



Office of the Inspector General

Annual Report
July 1, 2025 – June 30, 2026



Agency Mission

Better health care for all Floridians.

Agency Vision

A health care system that empowers consumers, that rewards personal responsibility and where patients, providers and payers work for better outcomes at the best price.

Agency Values

Accountability

We are responsible, efficient, and transparent.

Fairness

We treat people in a respectful, consistent, and objective manner.

Responsiveness

We address people's needs in a timely, effective, and courteous manner.

Teamwork

We collaborate and share our ideas.

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RON DESANTIS
GOVERNOR

SHEVAUN L. HARRIS
SECRETARY

September 2026

In accordance with Section 20.055, Florida Statutes, it is my pleasure to present the Agency for Health Care Administration (AHCA) Office of Inspector General (OIG) Annual Report for Fiscal Year 2025-2026. The report details the accomplishments and efforts of staff within the Internal Audit and Investigations Sections during the fiscal year.

Our Internal Audit Unit provides assurance and consulting services to help ensure the efficiency and effectiveness of Agency programs and the Internal Investigative Unit works to protect the Agency's resources by deterring and detecting activities such as fraud and significant employee misconduct.

The OIG is committed to promoting accountability and integrity in a professional and timely manner. We look forward to continuing our work with the Agency leadership team, management, and staff of AHCA in meeting the challenges that the Agency faces in championing Better Health Care for all Floridians.

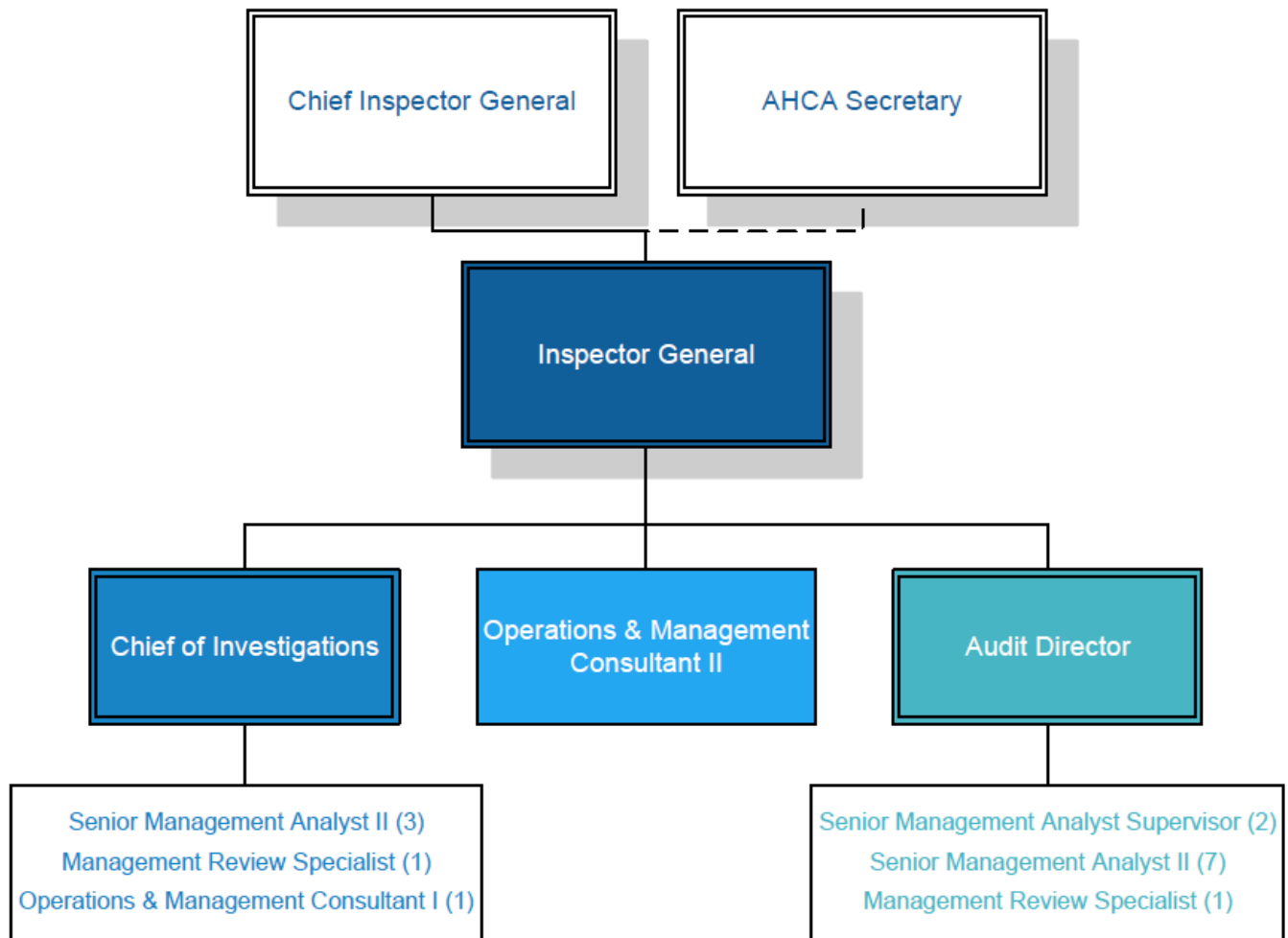
Respectfully submitted,

Brian P. Langston

Brian P. Langston
Inspector General



ORGANIZATIONAL CHART



DEGREES AND PROFESSIONAL CERTIFICATIONS

In addition to the educational degrees and experience required for their respective positions, OIG staff members held the following professional certifications and licenses as of June 30, 2026:

- Master's Degree (7)
- Certified Fraud Examiner (1)
- Certified Information Systems Auditor (1)
- Certified Inspector General (2)
- Certified Inspector General Auditor (7)
- Certified Inspector General Investigator (4)
- Certified Internal Auditor (2)
- Certified Public Accountant (1)
- Commission for Florida Law Enforcement Accreditation Assessor (3)
- COMPTIA CySA+ (1)
- COMPTIA Network+ (1)
- COMPTIA Security+ (1)
- COMPTIA Server+ (1)
- Florida Certified Contract Manager (4)
- Florida Law Enforcement Analyst (1)
- Florida Notary Public (5)
- International Information System Security Certification Consortium (1)
- Medical Transcription Certificate (1)
- Project Management Professional (1)

INVESTIGATIONS UNIT

PURPOSE

The Office of Inspector General’s Investigations Unit (IU) is responsible for initiating, conducting, and coordinating investigations. These investigations are designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses within the Agency. To that effort, the IU conducts internal investigations of Agency employees and contractors related to alleged violations of policies, procedures, rules, and State and Federal laws. Complaints may originate from the Office of the Chief Inspector General, the Whistle-blower Hotline, the Chief Financial Officer’s “Get Lean” Hotline, Agency employees, health care facilities, practitioners, Medicaid beneficiaries, or the general public.

The IU refers allegations of a criminal nature to the appropriate law enforcement entity for investigation. When necessary or requested, the IU works closely with local police, the Florida Department of Law Enforcement, the Florida Office of the Attorney General, and the appropriate State Attorney’s Office on matters involving the accountability or integrity of Agency personnel.

In February 2017, the IU achieved accreditation status for a three-year term and in February 2020, 2023, and 2026, the IU received re-accreditation status from the Commission for Florida Law Enforcement Accreditation, Inc. Accreditation demonstrates that the IU has met specific requirements and prescribed standards. Accreditation resulted in established standards and



directives for the IU staff on (1) Organization and Governing Principles; (2) Personnel Practices; (3) Training; (4) Investigation Process; (5) Case Supporting Materials and Evidence; (6) Whistle-blower’s Act; (7) Notification Process; (8) Case Management; and (9) Final Reporting Processes. Accreditation provides the IU with a means for maintaining the highest standards of professionalism and accountability.

COMPLAINT REVIEW

During FY 2025-26, the IU opened 424 new complaints and closed 428 complaints, some of which were ongoing from FY 2024-25. The IU’s analysis of the complaints received and investigated disclosed that most of the cases involved disparaging remarks and unprofessional conduct directed toward employees and persons outside the agency.

The 424 complaints received by the OIG for FY 2025-26 were assessed and assigned as follows:

331	Referred to other AHCA bureaus or outside agencies for proper assessment
58	Assigned for informational purposes only
22	Assigned for analysis to determine if the complaints met the criteria for Whistle-blower status as defined in Section 112.3187, F.S.
9	Assigned for preliminary investigation
4	Assigned as full administrative investigations

For this report, the complaints were generally categorized as follows:

Employee Misconduct	Allegations associated with employee misconduct reported included but were not limited to allegations associated with conduct unbecoming a public employee, ethics violations, misuse of Agency resources, and unfair employment practices.
Facility	Regulated and licensed facility violations reported included but were not limited to allegations associated with substandard care, patients' rights violations, public safety concerns, facility licensing issues, and unlicensed activity.
Fraud	Medicaid fraud violations reported included but were not limited to allegations associated with Medicaid billing fraud, allegations related to patient brokering, and allegations of physician self-referral (Stark Law) violations. Other allegations related to fraud included Medicare and private billing fraud.
Equal Employment Opportunity (EEO) Violations	EEO violations reported included but were not limited to allegations associated with hostile work environments, discrimination, harassment, and retaliation for engaging in protected activity.
Health Insurance Portability and Accountability Act (HIPAA) Violations	Allegations associated with violations of HIPAA's Privacy Rule or records access rule.
Medicaid Service Complaints	Medicaid service complaints reported included, but were not limited to allegations associated with reported denials of service, denials of eligibility, and Medicaid provider contract violations.
Other	Allegations not within the OIG's jurisdiction (e.g., theft); information provided wherein no investigative review, referral, or engagement was required.

Investigations that resulted in published investigative reports were distributed to applicable Agency management responsible for remedial action (if appropriate) or to affect recommended policy changes.

CASE HIGHLIGHTS FY 2025-26

The following are summaries of the IU cases closed during FY 2025-26:

AHCA OIG CASE #25-08-001

This investigation was initiated upon the filing of a complaint by an AHCA employee alleging sexual harassment by an AHCA employee. The OIG's investigation found no evidence to support the allegation; however, additional allegations of eliciting information from witnesses during an open confidential investigation and supervisor failure to immediately report an allegation of sexual harassment was substantiated and referred to Agency management and Human Resources (HR) for disciplinary action deemed appropriate. Our Office recommended additional supervisor training, additional workplace behavior training for all staff in the field office and updating 92/93-HR-1 to mirror Rule 60L-40.001, Florida Administrative Code (F.A.C.).

AHCA OIG CASE #25-11-024

This investigation was initiated upon the receipt of a complaint alleging that disparaging comments were made, disclosure of personal medical diagnosis, and other information about another state employee was disclosed to an administrator at a facility. Additionally, the complaint alleged that an AHCA employee was employed with a provider facility regulated by the Agency. Based on the documentary and testimonial evidence obtained and reviewed during the investigation, the allegations were substantiated and referred to Agency management and HR for disciplinary action deemed appropriate. The employee resigned from their position.

AHCA OIG CASE #26-03-005

This investigation was initiated upon the filing of a complaint by an AHCA employee alleging an AHCA employee used their personal cell phone to record a telephone call with a Medicaid recipient. The OIG's investigation found evidence to support the allegation and referred the complaint to Agency management and HR for disciplinary action deemed appropriate. Additionally, our Office recommended Agency management provide annual HIPAA refresher training along with appropriate workplace behavior training.

AHCA OIG CASE #26-03-009

This investigation was initiated upon the filing of a complaint by an AHCA employee alleging that an AHCA supervisor failed to follow the Americans with Disabilities Act (ADA) and Family and Medical Leave Act (FMLA). Additionally, an AHCA supervisor failed to conduct a performance evaluation planning session with their employee. The OIG's investigation found no evidence to support the allegation that a supervisor failed to follow ADA and FMLA. However, the OIG's investigation substantiated the allegation that an AHCA supervisor failed to conduct a performance evaluation planning session with their employee and referred the allegations to Agency management and HR for disciplinary action deemed appropriate. Our Office recommended HR provide guidance and/or training for all supervisors on ADA and FMLA, as well as managerial training. Additionally, continued training for Agencies' policies for leave usage, time and attendance, and performance expectations and evaluations.

INTERNAL AUDIT

PURPOSE

The purpose of Internal Audit (IA) is to provide independent, objective assurance and advisory services designed to add value and improve Agency operations. Internal Audit's mission is to assist the Secretary and Agency management in ensuring better health care for all Floridians by bringing a systematic, disciplined, and risk-based approach to evaluate and contribute to the improvement of the Agency's governance, risk management, and control processes. The Inspector General determines the scope and assignment of audits; however, at any time, the Agency Secretary may request the Inspector General perform an audit of a special program, function, or organizational unit.

Internal Audit operates within the OIG under the authority of Section 20.055, Florida Statutes (F.S.). In accordance with Section 20.055(6)(c), F.S., the Inspector General and staff have access to any Agency records, data, and other information deemed necessary to carry out the Inspector General's duties. The Inspector General is authorized to request such information or assistance as may be necessary from the Agency or from any federal, state, or local government entity.

The Institute of Internal Auditors *Global Internal Audit Standards (IIA Standards)* and the Association of Inspectors General *Principles and Standards for Offices of Inspectors General* require IA staff members to maintain their professional proficiency through continuing education and training. Each auditor must receive at least 40 hours of continuing education every year.

RESPONSIBILITIES

Risk Assessment and Audit Plan

Internal Audit performs a risk assessment of the Agency's programs and activities each fiscal year to develop an annual Audit Plan. The risk assessment process includes the identification of activities or services performed by the Agency and an evaluation of various risk factors where conditions or events may occur that could adversely affect the Agency. Based on the risk assessment, IA develops an annual Audit Plan, which includes planned projects for the upcoming fiscal year and potential projects for the next two fiscal years. The plan, approved by the Agency Secretary, includes activities to be audited or reviewed, advisory services to be conducted, and budgeted hours for the projects.

Types of Engagements

In accordance with the annual Audit Plan, IA conducts various types of engagements for the Agency. These engagements include assurance or compliance audits, advisory services, management reviews, or other special projects. These engagements are undertaken to provide an independent and objective analysis of processes and provide information for improving Agency operations.

INTERNAL AUDIT ACTIVITIES

Completed and In-Progress Engagements

The following is a summary list of completed engagements from July 1, 2025, to June 30, 2026:

REPORT NO.	ENGAGEMENT	TYPE	DATE ISSUED
AHCA-2324-00001-A	Review of Prompt Payment Compliance	Review	July 2025
AHCA-2425-00003-A	24-25 CIG Enterprise Audit of Agency Cybersecurity Controls for Asset Management	Assurance	August 2025
AHCA-2425-00009-A	Medicaid Fair Hearings Intake Process	Assurance	October 2025
AHCA-2425-00029-A	Paul Consulting Group - Contract Monitoring	Assurance	December 2025
AHCA-2425-00026-A	Department of Highway Safety and Motor Vehicles Data Exchange (Internal Control and Data Security)	Assurance	March 2026
AHCA-2425-00019-A	Audit of the Bureau of Financial Services' Revenue Management Process for Central Services' Accounts	Assurance	March 2026

The following is a list of engagements in progress as of June 30, 2026:

REPORT NO.	ENGAGEMENT	TYPE	PLANNED ISSUE DATE
AHCA-2526-00016-A	Digital Intelligence Systems - Contract Monitoring	Assurance	August 2026
AHCA-2526-00017-A	Audit of Rulemaking Process	Assurance	August 2026
AHCA-2324-00030-A	Audit of Agency ePAR Process	Assurance	August 2026
AHCA-2526-00002-A	Audit of Agency Policies	Assurance	August 2026
AHCA-2526-00004-A	25-26 Enterprise Cybersecurity Audit (Data Protection and Security)	Assurance	September 2026
AHCA-2526-00029-A	Audit of Plans and Construction	Assurance	March 2027

Engagement Summaries

The following summaries describe the results of the engagements completed by IA during FY 2025-26:

AHCA-2324-00001-A: Review of Prompt Payment Compliance

Internal Audit conducted a review of the prompt payment compliance process. During the review, we noted where improvements could strengthen controls in the following areas:

- Agency is out of Compliance with Prompt Payment Requirements;
- Lack of Uniform Policies and Procedures Regarding Prompt Payment; and
- Agency Staff Training for Invoice Processing.

Our Office made the following recommendations:

- The Bureau Chief utilizes the RDS reports available to ensure monitoring of the Agency's compliance with the prompt payment requirements;
- The Bureau Chief analyzes the cause of noncompliance with prompt payment requirements and develops an effective Corrective Action Plan to reduce the amount of penalty interest payments the Agency is incurring;
- Bureau of Financial Services determines what types of additional staffing may be needed to fulfil the requirements of the Bureau and requests additional staffing through the Legislative Budget process;
- Bureau of Financial Services develops comprehensive procedures for processing invoices for both Program Offices and the Disbursement Unit;
- Financial Services Disbursement Unit develops a training program to guide the Program Offices on how to submit invoices correctly and timely; and
- Bureau of Financial Services provides periodic training and guidance to Program Offices to aid in their timely submission of correct invoices.

AHCA-2526-00004-A: 25-26 Enterprise Cybersecurity Audit (Data Protection and Security)

This audit has been classified as exempt and/or confidential in accordance with Section 282.318(4)(g), F.S., and thus is not available for public distribution.

AHCA-2425-00009-A: Medicaid Fair Hearing Intake Process

Internal Audit conducted an audit of the Medicaid Fair Hearing Intake Process. During the audit, we noted an area where improvements could strengthen controls in the following area:

- The Medicaid Hearing Unit Desk Guide was missing an important timeframe and was not consistent with terminology.

Our Office made the following recommendations:

- The Medicaid Hearing Unit should review and update the Desk Guide and other related training documents to include all timeframes and standardize the terminology to aid in clarity of information.

AHCA-2425-00029-A: Paul Consulting Group – Contract Monitoring

Internal Audit conducted an audit of the contract and associated purchase orders for the Paul Consulting Group staff augmentation contract. During the audit, we noted where improvements could strengthen controls in the following areas:

- The contract file did not contain a risk assessment or have a contract monitoring plan in place;

- The contracted staff members providing staff augmentation services from Paul Consulting Group did not all have current background screening results on file;
- Task Assignment Forms were not submitted in FY 2024-25 for any of the purchase orders for Paul Consulting Group as required by the purchase order Scope of Services; and
- The Management Applications Development Manager did not submit the Weekly Project Status Reports as required in the purchase order Scope of Services.

Our Office made the following recommendations:

- The Bureau of Purchasing and Contract Administration enhances guidance and checklists to include reference to applicable policies and procedures regarding risk assessment and monitoring requirements;
- The Bureau of Purchasing and Contract Administration enhances its annual review process of contracts to ensure all required documentation is obtained;
- Enhance documentation protocols to include the requirements laid out in the purchase order Terms & Conditions to ensure compliance with the level two background screening requirement for contracted staff providing staff augmentation services, as well as the onboarding process for contract staff members be strengthened to include a formalized verification step prior to the employee's start date;
- Improve coordination between contract management and onboarding procedures, which will help mitigate compliance risks, uphold regulatory standards, and ensure that all contracted staff meet the screening requirements before performing their job duties or accessing secured systems;
- Collect all documentation that is required in the Scope of Services for each purchase order, along with considering adding language to the Scope of Services that would allow the Task Assignment Form to be requested on an as-needed basis to document deliverables and ensure clarity on proof of completion of these deliverables.
- Continue the practice of verifying that the correct contracted staff member submits the Weekly Project Status Report and uses the newly implemented Contract Monitoring Plan to verify timely and accurate submission.

AHCA-2425-00026-A: Department of Highway Safety and Motor Vehicles Data Exchange (Internal Control and Data Security)

Internal Audit conducted an audit of Internal Control and Data Security of the Department of Highway Safety and Motor Vehicles (DHSMV) Data Exchange. During the audit, we noted where improvements could strengthen controls in the following areas:

- Formalized Agency procedures are needed to ensure employees and agents comply with the draft Memorandum of Understanding (MOU) requirements related to safeguarding of DHSMV data;
- Documented acknowledgements of Agency and third-party vendor users to acceptable use requirements need improvement, specifically related to ensuring users are informed of confidentiality requirements for DHSMV data and the criminal and civil sanctions for unauthorized use of this data;
- Access controls for third-party vendor user access to resources containing DHSMV data, including personal information and highly restricted personal information, need improvement;
- Agency processes need improvement to ensure third-party end user and downstream entity access to DHSMV data, including personal information and highly restricted personal information, remains appropriate and limited to the Agency or entities acting on its behalf;
- Security controls, including the performance of regular periodic reviews of access rights for Agency-managed Secure File Transfer Protocol (SFTP) sites need improvement; and
- Security controls related to the ability to detect suspicious or malicious activity on Agency-managed SFTP sites need improvement.

Our Office made the following recommendations:

- Agency Third Party Liability (TPL) Unit improves its processes to ensure the confidentiality, integrity, and availability of data and IT resources, including motor vehicle data containing personal information and highly restricted personal information protected by the DPPA;
- The Agency revise its Acceptable Use Policy (5008), and the Third-Party Liability vendor (HMS) revise its TPL Policies and Procedures manual and terms of use, to include references to the Federal and State law requiring confidentiality of personal information associated with motor vehicle, crash data, and insurance data, and specifying the civil and criminal sanctions for unauthorized use of this data. We also recommend the Agency and Third-Party Liability vendor ensure users acknowledge receipt and understanding of their policies referring to these specific Federal and State laws and obtain written acknowledgements of same for all such users;
- TPL management establishes procedures to ensure employees and agents, including any contractors/vendors carrying out Third Party Liability work, comply with requirements to safeguard information as specified in the Data Exchange MOU, Section V. Specifically, procedures should articulate requirements for the documentation of written user understanding related to the confidential nature of information exchanged and penalties for unauthorized use of this information, as well as the completion of annual certification statements related to authorized use and dissemination of the information;
- The third-party vendor improves access controls and related documentation to ensure the confidentiality, integrity, and availability of its data and IT resources.
- TPL unit implements regular periodic reviews of access rights (including both external and internal credentials) for all SFTP sites with a designated approver that is a member of TPL management or staff; and
- Agency IT management improves its security controls related to logging and monitoring on Agency-managed systems to help facilitate the detection of suspicious or malicious activity.

AHCA-2425-00019-A: Audit of the Bureau of Financial Services' Revenue Management Process for Central Services' Accounts

Internal Audit conducted an audit of the Bureau of Financial Services' (BFS) revenue management process for Central Services accounts. During the audit, we noted where improvements could strengthen controls in the following areas:

- BFS Medicaid Accounts Receivable (MAR) Unit controls need improvement to identify errors and enhance process efficiencies for the Bureau of Central Services (BCS) Enforcement Unit (EU);
- Monthly Collection Referral spreadsheets were not provided to the BCS EU in a timely manner; and
- The BFS MAR Unit did not always communicate accurate and timely information to the BCS System Management Unit (SMU) regarding non-debit memorandums and non-enforcement payments.

Our Office made the following recommendations:

- BFS MAR Unit performs regular reconciliations of the Bi-weekly Overdue Monetary Compliance Report for the BCS EU to ensure accuracy of data between the SunFocus system and the VERSA system;
- BFS management develops detailed desk procedures for staff, including a step-by-step guide for completing the Bi-weekly Overdue Monetary Compliance Report reconciliation process;
- BFS management develops and implements a formal role redundancy and cross-training plan to ensure continuity of critical business operations during periods of staff vacancy or turnover;
- BFS MAR Unit resumes and maintains the monthly submission of the Collection Referral Spreadsheet to the BCS EU, in accordance with the requirements outlined in the Final Order Compliance Protocol;

- BFS management establishes formal tracking systems to document the receipt of non-debit memorandums and non-enforcement payments. This will help ensure these types of payments are properly accounted for and not overlooked; and
- BFS management implements a standardized communication protocol to promptly notify relevant units such as the BCS SMU and EU when such payments are received.

Additional Projects

Internal Audit also completed the following additional duties or projects during FY 2025-26:

- Schedule IX of the Legislative Budget Request; and
- Chief Inspector General (CIG) Projects:
 - Office of the Governor Executive Order Number 20-44, Section 4 - Attestation Request – IA provided advisory assistance in reviewing the procedures and amendments to all applicable contracts and grant agreements requiring the submission of an annual report that includes compensation information for entities named in statute with which a state agency must form a sole-source, public-private agreement or an entity that, through contract or other agreement with the state, annually receives 50% or more of their budget from the State or from a combination of State and Federal funds.
 - Ground Truth Testing Project: The Ground Truth Testing engagement with the CIG focused on validating system performance and strengthening security posture. This collaborative effort leveraged agency resources to support penetration testing activities, ensuring accurate assessment of vulnerabilities and enhancing overall system reliability.

Internal Engagement Status Updates

The *IIA Standards* require auditors to follow up on reported findings and recommendations from previous engagements to determine whether Agency management has taken prompt and appropriate corrective action. The OIG provides status reports on internal engagement findings and recommendations to Agency management at six-month intervals after publication of an engagement report.

During FY 2025-26, the following status updates for internal engagements were published:

- Enterprise Audit of Cybersecurity Controls for Incident Response Reporting and Recovery (IRRR) (12-Month and 18-Month Status Updates);
- Paul Consulting Group - Contract Monitoring (Six-Month Status Update);
- Medicaid Fair Hearing Intake Process (Six-Month Status Update);
- Enterprise Triennial Procurement Audit (Six-Month Status Update);
- CIG Enterprise Cybersecurity Audit - Asset Management (Six-Month Status Update);
- HCPO Response to Federal Audits (18-Month and 24-Month Status Updates);
- Agency Data Use Agreements (Six-Month and 12-Month Status Updates);
- Laserfiche Records Retention and Storage (Six-Month and 12-Month Status Updates);
- Online Licensure Renewal Process (Six-Month Status Update);
- Contract Monitoring of Select Gainwell Technologies LLC Contracts (Six-Month and 12-Month Status Update); and
- CIG Enterprise Cybersecurity Audit - IMAC (24-Month Status Update).

Corrective Actions Outstanding from Previous Annual Reports

As of June 30, 2026, the following significant recommendations described in previous annual reports were still outstanding:

AHCA-2324-00003-A: Enterprise Audit of Agency Cybersecurity Controls for Incident Response, Reporting, and Recovery (IRRR)

Outstanding findings from the annual cybersecurity audit are confidential and are not included in this report.

AHCA-2324-00012-A: Audit of Agency Data Use Agreements

Our office recommended BPCA enhance its verification process to validate that all Agency DUAs have the necessary language in accordance with HIPAA, Rule 60GG-2, F.A.C., Information Technology Standards, and all Agency information technology security policies.

- **Last management response:** Now that the Data Use Agreement (DUA) template has been finalized, we will work to review current DUAs to ensure Agency-required language is present or incorporated through an agreement amendment.

AHCA-2324-00008-A: Audit of Laserfiche Records Retention and Storage

Our office recommended the Office of General Counsel formalize the Process section of the Legal Hold Procedure for Electronically Stored Documents as an approved Agency procedure and distribute this procedure to all areas of the Agency.

- **Last management response:** Rather than formalizing the current Legal Hold Procedure for Electronically Stored Documents as an Agency policy, the Office of General Counsel will review and edit the procedure and save the procedure as a desktop procedure located on the Legal Hold page.

Our office recommended that each Bureau Chief or designated Records Custodian destroy all electronic records stored by its respective Bureau or area of responsibility that have met retention requirements and are no longer needed. Destruction should be documented on a signed RDD as specified in the Agency policy.

- **Last management response:** Bureau Chiefs will work with Records Custodians to destroy records that have met retention requirements and will document on a signed RDD. Field Operations is still in the process of getting a list of legal holds. Volume 2 of Laserfiche Health Field Operations was locked on 08/14/25, which further complicates the progress. As of May 2026, Field Operations has received the legal holds list and has started record destruction.
- This task is ongoing for the Bureau of Health Facility Regulation. The volume of records to be deleted necessitates a careful review before deletion. The units in the bureau continue to work towards this task on a weekly basis through completion and compliance with the findings. The Bureau now also has access to the legal holds to aid in identifying which documents should not be destroyed.

AHCA-2425-00005-A: Enterprise Triennial Procurement Audit

Our office recommended BPCA collaborate with program areas to determine which active contracts would require teams and to determine whether the requirement for a continuing oversight team would be applicable. In collaboration with program areas, these teams should be established.

- **Last Management Response:** BPCA confirmed with the Office of General Counsel that the continuing oversight team requirement does not apply to SMMC, D-SNP and various other Medicaid contracts. For all other Agency contracts to which the continuing oversight team requirement applies, BPCA worked with the divisions to establish continuing oversight teams, with the exception of MED214, for which BPCA is working with Medicaid to have a team appointed by the end of January. BPCA is working with contract managers within the divisions to establish continuing oversight teams for new contracts. Additionally,

AHCA Policy #4006 was updated to require all contracts that meet or exceed the threshold amounts in statute to have a continuing oversight team, unless an exemption is documented and approved by the Office of General Counsel.

AHCA-2324-00002-A: Contract Monitoring Audit of Select Gainwell Technology LLC Contracts

Our office recommended the Bureau of Purchasing and Contract Administration follow through with their intent to review contracts executed prior to July 1, 2015, to identify any active contracts that need the Section 20.055(5), Florida Statutes, updated language added by amendment. The contract managers should be notified if their contract needs to be amended to include this updated language.

- **Last Management Response:** Now that the Data Use Agreement (DUA) template has been finalized, we will work to review current DUAs to ensure Agency-required language is present or incorporated through an agreement amendment.

External Engagement Status Reports

Pursuant to Section 20.055(6)(h), F.S., the OIG monitors the implementation of the Agency's response to external reports issued by the Auditor General (AG) and by the Office of Program Policy Analysis and Government Accountability (OPPAGA). The OIG is required to provide a written response to the Secretary on the status of corrective actions taken no later than six months after a report is published by these entities. Copies of such responses are also provided to the Joint Legislative Auditing Committee. Additionally, pursuant to Section 11.51(3), F.S., OPPAGA submits requests (no later than 18 months after the release of a report) to the Agency to provide data and other information describing specifically what the Agency has done to respond to recommendations contained in OPPAGA reports. The OIG is responsible for coordinating these status reports and ensuring that they are submitted within the established timeframes.

During FY 2025-26, six-month status reports were submitted on the following external reports:

- Auditor General – State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards (Report No. 2025-162) (9/26/25).

Single Audit Activities

Entities that receive federal or state funds are subject to audit and accountability requirements commonly referred to as "single audits." The Federal Office of Management and Budget (OMB) Uniform Guidance and the Florida Single Audit Act require certain recipients that expend Federal or State funds, grants or awards to submit single audit reporting packages in accordance with Title 2 Code of Federal Regulations §200 Subpart F (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), or Section 215.97, F.S. (the Florida Single Audit Act), and Chapters 10.650 or 10.550 of the Rules of the Auditor General for State awards.

As a pass-through entity of federal and state financial assistance, the Agency is required to determine whether timely and appropriate corrective action has been taken with respect to audit findings and recommendations subject to the single audit requirements. The OIG is responsible for reviewing submitted financial reporting packages to determine compliance with applicable submission requirements and reporting the results of these reviews to the program/bureau and the appropriate contract manager.

During FY 2025-26, IA continued to provide guidance to the Agency's Bureau of Financial Services and the applicable program areas to develop compliance supplement(s) for the Catalog of State Financial Assistance. During the fiscal year, IA reviewed two audits that met the minimum threshold for compliance with single audit submission requirements. The contract managers were notified of the review results and were provided with guidance on resolving any issues noted in the reporting package.

Coordination with Other Audit and Investigative Functions

The OIG acts as the Agency's liaison on audits, reviews, and information requests conducted by external state and federal organizations such as the Florida Office of the Auditor General, the Florida Department of Financial Services, OPPAGA, the U.S. Government Accountability Office (GAO), U.S. Department of Health and Human Services (HHS), Florida Digital Service (FDS), the Florida Department of Law Enforcement, and the Social Security Administration (SSA). The OIG coordinates the Agency's responses to all audits, reviews, and information requests from these entities.

During FY 2025-26, the following reports were issued by external entities:

Entity	Report Number	Report Name	Issue Date
Florida Office of the Auditor General	2026-155	State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards	March 2026
Office of Program Policy Analysis and Government Accountability	26-02	Biennial Review of AHCA's Oversight of Fraud and Abuse in Florida's Medicaid Program	January 2026
Office of Program Policy Analysis and Government Accountability	Research Memorandum	Adult Day Care Services in Florida	February 2026
¹ U.S. Government Accountability Office	GAO-25-107413	Medicaid And Children's Health Insurance - Disenrollments After COVID-19 Varied Across States and Populations	June 2025
U.S. Government Accountability Office	GAO-25-107508	Fraud Risk in Federal Programs: Continuing Threat from Organized Groups Since COVID-19	July 2025
U.S. Department of Health and Human Services	A-02-22-01019	CMS Should Take Additional Actions to Help Hospitals Prepare for a Future Emerging Infectious Disease Outbreak	July 2025
U.S. Department of Health and Human Services	A-07-23-04134	Analysis of Selected Nursing Facilities' Use of Medicaid Reimbursement for Direct Care Compensation	July 2025
U.S. Department of Health and Human Services	OEI-03-22-00410	Some Medicaid Managed Care Plans Made Few or No Referrals of Potential Provider Fraud	September 2025
U.S. Department of Health and Human Services	A-04-23-09010	Medicaid Agencies Made Millions in Unallowable Capitation Payments to Managed Care Organizations on Behalf of Deceased Enrollees	December 2025

¹ Issued June 2025 but submitted to the Agency on 7/25/2026. Posted under FY 24-25 but was not included in the FY 24-25 Annual Report.

Department of Financial Services	2026-001	Florida Agency for Health Care Administration Medicaid Draw Process Consultation Report	January 2026
Department of Financial Services	2026-09	Contract Management and Monitoring Processes for the Agency for Health Care Administration	June 2026
² Georgia Department of Audits & Accounts	24-05	Personal Care Home Program - Improvements needed to better ensure residents' safety and well-being	June 2025

² Issued June 2025 but submitted to the Agency on 9/4/2025. Posted under FY 24-25 but was not included in the FY 24-25 Annual Report.