



RON DESANTIS
GOVERNOR

JASON WEIDA
SECRETARY

June 24, 2024

Jason Weida, Secretary
Agency for Health Care Administration
2727 Mahan Drive
Tallahassee, FL 32308

Dear Secretary Weida,

Attached is our proposed audit plan for fiscal year 2024-2025. This plan also includes potential projects for the 2025-2026 and 2026-2027 fiscal years.

The audit plan is based on our risk assessment interviews/questionnaires of Agency senior management. The projects outlined in this plan address the major operations of the Agency and optimize the use of our audit resources for the current year and the following two years. 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 audit plan.

Sincerely,

Brian P. Langston
Inspector General

APPROVED:

Jason Weida, Secretary

DATE:

6.28.24

BPL/kp

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



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

Introduction

The Office of Inspector General (OIG) was established, within each state agency, by Florida Statute (F.S.) in 1994. The OIG provides a central point for coordination and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055, F.S., describes the responsibilities of the OIG which include:

- Conducting financial, compliance, electronic data processing, and performance audits of the department and preparing audit reports;
- Reviewing and evaluating internal controls to ensure fiscal accountability;
- Advising in the development of performance measures, standards, and procedures for the evaluation of state 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.

Risk Assessment

Section 20.055(6)(i), F.S., and professional audit standards, require the OIG to develop risk based, long-term and annual audit plans, which consider resources and input from senior management. The risk assessment process included surveys and interviews with various levels of management to determine Agency risk factors and areas where audits or consultations would add value. Using the results of these surveys, interviews, previously reported risks, and professional judgement, we developed the Audit Plan for fiscal year (FY) 2024-2025. We have also identified potential areas of concern for the long-term audit plan. The Audit Plan is subject to change as Agency priorities change, and new risks are identified.

Resources

The Internal Audit Unit has 11 total positions of which nine are currently filled and two are vacant. These positions are broken down as follows: one audit assistance position; seven audit positions, one of which is dedicated to external audit coordination; two supervisory positions; and an audit director.

Total FY 2024-25 Potential Hours Available	7,408
Carry-forward hours to complete FY 2023-2024 Projects	2,300
Reserve hours for Management Requests	200
Recurring topics (Performance Measures, Risk Assessment)	200
New topics identified through the risk assessment process	4,708
Total FY 2024-25 Hours Programmed	7,408

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

Projects	Division/Bureau	Description
Projects Currently in Progress		
Audit of Versa Licensure Renewal Process	Health Care Policy and Oversight/Data Integrity and Applicant Oversight/Health Facility Regulation	Audit of the licensure renewal process.
Audit of Prompt Payment Process	Health Care Finance and Data/Health Care Finance/Finance and Accounting	Audit of Agency's compliance with prompt payment requirements.
Contract Monitoring Audit	Health Care Finance and Data	Audit of selected contracts.
Audit of Laserfiche Records Retention and Storage	Agency-wide	Audit of records storage process.
Audit of Data Use Agreements	Agency-wide	Audit of the management of data use agreements.
ePar Process Audit	Agency-wide	Audit of the Agency ePAR workflow process.
Consultation Productivity Study for HCPO	Health Care Policy and Oversight/Health Facility Regulation	A productivity consultation at the request of the Deputy Secretary of HCPO.

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

Projects	Division/Bureau	Description
New Projects for Fiscal Year 2024-2025		
Chief Inspector General (CIG) Enterprise-wide Cybersecurity Audit	Chief of Staff/Information Technology	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.
Chief Inspector General (CIG) Procurement Audit	Chief of Staff/Purchasing and Contract Administration	Section 287.136, F.S., requires each Agency's OIG to conduct a triannual risk-based compliance audit of all contracts.
Physical Security Review	Chief of Staff/General Services	Review of building security at Agency.
Revenue Management Audit	Health Care Finance and Data/Health Care Finance/Finance and Accounting	Audit of selected revenue management process.
Provider Enrollment Audit	Health Care Finance and Data/Health Care Data/Medicaid Fiscal Agent Operations	Audit of the provider enrollment/re-enrollment process.
MPI Audit	Health Care Policy and Oversight/Medicaid Program Integrity	Audit of selected MPI process.
Medicaid Fair Hearings Unit Audit	Medicaid Policy, Quality, and Operations/Medicaid Operations/Medicaid Recipient and Provider Assistance	Audit of the intake process for the Medicaid Fair Hearings Unit.

Long Term Audit Plan

Fiscal Years 2025-2027

Potential Projects	Division/Bureau
Annual Enterprise Cybersecurity Audit	Chief of Staff/Information Technology
Inventory Process for IT Equipment Audit	Chief of Staff/General Services and Information Technology
Policy Audit	Agency-wide
Audit of Office of Plans and Construction (OPC)	Health Care Policy and Oversight/OPC
FX Security Audit	Health Care Finance and Data/Office of Health Care Connections (FX)
Medicaid Waiver Audits	Health Care Finance and Data and Medicaid Policy, Quality, and Operations
Contract Monitoring Audit	Agency-wide
Budget/Rate Allocation and Documentation Process Audit	Health Care Finance and Data/Health Care Finance/Finance and Accounting
Audit of Subcontractor Review Process	Agency-wide