



Office of Inspector General  
Internal Audit

**Report No. 14-09  
October 2013**

**ARRA Data Quality Review**  
Quarter Ending September 30, 2013

## **Executive Summary**

Internal Audit completed a data quality review of the Agency for Health Care Administration's (Agency) American Recovery and Reinvestment Act of 2009 (ARRA) award data reported in the FlaReporting System for the quarter ending September 30, 2013. Throughout the review, we worked closely with Agency staff to help ensure that reported data was accurate and complete. Our review did not disclose any material omissions or significant errors in the data that was submitted to the federal government. Details of our review are provided in the Review Findings section.

## **Scope, Objectives, and Methodology**

The review covers the ARRA award data reported by the Agency in the FlaReporting System for the quarter ending September 30, 2013. Our objective was to perform a data quality review of the Agency's ARRA award data in order to determine if there were any material omissions or significant errors in the data. To accomplish our objectives, we reviewed applicable laws, ARRA reporting guidance, and award documentation and interviewed applicable Agency staff regarding the methodologies used in calculating award expenditures and the number of jobs created/retained.

## **Background**

The purpose of ARRA is to provide federal assistance designed to create and preserve jobs, stimulate economic development, and provide help for people affected by the recession.

Section 1512(c) of the ARRA requires recipients to report quarterly on the use of these funds. The quarterly reports provide detailed information on the projects and activities funded by ARRA. Florida's reporting process for ARRA awards is centralized through the FlaReporting System. This system facilitates the collection, review, and submission of award data to the federal government.

ARRA also provides for greater accountability and transparency over the use of these funds. The Federal Office of Management and Budget (OMB) has provided guidance to recipients regarding required data quality reviews in order to avoid problems with material omissions and significant reporting errors. The data quality reviews encompass accuracy, completeness and timely reporting of information.

## Review Findings

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The Florida Center for Health Information and Policy Analysis reported the following ARRA award:

1. *Florida Health Information Exchange (HIE) Cooperative Agreement Program* (award #90HT0052) in the amount of \$20,738,582 with an award date of March 15, 2010. Cumulative expenditures reported totaled \$19,807,415.79.

The purpose of this project is to implement a statewide HIE plan that will facilitate and expand the secure, electronic movement and use of HIE among organizations according to nationally recognized standards. The plan will address Florida's goals for achieving objectives and measures related to HIE, including the oversight for supporting and measuring the meaningful use of HIE, to improve the continuity of care provided to Floridians by their health care providers. On February 4, 2011, the Agency executed a contract with Harris in the amount of \$19,013,196 to design, develop, implement, operate and maintain the infrastructure for Florida's HIE. On February 14, 2012, the contract with Harris was amended to include an additional \$163,720. The amendment revised the project deliverables and work schedule to provide for expanded implementation of direct secure messaging services. The amendment also clarified requirements regarding service levels, documentation and compensation to the Agency for failure to achieve required service levels. On April 30, 2013, the contract with Harris was amended again to include an additional \$110,000. This amendment also revised the project deliverables and work schedule to provide for expanded implementation of direct secure messaging services and the implementation of the financial sustainability plan required by the Agency. On June 22, 2011, the Agency executed a contract with Florida International University, College of Business (FIU) in the amount of \$495,980 to develop and conduct an independent evaluation of the Health Information Exchange project.

Our review of the data reported in the FlaReporting System included both "variable" and "non-variable" data. "Variable" data may change each reporting period and includes information such as funds received, expended and the number of jobs created/retained. "Non-variable" data usually remains static and includes information such as award number, amount and description.

All "non-variable" reported data was verified during previous ARRA reporting periods. For "variable" data reported in the "Project Information" section of the FlaReporting System we reviewed the following:

1. Project and job descriptions and the methodologies used in calculating the number of jobs created/retained for compliance with federal instructions and for logic and reasonableness.
2. Spreadsheets supporting ARRA expenditures for mathematical accuracy, valid time periods, data consistency, obvious errors or anomalies, and for logic and reasonableness of data.

Our review did not disclose any material omissions or significant errors in the data that was submitted to the federal government.

## **Final Comments**

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Internal Audit would like to thank the management and staff of the Division of Health Quality Assurance for their assistance and cooperation extended to us during this review.



**The Agency for Health Care Administration's mission is Better Health Care for All Floridians. The Inspector General's Office conducts audits and reviews of Agency programs to assist the Secretary and other agency management and staff in fulfilling this mission.**

This engagement was conducted pursuant to Section 20.055, F.S. The engagement was conducted by Lillian Spell, CFE, CIGA under the supervision of Mary Beth Sheffield, Audit Director, CPA, CIA, CFE, CIG. Please address inquiries regarding this report to the AHCA Audit Director by telephone at (850) 412-3978.

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