

BEN ALBRITTON
President of the Senate



DANIEL PEREZ
Speaker of the House



Joint Legislative Auditing Committee

Senator Jay Collins, Alternating Chair
Representative Chip LaMarca, Alternating Chair

Meeting Packet

Monday, January 13, 2025
412 Knott Building

3:30 p.m. – 5:30 p.m.

The Florida Legislature
COMMITTEE MEETING AGENDA
JOINT LEGISLATIVE AUDITING COMMITTEE

Senator Jay Collins, Chair
Representative Chip LaMarca, Vice Chair

MEETING DATE: Monday, January 13, 2025

TIME: 3:30 p.m. - 5:30 p.m.

PLACE: 412 Knott Building

MEMBERS:

Senator Jason Brodeur
Senator Tracie Davis
Senator Stan McClain
Senator Jason W. B. Pizzo
Senator Corey Simon
Senator Tom A. Wright

Representative Kimberly Daniels
Representative Peggy Gossett-Seidman
Representative Sam Greco
Representative Yvonne Hayes Hinson
Representative Rachel Saunders Plakon
Representative Taylor Michael Yarkosky

-
1. Introduction of Members and Staff
 2. Discussion of Committee Responsibilities
 3. Overview of the Office of the Auditor General
 4. Overview of the Office of Program Policy Analysis and Government Accountability (OPPAGA)
 5. Presentation: Reading and understanding a financial statement audit report and an operational audit report

JOINT LEGISLATIVE AUDITING COMMITTEE

2024 – 2025

COMMITTEE MEMBERS

Senator Jay Collins, Chair
Representative Chip LaMarca, Vice Chair

Senator Jason Brodeur
Senator Tracie Davis
Senator Stan McClain
Senator Jason W. B. Pizzo
Senator Corey Simon
Senator Tom A. Wright

Representative Kimberly Daniels
Representative Peggy Gossett-Seidman
Representative Sam Greco
Representative Yvonne Hayes Hinson
Representative Rachael Saunders Plakon
Representative Taylor Michael Yarkosky

COMMITTEE STAFF

Kathy DuBose, Coordinator
Debbie White, CPA, Chief Legislative Analyst
Jeanine Kelly, Administrative Assistant

COMMITTEE OFFICE

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111 West Madison Street
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Website: www.leg.state.fl.us/committees/jlac
(can access from House and Senate Committee Pages and Online Sunshine)

2 Committee Responsibilities

Joint Legislative Auditing Committee Overview

The Committee is established by joint rule and its membership consists of between five and seven members from each house.¹ [J.R. 4.1(1)(c) & (3)]

In general, the responsibilities of the Committee relate to oversight of state and local governments, educational entities, and state funds appropriated to non-governmental entities. A summary of the Committee's responsibilities follows.

Committee Responsibilities Related to the Auditor General

- Required to appoint the Auditor General, appointment subject to confirmation by Legislature² [s. 11.42(2) F.S.]
- Authorized to review the performance of the Auditor General [J. R. 4.5(3)]
- Authorized to establish general policies for the Office of the Auditor General [s 11.45(2), F.S.]
- Authorized to direct the office to conduct an audit, review, or examination of any entity described in s. 11.45(2) or (3), F.S.³ [J.R. 4.5(1)]
- Authorized to investigate any matter within the scope of an audit, review, or examination completed or being conducted by the Auditor General [s. 11.40(1), F.S.]

Committee Responsibilities Related to the Office of Program Policy Analysis and Government Accountability (OPPAGA)

- Authorized to direct the office to conduct an audit, review, or examination of any entity described in s. 11.45(2) or (3), F.S.⁴ [J.R. 4.5(1)]
- Authorized to investigate any matter within the scope of a review completed or being conducted by OPPAGA [s. 11.40(1), F.S.]

Committee Responsibilities Related to Local Governmental Entities

- Authorized to direct the Department of Revenue and the Department of Financial Services to withhold revenue from counties and municipalities that fail to: (1) file financial reports required by ss. 218.32(1) and 218.39(1), F.S.; (2) provide significant items missing from audit reports, as required by s.11.45(7)(b), F.S.; (3) pay the full cost of an audit requested by a county or municipality, which has been conducted by the Auditor General, as required by s. 11.45(6), F.S. (see also s. 11.45(5), F.S., regarding the failure to fully pay for a petition audit of a municipality); (4) provide to the Division of Bond Finance specified information related to bonded obligations, or verify such information, required by s. 218.38, F.S.; (5) comply with investment policies, as specified in s. 218.415, F.S.; or (6) inform the Governor of action being taken to address financial emergency condition(s), as required by s. 218.503(3), F.S. [s. 11.40(2), F.S.]
- Authorized to hold a public hearing, if certain conditions are met, and direct the Department of Commerce to proceed with legal action against special districts that fail to: (1) file financial reports required by ss. 218.32(1) and 218.39(1), F.S.; (2) provide significant items missing from audit reports, as required by s.11.45(7)(b), F.S.; (3) pay the full cost of an audit requested by a special district, which has been conducted by the Auditor General, as required by s. 11.45(6), F.S.; (4) provide to the Division of Bond Finance specified information related to bonded obligations, or verify such information, required by s. 218.38, F.S.; (5) comply with investment policies as specified in s. 218.415, F.S.; or (6) inform the Governor of action being taken to address financial emergency condition(s), as required by s. 218.503(3) F.S. [s. 11.40(2), F.S.]
- Required to be notified when a local governmental entity meets or is expected to meet a condition of a financial emergency [ss. 218.503(2) and 11.45(7)(e), F.S.]
- Authorized to direct audits or reviews of local governments [J.R. 4.5(1)]
- Authorized to investigate any matter within the scope of an audit, examination, or review of a local governmental entity conducted by the Auditor General or OPPAGA [s. 11.40(1), F.S.]
- Authorized to take a series of steps when a local government has failed to take full corrective action in response to a recommendation included in the two preceding financial audit reports [s. 218.39(8), F.S.]

¹ From 1967 until March 2011 the Committee was created in law. During 2011, the Legislature passed a reform package which included revisions to laws and joint rules related to the Committee. Chapter 2011-34, *Laws of Florida*, repealed the statutory creation of the Committee.

² The Committee is not required to appoint an Auditor General unless there is a vacancy in the position.

³ These entities include any governmental entity created or established in law; non-governmental entity that receives state financial assistance; and non-governmental agency, corporation, or person that receives an appropriation by the Legislature.

⁴ *Id.*

Committee Responsibilities Related to State Agencies

- Within six months of the release of an Auditor General audit or OPPAGA review, most state agencies are required to provide the Committee with the status of corrective action taken in response to audit/review report findings [s. 20.055(6)(h), F.S.]
- Authorized to direct an audit or review of state agencies [J.R. 4.5(1)]
- Authorized to investigate any matter within the scope of an audit, examination, or review of a state agency conducted by the Auditor General or OPPAGA [s. 11.40(1), F.S.]

Committee Responsibilities Related to State Universities and Florida College System Institutions

- Authorized to direct an audit or review of universities and colleges [J.R. 4.5(1)]
- Authorized to investigate any matter within the scope of an audit, examination, or review of a university or college conducted by the Auditor General or OPPAGA [s. 11.40(1), F.S.]
- Authorized to take a series of steps when a university or college has failed to take full corrective action in response to a recommendation included in the two preceding financial or operational audit reports [s. 11.45(7)(j), F.S.]

Committee Responsibilities Related to District School Boards, Charter Schools, and Charter Technical Career Centers

- Authorized to direct the Department of Revenue and the Department of Financial Services to withhold revenue from district school boards that fail to: (1) file financial audits required by s. 218.39(1), F.S.; (2) provide significant items missing from audit reports, as required by s.11.45(7)(b), F.S.; (3) comply with investment policies, as specified in s. 218.415, F.S.; or (4) inform the Commissioner of Education of action being taken to address financial emergency condition(s), as required by s. 218.503(3), F.S. [s. 11.40(2), F.S.]
- Authorized to notify the appropriate sponsoring entity of a charter school or charter technical career center for charter schools and charter technical career centers that fail to: (1) file financial audits required by s. 218.39(1), F.S.; or (2) provide significant items missing from audit reports required by s.11.45(7)(b), F.S. The sponsoring entity is then authorized to terminate the charter pursuant to ss. 1002.33 and 1002.34, F.S. [s. 11.40(2)(c), F.S.]
- Required to be notified when a district school board, charter school, or charter technical career center meets or is expected to meet a condition of a financial emergency [ss. 218.503(2) and 11.45(7)(e), F.S.]
- Authorized to direct an audit or review of district school boards,⁵ charter schools, and charter technical career centers [J.R. 4.5(1)]
- Authorized to investigate any matter within the scope of an audit, examination, or review of a district school board, charter school, or charter technical career center conducted by the Auditor General or OPPAGA [s. 11.40(1), F.S.]
- Authorized to take a series of steps when a district school board, charter school, or charter technical career center has failed to take full corrective action in response to a recommendation included in the two preceding financial audit reports (also includes the two preceding operational audit reports for district school boards) [ss. 11.45(7)(j) and 218.39(8), F.S.]

Committee Responsibilities Related to Audits of Lobbying Firm Compensation Reports

- Required to develop a system to randomly select lobbying firms for audit, develop procedures for the selection of auditors, create and maintain a list of not less than 10 auditors approved to conduct the audits, and develop guidelines to conduct the audits [s. 11.40(3), F.S.]

Committee Responsibilities Related to Transparency Florida Website

- Required to report annually on the progress in establishing the website, make recommendations for enhancement of the content and format of the website, and develop a schedule for adding additional information [ss. 215.985(7) and (13), F.S.]

Other Committee Responsibilities and Activities

- Authority to take under consideration any matter within the scope of the duties of the Taxation and Budget Reform Commission [s. 286.036(6), F.S.]
- Numerous entities are required to submit reports to the Committee [various sections of law]
- Staff assist government officials and citizens with concerns regarding potential misuse of public funds and other complaints

⁵ The Auditor General is required by law to conduct an annual financial audit of district school boards in counties with a population less than 150,000 and every three years in counties with a larger population; in addition, the Auditor General is required by law to conduct an operational audit of every district school board at least once every three years.

**JOINT RULE FOUR OF THE FLORIDA LEGISLATURE
JOINT COMMITTEES
2024-2026**

4.1—Standing Joint Committees

(1) The following standing joint committees are established:

- (a) Administrative Procedures Committee.
- (b) Committee on Public Counsel Oversight.
- (c) Legislative Auditing Committee.

(2) No other joint committee shall exist except as agreed to by the presiding officers or by concurrent resolution approved by the Senate and the House of Representatives.

(3) Appointments to each standing joint committee shall be made or altered and vacancies shall be filled by the Senate and the House of Representatives in accordance with their respective rules. There shall be appointed to each standing joint committee no fewer than five and no more than seven members from each house.

(4)(a) The President of the Senate shall appoint a member of the Senate to serve as the chair, and the Speaker of the House of Representatives shall appoint a member of the House of Representatives to serve as the vice chair, for:

1. The Legislative Auditing Committee and the Committee on Public Counsel Oversight, for the period from the Organization Session until noon on August 1 of the calendar year following the general election.

2. The Administrative Procedures Committee for the period from noon on August 1 of the calendar year following the general election until the next general election.

(b) The Speaker of the House of Representatives shall appoint a member of the House of Representatives to serve as the chair, and the President of the Senate shall appoint a member of the Senate to serve as the vice chair, for:

1. The Legislative Auditing Committee and the Committee on Public Counsel Oversight, for the period from noon on August 1 of the calendar year following the general election until the next general election.

2. The Administrative Procedures Committee for the period from the Organization Session until noon on August 1 of the calendar year following the general election.

(c) A vacancy in an appointed chair or vice chair shall be filled in the same manner as the original appointment.

4.2—Procedures in Joint Committees

The following rules shall govern procedures in joint committees other than conference committees:

(1) A quorum for a joint committee shall be a majority of the appointees of each house. No business of any type may be conducted in the absence of a quorum.

(2)(a) Joint committees shall meet only within the dates, times, and locations authorized by both the President of the Senate and the Speaker of the House of Representatives.

(b) Joint committee meetings shall meet at the call of the chair. In the absence of the chair, the vice chair shall assume the duty to convene and preside over meetings and such other duties as provided by law or joint rule. During a meeting properly convened, the presiding chair may temporarily assign the duty to preside at that meeting to another joint committee member until the assignment is relinquished or revoked.

(c) Before any joint committee may hold a meeting, a notice of such meeting shall be provided to the Secretary of the Senate and the Clerk of the House of Representatives. When the Legislature is not in session, notice must be provided no later than 4:30 p.m. of the 7th day before the meeting. When the Legislature is in session, notice must be provided no later than 4:30 p.m. of the 3rd day before the meeting. For purposes of effecting notice to members of the house to which the chair does not belong, notice to the Secretary of the Senate shall be deemed notice to members of the Senate and notice to the Clerk of the House shall be deemed notice to members of the House of Representatives. Noticed meetings may be canceled by the chair with the approval of at least one presiding officer.

(d) If a majority of its members from each house agree, a joint committee may continue a properly noticed meeting after the expiration of the time called for the meeting. However, a joint committee may not meet beyond the time authorized by the presiding officers without special leave granted by both presiding officers.

(3) The presiding officers shall interpret, apply, and enforce rules governing joint committees by agreement when the rule at issue is a joint rule. Unless otherwise determined or overruled by an agreement of the presiding officers, the chair shall determine all questions of order arising in joint committee meetings, but such determinations may be appealed to the committee during the meeting.

(4) Each question, including any appeal of a ruling of the chair, shall be decided by a majority vote of the members of the joint committee of each house present and voting.

4.3—Powers of Joint Committees

(1) A joint committee may exercise the subpoena powers vested by law in a standing committee of the Legislature. A subpoena issued under this rule must be approved and signed by the President of the Senate and the Speaker of the House of Representatives and attested by the Secretary of the Senate and the Clerk of the House.

(2) A joint committee may adopt rules of procedure that do not conflict with the Florida Constitution or any law or joint rule, subject to the joint approval of the President of the Senate and the Speaker of the House of Representatives.

(3) A joint committee may not create subcommittees or workgroups unless authorized by both presiding officers.

4.4—Administration of Joint Committees

(1) Within the monetary limitations of the approved operating budget, the expenses of the members and the salaries and expenses of the staff of each joint committee shall be governed by joint policies adopted under Joint Rule 3.2.

(2) Subject to joint policies adopted under Joint Rule 3.2, the presiding officers shall appoint and remove the staff director and, if needed, a general counsel and any other staff necessary to assist each joint committee. All joint committee staff shall serve at the pleasure of the presiding officers. Upon the initial adoption of these joint rules in a biennium, each joint committee staff director position shall be deemed vacant until an appointment is made.

4.5—Special Powers and Duties of the Legislative Auditing Committee

(1) The Legislative Auditing Committee may direct the Auditor General or the Office of Program Policy Analysis and Government Accountability to conduct an audit, review, or examination of any entity or record described in s. 11.45(2) or (3), Florida Statutes.

(2) The Legislative Auditing Committee may receive requests for audits and reviews from legislators and any audit request, petition for audit, or other matter for investigation directed or referred to it pursuant to general law. The committee may make any appropriate disposition of such requests or referrals and shall, within a reasonable time, report to the requesting party the disposition of any audit request.

(3) The Legislative Auditing Committee may review the performance of the Auditor General and report thereon to the Senate and the House of Representatives.

The remaining language in Joint Rule Four (4.6 and 4.7) is not included. It relates to special powers and duties of the Administrative Procedures Committee and the Committee on Public Counsel Oversight.

AUDITOR GENERAL OVERVIEW

LEGISLATIVE AUDITING COMMITTEE
JANUARY 13, 2025



1

AUDITOR GENERAL

- Section II, Article III, of the State Constitution
 - The Legislature shall appoint an auditor who shall audit public records and perform related duties.
- Section 11.42, Florida Statutes
 - The Auditor General appointed in this section is the auditor required by the State Constitution.
- Certified Public Accountant
 - Certified for at least 10 years and have not less than 10 years' experience in an accounting or auditing related field. (Section 11.42(2), Florida Statutes)

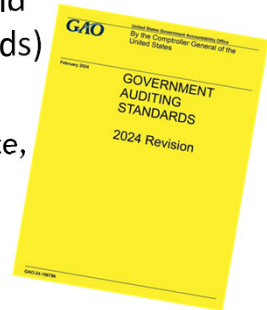
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AUDITING STANDARDS

Government Auditing Standards (known as the Yellow Book and referred to as generally accepted government auditing standards) provide:

- A framework for performing high-quality audit work with competence, integrity, objectivity, and independence.
- The foundation for government auditors to lead by example in the areas of independence, transparency, accountability, and quality through the audit process.



State law provides that the Auditor General will perform audits in accordance with *Government Auditing Standards*.

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INDEPENDENCE

Government Auditing Standards

- Provide that in all matters relating to the engagement, auditors, and audit organizations must be independent.
- Establish a conceptual framework approach to independence that auditors use to identify, evaluate, and apply safeguards to address threats to independence.

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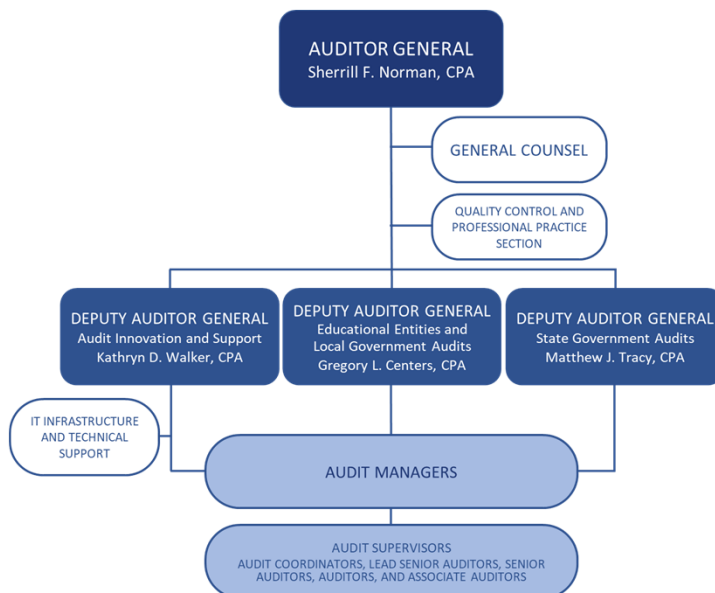
INDEPENDENCE

Section 11.45(2), Florida Statutes, provides that the Auditor General will perform duties independently but under the general policies established by the Legislative Auditing Committee. Our independence ensures that:

- Florida’s taxpayers and decision makers can rely upon our work for fair and impartial results.
- The Federal Government accepts our audits of Federal funds and financial statements.
- Bond rating firms and higher education accreditation entities accept our audits of entity financial statements.

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QUALITY CONTROL

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AUTHORITY AND DUTIES

Sections 11.42 and 11.45, Florida Statutes, set forth the general authority and duties of the Auditor General.

- Financial Audits
- Operational Audits
- Performance Audits
- Attestation Examinations
- Other Accountability Activities

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ANNUAL FINANCIAL AUDIT ENGAGEMENTS

State of Florida

- State of Florida Reporting Entity (Single Audit - Includes Audit of Federal Awards)
- State Universities
- State Colleges
- Florida Retirement System Pension Plan and Other State-Administered Systems
- Florida School for the Deaf and the Blind
- Local Government Surplus Funds Trust Fund (Florida PRIME)
- Department of the Lottery (at Legislative Auditing Committee direction)

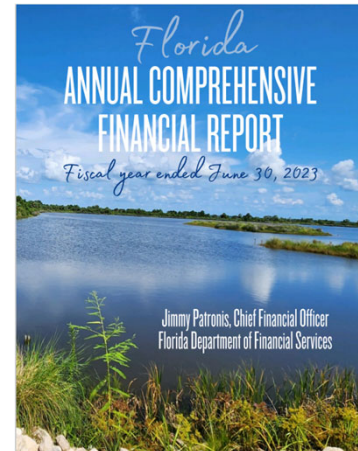
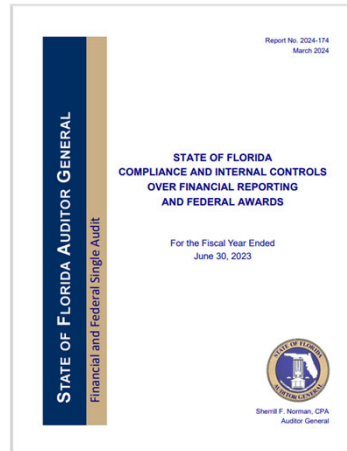
School Districts (Single Audits - Include Audits of Federal Awards)

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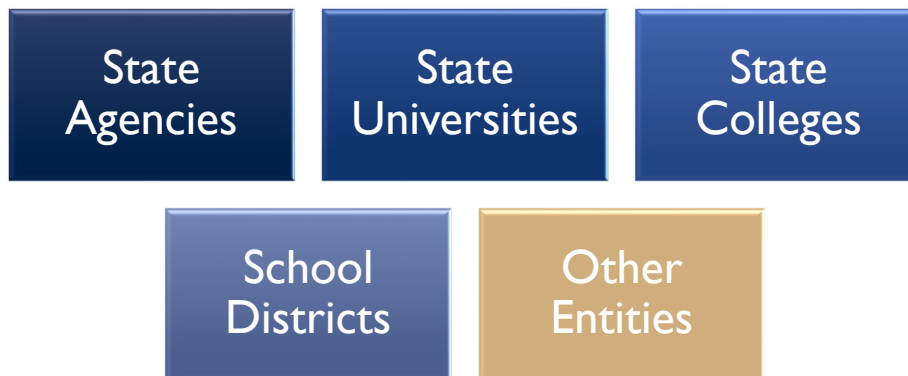
SINGLE AUDIT OF THE STATE OF FLORIDA

The 2022-23 fiscal year Single Audit included **71 percent** of the \$60.8 billion total Federal awards expenditures made by the State of Florida.



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OPERATIONAL AND PERFORMANCE AUDIT ENGAGEMENTS



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ATTESTATION ENGAGEMENTS

- Florida Education Finance Program (FEFP) Examinations
 - School districts and other entities' records to evaluate compliance with State requirements for reporting full time equivalent (FTE) student enrollment and student transportation to the Department of Education
- Examination of the Florida Retirement System and Retiree Health Insurance Subsidy Program Cost-Sharing Multiple Employer Defined Benefit Pension Plans Deferred Outflows for Contributions

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OTHER ACCOUNTABILITY ACTIVITIES

Quality Assessment
Reviews

Annual Reviews of
Audit Reports

Compilations of
Significant Findings
and Financial Trends

Correctional
Institutions
Per Diem Cost
Certifications

Rules of the
Auditor General

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OFFICE LOCATIONS



Audit positions are located in Tallahassee and in various field offices throughout the State.



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PERSONNEL

- Many of our 360 full-time positions are held by audit professionals with various professional accounting and audit-related certifications.
- As of October 31, 2024, our audit professionals included:
 - 140 Certified Public Accountants
 - 13 Certified Information Systems Auditors
 - 14 Certified Fraud Examiners
- Current Vacancy Rate is 23 percent.

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PERSONNEL

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PERSONAL FINANCE
HELPING YOU LIVE A RICHER LIFE

The Big CPA Shortage Problem in Accounting

The accounting industry has been hit by a triple whammy: fewer graduates, an aging workforce, and an exodus of talent. It's also affecting the IRS.

The CPA Journal
The Voice of the Profession

The Accounting Profession Is in Crisis

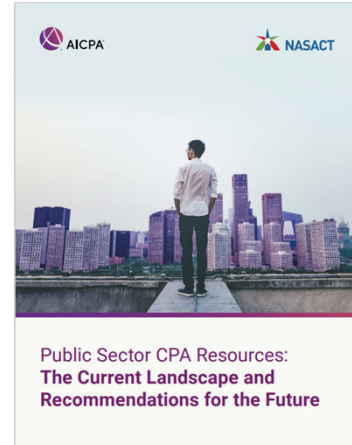
CPA PRACTICE
ADVISOR

There Are 340,000 Fewer Accountants—and Companies Are Paying the Price

The dwindling numbers of CPAs is at a crisis level, but starting salaries are still too low to tempt more people into the field.

Forbes

What Companies Need To Consider In Order To Face The Growing Accountant Shortage



**Public Sector CPA Resources:
The Current Landscape and
Recommendations for the Future**

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AUDITOR GENERAL ANNUAL REPORT

- Recommended Statutory and Fiscal Changes
- Overview of Audit and Accountability Activities
- Projected 2-Year Work Plan
- List of Reports (Issued and Scheduled to be Issued)
- Auditor General Contact Information



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SUMMARY OF ISSUED REPORTS

40	State Government Reports
85	School District Reports
16	State University Reports
40	State College Reports
23	Other Entity Reports

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COMMITTEE-DIRECTED AUDIT REPORTS ISSUED

Report No.	Entity Subject to Audit
2024-068	Belle Glade Housing Authority – Follow-Up
2024-055	Citrus County Hospital Board – Follow-Up
2025-085	City of Deerfield Beach – Follow-Up
2024-070	City of Delray Beach
2024-203	Escambia County Board of County Commissioners Use of Tourist Development Taxes – Follow-Up
2025-055	City of Milton
2025-004	City of North Miami Beach
2024-059	North Springs Improvement District
2024-089	Prison Rehabilitative Industries and Diversified Enterprises, Inc. (PRIDE)
2024-069	West Volusia Hospital Authority – Follow-Up
2024-051	Town of White Springs

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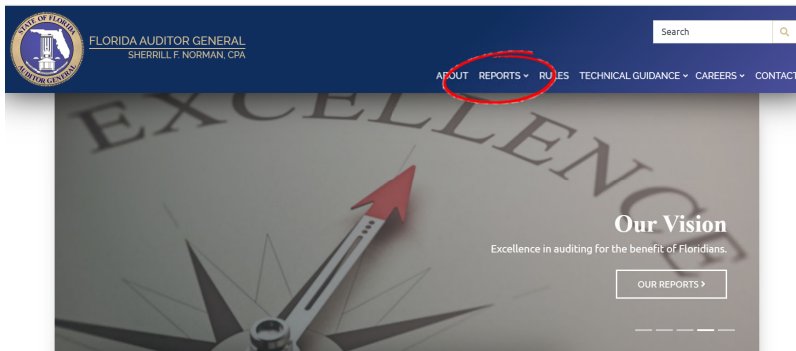
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COMMITTEE-DIRECTED ENGAGEMENTS IN PROGRESS

- City of Mexico Beach
- City of Pahokee
- Town of Greenville

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AUDITOR
GENERAL
WEB SITE

FLAUDITOR.GOV

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AUDITOR GENERAL WEB SITE – FLAUDITOR.GOV



FLORIDA AUDITOR GENERAL
SHERRILL F. NORMAN, CPA

Search

ABOUT REPORTS RULES TECHNICAL GUIDANCE CAREERS CONTACT

REPORTS ISSUED BY THE AUDITOR GENERAL

STATE OF FLORIDA FINANCIAL AND FEDERAL AWARDS AUDIT REPORTS

TYPES OF ENGAGEMENTS

LISTING OF OLDER REPORTS

SEARCHABLE LISTING OF REPORTS

Fiscal Year: Entity Type: Entity Audited: Engagement Type:

Number	Title	Audit Period	Date Issued
2025-082	Jackson County District School Board - Operational Audit		01/07/2025
2025-081	Tallahassee State College - Workday Enterprise Cloud Applications - Information Technology Operational Audit		12/19/2024
2025-080	Columbia County District School Board - Florida Education Finance Program - Attestation Examination	FYE 06/30/2023	12/19/2024
2025-079	Office of Financial Regulation - Office of Inspector General's Internal Audit Activity - Quality Assessment Review		12/18/2024
2025-078	Monroe County District School Board - Annual Comprehensive Financial Report and Federal Single Audit	FYE 06/30/2024	12/18/2024
2025-077	Department of the Lottery - Office of Inspector General's Internal Audit		12/18/2024

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AUDITOR GENERAL
SHERRILL F. NORMAN, CPA

850.412.2722
FLAUDITOR.GOV

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OPPAGA

A Legislative Research Office

A Presentation to the Joint Legislative Auditing Committee



OPPAGA
Office of Program Policy Analysis and Government Accountability

JANUARY 13, 2025

1

OPPAGA: A Legislative Research Office

- OPPAGA is a joint legislative unit, working for both the Senate and the House
- OPPAGA collaborates with legislative leadership and committee staff
- OPPAGA conducts work at the Legislature's direction



President of the Senate

Speaker of the House

OPPAGA

2

2

The Legislature Directs Projects in Three Ways

1 Law (legislation or budget proviso)

2 Senate or House leadership approval of member or committee/staff request

3 Joint Legislative Auditing Committee (JLAC)

3

3

OPPAGA Provides the Legislature Several Services

- Gives the Legislature additional capacity to objectively assess programs and policies
- Maintains the ability to answer research questions across policy areas
- Designs methodologically complex and often original research
- Obtains data from multiple sources and conducts primary data collection
- Integrates and analyzes large and often confidential data sets
- Provides contract management services

4

OPPAGA Analysts Have Varied Backgrounds

- Wide variety of degrees and professional experiences
- Skill sets complement other legislative staff
- Hiring reflects evolving legislative demands for information

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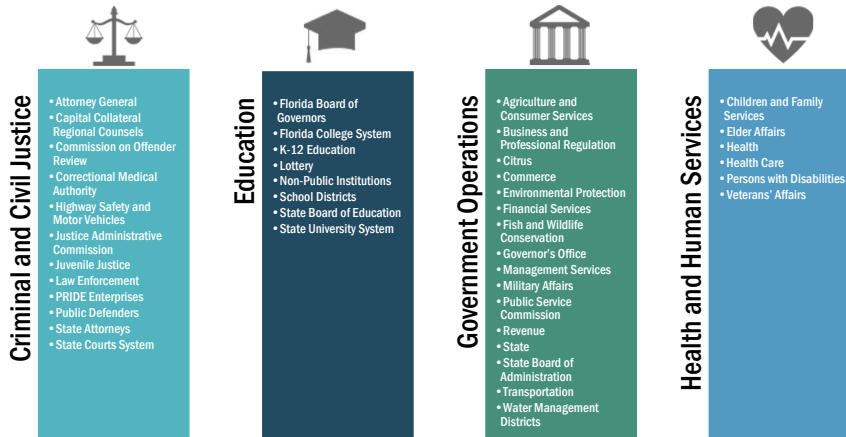
Four Policy Areas Conduct Research With Support From a Methodology Unit



6

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Each Policy Area Covers Several Agencies



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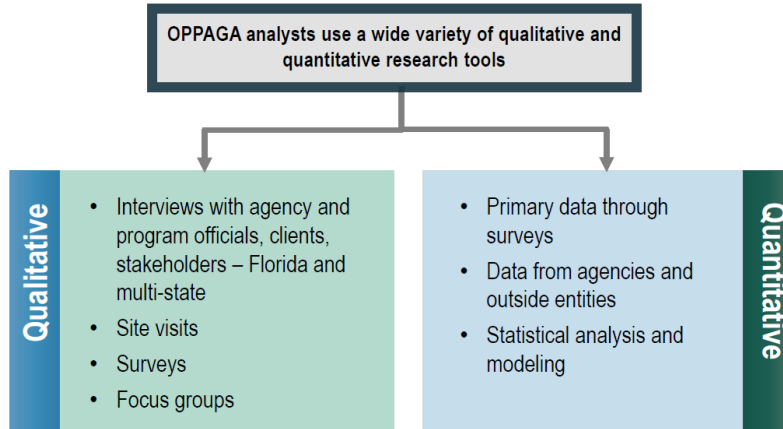
The Office Uses Three Primary Research Approaches



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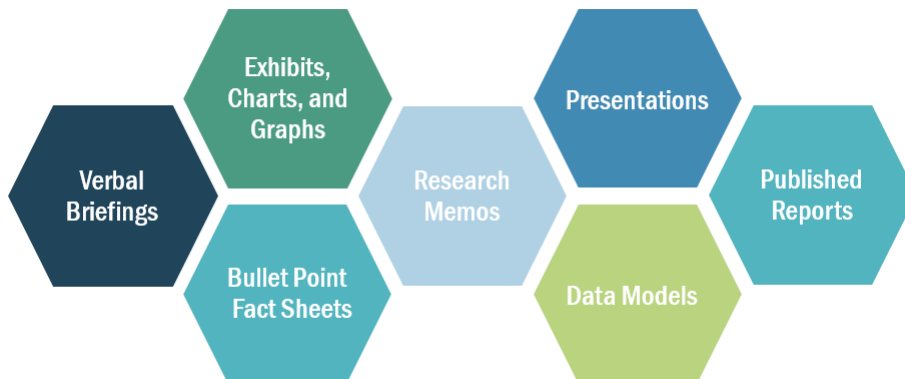
Analysts Use Numerous Qualitative and Quantitative Research Tools



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Each Project Could Include Multiple Products



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Recent Research Addressed a Wide Range of Topics

Affordable Housing	<ul style="list-style-type: none"> Do Florida's cities and counties use affordable housing practices and policies that could be implemented statewide?
Statewide Career Articulation	<ul style="list-style-type: none"> How many students enroll in programs included in statewide articulation agreements?
Felony Theft Thresholds	<ul style="list-style-type: none"> What are the felony theft thresholds in Florida and other states and how could Florida's thresholds be modified?
Human Trafficking	<ul style="list-style-type: none"> How many child victims of commercial sexual exploitation has DCF identified and what services have these children been provided?

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Per Statute, OPPAGA Conducts Recurring Reviews

Law	Description	2024	2025	2026	2027	2028
1. s. 288.0001, F.S.	Economic Development Programs (Annual – January 1)					
2. s. 907.044, F.S.	Effectiveness and Cost-Efficiency of Pretrial Release Programs (Annual – January 1)					
3. s. 215.474, F.S.	State Board of Administration Florida Growth Fund Investments (Annual – January 15)					
4. s. 24.123, F.S.	Lottery Efficiency and Effectiveness (Annual – January 31)					
5. s. 112.858, F.S.	Florida Retirement System Compliance with Protection of Public Employee Retirement Benefits Act (Annual - February)					
6. s. 409.18791, F.S.	Human Trafficking (Annual – July 1)					
7. s. 409.913(35), F.S.	Medicaid Fraud and Abuse (Biennial – January 31)					
8. s. 215.44(8), F.S.	State Board of Administration's Management of Investments (Biennial - March)					
9. s. 943.04353, F.S.	Sexual Predator and Sexual Offender Registration (Triennial – January 1)					
10. s. 125.0167(8), F.S.	Discretionary Surtax on Documents (Quinquennial – June 30)					
11. s. 812.014(7), F.S.	Threshold Amounts for Certain Theft Offenses—Theft (Quinquennial – September 1)					

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Per Statute, OPPAGA Conducts Recurring Reviews

Law	Description	2024	2025	2026	2027	2028
12. § 812.015(11), F.S.	Threshold Amounts for Certain Theft Offenses—Retail and Farm Theft (<i>Quinquennial – September 1</i>)					
13. Ch. 2024-16, L.O.F.	Innovative Healthcare Solutions Revolving Loan Program (<i>Quinquennial - Starting October 1, 2030</i>)					
14. § 420.0003(3)(d)1, F.S.	Affordable Housing—Other States (<i>Quinquennial – December 15</i>)					
15. § 420.0003(3)(d)2, F.S.	Affordable Housing—Local Government (<i>Quinquennial – December 15</i>)					
16. § 420.0003(3)(d)3, F.S.	Affordable Housing—State Government (<i>Quinquennial – December 15</i>)					
17. § 212.055(11), F.S.	Discretionary Sales Surtaxes (<i>Ongoing, as needed, in even-numbered years</i>)					
18. § 189.0895(2)(b), F.S.	Special Districts – 3 fire, 49 soil and water conservation, and 21 neighborhood improvement (<i>June 30, 2023; September 30, 2024; September 30, 2025; fire districts recur every 5 years</i>)					
19. § 744.2112(5)(a), F.S.	Guardianship Trends (<i>October 15, 2024 – 2027</i>)					
20. § 39.4092(4)(b), F.S.	Multidisciplinary Legal Representation (<i>December 1, 2022 – 2025</i>)					
21. § 957.11, F.S.	Private Prison Contracts (<i>End of each contract period</i>)					
22. § 832.7061, F.S.	Civil Asset Forfeiture Reporting (<i>Ongoing, as needed</i>)					

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OPPAGA Manages Outsourced Research

- OPPAGA negotiates and manages consulting contracts with vendors conducting research for the Legislature
 - Management of all aspects of the process of procuring research services, from negotiation to contract execution to product delivery
 - Extensive contract management experience among staff, many of whom are Florida Certified Contract Managers
 - Technical and substantive expertise to evaluate the quality and efficiency of proposals
 - Contract management that focuses on the quality and timeliness of work products to ensure that the products meet legislative needs

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Government Program Summaries

Government Program Summaries (GPS) is a free resource that provides descriptive information on state agencies. For fiscal data, GPS links to [Transparency Florida](#), which includes continually updated information on state agencies' operating budgets and expenditures.

[Agency Profiles >](#)

What is contained in GPS summaries?

Generally, GPS summaries provide the following information.

- Agency purpose
- Agency funding
- References to other sources of agency information
- Agency contact information and links to other sites that may be of interest

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PolicyNotes

January 3, 2025

CRIMINAL JUSTICE

[Juvenile Court Statistics 2022](#)

[An Interim Process and Outcome Evaluation of Oakland's Measure Z-Funded Services](#)

EDUCATION

[State Policies to Support Education for Youth Impacted by the Justice System](#)

[Can Online Education Help Higher-Ability Youth from Disadvantaged Backgrounds?](#)

[College Menu Restrictions and Student Stratification](#)

[The Net Benefits of Raising Bachelor's Degree Completion Through C-IDU's ACE Program](#)

[Tackling Teacher Shortages: What We Know About California's Teacher Workforce Investments](#)

GOVERNMENT OPERATIONS

[Domestic Background and Conviction](#)

[Philanthropy Brief: Concrete](#)

[Two Reports Address How to Improve Social Security's Minimum Benefit](#)

HEALTH AND HUMAN SERVICES

CRIMINAL JUSTICE

[Juvenile Court Statistics 2022](#)

This report describes delinquency and petitioned status offense cases handled in U.S. courts with jurisdiction over juvenile populations between 2005 and 2022. Characteristics are presented on an estimated 549,500 delinquency cases and 62,000 petitioned status offense cases handled in 2022. Key findings include that in 2022, juvenile courts handled about 1,500 delinquency cases per day. Though delinquency caseloads increased in 2022, the number of cases was below pre-pandemic levels for all offenses. The report also tracks caseload trends from 2005 to 2022, including case counts and rates, juvenile demographics, and offenses charged.

Source: Office of Juvenile Justice and Delinquency Prevention

[An Interim Process and Outcome Evaluation of Oakland's Measure Z-Funded Services](#)

This interim evaluation report presents descriptive, process, and outcome findings regarding the Oakland Department of Violence Prevention's (DVP's) community healing and restoration strategy. Activities encompassed in this strategy are intended to help families affected by homicide and support neighborhoods and communities most impacted by group violence and gender-based violence. These services and activities help community members cope and heal in response to incidents of violence while strengthening social capital in neighborhoods as a protective factor against violence. The efforts under this strategy are reaching areas and populations most affected by violence while fostering community bonds. Between July 2022 and June 2024, the DVP assisted 156 individuals through its family-support services, most commonly providing case management, financial support, relocation, and funeral/vigil planning services. Additionally, 76 people received therapeutic support services and 69 people received restorative services focused on supporting families affected by violence over the same two-year period. In summer 2023, they occurred in nine locations over six consecutive weeks (54 total events) and in summer 2024, there were 31 events in eight locations. Each site was funded to host three events, and some hosted more either by stretching the DVP funding or supplementing it from other sources. In 2023 Town Nights events were attended by thousands of people, and they provided employment to an average of 185 young people each Friday.

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Questions?

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Contact Information

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FLORIDA LEGISLATURE OFFICE OF PROGRAM POLICY ANALYSIS AND
GOVERNMENT ACCOUNTABILITY

OPPAGA supports the Florida Legislature by providing data, evaluative research, and objective analyses that assist legislative budget and policy deliberations.

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OPERATIONAL AUDIT REPORTS

LEGISLATIVE AUDITING COMMITTEE
JANUARY 13, 2025



1

OPERATIONAL AUDIT - DEFINED

Section 11.45(1)(i), Florida Statutes:

“Operational audit” means an audit whose purpose is to evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.

Operational audits must be conducted in accordance with *Government Auditing Standards*. Such audits examine internal controls that are designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of financial records and reports, and safeguarding of assets, and identify weaknesses in those internal controls.

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OPERATIONAL AUDIT REPORT CAVEAT

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

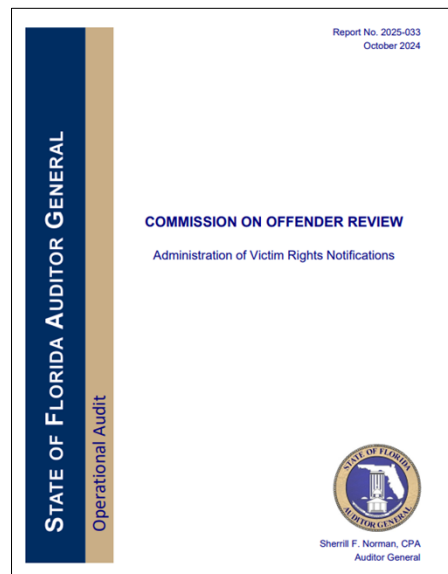
3

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OPERATIONAL AUDIT REPORT CONTENT

Most operational audit reports have 7 sections:

1. Summary
2. Background
3. Findings and Recommendations
4. Prior Audit Follow-Up
5. Objectives, Scope, and Methodology
6. Authority
7. Management's Response



4

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OPERATIONAL
AUDIT
REPORT
CONTENT

SUMMARY: Describes the focus of the operational audit, including whether the audit included a follow-up on prior audit findings, and provides an enumerated listing of the summarized report findings.

5

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OPERATIONAL
AUDIT
REPORT
CONTENT

BACKGROUND: Provides information about the audited entity and may also provide information about the particular topic areas included in the scope of the audit.

6

6



OPERATIONAL
AUDIT
REPORT
CONTENT

FINDINGS AND RECOMMENDATIONS: Describes the deficiencies disclosed by our audit procedures. Each finding includes the criteria, condition, cause, and an effect and provides a recommendation for corrective action.

7

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OPERATIONAL
AUDIT
REPORT
CONTENT

PRIOR AUDIT FOLLOW-UP: Refers to the status of the audited entity's actions to correct prior audit findings that are significant to the scope of the operational audit.

8

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OPERATIONAL
AUDIT
REPORT
CONTENT

OBJECTIVES, SCOPE, AND METHODOLOGY: States that we conducted our audit in accordance with *Government Auditing Standards* and describes our overall audit objectives and the topics included in the scope of the audit. In this section we discuss what we tested, how we tested it, the amount we tested relevant to the applicable population, and the objectives of our audit procedures.

9

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OPERATIONAL
AUDIT
REPORT
CONTENT

AUTHORITY: The authority section cites the statutory reference providing our authority to conduct the audit.

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OPERATIONAL AUDIT REPORT CONTENT

MANAGEMENT'S RESPONSE: Provides a facsimile of management's response to our findings and recommendations.

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OPERATIONAL AUDIT REPORT DISTRIBUTION

- Our operational audit reports are delivered to:
 - Management of the audited entity
 - Government officials charged with governance
 - Applicable legislative committee staff
 - Members of the media who request our reports
- Our reports are posted to our Web site: FLAuditor.gov
- Pursuant to the Joint Rules of the Legislature, we periodically send members of the Legislative Auditing Committee lists of recently issued reports with links to those reports.

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MATTHEW J. TRACY, CPA
DEPUTY AUDITOR GENERAL

(850) 412-2922

FLAUDITOR.GOV

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FINANCIAL AUDIT REPORTS

LEGISLATIVE AUDITING COMMITTEE
JANUARY 13, 2025



1

INDEPENDENT AUDITOR'S REPORTS

- Independent Auditor's Report
- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance
- Independent Auditor's Report on Each Major Federal Program Compliance and Internal Control

2

2

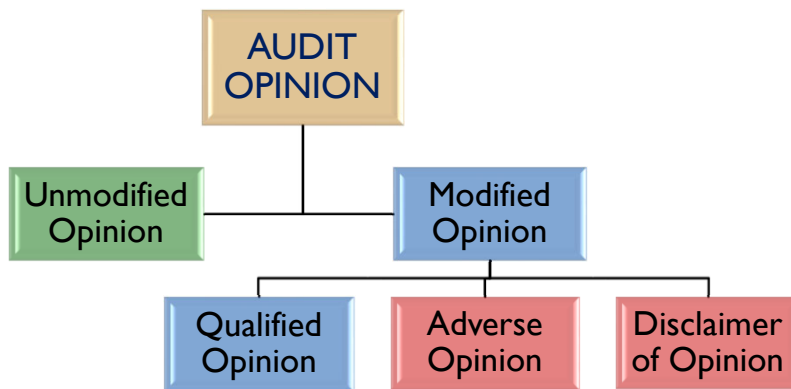
Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

INDEPENDENT AUDITOR'S REPORT – RESPONSIBILITY

AUDIT OPINION



The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Nassau County District School Board, as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Nassau County District School Board, as of June 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITOR'S REPORT – AUDIT OPINION

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Required Supplementary Information

Accounting principles generally accepted in the United States of America require that MANAGEMENT'S DISCUSSION AND ANALYSIS, the Budgetary Comparison Schedule – General and Major Special Revenue Funds, Schedule of Changes in the District's Total OPEB Liability and Related Ratios, Schedule of the District's Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan, Schedule of District Contributions – Florida Retirement System Pension Plan, Schedule of the District's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan, Schedule of District Contributions – Health Insurance Subsidy Pension Plan, and Notes to Required Supplementary Information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

INDEPENDENT AUDITOR'S REPORT – REQUIRED SUPPLEMENTARY INFORMATION

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REQUIRED SUPPLEMENTARY INFORMATION (RSI)

To help evaluate the financial health of the reporting entity, a financial statement user can examine certain RSI, including:

- Management’s Discussion and Analysis (MD&A)
- Budgetary Comparison Schedules

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OTHER REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule General and Major Special Revenue Funds For the Fiscal Year Ended June 30, 2024

	General Fund			Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental:				
Federal Direct	\$ 80,000.00	\$ 80,000.00	\$ 94,143.94	\$ 14,143.94
Federal Through State and Local	99,429.00	99,429.00	638,128.04	538,699.04
State	48,236,148.00	48,702,421.41	49,002,274.95	299,853.54
Local:				
Property Taxes	80,483,582.00	80,483,582.00	80,798,121.02	314,539.02
Miscellaneous	1,754,313.37	1,829,657.98	2,988,943.30	1,169,285.34
Total Local Revenues	82,237,895.37	82,313,239.98	83,797,064.32	1,483,824.36
Total Revenues	130,653,472.37	131,195,090.37	133,531,611.25	2,336,520.88
Expenditures				
Current - Education:				
Instruction	93,170,197.84	93,505,933.26	79,180,425.75	14,325,507.51
Student Support Services	6,604,707.87	6,801,385.98	6,269,293.36	533,092.62
Instructional Media Services	1,058,666.89	1,095,910.71	957,926.34	137,984.37
Instruction and Curriculum Development Services	2,978,258.50	3,044,012.34	2,596,197.10	447,815.24
Instruction Staff Training Services	2,127,723.01	2,408,101.01	1,792,547.66	615,553.35
Instruction-Related Technology	2,223,394.82	2,556,500.51	2,377,045.04	179,455.47
Board	958,387.49	958,387.49	808,738.64	149,648.85
General Administration	915,702.18	965,540.22	711,105.30	284,434.92
School Administration	7,406,854.78	7,935,755.56	7,795,670.91	140,084.65
Facilities Acquisition and Construction	1,204,301.66	2,939,016.18	1,770,093.17	1,168,923.01
Fiscal Services	813,516.76	858,918.51	831,656.19	27,262.32
Food Services	615,735.97	534,487.59	530,177.37	4,310.22
Central Services	1,281,715.08	1,311,172.76	1,124,477.94	186,694.82
Student Transportation Services	7,088,565.42	6,965,240.94	6,214,986.24	750,254.70
Operation of Plant	16,726,602.19	15,514,667.41	13,833,845.99	1,680,821.42
Maintenance of Plant	4,701,510.05	4,598,185.64	3,561,980.64	1,036,205.00
Administrative Technology Services	1,317,668.39	1,280,013.60	1,255,989.44	26,024.16
Community Services	400,112.15	422,012.55	283,061.04	138,951.51
Fixed Capital Outlay:				
Facilities Acquisition and Construction	-	402,970.08	402,970.08	-
Other Capital Outlay	-	-	-	-
Total Expenditures	151,593,521.05	154,128,215.34	132,295,188.20	21,833,027.14

BUDGETARY COMPARISON SCHEDULE

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE

This Report describes:

- Significant deficiencies and material weaknesses in government controls over financial reporting.
- Material noncompliance with provisions of laws, rules, regulations, contracts, and grant agreements that could have a direct and material effect on the determination of financial statement amounts.
- Additional matters.

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INDEPENDENT AUDITOR'S REPORT ON EACH MAJOR FEDERAL PROGRAM COMPLIANCE AND INTERNAL CONTROL

This Report provides the:

- Auditor's opinion on entity compliance with requirements that could have a direct and material effect on each of the entity's major Federal programs.
- Significant deficiencies and material weaknesses in government controls over major Federal program compliance identified during the audit.
- Instances of noncompliance with requirements that could have a direct and material effect on each of the entity's major Federal programs.

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MANAGEMENT LETTER

Management Letter

- Defined in State law as a statement of the auditor's comments and recommendations.
- Auditor General rules require CPAs who perform financial audits of entities such as local governments, district school boards, and charter schools to include a management letter in their audit reports.

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MANAGEMENT LETTER

Management Letters must include, for example:

- The status of prior audit findings.
- Immaterial noncompliance or abuse that occurred, or are likely to have occurred, and warrants the attention of those charged with governance.
- A statement describing the results of the auditor's determination as to whether or not the entity met one or more of the statutory defined conditions that may lead to a financial emergency and identification of the specific condition(s) met.

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FINANCIAL CONDITION ASSESSMENT



FLORIDA AUDITOR GENERAL
SHERRILL F. NORMAN, CPA

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FINANCIAL CONDITION ASSESSMENT INSTRUCTIONS

To assist auditors and local governments in making financial condition assessments, the Auditor General provides information such as financial data (indexed below), financial indicators, and benchmarks. Auditor General staff compile the information from audit reports and other sources. The Auditor General cannot certify the accuracy of the information provided since it originates from audit reports or other documents prepared by other organizations. Auditors and local government officials using the information will be responsible for reviewing the data for reasonableness; however, Auditor General staff will assist auditors and local government officials in determining why data may appear questionable. Example procedures for obtaining data for a particular entity and using the data to perform a preliminary financial condition assessment are provided below. Additional information may also be found in [Frequently Asked Questions](#).

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SUMMARY OF SIGNIFICANT FINDINGS AND FINANCIAL TRENDS

State law requires the Auditor General to annually compile summary reports of significant findings and financial trends identified in district school board audits, charter school audits, and local government audits. The three reports must be presented to the:

- President of the Senate,
- Speaker of the House, and
- Joint Legislative Auditing Committee

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CONTACT INFORMATION



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