALIZATION                                                          |
|                        | TECHNOLOGY AND INNOVATION                   | APPLICATION                                                                               |
|                        | TECHNOLOGY AND INNOVATION                   | APPLICATION                                                                               |
|                        | VOCATIONAL REHABILITATION                   | FORMAL CONTRACT – ABILITIES, INC. OF FLORIDA<br>INTERPRETER CONTRACT                      |
|                        | VOCATIONAL REHABILITATION                   | FEE FOR SERVICE                                                                           |
|                        | VOCATIONAL REHABILITATION                   | CENTER FOR INDEPENDENT LIVING – CENTER FOR<br>INDEPENDENT LIVING IN CENTRAL FLORIDA, INC. |
|                        | VOCATIONAL REHABILITATION                   | FEE FOR SERVICE                                                                           |
|                        | VOCATIONAL REHABILITATION                   | FEE FOR SERVICE                                                                           |
|                        | VOCATIONAL REHABILITATION                   | FEE FOR SERVICE                                                                           |
| 2028-2029              | FINANCE AND OPERATIONS                      | GENERAL SERVICES INVENTORY CONTROL                                                        |
|                        | ACCOUNTABILITY, RESEARCH<br>AND MEASUREMENT | SCHOOL GRADES                                                                             |
|                        | FINANCE AND OPERATIONS                      | SSFAD                                                                                     |
|                        | TECHNOLOGY AND INNOVATION                   | ENTERPRISE PROJECT                                                                        |
|                        | FLORIDA COLLEGES                            | ARTICULATION                                                                              |
|                        | FLORIDA COLLEGES                            | REVIEW OF FOREIGN INFLUENCE (1010.25, FLORIDA<br>STATUTES)                                |

| <b>FISCAL<br/>YEAR</b> | <b>DIVISION</b>           | <b>PROJECT</b>                 |
|------------------------|---------------------------|--------------------------------|
|                        | 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                |