



CHIEF FINANCIAL OFFICER
BLAISE INGOGLIA
STATE OF FLORIDA

June 2, 2026

Ms. Shevaun Harris, Secretary
Agency for Health Care Administration
2727 Mahan Drive
Tallahassee, Florida 32308

Dear Secretary Harris:

The Department of Financial Services, Division of Accounting and Auditing, Bureau of Auditing, has conducted an audit of the contract management and monitoring processes for the Agency for Health Care Administration (AHCA) for the period of July 1, 2023, through June 30, 2024, pursuant to sections 17.03 and 287.136, Florida Statutes (F.S.).

Objectives and Methodology

The objective of this review was to determine whether AHCA, who is primarily responsible for the state's estimated \$35 billion Medicaid program that will serve a projected 4.7 million Floridians in State Fiscal Year (SFY) 2024-25, the licensure of the state's more than 50,500 health care facilities, and the sharing of health care data through the Florida Center for Health Information and Policy Analysis, was in compliance regarding contract deliverables and monitoring efforts. AHCA is responsible for the procurement, contract management, and monitoring of all AHCA contracts. Our audit focused on standard two-party agreements, and purchase orders that were active and closed during the audit period. Our population included 1,253 contracts totaling \$88 million. Our audit covered direct services to AHCA related to Information Technology (IT). We did not include in our audit transactions related to Medicaid.

Summary of Recommendations

Our review found that AHCA's implemented internal controls for contract management and monitoring processes are adequate, except for a few areas noted during our review where improvement should be considered. Please note, this audit was performed for the 2023/2024 fiscal year; therefore, the policies, procedures, statutes, and Chief Financial Officer (CFO) Memoranda that were active during the 2023/2024 fiscal year were utilized during this audit. Historical CFO Memoranda are not available on the CFO's website; however, they can be provided upon request. The Department should utilize the current policies, procedures, statutes, and CFO memoranda going forward. We recommend AHCA take the following actions:

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- Ensure the Department is in compliance with CFO Memorandum Number (No.) 5, by establishing and maintaining a formal monitoring process that includes monitoring procedures, an annual Risk Assessment and Monitoring Plan. The Department should also implement a monitoring tool to demonstrate the monitoring efforts performed by the contract manager.
- Ensure the Department is in compliance with CFO Memorandum No. 5, by verifying all required documentation is included with each invoice regarding deliverables prior to payment and maintained in the contract manager's file.
- Ensure the Department is in compliance with section 215.422, F.S., by verifying that all applicable dates are included on the invoice or supported through other documentation establishing the timeline from receipt through approval, to ensure that all invoices are reviewed and approved within the required five (5) working day timeframe.

These improvements will ensure contract management and monitoring efforts and the maintenance of documentation are properly performed.

We appreciate the support and courtesy extended to our audit team. Completed reports of the Bureau of Auditing are available at <https://www.myfloridacfo.com/division/aa/audits-reports>. If you have any questions, please contact Ms. Kim Holland, Bureau Chief, at (850) 413-5700 or kim.holland@myfloridacfo.com.

Sincerely,



Renée Hermeling, Director

RH/cth

c. Brian P. Langston, Inspector General