

**59G-8.800 Financial Compliance Audits of Medicaid Prepaid Plans.**

(1) Pursuant to Section 409.967(3)(b), Florida Statutes (F.S.), the Agency for Health Care Administration (hereafter referred to as Agency) shall contract with independent certified public accountants to conduct compliance audits of Florida Medicaid prepaid health plans.

(a) Certified public accountants that participate in the preparation of a plan's financial audits or annual statements submitted by the plan pursuant to Sections 409.967(3)(a)1. and 2., F.S., will be deemed to have a conflict of interest and are not independent regarding preparation of a compliance audit for that plan pursuant to Section 409.967(3)(c)1., F.S.

(b) The Agency will procure, pursuant to Chapter 287, F.S., services from Florida licensed certified public accountants to perform compliance audits required by Section 409.967(3)(b), F.S. Rates established for the services utilized for compliance audits will be established through the procurement process and will be comparable to market rates the Agency pays for similar accounting and auditing services.

(c) A Florida Medicaid prepaid health plan audited pursuant to Section 409.967(3)(b), F.S., must pay the Agency costs, charges, and expenses for the compliance audit at the rates established by the Agency pursuant to the procurement process. The rates established by the Agency for compliance audits will include:

1. Travel reimbursement.
2. Compensation of professional and support services.
3. The Agency's administrative costs directly related to the audit.

(2) The Agency will prepare and provide each Florida Medicaid prepaid health plan audited a detailed statement of the costs, charges, and expenses for the audit. A plan must pay the Agency the costs, charges, and expenses identified in the detailed statement within 15 days of the Agency's presentation of the statement to the plan.

*Rulemaking Authority 409.961, 409.967 FS. Law Implemented 409.967 FS. History—New 5-1-14.*