



CHIEF FINANCIAL OFFICER
BLAISE INGOGLIA
STATE OF FLORIDA

March 23, 2026

Mr. John F. Wester, Comptroller
Florida School for the Deaf and the Blind
207 San Marco Avenue
Saint Augustine, Florida 32084

Dear Mr. Wester:

As authorized in sections 17.03 and 287.136, Florida Statutes (F.S.), the Department of Financial Services has conducted an audit of the contract management and monitoring processes for the Florida School for the Deaf and the Blind (the Department) for the period of July 1, 2024, through June 30, 2025.

Objectives and Methodology

The objective of this review was to determine whether the Department complied with contract deliverables and monitoring efforts. The Department is responsible for the procurement, contract management, and monitoring of all Department contracts. Our audit focused on standard two-party agreements and purchase orders that were active and closed during the audit period. Our population included 497 contracts totaling \$8.429 million.

Summary of Recommendations

Based on our review, the implemented internal controls at the Department for contract management and monitoring processes are adequate, except for the following areas noted during our review where improvement should be considered. Please note, this audit was performed for Fiscal Year (FY) 2024/2025; therefore, the policies, procedures, statutes, and Chief Financial Officer (CFO) Memoranda that were active during FY 2024/2025 were utilized during this audit. Historical CFO Memoranda are not available on the CFO's website; however, they can be provided upon request. The Department should utilize the current policies, procedures, statutes, and CFO Memoranda going forward. We recommend the Department take the following actions:

- Ensure the Department is in compliance with CFO Memoranda Number (No.) 5, effective July 1, 2024, and section (s.) 287.057(15)(a), F.S., by completing an annual risk assessment, developing a monitoring plan encompassing all contracts/purchase orders, and execution of ongoing monitoring activities.

FLORIDA DEPARTMENT OF FINANCIAL SERVICES
Renée Hermeling • Director
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- Ensure the Department is in compliance with s. 215.422, F.S., by verifying that all applicable dates are included on the invoice or supported through other documentation establishing the timeline from receipt through approval, to ensure that all invoices are reviewed within the required 5-day timeframe. These improvements will help ensure that contract management and monitoring efforts and documentation practices are properly performed.
- Ensure the Department is in compliance with CFO Memoranda No. 3, effective July 1, 2024, by completing and maintaining the Contract Summary Form which certifies services were satisfactorily received and completed.
- Ensure the Department is in compliance with CFO Memoranda No. 1, effective July 1, 2024, by completing a cost analysis of the budget for non-competitive or state financial assistance contracts and agreements. The completed cost analysis must be maintained in the contract manager's file prior to execution of the contract.

We appreciate the support and courtesy extended to our audit team. Completed reports of the Bureau of Auditing are available at <https://www.myfloridacfo.com/division/aa/audits-reports>. If you have any questions, please contact Ms. Kim Holland, Bureau Chief, at (850) 413-5700 or Kim.Holland@myfloridacfo.com.

Sincerely,



Renée Hermeling, Director

RH/avg

c. Owen B. McCaul, Chair
Tracy Snow, President