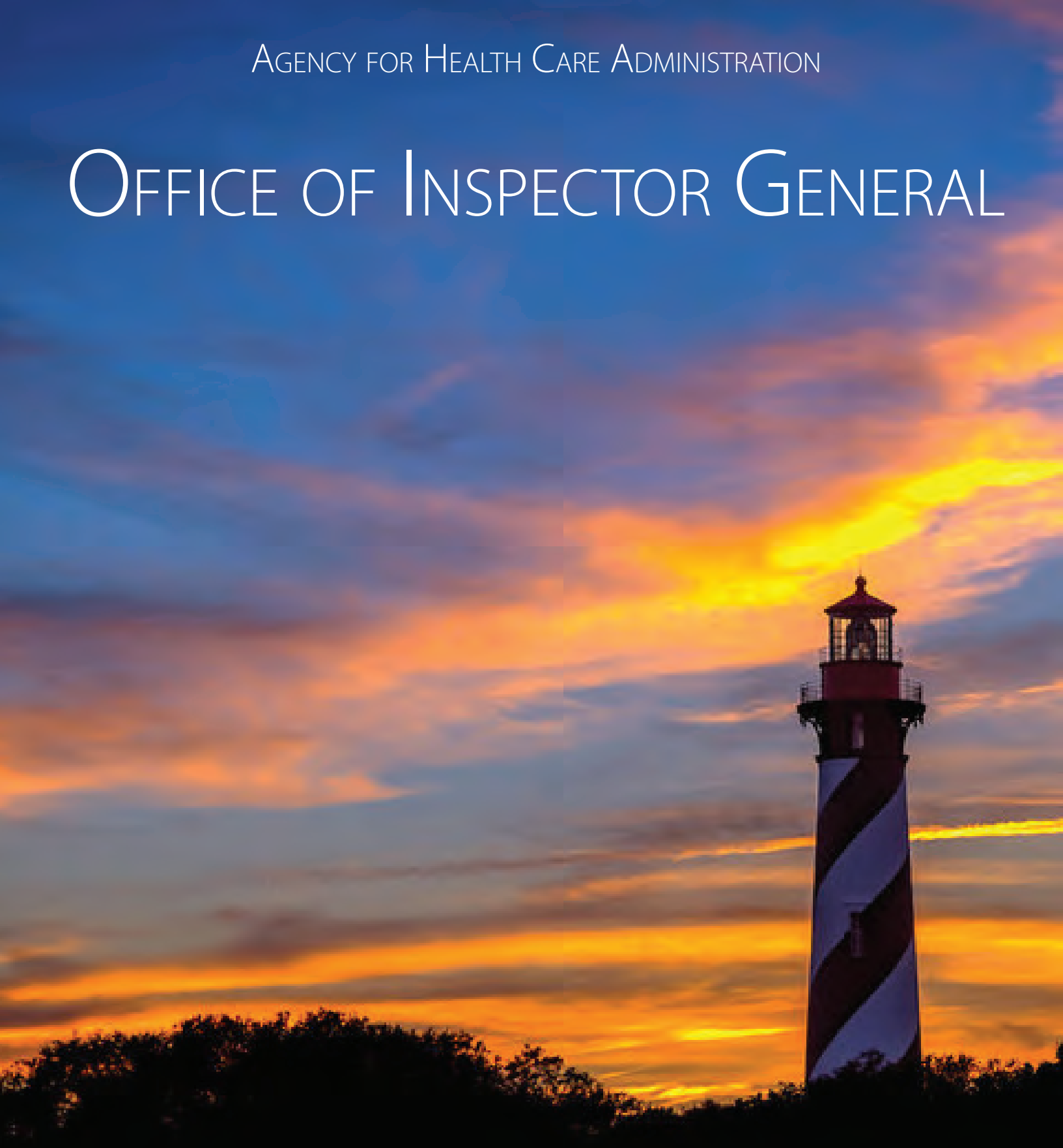
Agency for Health Care Administration

Office of Inspector General



Annual Report FY 2017-18

RICK SCOTT
GOVERNOR

JUSTIN M. SENIOR
SECRETARY

A MESSAGE FROM THE INSPECTOR GENERAL

September 2018

On behalf of the Agency for Health Care Administration's (Agency or AHCA) Office of Inspector General (OIG), I am pleased to present our annual report summarizing the OIG's accomplishments during the 2017-18 fiscal year.

The OIG remains committed to providing a central point for the coordination of activities and duties that promote accountability, integrity, and efficiency in AHCA and the programs that AHCA administers. Our mission could not have been accomplished without the dedication and hard work of OIG management and staff.

The OIG includes Investigations, Internal Audit, and the HIPAA Compliance Office. The OIG ensures that complaints on Agency employees and contractors of alleged violations of policies, procedures, rules, or laws are properly investigated; audits and reviews add value by improving the efficiency and effectiveness of Agency operations, and that information held by AHCA is protected in accordance with state and federal privacy laws.

In addition, the OIG began the task of coordinating the Agency's process for adopting and implementing an Enterprise Risk Management (ERM) program. Although full implementation will likely span several years, the OIG is grateful for the support and recognition by Agency leadership on the importance of an enterprise-wide approach to addressing Agency risk.

The OIG looks forward to continuing our work with the Secretary, the Agency leadership team, and the management and staff of AHCA in meeting the challenges and opportunities that face the Agency in championing Better Health Care for all Floridians.

Respectfully,

Mary Beth Sheffield

Mary Beth Sheffield
Inspector General

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OUR MISSION

Better Health Care for all Floridians.

OUR 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.

OUR 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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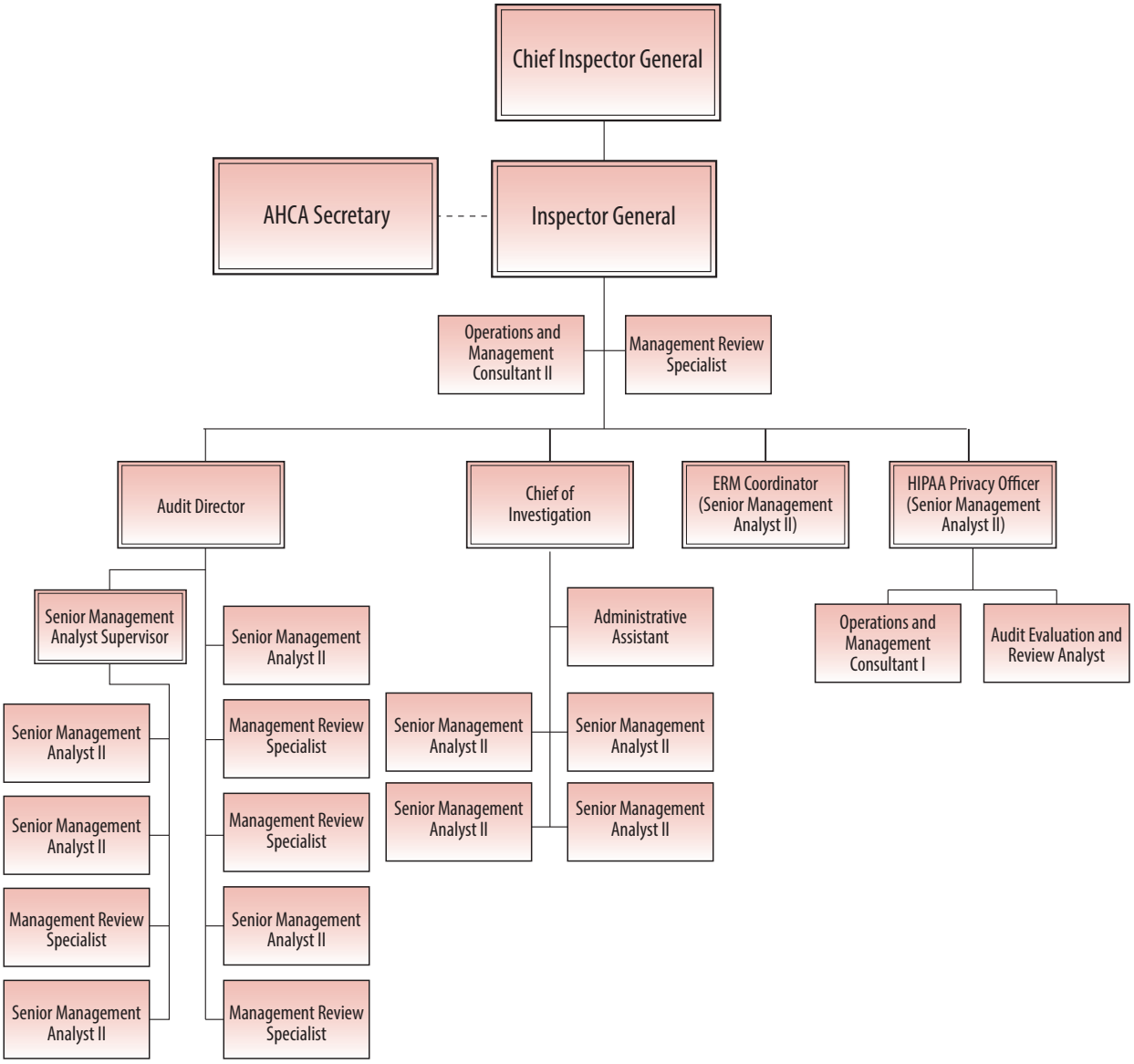
AHCA OIG ORGANIZATIONAL STRUCTURE



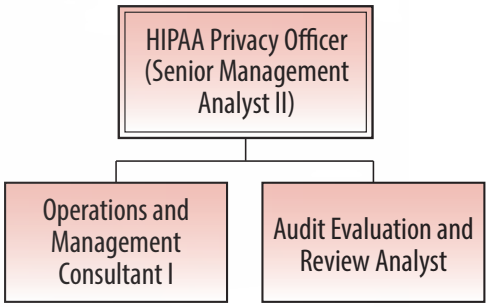
OIG Staff Changes from Prior Year

The following are changes to OIG staff related to additions, removals, and reclassifications of positions during fiscal year (FY) 2017-18.

- The Bureau of Medicaid Program Integrity (MPI) was transferred to the Division of Health Quality Assurance.
- Four OIG positions were reclassified as follows:
  - #63484, Senior Human Services Program Specialist, Career Service (CS) to Senior Management Analyst II, Selected Exempt Service (SES) (Transferred to Internal Audit from MPI on 03/15/18)
  - #63510, Medical Health Care Program Analyst, CS to Management Review Specialist, SES (Transferred to Internal Audit from MPI on 03/15/18)
  - #61380, Government Analyst II, CS to Senior Management Analyst II, SES
  - #00606, Audit Evaluation and Review Analyst, CS to Audit Evaluation and Review Analyst, SES

HIPAA COMPLIANCE OFFICE

Staff and Organization



The Health Insurance Portability and Accountability Act (HIPAA) Compliance Office coordinates Agency compliance with HIPAA requirements, pursuant to Title 45, Code of Federal Regulations, Parts 160, 162 and 164 (Public Law 104-191) and the Health Information Technology Economic and Clinical Health (HITECH) Act (Title XIII of Division A and Title IV of Division B of the American Recovery and Reinvestment Act of 2009 (ARRA), Public Law 111-5).

Current HIPAA staff consists of three full-time employees: the Senior Management Analyst II who serves as the Agency's HIPAA Privacy Officer (designated by the Secretary), an Operations and Management Consultant I, and an Audit Evaluation and Review Analyst.

Collectively, the HIPAA Compliance Office staff has the following qualifications/ certifications: Bachelor's Degree (1), Associate's Degree (1), Florida Certified in Contract Management (1), and Certified in HIPAA (2).

HIPAA Compliance Office Functions

The general purpose of the HIPAA Compliance Office is to assist the Agency in ensuring compliance with the federal HIPAA regulations and other various state privacy statutes. This assistance takes the form of training, advising, responding to Agency breaches, responding to federal HIPAA requests from Medicaid recipients and their authorized representatives, ensuring HIPAA rights of recipients are upheld, responding to any received HIPAA complaints against the Agency and its workforce members, reviewing Agency contracts and other agreements, policy review and creation, and participating in workgroups.

Some additional functions, duties, and continuing projects of the HIPAA Compliance Office for FY 2017-18 are:

- Reviewed and provided written comments/recommendations on Agency Memorandum of Understanding involving confidential data and on Medicaid Data Use Agreements.
- Reviewed all new Agency forms or forms under revision for policy compliance and provided written comments/recommendations.
- Continued leadership of an Agency workgroup for review of Florida Medicaid Management Information System (FLMMIS) access by entities external to the Agency. The purpose of this endeavor is to ensure such access continues to be appropriate for the Medicaid program's business needs.
- Continued a project to convert certain documentation to Laserfiche storage and automate HIPAA office workflows and processes where feasible.
- Participated in the Agency Computer Security Incident Response Team (C-SIRT) as a member representing HIPAA compliance issues per Chapter 74.2, Florida Administrative Code, Information Technology Security, effective March 2016.
- Lead an Agency workgroup for review of FLMMIS access roles to ensure compliance with HIPAA Minimum Necessary standard.

Training

The HIPAA Compliance Office has a robust presence in the training of Agency staff on issues related to redaction and disclosure of protected health information (PHI), handling of printed and electronic protected documents, and general HIPAA and security information. In FY 2017-18, the HIPAA Compliance Office provided or administered the following trainings:

- Administered the HIPAA/Security Awareness Online Training program, which is a web-based course designed to orient new Agency workforce members to HIPAA requirements and heighten staff understanding of computer security procedures.
    - HIPAA staff continued to emphasize an expedited time frame for workforce member completion of this critical training and to alert Agency management regarding non-compliance where necessary.
- Provided in-person HIPAA and HITECH privacy training to Agency employees as part of New Employee Orientation as well as a web-based version of annual employee training.
- Created and provided web-based redaction training to Health Quality Assurance (HQA) staff focused on redaction requirements of federal HIPAA regulations as well as Section 501.171, Florida Statutes (F.S.).
- Provided web-based general HIPAA refresher training to Fort Lauderdale Plan Management Operations (PMO) staff at the request of the business unit.
- Provided general HIPAA reminders and information at the March 30, 2018 Employee Forum.
- Created an Agency-wide HIPAA and Florida Information Protection Act redaction training video.

The HIPAA Compliance Office is currently performing revisions to the presentations for New Employee Orientation and the annual Keep Informed Training as well as creating a HIPAA-focused training for new HQA surveyors, and an Agency-wide day-to-day HIPAA training.

Additional training and education efforts of the HIPAA Compliance Office included the creation of a HIPAA Employee Resource page located on the OIG HIPAA Compliance Office's SharePoint site. Copies of all current trainings are posted here along with copies of legal references and redaction resources. Employees are encouraged to contact the HIPAA Compliance Office to request any new resources be created or posted.

PHI Requests

One of the biggest responsibilities of the HIPAA Compliance Office is to respond to all requests for PHI from Medicaid recipients or their authorized representatives within HIPAA required time frames and reply to emails and telephone inquiries from the public. In FY 2017-18, the HIPAA Compliance Office responded to 377 written requests. The average response time to all written correspondence was 2.5 business days. In FY 2017-18, the HIPAA Compliance Office received and responded to 217 telephone voicemail inquiries. These calls were addressed in an average response time of 0.5 business days. In April 2018, the HIPAA Compliance Office changed its telephone process from only receiving voicemails to also receiving live phone calls; this change will have reduced the number of received voicemails.

Privacy Compliance with Breach Reporting Protocols

HIPAA and Florida Statutes require specific actions in response to a breach of PHI. In the event of a breach, it is the responsibility of the HIPAA Compliance Office to ensure

the Agency responds as these laws and regulations dictate. In FY 2017-18, the Agency had a large breach of electronic PHI as a result of a phishing attack. Multiple C-SIRT meetings were held throughout the course of this breach. The HIPAA Compliance Office staff participated in these meetings to assist with compliance, reporting, and mitigating efforts.

In response to this breach, the HIPAA Compliance Office provided guidance to Agency staff and ensured Agency actions were in compliance with federal HIPAA regulations. Such actions included timely notification to affected individuals, the media, and the Secretary of Health and Human Services, Office for Civil Rights (HHS/OCR), the federal HIPAA enforcement agency. The HIPAA Compliance Office coordinated and submitted an Agency response to an HHS/OCR initial document request regarding this breach. Additionally, guidance was also provided to ensure appropriate actions were taken to remain compliant with Section 501.171, F.S., such as notification to the Florida Attorney General's Office and credit monitoring companies.

To ensure that Agency Business Associates are compliant with HIPAA incident and breach reporting, the HIPAA Compliance Office staff tracked Medicaid managed care health plans' reports of HIPAA privacy and security incidents and breaches to the Agency and recommended compliance actions resulting in the potential imposition of fines on health plans for non-compliance with contractual reporting requirements. This tracking is required in the HIPAA regulations.

HIPAA Liaisons and Agency Physical Security

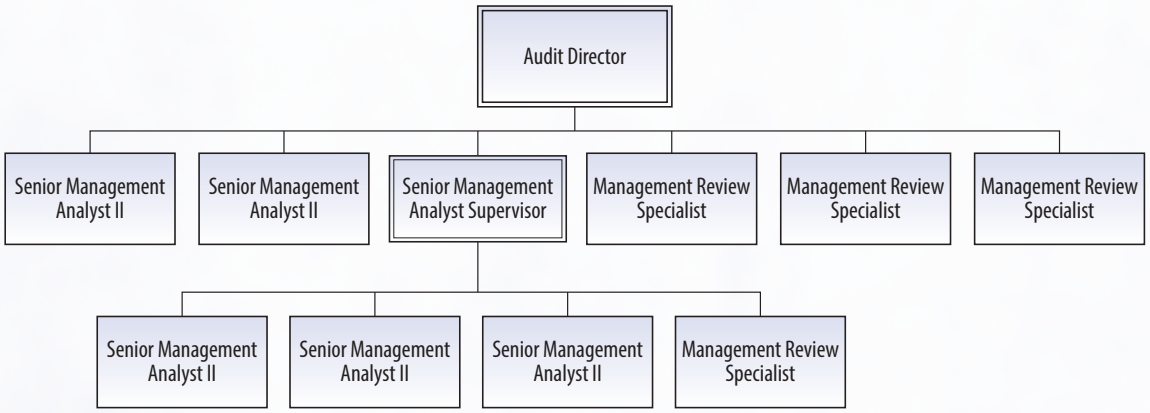
The use of Field Office HIPAA liaisons was reestablished in FY 2017-18. These HIPAA liaisons serve as a point of contact with all of the Agency Field Offices for any related HIPAA issues and increase compliance of the HIPAA prescribed physical safeguards by performing building walkthroughs and reporting any observed instances of unsecured PHI and any other related physical safety concerns to Agency PHI security. A monthly report is received from each Field Office HIPAA liaison to document these efforts. The HIPAA Compliance Office is currently drafting an Agency policy on building walkthroughs codifying this procedure.

HIPAA Privacy Risk Assessment

The HIPAA Compliance Office continued review of Agency practices and policies presenting risk of HIPAA non-compliance and worked with Agency staff to determine root causes, such as inadequate policies, training, or management oversight, and to assist management in implementing correction thereby reducing risk of HIPAA violation or information breach.

Furthering this effort, the HIPAA Compliance Office created a HIPAA-focused privacy risk assessment survey, which will be sent to all business units within the Agency next FY to compile a thorough inventory of Agency PHI location and movement. This effort will also create a library of all policies, procedures, and associated contractual documents related to the creation, usage, maintenance, and reception and transmission of Agency PHI. Once this initial information is obtained, the HIPAA Compliance Office will conduct interviews and risk assessment activities to identify, document, and address any HIPAA risks related to Agency PHI.

Staff and Organization



The purpose of Internal Audit is to provide independent, objective assurance and consulting services designed to add value and improve Agency operations. Internal Audit's mission is to assist the Secretary and other Agency management in ensuring better health care for all Floridians by bringing a systematic, disciplined, and risk-based approach to evaluate and contribute to 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, 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.

Internal Audit staff members bring various skills, expertise, and backgrounds to the Agency. Certifications or advanced degrees collectively held by members of Internal Audit include:

- Certified Public Accountant
- Certified Internal Auditor
- Certified Fraud Examiner
- Certified Inspector General
- Certified Inspector General Auditor
- Certified Government Auditing Professional
- Certified Information Systems Auditor
- Certified Information Systems Security Professional
- Certified ISO 20000 Internal Auditor
- ITIL (Information Technology Infrastructure Library) V3 Foundation Certification
- Master of Arts in Teaching
- Master of Arts in Sociology
- Master of Business Administration
- Juris Doctor (JD)

The Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing (IIA Standards) and the Association of Inspectors General Principles and Standards for Offices of Inspectors General require Internal Audit 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. To meet this requirement, staff members attend courses, conferences, seminars, and webinars throughout the year.

During this fiscal year, Internal Audit staff attended trainings sponsored by national and/or local chapters of the Association of Inspectors General, the Institute of Internal Auditors, the Association of Certified Fraud Examiners, the Association of Government Accountants, and the Information Systems Audit and Control Association. Staff also attended Agency employee training and completed Government and Nonprofit Accounting video training.

Internal Audit Functions

Risk Assessment

Internal Audit performs a risk assessment of the Agency's programs and activities each fiscal year to assist in the development of its 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. Activities assessed consist of components of the Agency's critical functions that allow the Agency to achieve its mission. Factors used to assess the overall risk of each core function include, but are not limited to the following:

- The adequacy and effectiveness of internal controls
- Changes in the operations, programs, systems, or controls
- Maintenance of confidential information
- Complexity of operations
- Assessment of data and information systems
- Management's concerns

Audit Plan

Based on the risk assessment, Internal Audit 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, budgeted hours, and assignment of staff.

Assurance Engagements

Internal Audit also conducts assurance engagements for the Agency. These engagements consist of an objective examination of evidence to provide an independent assessment on governance, risk management, and control processes. Such engagements assess the adequacy of internal controls to ensure:

- Reliability and integrity of information
- Compliance with policies, procedures, laws, and regulations
- Safeguarding of assets
- Economic and efficient use of resources
- Accomplishment of established objectives and goals for operations or programs

Assurance engagements are performed in accordance with the IIA Standards. Assurance engagements result in written

reports of findings and recommendations. Management's responses are included in the final reports, which are distributed to the Agency Secretary, affected program managers, the Chief Inspector General, and to the Auditor General (AG).

Consulting Engagements

Internal Audit's consulting engagements provide assistance to Agency management or staff for improving specific program operations or processes. In performing consulting engagements, Internal Audit's objective is to assist management or staff to add value to the Agency's programs by streamlining operations, enhancing controls, and implementing best practices. Since these engagements are generally performed at the specific request of management, the nature and scope are agreed upon by Internal Audit and Agency management before commencing the requested engagement. Some examples of consulting engagements include:

- Reviewing processes and interviewing staff within specific areas to identify process weaknesses and making subsequent recommendations for improvement
- Facilitating meetings and coordinating with staff of affected units to propose recommendations for process improvements, seeking alternative solutions, and determining feasibility of implementation
- Facilitating adoption and implementation of process improvement between management and staff, or between the Agency units
- Participating in process action teams
- Reviewing planned or new processes to determine efficiency, effectiveness, or adequacy of internal controls
- Preparing explanatory flow charts or narratives of processes for management's use

If appropriate, consulting engagements are performed in accordance with the IIA Standards.

Management Reviews

Internal Audit's management reviews are examinations of Agency units, programs, or processes that do not require a comprehensive audit. These reviews may also include compliance reviews of contractors or entities under the Agency's direct oversight. Management reviews result in written reports or letters of findings and recommendations, including responses by management. The IIA Standards are not cited in these particular reviews. These reports are distributed internally to the Agency Secretary and affected program managers. In addition, certain reports are sent to the Chief Inspector General and to the AG.

Special Projects and Other Projects

Services other than assurance engagements, consulting engagements, and management reviews performed by Internal Audit for Agency management or for external entities are considered special projects. Special projects may include participation in intra-agency and inter-agency workgroups, attendance at professional meetings, or assisting an Agency unit, the Governor's office, or the Legislature in researching an issue. Special projects also include atypical activities that are accomplished within Internal Audit, such as the installation of new audit tracking or training software, or revising policies and procedures.

Internal Audit Activities

Completed and In Progress Engagements

The following is a summary list of completed and in progress engagements as of June 30, 2018:

Report No.	Engagement	Type	Date Issued/Planned
AHCA-1415-16-A	Single Sign On Application	Assurance	August 31, 2017
AHCA-1516-08-A	Cash Room Collection Process	Assurance	December 8, 2017
AHCA-1617-04-A	Agency Agreements	Assurance	February 26, 2018
AHCA-1617-02-A	Employee Background Screening Process	Assurance	April 5, 2018
AHCA-1617-07-A	Accounts Receivable Collection and Write-off Process	Assurance	October 2018
AHCA-1617-05-A	Provider Eligibility Enrollment Process	Assurance	January 2019
AHCA-1718-02-A	HQA Tracking of Final Orders	Assurance	January 2019
AHCA-1718-03-A	Medicaid Provider Payments	Assurance	March 2019
AHCA-1718-04-A	IT Help Desk	Assurance	March 2019

Engagement Summaries

The following summaries describe the results of the assurance engagements completed by Internal Audit during FY 2017-18:

AHCA-1415-16-A Single Sign On Application

Internal Audit performed an audit of the Agency's Single Sign On (SSO) application administered by the Division of Information Technology. The objectives of this audit were to determine the efficiency and effectiveness of the SSO application and determine whether the SSO application was in compliance with applicable laws, statutes, and the Florida Administrative Code.

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-1516-08-A Cash Room Collection Process

An audit of the operations of the Cash Receipts Unit (Cash Room) within the Bureau of Financial Services (Financial Services) was conducted to determine the Cash Room's compliance with laws, rules, and Agency policies and procedures and the adequacy of the processes and controls over operations, including Cash Room access restrictions.

Overall Cash Room operations appeared to comply with applicable laws, rules, and established procedures. In addition, the Cash Room generally deposited checks within the time frame specified by Section 116.01(1), F.S. However, we also noted areas where improvement could be made to strengthen controls. Our audit disclosed the following:

- The Cash Room was staffed with only one person several times during the day.
- Cash Room records were insufficient to document properly the change of custody for checks.
- Bank account numbers of clients and the Agency were not kept in a secured cabinet.
- At times, Financial Services employees were assigned incompatible Cash Room and accounting functions.
- The Cash Room entry log and the Safe Opening/Closing log disclosed discrepancies. In addition, Cash Room staff had unrestricted access to the safe during non-business hours.
- The Cash Room acted as custodian for negotiable instruments with inadequate chain of custody transfer documentation.

AHCA-1617-04-A Agency Agreements

Internal Audit conducted an audit of the Contract Administration Unit's (CAU) process for developing, reviewing, approving, tracking, maintaining, and monitoring Agency Agreements (Agreements) within the Division of Operations, Bureau of Support Services, Procurement Section.

In general, we noted that applicable laws, rules, and general procedures were being followed. In addition, we observed that staff was committed to pursuing and implementing improvements to their process. However, we also noted areas where improvements could be made to strengthen controls and improve efficiency:

- Policy and Procedure 4028 on Agency Agreements requires updating to reflect current processes; clarify when Agreements should be utilized; distinguish between Contracts and Agreements; define the types of Agreements; and address the amendment process, monitoring, and other recommendations outlined in this report.
- Agreement Managers responsible for Agreements in excess of $100,000 annually were not all Florida Certified Contract Managers as required by statute.
- The Contract Administration Tracking System had inaccurate and incomplete information for some Agreements and discrepancies with some Agreement Documents and Program Office information.
- Some Program Offices did not send all existing Agreements to CAU despite the Agency Agreement Clean-up Project in April 2017, designed to capture unknown Agreements, and did not always route Agreements through CAU for development, review, approval, and execution.
- Some Agreements, which involved the use of Agency-owned HIPAA PHI, did not include standard language relating to the proper handling and security of PHI and reporting responsibilities for breaches.
- Some Program Offices do not monitor Agreements consistently.

AHCA-1617-02-A Employee Background Screening Process

An audit was conducted of the employee background screening process within the Division of Operations, Bureau of Human Resources (HR), Performance Planning, Background Screening, and Personnel Records Unit (BGS).

We noted that, in general, the BGS Unit appeared to follow applicable laws, rules, and established procedures. We also noted that staff is committed to pursuing and implementing process improvements. However, we noted areas where improvement is needed to strengthen controls. Our audit disclosed the following:

- The Agency hires employees prior to the completion of level 2 background screening, increasing exposure to security, legal, reputational, and financial risks.
- Monitoring efforts need improvement to ensure timely follow-up and proper documentation of fingerprinting completion.

Additional Projects

Section 20.055(2), F.S., requires the OIG in each state agency to "advise in the development of performance measures, standards, and procedures for the evaluation of state agency programs" and to "assess the reliability and validity of the information provided by the state agency on performance measures and standards, and make recommendations for improvement, if necessary."

Internal Audit participated in the review of performance measures included in the Agency's annual Long Range Program Plan. Current measures and proposed new measures were reviewed and advice was provided to the Agency staff regarding accuracy, validity, and reliability.

Internal Audit completed the following additional duties or projects during FY 2017-18:

- Assisted with Chief Inspector General Enterprise Projects
- Executive Office of the Governor Weekly Activity Reports
- Schedule IX of the Legislative Budget Request
- Summary Schedule of Prior Audit Findings
- Department of Health and Human Services Audit Resolution Letter
- Contributed to OIG Annual Report
- Engagements in Progress Report
- Auditor General Information Technology Survey
- Tracking of all HHS Demand Letters and Documentation Requests for Resolution of Audit Findings

Internal Audit also assisted the Executive Office of the Governor Chief Inspector General (CIG) with a review of legal services provided to the City of Opa-locka (City). This review was based on concerns expressed by City Commissioners at the November 8, 2017 City Commission meeting regarding expenses for legal services. The CIG issued Report # R 17/18-002, Review of City of Opa-locka Legal Services on June 20, 2018.

Internal Engagement Status Reports

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 2017-18, the following status reports for internal engagements were published:

- Medicaid Aid Category Rate Assignment (Final Status Report)
- Background Screening Clearinghouse Program (18-Month Status Report)
- Background Screening Clearinghouse Program (Final Status Report)
- Single Sign On Application (Six-Month Status Report)
- Cash Room Collection Process (Six-Month Status Report)

Corrective Actions Outstanding from Previous Annual Reports

As of June 30, 2018, no corrective actions for significant recommendations described in previous annual reports were still outstanding.

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 Office of the Auditor General 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 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 time-frames.

During FY 2017-18, status reports were submitted on the following external reports:

- Auditor General – Fraud and Abuse Case Tracking System Six-Month Status Report (Report No. 2017-093)
- Auditor General - State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards Six-Month Status Report (Report No. 2017-180)
- Auditor General – Statewide Medicaid Managed Care Program and Prior Audit Follow-up (Report No. 2018-002)

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), the Agency for State Technology (AST), 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 2017-18, the following reports were issued by external entities:

Office of the Auditor General

- Statewide Medicaid Managed Care Program and Prior Audit Follow-up (Report No. 2018-002)
- Collection and Use of Medicaid Managed Care Encounter Data and Selected Administrative Activities (Report No. 2018-172)

- State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards (Report No. 2018-189)

OPPAGA

- Independent Community Pharmacies Doing Business in Florida (Research Memorandum dated October 25, 2017)
- AHCA Continues to Expand Medicaid Program Integrity Efforts; Establishing Performance Criteria Would Be Beneficial (Report No. 18-03)
- Assisted Living Facilities (Research Memorandum dated September 27, 2017)
- Department of Corrections Elderly Inmates (Presentation Made to the Senate Appropriations Subcommittee on Criminal and Civil Justice on February 8, 2018)
- Florida's Regulation of Third Party Administrators (Research Memorandum dated December 21, 2017)

GAO

- Medicare and Medicaid – CMS Needs to Fully Align Its Antifraud Efforts with Fraud Risk Framework (Report No. GAO-18-88)

HHS

- Challenges Appear to Limit States' Use of Medicaid Payment Suspensions (Report No. OEI-09-14-00020)
- Florida Focused Program Integrity Review Final Report January 2018
- Florida Did Not Always Verify Corrections of Deficiencies Identified During Surveys of Nursing Homes Participating in Medicare and Medicaid (Report No. A-04-17-08052)

AST

- 2017 Information Technology Standards and Guidelines Assessment Report dated December 1, 2017

Single Audit Act 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 federal regulations 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 the reviews to the program/bureau and the Agency's Contract Manager.

During FY 2017-18, Internal Audit continued to work with the Bureau of Financial Services and the Bureau of Support Services to develop policies and procedures to address single audit compliance. Policy 2000, Single Audit Act Compliance, was finalized in November 2017. In addition, contract language was revised in the "Special Audit Requirements" contract attachment and recipients/subrecipients are required to

submit electronic reports directly to the contract manager and the OIG. The revised language is applicable to all new contracts, agreements, and grants after November 2017.

During the fiscal year, Internal Audit reviewed seven 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 guidance on resolving any issues noted in the reporting package.

Root Cause Analysis

Both internal and external audits, including status reports on previous audit reports, showed recurring themes or deficiencies in the following areas:

- Policies or Procedures – Nonexistent, outdated, or inadequate policies or procedures
- Process – Inadequate process or failure to address risk in a process
- Documentation – Lack of supporting documentation or failure to maintain documentation to show compliance with procedures, laws, contracts, statutes, inter-agency agreements, or other governing documents
- Monitoring – Inadequate monitoring, supervisory review, or reporting of compliance with policies, procedures, contracts, or other established standards
- Noncompliance– Nonconformity with federal guidance, legislative appropriations, state statutes, or Agency policy

Chart 1: External Audits Root Cause Analysis

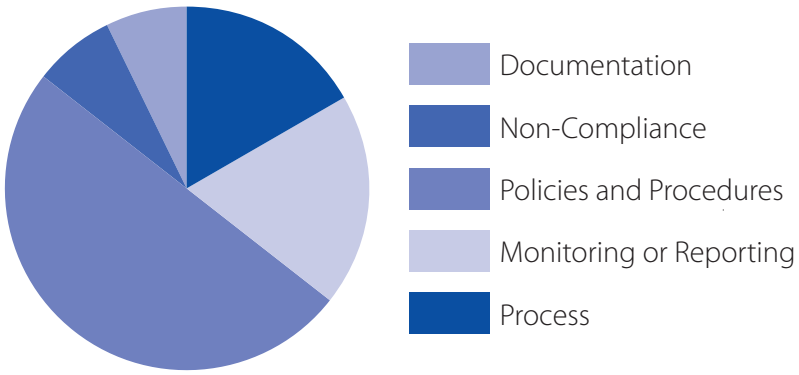
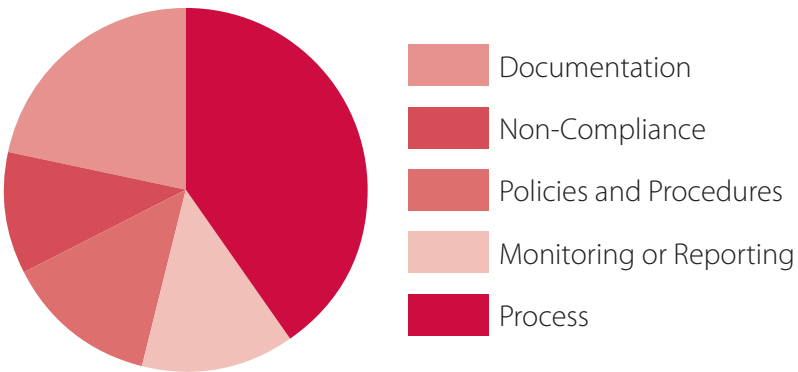


Chart 2: Internal Audits Root Cause Analysis



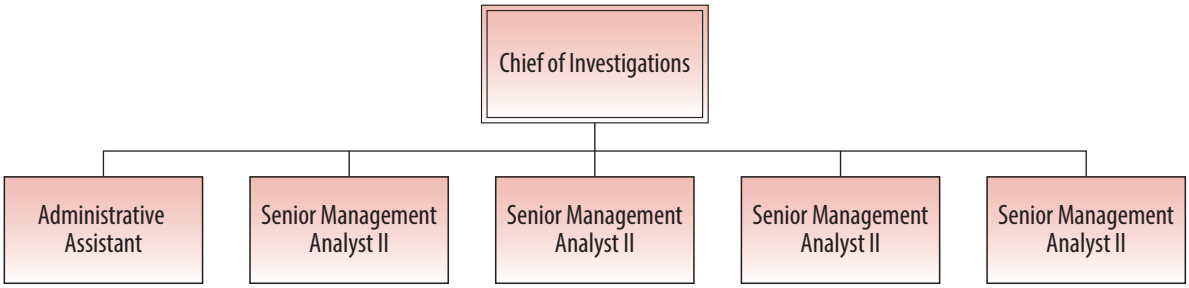
Audit Management System

Internal Audit purchased and implemented MKinsight, an audit management system, in FY 2015-16. MKinsight tracks work performed on audits, management reviews, consulting projects, special assignments, follow-up activities, and risk assessments. The system assists with ensuring compliance with Section 20.055, F.S., IIA Standards, and other requirements by embedding such standards into its configuration.

MKinsight allows Internal Audit to maintain and improve productivity, to continue to ensure standards are met, and efficiently accomplish its mission to bring a systematic, disciplined, and risk-based approach to evaluate and contribute to the improvement of the Agency's governance, risk management, and controls processes.

In FY 2017-18, Internal Audit continued to configure MKinsight to improve the tracking of work performed on audits. In addition, the MKinsight policies and procedures were updated to improve processes and increase efficiency.

Staff and Organization



The Office of the Inspector General's Investigations Unit (IU) is responsible for initiating, conducting, and coordinating investigations that 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 Florida 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 recipients, or from the public.

Allegations of a criminal nature are immediately referred 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 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 AHCA OIG Investigations Unit achieved accreditation status for a three-year term 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 IU staff on (1) Organization and Governing Principles; (2) Personnel Practices; (3) Training; (4) Investigation Process; (5) Case Supporting Materials and Evidence; (6) Whistle-blowers Act; (7) Case Management; and (8) Final Reporting Processes. Accreditation provides the IU a means for maintaining the highest standards of professionalism and accountability.

The IU staff brings various backgrounds and expertise to the Agency. Certifications, in addition to advanced degrees, collectively held by IU staff as of June 30, 2018, include:

- Certified Fraud Examiner (1)
- Certified Inspector General Investigator (4)
- Certified Inspector General Auditor (1)
- Certified Equal Employment Opportunity Investigator (4)
- Certified Law Enforcement Officer (2)
- Former Law Enforcement Officer (2)

Investigations Unit Functions

During FY 2017-18, the Investigations Unit opened 232 new complaints and closed 232 complaints some of which were ongoing from previous fiscal years. For the purpose of this report, the complaints were categorized as follows:

- Employee Misconduct - Allegations associated with employee misconduct 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.
- HIPAA Violations – Allegations associated with violations of HIPAA's Privacy Rule or records access rule.
- Medicaid Service Complaints - Medicaid service complaints 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.

The 232 complaints received by the AHCA OIG for FY 2017-18 were assessed and assigned as follows:

- Thirteen (13) were assigned for analysis to determine if the complaints met the criteria for Whistle-blower status as defined in §112.3187, F. S.
- Seventeen (17) were assigned for Preliminary Investigation.
- Six (6) were assigned for Full Internal Investigation. The IU's analysis of the complaints received and investigated disclosed the majority of these cases involved disparaging remarks and unprofessional conduct directed toward employees and persons outside the agency.
- One-hundred seventy-three (173) were referred to other AHCA Bureaus or outside agencies for proper assessment.
- Four (4) were assigned to provide investigative assistance to management.
- Seventeen (17) were assigned for informational purposes only.
- Two (2) Initiatives were assigned to conduct reviews on AHCA policy and procedures.
- Additionally, the OIG IU continued to monitor the investigation of one active legacy Whistle-blower complaint that was referred to an external agency.

Investigations that resulted in published investigative reports were distributed to the

leadership responsible for the employee or program investigated to enable leadership to effect subsequent remedial action (if appropriate) or to effect recommended policy changes. In all instances, the OIG IU's published reports were presented to the Agency Secretary for review prior to management's review, resolution, and action.

Case Highlights FY 2017-18

The following are examples of Investigation Unit cases closed during FY 2017-2018. A listing of complaints received during this reporting period is included at the end of this section.

AHCA OIG #17-08-007

This preliminary investigation was initiated by a complaint filed by an employee of a facility regulated by AHCA's HQA division that alleged an AHCA employee was engaged in discriminatory behavior while conducting an inspection at the facility. The AHCA OIG's investigation determined there was insufficient evidence to support discriminatory behavior by the AHCA employee during the inspection.

AHCA OIG #17-09-007

An IU Initiative was conducted to review exit interviews submitted to HR by departing employees to determine whether AHCA Policy #96-HR-7 was being followed. Departing employees are to be provided with an Exit Interview and any negative comments are to be forwarded by HR to the appropriate Deputy Secretary. The AHCA OIG's review found that the majority of exit interviews with negative comments were forwarded to the appropriate Deputy Secretary for review; however, there was one instance where HR was unable to confirm whether the comments had been forwarded to the appropriate Deputy Secretary. The AHCA OIG determined there was no further review necessary based on the outcome.

AHCA OIG #17-10-008

This investigation was initiated by a complaint filed against an AHCA employee alleging racial discrimination during a facility inspection. During the OIG AHCA investigation, attempts made to contact the complainant were unsuccessful and a determination was made based on the written complaint and interviews with AHCA and facility staff. The AHCA OIG found insufficient evidence to support the allegations of racial discrimination and unprofessional conduct by the AHCA employee.

AHCA OIG #17-10-009

This investigation was initiated by a complaint submitted to AHCA's Division of Human Resources by a complainant who wished to remain anonymous. The complaint alleged that an AHCA employee had made inappropriate comments that instilled fear in many of the employees who worked in the same office. The AHCA OIG's review of applicable personnel rules and statutes along with interviews of AHCA employees provided sufficient evidence to support the conclusion that the employee engaged in behavior inappropriate for the workplace or behavior rising to the level of conduct unbecoming a public employee.

AHCA OIG #17-10-010

This investigation was initiated on an anonymous complaint received from the Chief Inspector General's office alleging employee misconduct by an AHCA employee, which included leaving work early and not performing duties as assigned. The AHCA OIG analysis of evidence disclosed sufficient information supporting the allegations of misconduct when the employee violated AHCA's policies on the use of Identification Cards and Dual Employment and Compensation and Florida Statutes addressing the falsification of timesheets and official records.

AHCA OIG #17-11-011

This preliminary investigation was initiated on the filing of an anonymous complaint alleging an AHCA employee may have mishandled her AHCA issued laptop and files that may have contained PHI when she requested her staff to provide her laptop to a non-AHCA employee to be delivered to her while she was at home on sick leave. The AHCA OIG determined that the allegation that the employee may have mishandled her AHCA issued laptop and folders was not conclusively supported, therefore, it was determined to be unsubstantiated.

AHCA OIG #18-02-004

This preliminary investigation was initiated on an online complaint submitted to the AHCA OIG alleging that an AHCA employee was subjecting another AHCA employee to a hostile work environment. The preliminary investigation disclosed that the complainant failed to present the AHCA OIG with support of a claim of harassment as defined by the Equal Employment Opportunity Commission (EEOC). Accordingly, the AHCA OIG determined that in the absence of harassment based on a protected basis as defined by the EEOC, a hostile work environment could not exist.

AHCA OIG #18-02-008

This preliminary investigation was initiated upon the filing of a complaint with the AHCA HR alleging that an Agency employee was creating a hostile work environment. The AHCA OIG preliminary investigation did not disclose sufficient evidence supporting the requirements for a hostile work environment as stipulated by the EEOC.

AHCA OIG #18-03-006

This investigation was initiated by a complaint alleging that AHCA employees were negligent and inaccurate in reporting facility deficiencies during an AHCA inspection, which was subsequently amended following a secondary inspection. The AHCA OIG found insufficient evidence to support the fact that AHCA employees were negligent and inaccurate in their reporting.

AHCA OIG #18-03-021

This preliminary investigation was initiated by an anonymous complaint alleging AHCA employees were engaging in conduct unbecoming public employees by socializing and distracting other employees while not performing assigned duties. The AHCA OIG found insufficient evidence to support the allegation of conduct unbecoming and determined the complaint to be unsubstantiated.

AHCA OIG #18-04-004

This preliminary investigation was initiated on a complaint alleging an AHCA employee was potentially trying to defraud AHCA's Travel System. The AHCA OIG was unable to prove any fraudulent activity occurred based on the evidence available and was therefore unable to substantiate any allegations of fraudulent activity.

Complaints Received FY 2017-18

Case Number	Primary Allegation	Disposition of Allegation
17-07-001	Substandard Care	Referred
17-07-002	Substandard Care	Referred
17-07-003	Substandard Care	Referred
17-07-004	Substandard Care	No Action Taken
17-07-005	Medicaid Fraud	Referred
17-07-006	Public Safety	Referred
17-07-007	Conduct Unbecoming	Referred
17-07-008	Medicaid Fraud	No Action Taken
17-07-009	Other	Referred
17-07-010	Medicaid Fraud	Referred
17-08-001	Substandard Care	Referred
17-08-002	Medicaid Fraud	No Action Taken
17-08-003	Substandard Care	Referred
17-08-004	Substandard Care	No Action Taken
17-08-005	Substandard Care	No Action Taken
17-08-006	Medicaid Fraud	No Action Taken
17-08-007	Conduct Unbecoming	Referred
17-08-008	Unfair Employment Practices	Referred
17-08-009	Substandard Care	Referred
17-08-010	Eligibility	No Action Taken
17-08-011	Discrimination	No Action Taken
17-08-012	Medicaid Fraud	Referred
17-08-013	Fraud	No Action Taken
17-09-001	Substandard Care	Referred
17-09-002	Substandard Care	Referred
17-09-003	Fraud	Referred
17-09-004	Public Safety	No Action Taken
17-09-005	Substandard Care	Referred
17-09-006	IU Initiative	Active
17-09-007	IU Initiative	IU Initiative
17-09-008	Fraud	No Action Taken
17-10-001	Fraud	Referred
17-10-002	Fraud	No Action Taken
17-10-003	Substandard Care	Referred
17-10-004	Misconduct	No Action Taken
17-10-005	Medicaid Fraud	No Action Taken
17-10-006	Eligibility	No Action Taken
17-10-007	Substandard Care	Referred
17-10-008	Conduct Unbecoming	Unsubstantiated
17-10-009	Misconduct	Substantiated

Complaints Received FY 2017-18

Case Number	Primary Allegation	Disposition of Allegation
17-10-010	Misconduct	Substantiated
17-10-011	Medicare Fraud	Referred
17-10-012	Hostile Work Environment	No Action Taken
17-10-013	Medicaid Fraud	Referred
17-10-014	Harassment	No Action Taken
17-10-015	Substandard Care	Referred
17-10-016	Substandard Care	No Action Taken
17-10-017	Insurance Fraud	No Action Taken
17-11-001	Eligibility	Information Only
17-11-002	Eligibility	No Action Taken
17-11-003	Retaliation	Referred
17-11-004	Substandard Care	Referred
17-11-005	Fraud	Referred
17-11-006	Fraud	No Action Taken
17-11-007	Eligibility	No Action Taken
17-11-008	HIPAA Violations	No Action Taken
17-11-009	Medicaid Fraud	Referred
17-11-010	Substandard Care	Referred
17-11-011	Misconduct	Unsubstantiated
17-11-012	Fraud	Referred
17-11-013	Retaliation	Referred
17-11-014	Fraud	No Action Taken
17-11-015	Fraud	No Action Taken
17-11-016	Fraud	No Action Taken
17-11-017	Substandard Care	Referred
17-11-018	Disclosure of Confidential Information	Investigative Assist
17-12-001	Harassment	No Action Taken
17-12-002	Insurance Fraud	No Action Taken
17-12-003	Substandard Care	No Action Taken
17-12-004	Stark Law Violation	No Action Taken
17-12-005	Substandard Care	Referred
17-12-006	Substandard Care	No Action Taken
17-12-007	Substandard Care	Referred
17-12-008	Unfair Employment Practices	Referred
17-12-009	Substandard Care	Referred
17-12-010	Medicaid Fraud	Referred
17-12-011	Substandard Care	Information Only
17-12-012	Medicaid Fraud	Referred
17-12-013	Eligibility	No Action Taken
17-12-014	Unlicensed Activity	No Action Taken

Complaints Received FY 2017-18

Case Number	Primary Allegation	Disposition of Allegation
17-12-015	Substandard Care	No Action Taken
17-12-016	Unlicensed Activity	Referred
17-12-017	Retaliation	Outside Purview
17-12-018	Hostile Work Environment	Referred
17-12-019	Unlicensed Activity	No Action Taken
17-12-020	Unlicensed Activity	Outside Purview
17-12-021	Insurance Fraud	Outside Purview
17-12-022	Theft	No Action Taken
17-12-023	Medicaid Fraud	Referred
17-12-024	Request of Assistance/Information	No Action Taken
17-12-025	AHCA Actions	Outside Purview
17-12-026	Substandard Care	Referred
17-12-027	Harassment	No Action Taken
17-12-028	Public Safety	Outside Purview
18-01-001	Substandard Care	Referred
18-01-002	Unlicensed Activity	Referred
18-01-003	Fraud	Referred
18-01-004	Substandard Care	Referred
18-01-005	Medicaid Fraud	Referred
18-01-006	Eligibility	No Action Taken
18-01-007	Substandard Care	No Action Taken
18-01-008	Fraud	No Action Taken
18-01-009	Theft	Outside Purview
18-01-010	Substandard Care	Referred
18-01-011	Substandard Care	Referred
18-01-012	Substandard Care	Referred
18-01-013	Regulatory Violation	Referred
18-01-014	Substandard Care	No Action Taken
18-01-015	Fraud	Referred
18-01-016	Conduct Unbecoming	Referred
18-01-017	Eligibility	No Action Taken
18-01-018	Substandard Care	Referred
18-01-019	Unlicensed Activity	Referred
18-01-020	Substandard Care	Referred
18-01-021	Substandard Care	No Action Taken
18-01-022	Public Safety	Referred
18-01-023	Insurance Fraud	No Action Taken
18-02-001	Other	No Action Taken
18-02-002	Substandard Care	Referred
18-02-003	Request of Assistance/Information	Forensic Analysis

Complaints Received FY 2017-18

Case Number	Primary Allegation	Disposition of Allegation
18-02-004	Hostile Work Environment	Unsubstantiated
18-02-005	Harassment	Referred
18-02-006	Substandard Care	Referred
18-02-007	Insurance Fraud	No Action Taken
18-02-008	Hostile Work Environment	Unsubstantiated
18-02-009	Substandard Care	Referred
18-02-010	Harassment	No Action Taken
18-02-011	Falsification	Referred
18-02-012	Conduct Unbecoming	No Action Taken
18-02-013	Unfair Employment Practices	No Action Taken
18-02-014	Hostile Work Environment	No Action Taken
18-02-015	Discrimination	No Action Taken
18-02-016	Substandard Care	Referred
18-02-017	Conduct Unbecoming	No Action Taken
18-02-018	Substandard Care	Referred
18-02-019	Patient Rights Violation	Referred
18-02-020	Eligibility	No Action Taken
18-02-021	Substandard Care	Referred
18-02-022	Substandard Care	Referred
18-03-001	Fraud	No Action Taken
18-03-002	Eligibility	No Action Taken
18-03-003	Substandard Care	Referred
18-03-004	Fraud	No Action Taken
18-03-005	Harassment	Unsubstantiated
18-03-006	Fraud	Unsubstantiated
18-03-007	Eligibility	No Action Taken
18-03-008	Medicaid Fraud	Referred
18-03-009	Substandard Care	Referred
18-03-010	Substandard Care	No Action Taken
18-03-011	HIPAA Violations	Referred
18-03-012	Substandard Care	Referred
18-03-013	Substandard Care	No Action Taken
18-03-014	Substandard Care	Referred
18-03-015	Substandard Care	Referred
18-03-016	Substandard Care	Information Only
18-03-017	Substandard Care	Referred
18-03-018	Eligibility	No Action Taken
18-03-019	Fraud	No Action Taken
18-03-020	Substandard Care	Referred
18-03-021	Conduct Unbecoming	Unsubstantiated

Complaints Received FY 2017-18

Case Number	Primary Allegation	Disposition of Allegation
18-03-022	Fraud	Active
18-03-023	Unlicensed Activity	Referred
18-03-024	Substandard Care	Referred
18-03-025	Fraud	No Action Taken
18-03-026	Medicaid Fraud	No Action Taken
18-03-027	Sexual Harassment	Referred
18-03-028	HIPAA Violations	Referred
18-04-001	Substandard Care	Referred
18-04-002	Substandard Care	Referred
18-04-003	Unlicensed Activity	Referred
18-04-004	Fraud	Unsubstantiated
18-04-005	Conduct Unbecoming	No Action Taken
18-04-006	Substandard Care	No Action Taken
18-04-007	Conduct Unbecoming	Referred
18-04-008	Unlicensed Activity	Referred
18-04-009	AHCA Actions	No Action Taken
18-04-010	Substandard Care	Referred
18-04-011	HIPAA Violations	No Action Taken
18-04-012	Substandard Care	Referred
18-04-013	Vandalism	No Action Taken
18-04-014	Request of Assistance/Information	No Action Taken
18-04-015	Substandard Care	Referred
18-04-016	Fraud	Referred
18-04-017	Fraud	Referred
18-04-018	Substandard Care	Referred
18-04-019	Substandard Care	Referred
18-04-020	Substandard Care	No Action Taken
18-04-021	Substandard Care	Referred
18-04-022	Unlicensed Activity	No Action Taken
18-05-001	Identity Theft	No Action Taken
18-05-002	Request of Assistance/Information	No Action Taken
18-05-003	Substandard Care	Referred
18-05-004	Request of Assistance/Information	No Action Taken
18-05-005	Substandard Care	Referred
18-05-006	Substandard Care	No Action Taken
18-05-007	Eligibility	No Action Taken
18-05-008	Substandard Care	No Action Taken
18-05-009	Substandard Care	Referred
18-05-010	Substandard Care	Referred
18-05-011	Request of Assistance/Information	No Action Taken

Complaints Received FY 2017-18

Case Number	Primary Allegation	Disposition of Allegation
18-05-012	Substandard Care	No Action Taken
18-05-013	Substandard Care	Referred
18-05-014	Substandard Care	Referred
18-05-015	Eligibility	No Action Taken
18-05-016	Substandard Care	No Action Taken
18-05-017	Public Safety	Referred
18-05-018	Substandard Care	Referred
18-05-019	HIPAA Violations	No Action Taken
18-05-020	Misuse of Resources	Information Only
18-05-021	Eligibility	No Action Taken
18-05-022	Unlicensed Activity	Referred
18-05-023	Unlicensed Activity	Referred
18-05-024	Unfair Employment Practices	No Action Taken
18-05-025	Medicare Fraud	Referred
18-05-026	Unlicensed Activity	Referred
18-06-001	Substandard Care	Referred
18-06-002	Eligibility	Outside purview
18-06-003	Fraud	Referred
18-06-004	Eligibility	No Action Taken
18-06-005	Retaliation	Referred
18-06-006	Request of Assistance/Information	No Action Taken
18-06-007	Opened in error	Opened in error
18-06-008	Information Only	Information Only
18-06-009	Misconduct	Active
18-06-010	Medicare Fraud	No Action Taken
18-06-011	HIPAA Violations	Referred
18-06-012	Substandard Care	Referred
18-06-013	Medicaid Fraud	Referred
18-06-014	Falsification	Referred
18-06-015	AHCA Actions	Referred
18-06-016	Conduct Unbecoming	Active
18-06-017	Information Only	No Action Taken

Enterprise Risk Management

Enterprise Risk Management (ERM) is an enterprise-wide approach for addressing the full spectrum of an entity's risks by considering these risks as an entity-level portfolio, instead of addressing risks within individual divisions, bureaus, or units. ERM provides a structured methodology for understanding risks by identifying, analyzing, quantifying, managing, and monitoring these risks and determining how these risks affect the achievement of an entity's objectives.

The OIG is tasked with coordinating the Agency's process for adopting and implementing an ERM program. During the summer of 2018, the Agency's Management Team received training and participated in planning and developing an ERM framework and process. Full implementation of the Agency's ERM program will likely span several years.

ERM Framework

Report Medicaid Billing Fraud at:
1-888-419-3456
or
Report Fraud Online at:
http://ahca.myflorida.com/Executive/Inspector_General/complaints.shtml

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