



RON DESANTIS
GOVERNOR

JASON WEIDA
SECRETARY

June 16, 2023

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 2023-2024. This plan also includes potential projects for the 2024-2025 and 2025-2026 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: 6-30-2023

BPL/kp

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



AHCA Inspector General / Internal Audit Audit Plan Fiscal Year 2023-2024

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 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 interviews, previously reported risks, and professional judgement, we developed the Audit Plan for fiscal year (FY) 2023-2024. 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 eight 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 2023-24 Potential Hours Available	6804
Carry-forward hours to complete FY 2022-2023 Projects	1050
Reserve hours for Management Requests	500
Recurring topics (Performance Measures, Risk Assessment)	500
New topics identified through the risk assessment process	4754
Total FY 2023-24 Hours Programmed	6804

**AHCA Inspector General / Internal Audit
Audit Plan
Fiscal Year 2023-2024**

Projects	Division/Bureau	Description
Projects Currently in Progress		
Audit of Health Care Policy and Oversight Response to Federal Audit Findings	Regulatory Compliance and Provider Regulations/Field Operations	Audit of HCPO's response to two federal audits relating to nursing home inspections.
Licensure Renewal Process	Regulatory Compliance and Provider Relations/Facility Regulation	Audit of the licensure renewal process.
New Projects for Fiscal Year 2023-2024		
Chief Inspector General (CIG) Enterprise-wide Cybersecurity Audit	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.
Prompt Payment Audit	Health Care Finance/Financial Services	Audit of Agency's compliance with prompt payment requirements.
Contract Monitoring	Medicaid Operations and Contracts/Contracts	Audit of selected contract(s).
Laserfiche Records Retention and Storage	Agencywide	Audit of records storage process.
MPI Audit	Health Care Policy and Oversight/MPI	Audit of selected MPI Process.
Medicaid System Audit Findings	Health Care Finance and Data/FX Program	Review to determine if previous audit findings are being addressed with the FX implementation.
Physical Security Consultation	Operations/General Services	Audit of records storage process.

**AHCA Inspector General / Internal Audit
Audit Plan
Fiscal Year 2023-2024**

Projects	Division/Bureau	Description
PAR Process	Operations/Human Resources	Audit of the Agency PAR workflow process.
Change of Ownership Licensure Process	Regulatory Compliance and Provider Relations/Facility Regulation	Audit of the Change of Ownership licensure process.
Data Use Agreements	Medicaid Policy and Quality/Quality	Audit of the management of data use agreements.

Long Term Audit Plan

Fiscal Years 2024-2026

Potential Projects	Division/Bureau
Annual Enterprise Cybersecurity Audit	Chief of Staff/Information Technology
Triannual Procurement Audit	Chief of Staff/Medicaid Operations and Contracts
Inventory Process for IT equipment	Chief of Staff/General Services and Information Technology
School Based Districts	Medicaid Operations/Plan Management Operations
Office of Plans and Construction (OPC)	Health Care Policy and Oversight/OPC
Provider Enrollment	Health Care Finance and Data/Fiscal Agent
Accounts Receivable	Health Care Finance and Data/Financial Services
Contract Management Audit	Agencywide