RON DESANTIS
GOVERNOR

SHEVAUN L. HARRIS
SECRETARY

June 30, 2026

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 2026-2027. This plan also includes potential projects for the 2027-2028 and 2028-2029 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

Brian P. Langston
Inspector General

APPROVED: ______________________ DATE: 6/30/2026
Shevaun L. Harris, Secretary

BPL/mmdr

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

AHCA Inspector General / Internal Audit
Audit Plan
Fiscal Year 2026-2027

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) 2026-2027. 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.

Total FY 2026-27 Potential Hours Available	**7,015**
Carry-forward hours to complete FY 2025-2026 Projects	1,785
Reserve hours for Management Requests	500
Recurring topics (Performance Measures, Risk Assessment)	500
Follow-up Activities	1,050
New topics identified through the risk assessment process	3,180
Total FY 2026-27 Hours Programmed	**7,015**

AHCA Inspector General / Internal Audit
Audit Plan
Fiscal Year 2026-2027

Projects	Division/Bureau	Description
Projects Currently in Progress		
Chief Inspector General (CIG) Enterprise-wide Cybersecurity Audit	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.
PAR Process Audit	Agency-wide	Audit of the Agency PAR process.
Audit of Rule Making Process	Medicaid	Audit of the rule making process in the Division of Medicaid.
Policy Audit	Agency-wide	Audit of Agency policies.
Audit of Plans and Construction	Health Quality Assurance/Plans and Construction	Audit of Plans and Construction fee collection process.
Contract Monitoring – Digital Intelligence Systems	Agency-wide	Audit of selected Agency staff augmentation contract.

AHCA Inspector General / Internal Audit
Audit Plan
Fiscal Year 2026-2027

Projects	Division/Bureau	Description
New Projects for Fiscal Year 2026-2027		
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.
Background Screening	Health Quality Assurance/ Central Services	Audit of BGS processes and controls.
Travel	Agency-wide	Audit of Agency travel processes and controls.
Provider Enrollment Process	Medicaid/Medicaid Operations/Medicaid Fiscal Agent Operations	Audit of the provider enrollment/re-enrollment processes and controls.
Medicaid Reimbursement Payments	Information Technology/ FX	Audit of Federal Financial Participation (FFP) salary match from CMS.
Highway Safety and Motor Vehicles Data Exchange Audit – Annual Review	Information Technology and Third-Party Liability	The information sharing agreement with the Florida Department of Highway Safety and Motor Vehicles requires an audit of certain security controls one year from the execution date of the ISA.

AHCA Inspector General / Internal Audit
Audit Plan
Fiscal Year 2026-2027

Projects Removed from Audit Plan for Fiscal Year 2026-2027		
Contract Monitoring – Cost Reports	Medicaid Program Finance	CPA Firms conducting Medicaid Program Finance cost reports. *Currently there is an external audit of this area.*
Provider Enrollment – FX Module	Medicaid/Medicaid Operations/Medicaid Fiscal Agent Operations	Audit of the provider enrollment/re-enrollment module in FX.
COOP Plan	Agency-wide	Audit of the Agency COOP Plan

Long Term Audit Plan
Fiscal Years 2027-2029

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
Review of Division of MFAO Recipient and Provider Services	Medicaid Program Finance and Analytics
Contract Monitoring Audits	Agency-wide
Audit of Subcontractor Review Process	Agency-wide
MPI Review of Third Party Aggregator	Medicaid Program Integrity
Behavioral Health Unit Initiatives - Audit of Select Grant Recipients	Behavioral Health Unit
Rural Health Initiative – Audit of Select Grant Recipients	Rural Health Unit