



RON DESANTIS
GOVERNOR

SIMONE MARSTILLER
SECRETARY

April 9, 2021

Simone Marstiller, Secretary
Agency for Health Care Administration
2727 Mahan Drive
Tallahassee, Florida 32308

Dear Secretary Marstiller:

In accordance with Internal Auditing Standards, attached is a status update from the Division of Operations, Bureau of Financial Services in response to our audit report number *AHCA-1617-07-A Accounts Receivable Collection and Write-Off Process*, published on April 10, 2019.

Management has indicated corrective action has been completed for all of our report issues. A detailed description of all issues, recommendations, and management's responses can be found in the attached table.

If you have any questions regarding this report, please let me know.

Sincerely,

Mary Beth Sheffield
Inspector General

MBS/jh

Attachment

cc: Cody Farrill, Chief of Staff
Tiffany Vause, Deputy Chief of Staff
Julie Madden, Deputy Secretary of Operations
Eileen Lin, Chief of Financial Services



Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|--|--|---|--|
| 1 | Financial Services and Office of Plans and Construction (OPC) did not actively monitor or collect on delinquent OPC accounts receivable. | 1. We recommend that Financial Services begin actively collecting and monitoring delinquent OPC receivables by utilizing an aging report or other means to keep track of delinquent receivables. | <p><u>Status as of March 12, 2020</u> Completed</p> <p><u>Status as of October 10, 2019</u> The Bureau of Financial Services is in the process of implementing this recommendation.</p> <p><i>Anticipated Completion: April 10, 2020</i> <i>Michael Murphy</i></p> <p><u>Status as of April 10, 2019</u> Financial Services will finalize the bureau's comprehensive procedures for the active monitoring and collection of all outstanding debts and recoupments, including OPC invoices. Part of these comprehensive procedures included the Past Due tracking spreadsheets. Beginning in July 1, 2018, Financial Services, through the staff of the Revenue Management Unit and Medicaid Accounts Receivable (MAR) Unit combined efforts, created Past Due tracking spreadsheets, which tracked the Past Due Notices sent to Providers and generated Default Final Orders. These additional tracking tools leveraged the collections tools already available to the Agency.</p> <p>Financial Services will work with OPC managers and staff to implement a collection process for their revenue type, which will deploy the same collections tools as the other revenue types.</p> <p><i>Anticipated Completion Date: July 1, 2019</i> <i>Michael Murphy</i></p> | Completed |

Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|------------|---|---|--|
| | | <p>2. We recommend that Financial Services develop and implement comprehensive written procedures for actively monitoring and collecting OPC payments and delinquent receivables.</p> | <p><u>Status as of October 10, 2019</u> Completed</p> <p><u>Status as of April 10, 2019</u> Financial Services will finalize the bureau’s comprehensive procedures for the active monitoring and collection of all outstanding debts and recoupments, including OPC invoices. Part of these comprehensive procedures included the Past Due tracking spreadsheets. Beginning in July 1, 2018, Financial Services, through the staff of the Revenue Management Unit and MAR Unit combined efforts, created Past Due tracking spreadsheets, which tracked the Past Due Notices sent to Providers and generated Default Final Orders. These additional tracking tools leveraged the collections tools already available to the Agency.</p> <p>Financial Services will work with OPC managers and staff to implement a collection process for their revenue type, which will deploy the same collections tools as the other revenue types.</p> <p><i>Anticipated Completion Date: July 1, 2019</i> <i>Michael Murphy</i></p> | <p>Completed</p> |
| | | <p>3. We recommend that Financial Services create a billing statement that includes both the current and past due OPC receivables on one invoice.</p> | <p><u>Status as of March 12, 2020</u> Completed</p> <p><u>Status as of October 10, 2019</u> Partially Completed – The Comprehensive Accounts Management (CAM) system has the recommended statements built into the system, but the OPC revenue type has not been</p> | <p>Completed</p> |

Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|------------|---|---|--|
| | | | <p>migrated from the FABS accounting system. That migration has been prioritized, based on critical needs and available resources for January 2020.</p> <p><i>Anticipated Completion: January 31, 2020</i> Michael Murphy</p> <p><u>Status as of April 10, 2019</u> Financial Services will finalize the bureau's comprehensive procedures for the active monitoring and collection of all outstanding debts and recoupments, including OPC invoices. Part of these comprehensive procedures included the Past Due tracking spreadsheets. Beginning in July 1, 2018, Financial Services, through the staff of the Revenue Management Unit and MAR Unit combined efforts, created Past Due tracking spreadsheets, which tracked the Past Due Notices sent to Providers and generated Default Final Orders. These additional tracking tools leveraged the collections tools already available to the Agency.</p> <p>Financial Services will work with OPC managers and staff to implement a collection process for their revenue type, which will deploy the same collections tools as the other revenue types.</p> <p><i>Anticipated Completion Date: July 1, 2019</i> Michael Murphy</p> | |
| | | <p>4. We recommend that Financial Services coordinate with Facility Regulation in an effort</p> | <p><u>Status as of October 16, 2020</u> Completed</p> | <p>Completed</p> |

Agency for Health Care Administration
 Office of Inspector General – Internal Audit
 Report Title: Accounts Receivable Collection and Write Off Process
 Report #: AHCA-1617-07-A, issued April 10, 2019
 Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|------------|--|---|--|
| | | <p>to collect unpaid OPC past due balances during the license renewal period, or during any other type of licensure change in which the Agency has leverage over the facility.</p> | <p><u>Status as of March 12, 2020</u> The Bureau of Financial Services and the Division of Health Quality Assurance are in the process of implementing this recommendation.</p> <p><i>Anticipated Completion: On or before October 10, 2020</i> <i>Michael Murphy and Scott Walz</i></p> <p><u>Status as of October 10, 2019</u> The Bureau of Financial Services is in the process of implementing this recommendation.</p> <p><i>Anticipated Completion: April 10, 2020</i> <i>Michael Murphy</i></p> <p><u>Status as of April 10, 2019</u> Financial Services will finalize the bureau’s comprehensive procedures for the active monitoring and collection of all outstanding debts and recoupments, including OPC invoices. Part of these comprehensive procedures included the Past Due tracking spreadsheets. Beginning in July 1, 2018, Financial Services, through the staff of the Revenue Management Unit and MAR Unit combined efforts, created Past Due tracking spreadsheets, which tracked the Past Due Notices sent to Providers and generated Default Final Orders. These additional tracking tools leveraged the collections tools already available to the Agency.</p> | |

Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|------------|---|---|--|
| | | | <p>Financial Services will work with OPC managers and staff to implement a collection process for their revenue type, which will deploy the same collections tools as the other revenue types.</p> <p><i>Anticipated Completion Date: July 1, 2019</i> <i>Michael Murphy</i></p> | |
| | | <p>5. We also recommend that Financial Services provide Facility Regulation periodic outstanding accounts receivable aging reports or view only access to Financial Services accounts receivable computer systems so that unpaid balances are known by Facility Regulation at the time of licensure renewal or change in ownership.</p> | <p><u>Status as of October 16, 2020</u> In Progress</p> <p>Financial Services began sending a copy of the OPC past due invoices to notify Facility Regulation of past due invoices in September 2020. Financial Services is working on using a comprehensive detailed version of the Accounts Receivable Universal Aging Report to send HQA staff notification of all past due outstanding debt for the Agency.</p> <p><i>Anticipated Completion – On or before April 10, 2021</i> <i>Michael Murphy</i></p> <p><u>Status as of March 12, 2020</u> The Bureau of Financial Services and the Division of Health Quality Assurance is in the process of implementing this recommendation.</p> <p><i>Anticipated Completion: On or before October 10, 2020</i> <i>Michael Murphy and Scott Walz</i></p> | <p>Completed</p> <p>Financial Services, MAR Unit Supervisor, worked with HQA staff to develop a process to upload past due data into VERSA. This process includes the generation of the Past Due report and a Paid report related to OPC debt, so HQA staff can upload the details.</p> <p>The Past Due report is provided to HQA staff monthly, to provide the current past due debts for OPC. A Paid report is also submitted to HQA so the past due debts can be updated in VERSA.</p> |

Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|---|---|--|--|
| | | | <p><u>Status as of October 10, 2019</u> The Bureau of Financial Services is in the process of implementing this recommendation.</p> <p><i>Anticipated Completion: April 10, 2020</i> Michael Murphy</p> <p><u>Status as of April 10, 2019</u> Financial Services will finalize the bureau's comprehensive procedures for the active monitoring and collection of all outstanding debts and recoupments, including OPC invoices. Part of these comprehensive procedures included the Past Due tracking spreadsheets. Beginning in July 1, 2018, Financial Services, through the staff of the Revenue Management Unit and MAR Unit combined efforts, created Past Due tracking spreadsheets, which tracked the Past Due Notices sent to Providers and generated Default Final Orders. These additional tracking tools leveraged the collections tools already available to the Agency.</p> <p>Financial Services will work with OPC managers and staff to implement a collection process for their revenue type, which will deploy the same collections tools as the other revenue types.</p> <p><i>Anticipated Completion Date: July 1, 2019</i> Michael Murphy</p> | |
| 2 | Financial Services did not assign delinquent accounts to the collection agency in | 1. We recommend that Financial Services abide by Section 17.20(3)(a), F.S., to assign all | <p><u>Status as of October 16, 2020</u> Completed</p> | Completed |

Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|--|---|---|--|
| | <p>accordance with statutory time requirements and the DFS exemption letter.</p> | <p>delinquent accounts receivable to the collection agency according to statutory requirements, or approved DFS exemptions.</p> | <p><u>Status as of March 12, 2020</u> The Bureau of Financial Services is in the process of implementing this recommendation. <i>Anticipated Completion: On or before October 10, 2020</i> <i>Michael Murphy</i></p> <p><u>Status as of October 10, 2019</u> The Bureau of Financial Services is in the process of implementing this recommendation. <i>Anticipated Completion: April 10, 2020</i> <i>Michael Murphy</i></p> <p><u>Status as of April 10, 2019</u> Financial Services did assign many debts to a collection agency in accordance with statutory time requirements and in accordance with the Department of Financial Services (DFS) exemption letter. However, some delinquent debts were not referred to the collection agency during a period of time. This issue was addressed since the completion of the audit.</p> <p>In July 2018, clearer direction and accountability was set as part of the move of collection of unpaid assessments to the MAR Unit. Procedures were enhanced to document this new process. Part of these procedures will include interaction with other offices like the Revenue Management Unit and the General Counsel’s Office that assist with the determination of delinquent accounts. These enhanced procedures should be completed by June 30, 2019.</p> | |

Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|------------|--|--|--|
| | | | <p><i>Anticipated Completion Date: June 30, 2019</i> <i>Michael Murphy</i></p> | |
| | | <p>2. We recommend that Financial Services monitor account receivables by creating and utilizing an aging analysis report to determine when uncollectible debts should be referred to the collection agency.</p> | <p><u>Status as of October 16, 2020</u> In Progress</p> <p>Financial Services is currently working to update and utilize an Accounts Receivable Universal Aging Report which tracks the aging of all debts in CAMS.</p> <p><i>Anticipated Completion – On or before April 10, 2021</i> <i>Michael Murphy</i></p> <p><u>Status as of March 12, 2020</u> The Bureau of Financial Services is in the process of implementing this recommendation.</p> <p><i>Anticipated Completion: On or before October 10, 2020</i> <i>Michael Murphy</i></p> <p><u>Status as of October 10, 2019</u> The Bureau of Financial Services is in the process of implementing this recommendation.</p> <p><i>Anticipated Completion: April 10, 2020</i> <i>Michael Murphy</i></p> <p><u>Status as of April 10, 2019</u> Financial Services did assign many debts to a collection agency in accordance with statutory time requirements and in accordance</p> | <p>Completed</p> <p>Financial Services, Revenue Section has completed the Accounts Receivable, Universal Aging Report, design, and implementation. The report is generated on a weekly basis every Monday. This report has been in-place for nearly a year and continues to be the primary report to reflect the status of past due debts, by revenue types, for increments of elapsed time.</p> <p>Financial Services management determined that it was not cost effective, to design the report to accommodate the Internal Audit staff's recommendation to "...reflect specific times of items past due beyond the 120 days" on the report. But that level of detail, on each debt, is available in the system</p> |

Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|------------|--|--|--|
| | | | <p>with the DFS exemption letter. However, some delinquent debts were not referred to the collection agency during a period of time. This issue was addressed since the completion of the audit.</p> <p>In July 2018, clearer direction and accountability was set as part of the move of collection of unpaid assessments to the MAR Unit. Procedures were enhanced to document this new process. Part of these procedures will include interaction with other offices like the Revenue Management Unit and the General Counsel’s Office that assist with the determination of delinquent accounts. These enhanced procedures should be completed by June 30, 2019.</p> <p><i>Anticipated Completion Date: June 30, 2019</i> <i>Michael Murphy</i></p> | <p>from which the Past Due report is generated.</p> |
| | | <p>3. We recommend that Financial Services update and finalize their draft collection agency referral procedures to include referrals for non-Medicaid receivables such as returned checks and facility assessments.</p> | <p><u>Status as of October 16, 2020</u> Completed</p> <p><u>Status as of March 12, 2020</u> The Bureau of Financial Services is in the process of implementing this recommendation.</p> <p><i>Anticipated Completion: On or before October 10, 2020</i> <i>Michael Murphy</i></p> <p><u>Status as of October 10, 2019</u> The Bureau of Financial Services is in the process of implementing this recommendation.</p> | <p style="text-align: center;">Completed</p> |

Agency for Health Care Administration
 Office of Inspector General – Internal Audit
 Report Title: Accounts Receivable Collection and Write Off Process
 Report #: AHCA-1617-07-A, issued April 10, 2019
 Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|--|---|--|--|
| | | | <p><i>Anticipated Completion: April 10, 2020</i> <i>Michael Murphy</i></p> <p><u>Status as of April 10, 2019</u> Financial Services did assign many debts to a collection agency in accordance with statutory time requirements and in accordance with the DFS exemption letter. However, some delinquent debts were not referred to the collection agency during a period of time. This issue was addressed since the completion of the audit.</p> <p>In July 2018, clearer direction and accountability was set as part of the move of collection of unpaid assessments to the MAR Unit. Procedures were enhanced to document this new process. Part of these procedures will include interaction with other offices like the Revenue Management Unit and the General Counsel's Office that assist with the determination of delinquent accounts. These enhanced procedures should be completed by June 30, 2019.</p> <p><i>Anticipated Completion Date: June 30, 2019</i> <i>Michael Murphy</i></p> | |
| 3 | Financial Services did not always report collection agency assignments to the DFS as required by Florida Statutes. | 1. We recommend that Financial Services develop and implement comprehensive and approved written procedures for reporting delinquent accounts receivable which adhere to Section 17.20(4), F.S. | <p><u>Status as of March 12, 2020</u> Completed</p> <p><u>Status as of October 10, 2019</u> The Bureau of Financial Services is in the process of implementing this recommendation.</p> <p><i>Anticipated Completion: April 10, 2020</i> <i>Michael Murphy</i></p> | Completed |

Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|------------|--|---|--|
| | | | <p><u>Status as of April 10, 2019</u> Financial Services has put into place current and future oversight to ensure compliance with relevant statutory reporting. These procedures will note how the bureau has realigned activities that are more appropriate to the MAR unit and developing a business solution to assist with this process.</p> <p>As mentioned in the above responses, comprehensive procedures are being enhanced and should be completed by June 30, 2019.</p> <p><i>Anticipated Completion Date: June 30, 2019</i> Michael Murphy</p> | |
| | | <p>2. We recommend that Financial Services provide adequate oversight to ensure compliance with relevant statutory reporting requirements.</p> | <p><u>Status as of March 12, 2020</u> Completed</p> <p><u>Status as of October 10, 2019</u> The Bureau of Financial Services is in the process of implementing this recommendation.</p> <p><i>Anticipated Completion: April 10, 2020</i> Michael Murphy</p> <p><u>Status as of April 10, 2019</u> Financial Services has put into place current and future oversight to ensure compliance with relevant statutory reporting. These procedures will note how the bureau has realigned activities that are more appropriate to the MAR unit and developing a business solution to assist with this process.</p> | <p>Completed</p> |

Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|--|--|---|--|
| | | | <p>As mentioned in the above responses, comprehensive procedures are being enhanced and should be completed by June 30, 2019.</p> <p><i>Anticipated Completion Date: June 30, 2019</i> <i>Michael Murphy</i></p> | |
| 4 | Documentation provided by Financial Services showed that uncollectable accounts were not submitted for write-off consistently or within a reasonable amount of time. | 1. We recommend that the Committee meet at least quarterly and determine which debts will be submitted to DFS for write-off. | <p><u>Status as of March 12, 2020</u> Completed</p> <p><u>Status as of October 10, 2019</u> The Bureau of Financial Services is in the process of implementing this recommendation.</p> <p><i>Anticipated Completion: April 10, 2020</i> <i>Michael Murphy</i></p> <p><u>Status as of April 10, 2019</u> Financial Services is evaluating a more timely and efficient approach to making a determination of referral of uncollectable debts for write-off.</p> <p>Part of these procedures will include a determination on the most relevant referral period that are based on the volume and frequency of debts eligible and compiled for referral to DFS.</p> <p>This process will be included in the comprehensive procedures that will be completed by June 30, 2019.</p> | Completed |

Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|------------|--|---|--|
| | | | <p><i>Anticipated Completion Date: June 30, 2019</i> <i>Michael Murphy</i></p> | |
| | | <p>2. We recommend Financial Services finalize and approve written procedures to monitor and evaluate potential write-offs of all uncollectable receivables.</p> | <p><u>Status as of March 12, 2020</u> Completed</p> <p><u>Status as of October 10, 2019</u> The Bureau of Financial Services is in the process of implementing this recommendation.</p> <p><i>Anticipated Completion: April 10, 2020</i> <i>Michael Murphy</i></p> <p><u>Status as of April 10, 2019</u> Financial Services is evaluating a more timely and efficient approach to making a determination of referral of uncollectable debts for write-off. Part of these procedures will include a determination on the most relevant referral period that are based on the volume and frequency of debts eligible and compiled for referral to DFS. This process will be included in the comprehensive procedures that will be completed by June 30, 2019.</p> <p><i>Anticipated Completion Date: June 30, 2019</i> <i>Michael Murphy</i></p> | <p>Completed</p> |
| | | <p>3. We recommend that Financial Services ensure that once a debt has been determined as uncollectable that it be</p> | <p><u>Status as of March 12, 2020</u> Completed</p> | <p>Completed</p> |

Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|---|--|--|--|
| | | submitted to DFS for write-off approval at least quarterly. | <p><u>Status as of October 10, 2019</u> The Bureau of Financial Services is in the process of implementing this recommendation.</p> <p><i>Anticipated Completion: April 10, 2020</i> Michael Murphy</p> <p><u>Status as of April 10, 2019</u> Financial Services is evaluating a more timely and efficient approach to making a determination of referral of uncollectable debts for write-off. Part of these procedures will include a determination on the most relevant referral period that are based on the volume and frequency of debts eligible and compiled for referral to DFS. This process will be included in the comprehensive procedures that will be completed by June 30, 2019.</p> <p><i>Anticipated Completion Date: June 30, 2019</i> Michael Murphy</p> | |
| 5 | Financial Services did not maintain proper segregation of duties when processing OPC receivables. | 1. We recommend that Financial Services appropriately segregate incompatible duties in order to manage internal control and mitigate risk. | <p><u>Status as of October 10, 2019</u> Completed</p> <p><u>Status as of April 10, 2019</u> After a review of procedures, methods and staffing needs, Financial Services has determined to have the following process improvements in-place, by June 30, 2019:</p> <ul style="list-style-type: none"> Revenue reconciliation, based on the original accounts receivable file sent to Revenue Management Unit, will be reconciled against cash received, revenue deposited, and | Completed |

Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|------------|---|--|--|
| | | | <p>transactions recorded in Florida Accounting Information Resource (FLAIR), by an accountant other than the accountant assigned to the specific revenue type(s);</p> <ul style="list-style-type: none"> Multiple reviews by separate staff members, of cash received and moved through the Cash Room processes for deposit. These include having alternating staff verifying batches, multiple adding machine tapes to verify totals, documentation of balances on tracking forms and the retention of supporting documentation. <p>A third permanent staff member will be added to the Cash Room operation, to reduce the reliance on non-Cash Room staff to operate on a day-to-day basis.</p> <p><i>Anticipated Completion Date: June 30, 2019</i> <i>Michael Murphy</i></p> | |
| | | <p>2. Alternatively, if additional staffing is not available, we recommend that Financial Services use job rotation, or other compensating internal controls, as a means to minimize segregation of duties conflicts.</p> | <p><u>Status as of October 10, 2019</u> Completed</p> <p><u>Status as of April 10, 2019</u> After a review of procedures, methods and staffing needs, Financial Services has determined to have the following process improvements in-place, by June 30, 2019:</p> <ul style="list-style-type: none"> Revenue reconciliation, based on the original accounts receivable file sent to Revenue Management Unit, will be reconciled against cash received, revenue deposited, and transactions recorded in FLAIR, by an accountant other than the accountant assigned to the specific revenue type(s); Multiple reviews by separate staff members, of cash | <p>Completed</p> |

Agency for Health Care Administration
Office of Inspector General – Internal Audit
Report Title: Accounts Receivable Collection and Write Off Process
Report #: AHCA-1617-07-A, issued April 10, 2019
Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|---|--|---|--|
| | | | <p>received and moved through the Cash Room processes for deposit. These include having alternating staff verifying batches, multiple adding machine tapes to verify totals, documentation of balances on tracking forms and the retention of supporting documentation.</p> <p>A third permanent staff member will be added to the Cash Room operation, to reduce the reliance on non-Cash Room staff to operate on a day-to-day basis.</p> <p><i>Anticipated Completion Date: June 30, 2019</i> <i>Michael Murphy</i></p> | |
| 6 | Some collection agency documentation was not retained in accordance with State of Florida General Records Schedule. | 1. We recommend that Financial Services retain records as required by the State of Florida records retention requirements. | <p><u>Status as of March 12, 2020</u> Completed</p> <p><u>Status as of October 10, 2019</u> The Bureau of Financial Services is in the process of implementing this recommendation. <i>Anticipated Completion: April 10, 2020</i> <i>Michael Murphy</i></p> <p><u>Status as of April 10, 2019</u> Financial Services will enhance our procedures to address this issue and training will be provided to MAR Unit staff as part of the on-going training plan for the Unit.</p> <p>The target completion date for the annual training is June 30, 2019.</p> | Completed |

Agency for Health Care Administration
 Office of Inspector General – Internal Audit
 Report Title: Accounts Receivable Collection and Write Off Process
 Report #: AHCA-1617-07-A, issued April 10, 2019
 Final Follow-up Status as of April 9, 2021

| No. | Finding(s) | Recommendation(s) | Previous Management Response(s) | Status Update, Anticipated Completion Date and Contact |
|-----|------------|--|---|--|
| | | | <p><i>Anticipated Completion Date: June 30, 2019</i> <i>Michael Murphy</i></p> | |
| | | <p>2. We recommend that Financial Services regularly conduct record retention training and provide adequate oversight to ensure compliance with record retention requirements.</p> | <p><u>Status as of October 10, 2019</u> Completed</p> <p><u>Status as of April 10, 2019</u> Financial Services will enhance our procedures to address this issue and training will be provided to MAR Unit staff as part of the on-going training plan for the Unit. The target completion date for the annual training is June 30, 2019.</p> <p><i>Anticipated Completion Date: June 30, 2019</i> <i>Michael Murphy</i></p> | <p>Completed</p> |