



RON DESANTIS  
GOVERNOR

SHEVAUN L. HARRIS  
SECRETARY

June 23, 2025

Shevaun L. Harris, Secretary  
Agency for Health Care Administration  
2727 Mahan Drive  
Tallahassee, FL 32308

Dear Secretary Harris,

Attached is our proposed audit plan for fiscal year 2025-2026. This plan also includes potential projects for the 2026-2027 and 2027-2028 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: \_\_\_\_\_

Shevaun L. Harris, Secretary

DATE: \_\_\_\_\_

6/24/25

BPL/kp

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



# AHCA Inspector General / Internal Audit

## Audit Plan

### Fiscal Year 2025-2026

#### 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, abuse, 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 advisory services 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) 2025-2026. 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 eleven total positions which are all currently filled. 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.

<b>Total FY 2025-26 Potential Hours Available</b>	<b>9,092</b>
Carry-forward hours to complete FY 2024-2025 Projects	3,010
Reserve hours for Management Requests	500
Recurring topics (Performance Measures, Risk Assessment)	500
Follow-up Activities	700
New topics identified through the risk assessment process	4,382
<b>Total FY 2025-26 Hours Programmed</b>	<b>9,092</b>

# AHCA Inspector General / Internal Audit

## Audit Plan

### Fiscal Year 2025-2026

Projects	Division/Bureau	Description
<b>Projects Currently in Progress</b>		
<b>Chief Inspector General (CIG) Enterprise-wide Cybersecurity Audit</b>	Operations/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.
<b>PAR Process Audit</b>	Agency-wide	Audit of the Agency PAR process.
<b>Consultation Productivity Study for HQA</b>	Health Quality Assurance/Health Facility Regulation	A productivity consultation at the request of the Deputy Secretary of HQA.
<b>Medicaid Fair Hearings Unit Audit</b>	Medicaid/Medicaid Operations/Medicaid Recipient and Provider Assistance	Audit of the intake process for the Medicaid Fair Hearings Unit.
<b>Revenue Management Audit</b>	Operations/Finance and Accounting	Audit of the Central Services Revenue Process.
<b>Provider Enrollment Audit</b>	Medicaid/Medicaid Operations/Medicaid Fiscal Agent Operations	Audit of the provider enrollment/re-enrollment process.
<b>Highway Safety and Motor Vehicles Data Exchange Audit</b>	Information Technology and Third-Party Liability	The agreement with the Florida Department of Highway Safety and Motor Vehicles requires an audit of certain security controls.

# AHCA Inspector General / Internal Audit

## Audit Plan

### Fiscal Year 2025-2026

Projects	Division/Bureau	Description
<b>New Projects for Fiscal Year 2025-2026</b>		
<b>Chief Inspector General (CIG) Enterprise-wide Cybersecurity Audit</b>	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.
<b>COOP Plan</b>	Agency-wide	Audit of the Agency COOP Plan
<b>Contract Monitoring</b>	Agency-wide	Audit of selected Agency contracts.
<b>Audit of Rule Making Process</b>	Medicaid	Audit of the rule making process in the Division of Medicaid.
<b>Policy Audit</b>	Agency-wide	Audit of Agency policies.
<b>Audit of Plans and Construction</b>	Health Quality Assurance/Plans and Construction	Audit of Plans and Construction fee collection process.

## Long Term Audit Plan

### Fiscal Years 2026-2028

Potential Projects	Division/Bureau
Annual Enterprise Cybersecurity Audit	Operations/Information Technology
Financial Services Process Improvement	Operations/Financial Services
Inventory Process for IT Equipment Audit	Operations/General Services and Information Technology
FX Security Audit	Medicaid/Health Care Connections (FX)
Medicaid Waiver Audits	Medicaid/Medicaid Finance and Analytics
Contract Monitoring Audits	Agency-wide
Audit of Subcontractor Review Process	Agency-wide