



RICK SCOTT
GOVERNOR

ELIZABETH DUDEK
SECRETARY

February 18, 2015

Elizabeth Dudek, Secretary
Agency for Health Care Administration
2727 Mahan Drive
Tallahassee, Florida 32308

Dear Secretary Dudek:

Attached is a memorandum from the Office of Inspector General which provides an update regarding current processes associated with Enterprise Risk Management (ERM). Also attached is the 24-month status report from the Division of Medicaid in response to our report #12-10, *Medicaid Risk Management Processes Review*, published on February 11, 2013.

Based on recommendations made in report #12-10, *Medicaid Risk Management Processes Review* and discussions among the Agency for Health Care Administration's (AHCA) Management Team, it was determined that risk management planning and implementation should be expanded to all components of AHCA, not just limited to the Division of Medicaid. As a result, the Office of Inspector General was selected as coordinating entity for development of an ERM framework. Since we anticipate the development and implementation of this framework to be a long-term project, Internal Audit will no longer monitor corrective action. We will focus our resources on other projects.

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

Respectfully,

Mary Beth Sheffield,
Internal Audit Director

MBS/pa
Attachments

cc: Jenn Ungru, Chief of Staff
Katherine Riviere, Director of Communications
Justin Senior, Deputy Secretary of Medicaid
Eric Miller, Inspector General

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ELIZABETH DUDEK
SECRETARY

Interoffice Memorandum

TO: Ms. Mary Beth Sheffield, Internal Audit Director
Internal Audit Unit
Office of Inspector General

FROM: Eric W. Miller, Inspector General 
Office of Inspector General

SUBJECT: Follow-up to Report No. 12-10, *Medicaid Risk Management Processes Review*

DATE: February 16, 2015

In response to earlier status update requests related to recommendations within Office of Inspector General Internal Audit Report Number 12-10, *Medicaid Risk Management Processes Review*, issued February 11, 2013, Deputy Secretary Justin Senior pointed out the need for a risk management framework to encompass all components of the Agency for Health Care Administration (AHCA), not just the Division of Medicaid. Subsequent discussions among AHCA's Agency Management Team confirmed the need to expand risk management planning and implementation beyond the Division of Medicaid, and resulted in the Office of Inspector General being selected as the coordinating entity for future enterprise risk management framework development.

To move forward with establishing a risk management framework for all of AHCA, I have re-assigned some tasks and duties within the Office of Inspector General to allow the assumption of risk management coordination duties. Kimberly Noble was designated the Office of Inspector General's lead coordinator for enterprise risk management framework development last week and Ms. Noble's engagement in risk management planning activities commenced this week with the identification of risk management training. Ms. Noble's immediate tasks are designed to move toward the accomplishment of the following objectives related to enterprise risk management (ERM), namely:

- Development of an ERM vision that explains how ERM will be integrated within AHCA to achieve the Agency's objectives and goals;
- Establishment of an ERM Steering Committee to oversee efforts to identify, assess, measure, respond to, monitor, and report risks;
- Educating AHCA employees on the risk management framework's components, concepts, and principles to obtain a common understanding, language, and foundation base needed to design and implement the ERM process; and
- Establishment of formal communication protocols and procedures, such as meeting minutes, to share risk information.



Follow-up to Report Number 12-10
Medicaid Risk Management Processes Review
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With the ERM coordination initiative being undertaken by the Office of Inspector General, future updates on ERM may be obtained from Ms. Noble or me.

/ewm

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Twenty-Four Month Follow-up Status as of February 11, 2015

ERM Component	No.	Recommendations	Previous Management Response	Status Update	Anticipated Date of Completion and Contact Name
Internal Environment	1.	Medicaid formally establish an ERM Steering Committee to oversee efforts to identify, assess, measure, respond to, monitor, and report risks. The Committee should include an executive sponsor and articulate the benefits of ERM.	<p>Status as of August 22, 2014 A risk management steering committee has been established.</p> <p>Auditor’s Note: Although a risk management steering committee has been established, Medicaid has not provided any documentation to support implementation of the recommendation.</p> <p>Status as of February 11, 2014 A risk management steering committee has been established. <u>Anticipated Date of Completion: In progress – July 2015</u></p> <p>Status as of August 11, 2013 A risk management steering committee has been established. <u>Anticipated Date of Completion: In progress – July 2015</u></p> <p>Status as of February 11, 2013 Medicaid will form a steering committee sponsored by the Deputy Secretary for Medicaid that will meet monthly. The steering committee will consist</p>	A risk management steering committee had been established. However, Medicaid leadership has found that many issues that might be addressed at the Risk Management steering committee are addressed through the other formalized governance structures that Medicaid has created for decision making and risk management, such as the SMMC Steering and Governance committees, the MES Steering and Governance committee and the Medicaid Steering committee, and bi-weekly meeting with the Medicaid Director’s direct report leadership team and with Medicaid’s broader leadership team (Medicaid Roundtable meetings). In addition, Secretary Dudek, on September 9, 2014, announced the development of an enterprise-wide risk assessment	Justin Senior

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			<p>of key managers from the bureaus that will develop an understanding of ERM principles; determine what level of implementation of ERM is feasible; and develop an ERM implementation plan based on the level of implementation adopted. <u>Anticipated Date of completion: February 2013</u></p>	<p>and management program, to be developed under the leadership of the Office of Inspector General. Kristin Sokoloski, AHC Administrator for Medicaid Program Coordination, was named as the designated point of contact for the Division of Medicaid.</p>	
	2.	<p>Medicaid establish a core team consisting of individuals from the various bureaus. The team should: Become familiar with the framework’s components, concepts, and principles to obtain a common understanding, language, and foundation base needed to design and implement an ERM process; Assess how ERM components, concepts, and principles are currently being applied across Medicaid; Develop a ERM Vision that explains how ERM will integrate within Medicaid to achieve its objectives and goals including how to align risk</p>	<p>Status as of August 22, 2014 A risk management steering committee has been established and consists of the Deputy Secretary for Medicaid, the Assistant Deputy Secretary’s for Medicaid and the Administrator of the Divisions External Affairs and Project Management Unit.</p> <p>Auditor’s Note: Although a risk management steering committee has been established, Medicaid has not provided any documentation to support implementation of the recommendation.</p> <p>Status as of February 11, 2014 A risk management steering committee has been established and consists of the Deputy Secretary for Medicaid, the Assistant Deputy Secretary’s for</p>	<p>See response to #1 above.</p>	<p>Justin Senior</p>

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		<p>appetite and strategy; and Develop an implementation plan to adopt ERM.</p>	<p>Medicaid and the Administrator of the Divisions External Affairs and Project Management Unit. <u>Anticipated Date of Completion: July 2015</u> Status as of August 11, 2013 A risk management steering committee has been established and consists of the Deputy Secretary for Medicaid, the Assistant Deputy Secretary’s for Medicaid and the Administrator of the Divisions External Affairs and Project Management Unit. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The steering committee will consist of key managers from the bureaus that will develop an understanding of ERM principles; determine what level of implementation of ERM is feasible; and develop an ERM implementation plan based on the level of implementation adopted. <u>Anticipated Date of Completion: July 2013</u></p>		
	3.	<p>Medicaid develop a comprehensive ERM policy. An ERM policy should also clearly communicate Medicaid's risk management philosophy. Components of an ERM policy should</p>	<p>Status as of August 22, 2014 The issue of an agency wide enterprise risk management approach has been raised with the Agency Management Team.</p>	<p>Secretary Dudek, on September 9, 2014, announced the development of an enterprise-wide risk assessment and management program, to be</p>	<p>Justin Senior Defer to OIG on date of completion.</p>

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		include: Purpose of the policy; Owner of the policy and stakeholders; Background information (definition of ERM, its components, and other related terms); Responsible parties and duties including the roles of the business units as a part of an active ERM process; and Identification of person(s) who can test compliance with the policy.	Status as of February 11, 2014 The issue of an agency wide enterprise risk management approach has been raised with the Agency Management Team <u>Anticipated Date of Completion: July 2015</u> Status as of August 11, 2013 The issue of an agency wide enterprise risk management approach has been raised with the Agency Management Team. <u>Anticipated Date of Completion: July 2015</u> Status as of February 11, 2013 An enterprise risk management approach would be most effective if implemented across the Agency, rather than in one division. The Deputy Secretary for Medicaid will raise the issue of ERM to the Agency Management Team for a determination of whether ERM could be implemented Agency-wide. <u>Anticipated Date of Completion: June 2013</u>	developed under the leadership of the Office of Inspector General. Kristin Sokoloski, AHC Administrator for Medicaid Program Coordination, was named as the designated point of contact for the Division of Medicaid. Further updates on the status of this recommendation should come from Kathy Pilkenton, Office of the Inspector General.	
	4.	Medicaid appoint an ERM Officer and a business unit responsible for promoting and teaching risk assessment methods to business	Status as of August 22, 2014 The issue of an agency wide enterprise risk management approach has been raised with the Agency Management Team	See response to #3 above.	Justin Senior Defer to OIG on date of completion.

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		owners throughout Medicaid.	<p>Status as of February 11, 2014 The issue of an agency wide enterprise risk management approach has been raised with the Agency Management Team. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of August 11, 2013 The issue of an agency wide enterprise risk management approach has been raised with the Agency Management Team. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 An enterprise risk management approach would be most effective if implemented across the Agency, rather than in one division. The Deputy Secretary for Medicaid will raise the issue of ERM to the Agency Management Team for a determination of whether ERM could be implemented Agency-wide. <u>Anticipated Date of Completion: June 2013</u></p>		
Objective Setting	1.	The Bureaus formalize and document their process of setting objectives.	Status as of August 22, 2014 At this time, formal structures and/or processes outside of the risk management steering committee	At this time, formal structures and/or processes outside of the risk management steering	Justin Senior Defer to OIG on date of

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			<p>have not been established. <u>TBD/ No earlier than 2015</u> Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: No earlier than 2015</u></p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee’s determination.</p>	<p>committee have not been established. Secretary Dudek, on September 9, 2014, announced the development of an enterprise-wide risk assessment and management program, to be developed under the leadership of the Office of Inspector General. Kristin Sokoloski, AHC Administrator for Medicaid Program Coordination, was named as the designated point of contact for the Division of Medicaid. Further updates on the status of this recommendation should come from Kathy Pilkenton, Office of the Inspector General.</p>	<p>completion.</p>

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	2.	Medicaid management periodically reviews objectives to determine if they continue to be consistent with the Agency's and Medicaid's goals and objectives. The review should also be documented.	<p>Status as of August 22, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>TBD/ No earlier than 2015</u></p> <p>Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: No earlier than 2015</u></p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee's determination.</p>	At this time, formal structures and/or processes outside of the risk management steering committee have not been established. The enterprise wide risk assessment and management program to be developed under the leadership of the Office of the Inspector General would be the appropriate forum for the development of these processes.	Justin Senior Defer to OIG on date of completion.

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Event Identification	1.	Medicaid develop and document the process of identifying events that could impact the Agency.	<p>Status as of August 22, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>TBD/ No earlier than 2015</u></p> <p>Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: No earlier than 2015</u></p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee’s determination.</p>	At this time, formal structures and/or processes outside of the risk management steering committee have not been established. The enterprise wide risk assessment and management program to be developed under the leadership of the Office of the Inspector General would be the appropriate forum for the development of these processes.	Justin Senior Defer to OIG on date of completion.

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	2.	Medicaid identify risks related to each objective (i.e. Strategic, Operations, Reporting, and Compliance).	<p>Status as of August 22, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>TBD/ No earlier than 2015</u></p> <p>Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established.</p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established.</p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee’s determination.</p>	At this time, formal structures and/or processes outside of the risk management steering committee have not been established. The enterprise wide risk assessment and management program to be developed under the leadership of the Office of the Inspector General would be the appropriate forum for the development of these processes.	Justin Senior Defer to OIG on date of completion.

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	4.	Medicaid management periodically reviews risks with senior management.	<p>Status as of August 22, 2014 This is occurring through the structure of the risk management steering committee.</p> <p>Auditor’s Note: Although a risk management steering committee has been established, Medicaid has not provided any documentation to support implementation of the recommendation.</p> <p>Status as of February 11, 2014 This is occurring through the structure of the risk management steering committee. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of August 11, 2013 This is occurring through the structure of the risk management steering committee. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The steering committee sponsor will periodically review risks with senior management. <u>Anticipated date of completion: Ongoing</u></p>	This is occurring through the structure of the risk management steering committee and through the other formalized governance structures that Medicaid has created for decision making and risk management, such as the SMMC Steering and Governance committees, the MES Steering and Governance committee and the Medicaid Steering committee, and bi-weekly meeting with the Medicaid Director’s direct report leadership team and with Medicaid’s broader leadership team (Medicaid Roundtable meetings).	Justin Senior
Risk	1.	Bureaus periodically conduct and	Status as of August 22, 2014	At this time, formal structures	Justin Senior

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Assessment		document a formal risk assessment.	<p>At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>TBD/ No earlier than 2015</u></p> <p>Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: No earlier than 2015</u></p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee’s determination.</p>	and/or processes outside of the risk management steering committee have not been established. The enterprise wide risk assessment and management program to be developed under the leadership of the Office of the Inspector General would be the appropriate forum for the development of these processes	Defer to OIG on date of completion.
	2.	Medicaid assign the duty of compiling	Status as of August 22, 2014	At this time, formal structures	Justin Senior

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		all assessments into a comprehensive risk assessment to the ERM Officer and a business unit.	<p>At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>TBD/ No earlier than 2015</u></p> <p>Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: No earlier than 2015</u></p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee’s determination.</p>	and/or processes outside of the risk management steering committee have not been established. The enterprise wide risk assessment and management program to be developed under the leadership of the Office of the Inspector General would be the appropriate forum for the development of these processes	Defer to OIG on date of completion.
Risk Response	1.	Bureaus formalize and document risk	Status as of August 22, 2014	At this time, formal structures	Justin Senior

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		response as a part of the risk assessment.	<p>At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>TBD/ No earlier than 2015</u></p> <p>Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: No earlier than 2015</u></p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee’s determination.</p>	and/or processes outside of the risk management steering committee have not been established. The enterprise wide risk assessment and management program to be developed under the leadership of the Office of the Inspector General would be the appropriate forum for the development of these processes	Defer to OIG on date of completion.
	2.	Bureaus create an implementation plan	Status as of August 22, 2014	At this time, formal structures	Justin Senior

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		to outline how responses are executed.	<p>At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>TBD/ No earlier than 2015</u></p> <p>Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: No earlier than 2015</u></p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee’s determination.</p>	and/or processes outside of the risk management steering committee have not been established. The enterprise wide risk assessment and management program to be developed under the leadership of the Office of the Inspector General would be the appropriate forum for the development of these processes	Defer to OIG on date of completion.
Control	1.	Bureaus identify control activities that	Status as of August 22, 2014	At this time, formal structures	Justin Senior

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Activities		help mitigate identified risks as a part of their risk assessment.	<p>At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>TBD/ No earlier than 2015</u></p> <p>Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: No earlier than 2015</u></p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee’s determination.</p>	and/or processes outside of the risk management steering committee have not been established. The enterprise wide risk assessment and management program to be developed under the leadership of the Office of the Inspector General would be the appropriate forum for the development of these processes	Defer to OIG on date of completion.
	2.	Medicaid management periodically	Status as of August 22, 2014	At this time, formal structures	Justin Senior

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		review control activities to identify potential gaps and vulnerabilities and to ensure that the controls are current.	<p>At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>TBD/ No earlier than 2015</u></p> <p>Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: No earlier than 2015</u></p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee’s determination.</p>	and/or processes outside of the risk management steering committee have not been established. The enterprise wide risk assessment and management program to be developed under the leadership of the Office of the Inspector General would be the appropriate forum for the development of these processes	Defer to OIG on date of completion.
Information	1.	Medicaid review its information and	Status as of August 22, 2014	At this time, formal structures	Justin Senior

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and Communication		communication systems and corresponding outputs to determine if they are sufficient to implement the ERM process.	<p>At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>TBD/ No earlier than 2015</u></p> <p>Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: No earlier than 2015</u></p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee’s determination.</p>	and/or processes outside of the risk management steering committee have not been established. The enterprise wide risk assessment and management program to be developed under the leadership of the Office of the Inspector General would be the appropriate forum for the development of these processes	Defer to OIG on date of completion.
	2.	Medicaid management should	Status as of August 22, 2014	At this time, formal structures	Justin Senior

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ERM Component	No.	Recommendations	Previous Management Response	Status Update	Anticipated Date of Completion and Contact Name
		<p>establish formal communication protocols and procedures, such as meeting minutes, to share risk information.</p>	<p>At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>TBD/ No earlier than 2015</u></p> <p>Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: No earlier than 2015</u></p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee’s determination.</p>	<p>and/or processes outside of the risk management steering committee have not been established. The enterprise wide risk assessment and management program to be developed under the leadership of the Office of the Inspector General would be the appropriate forum for the development of these processes</p>	<p>Defer to OIG on date of completion.</p>
Monitoring	1.	Medicaid management create and	Status as of August 22, 2014	At this time, formal structures	Justin Senior

Agency for Health Care Administration
Office of Inspector General –Internal Audit
Report No. and Title: 12-10 Medicaid Risk Management Processes Review, issued 2/11/2013
Twenty-Four Month Follow-up Status as of February 11, 2015

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		document processes to assess and monitor the effectiveness of the ERM framework.	<p>At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>TBD/ No earlier than 2015</u></p> <p>Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: No earlier than 2015</u></p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee’s determination.</p>	and/or processes outside of the risk management steering committee have not been established. The enterprise wide risk assessment and management program to be developed under the leadership of the Office of the Inspector General would be the appropriate forum for the development of these processes	Defer to OIG on date of completion.

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ERM Component	No.	Recommendations	Previous Management Response	Status Update	Anticipated Date of Completion and Contact Name
	2.	Medicaid management create and document processes and procedures for reporting and tracking deficiencies discovered during its monitoring activities.	<p>Status as of August 22, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>TBD/ No earlier than 2015</u></p> <p>Status as of February 11, 2014 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: No earlier than 2015</u></p> <p>Status as of August 11, 2013 At this time, formal structures and/or processes outside of the risk management steering committee have not been established. <u>Anticipated Date of Completion: July 2015</u></p> <p>Status as of February 11, 2013 The level of implementation of ERM will be determined by the Medicaid steering committee. Implementation of this step will be dependent on the steering committee’s determination.</p>	At this time, formal structures and/or processes outside of the risk management steering committee have not been established. The enterprise wide risk assessment and management program to be developed under the leadership of the Office of the Inspector General would be the appropriate forum for the development of these processes	Justin Senior Defer to OIG on date of completion.