



**RON DESANTIS**  
**GOVERNOR**

**JASON WEIDA**  
**SECRETARY**

February 24, 2025

Kimberly Smoak, Deputy Secretary  
Agency for Health Care Administration  
2727 Mahan Drive  
Tallahassee, FL 32308

Dear Deputy Secretary Smoak,

The *Global Audit Standards* require us to communicate Internal Audit's annual audit plan and resource requirements, including significant interim changes, to senior management for review and approval.

Internal Audit is submitting an amendment to our fiscal year 2024-2025 audit plan for your review and approval. This amendment removes one planned project (MPI Audit) and adds an additional project (Highway Safety and Motor Vehicle Data Exchange Security Audit). This amendment is due to the security audit requirement in the Data Exchange Agreement with Highway Safety and Motor Vehicles.

We look forward to continuing our work with management and staff in support of the Agency's goal of better health care for all Floridians.

With your approval, we will proceed with the implementation of this revised audit plan.

Sincerely,

Brian P. Langston  
Inspector General

APPROVED: Kimberly Smoak  
Kimberly Smoak, Deputy Secretary

DATE: February 25, 2025

BPL/kp

cc: Melinda Miguel, Chief Inspector General  
Sherrill F. Norman, Auditor General



**AHCA Inspector General / Internal Audit**  
**Revised Audit Plan**  
 Fiscal Year 2024-2025  
 February 2025

Projects	Bureau	Description
<b>Projects Currently in Progress</b>		
<b>Audit of Prompt Payment Process</b>	Financial Services	Audit of Agency's compliance with prompt payment requirements.
<b>Audit of Agency Data Use Agreements</b>	Agencywide	Audit of the management of data use agreements.
<b>Audit of Agency ePAR Process</b>	Agencywide	Audit of the Agency's ePAR Process.
<b>Chief Inspector General (CIG) Enterprise-wide Cybersecurity Audit</b>	Agencywide	Section 20.055, F.S., requires each Agency's OIG to include a specific cybersecurity audit when developing the annual and long-term audit plans.
<b>CIG Enterprise-wide Procurement Audit</b>	Agencywide	Section 287.136, F.S., requires each Agency's OIG to conduct a triennial risk-based compliance audit of all contracts.
<b>Physical Security Assessment</b>	Agencywide	Audit of physical security at Agency Headquarters and Field Offices.
<b>New Projects for Fiscal Year 2024-2025</b>		
<b>Provider Enrollment Audit</b>	Medicaid Fiscal Agent Operations	Audit of the Provider Enrollment or Reenrollment Process.
<b>Revenue Management Audit</b>	Financial Services	Audit of a selected Revenue Management Process.

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<b>Projects</b>	<b>Bureau</b>	<b>Description</b>
<b>Highway Safety and Motor Vehicles Data Exchange Security Audit</b>	Information Technology and Third-Party Liability	The agreement with Department Florida Department of Highway Safety and Motor Vehicles requires an audit of certain security controls.
<b>Projects Removed from Audit Plan for Fiscal Year 2024-2025</b>		
<b>MPI Audit</b>	Medicaid Program Integrity	Audit of selected MPI Process.