



TENTATIVE

Audit Updates

Sonja Allen-Smith
Inspector General
Office of Inspector General

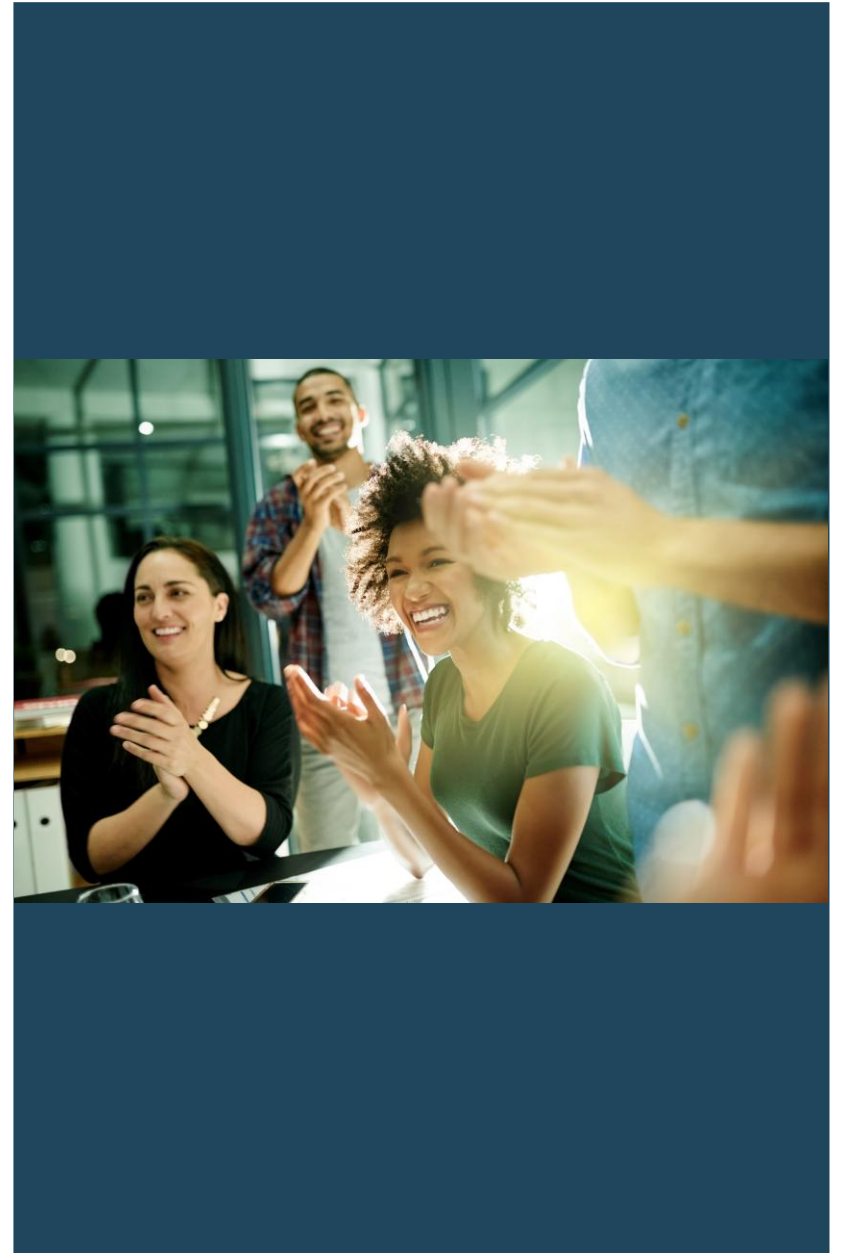
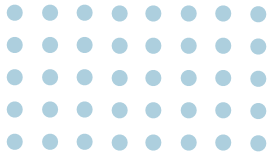
September 11, 2025





Our Purpose

Shaping the future of *A Healthy Georgia* by improving access and ensuring quality to strengthen the communities we serve.

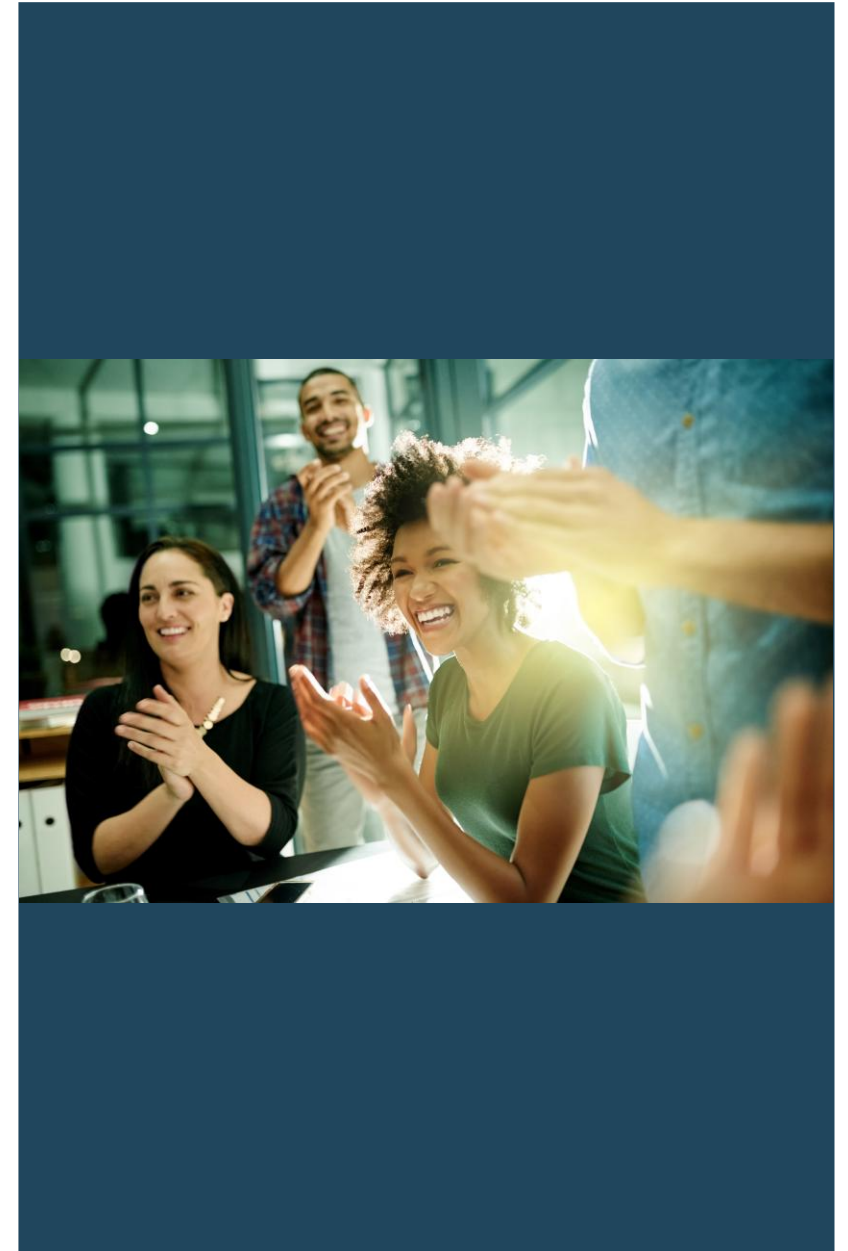


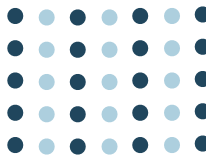


OIG Mission

OIG safeguards the integrity of the DCH from risk internally and externally. Detecting fraud, waste and abuse is the office's clear charge.

OIG rigorously reviews, investigates and audits Medicaid providers and recipients to uncover criminal conduct, administrative wrongdoing, poor management practices, and other waste, fraud, and abuse.





Office of Audits Updates

1. Status of Current & Completed Audits

- Centers for Medicare and Medicaid Services (CMS)
- Governmental Accounting Office (GAO)
- Department of Audits & Accounts (DOAA)

2. Performance Audit Update

- Medicaid Dental Program Performance Audit

3. Financial Audit Update

- FY 2024 Georgia Annual Comprehensive Financial Report & Single Audit including Prior Year Findings



Current Audits

CMS/GAO

- CMS: Home and Community Based Services Assessment (HCBS)
- CMS: Medicaid Managed Care Plan Program Integrity Audit
- GAO: Enhanced Data Matching Could Help Prevent Duplicate Benefits & Yield Substantial Savings

DOAA

- FY2025 Annual Financial Report & Single Audit
- Hospital Provider Fee Performance Review
- New Option Waiver (NOW) & Comprehensive Support Waiver (COMP) Programs Performance Audit



Completed Audits

CMS

- Georgia Focused Program Integrity Review

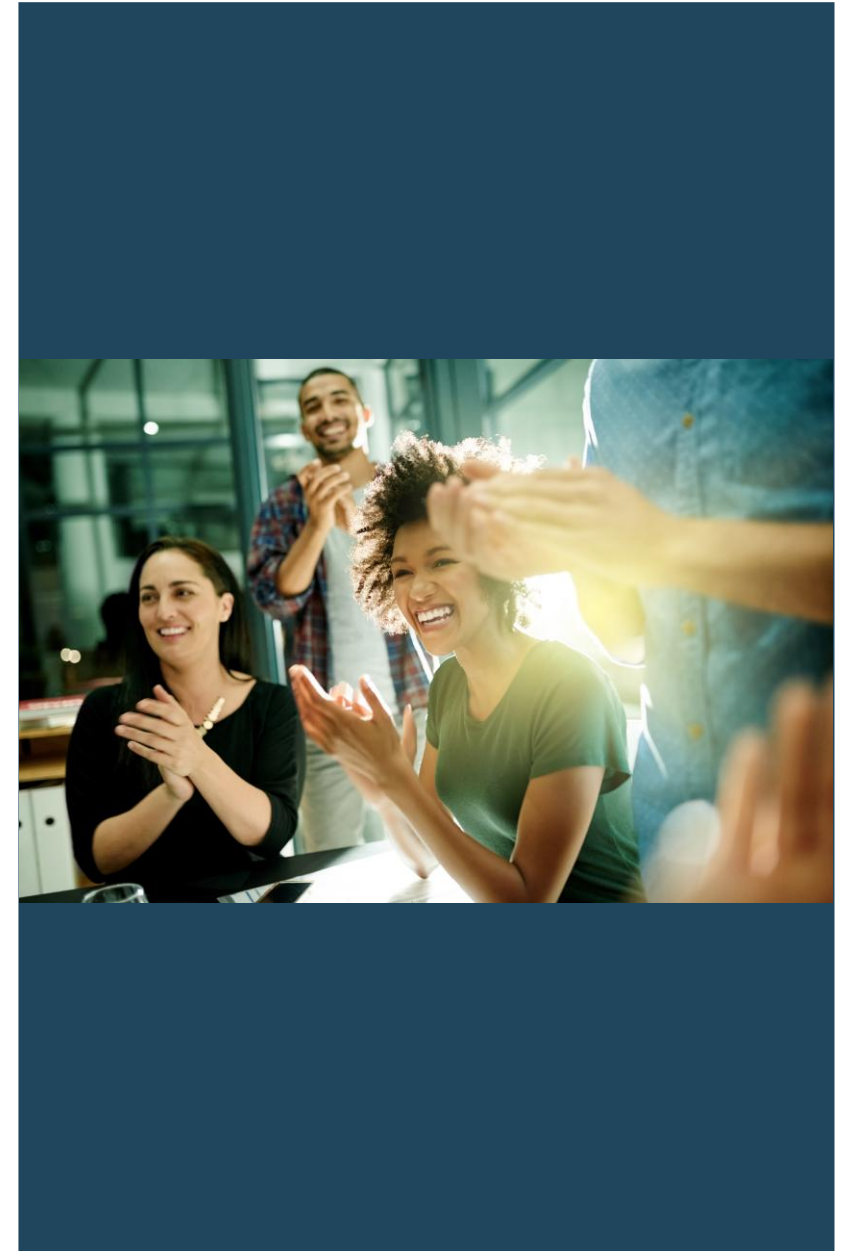
DOAA

- Medicaid Dental Program Performance Audit
- FY 2024 Georgia Annual Comprehensive Financial Report & Single Audit including Prior Year Findings
- FY 2025 Subsequent Contributions Reports



Medicaid Dental Program Performance Audit Overview

- Follow-up Review from the November 2021 Performance Audit
- Examined the Fee-for-Service Dental Program
- Five (5) Findings
 - Substantially Addressed: 1
 - Partially Addressed: 1
 - Not Addressed: 3





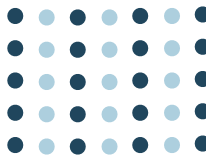
Audit Finding 1



There is no coordinated management of the Medicaid dental program.	Action Taken	Management Response
Finding 1.1: DCH should assign staff to implement a coordinated, data driven approach to managing the Medicaid Dental Program.	Not Implemented	Agree



Audit Finding 2



The rate at which Fee-For-Service children utilize dental services is decreasing and is lower than rates for managed care and other states.

Action
Taken

Management
Response

Finding 2.1: DCH should establish goals for dental utilization among its Fee-For-Service member children, such as a minimum percent of members receiving dental care annually.

Not
Implemented

Agree

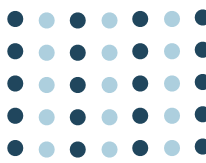
Finding 2.1: DCH should monitor dental service utilization among its Fee-For-Service member children and identify potential causes for declining or insufficient rates.

Not
Implemented

Agree



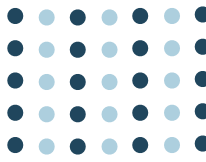
Audit Finding 3



DCH's compliance with federal standards does not ensure that Fee-For-Service members have sufficient access to dental services.	Action Taken	Management Response
Finding 3.1: In assessing its Fee-For-Service provider network, DCH should analyze the number of providers who accept new patients and actively participate in Medicaid.	Not Implemented	Agree
Finding 3.2: DCH should track the ratio of Fee-For-Service beneficiaries to active providers accepting new patients on a county level to identify areas of the state that lack meaningful access.	Not Implemented	Agree



Audit Finding 3 (continued)



DCH’s compliance with federal standards does not ensure that Fee-For-Service members have sufficient access to dental services.	Action Taken	Management Response
Finding 3.3: DCH should conduct “secret shopper” calls similar to those used for CMO provider network studies to determine whether Fee-For-Service beneficiaries can obtain dental appointments in a reasonable timeframe.	Not Implemented	Agree



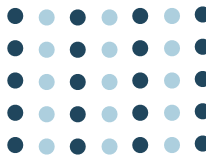
Audit Finding 4



DCH should increase its efforts to encourage provider participation in the Medicaid Dental program.	Action Taken	Management Response
<p>Finding 4.1: DCH should systematically and routinely assess Fee-For-Service reimbursement rates for dental services. In these studies, DCH could compare Fee-For-Service to managed care, DOAS, and other state Medicaid rates. Based on the results, DCH should adjust rates to ensure they are competitive with other Medicaid programs and private insurers.</p>	<p>Fully Implemented</p>	<p>n/a</p>



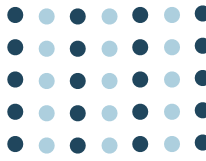
Audit Finding 4 (continued)



DCH should increase its efforts to encourage provider participation in the Medicaid Dental program.	Action Taken	Management Response
Finding 4.2: DCH’s Medicaid program should consider collaborating with the State Office of Rural Health to recruit providers to practice in Health Professional Shortage Areas (HPSAs) by providing assistance to these providers in obtaining eligibility for the National Health Service Corps loan repayment and scholarship program.	Partially Implemented	Agree



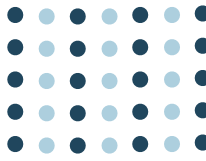
Audit Finding 4 (continued)



DCH should increase its efforts to encourage provider participation in the Medicaid Dental program.	Action Taken	Management Response
Finding 4.3: DCH should consider collaborating with the Department of Public Health (DPH) to encourage local public health clinics to provide dental services in counties or areas with a shortage of Medicaid dental providers.	Partially Implemented	Agree
Finding 4.4: DCH should research and emulate other states' efforts to increase the number of dental providers in the Medicaid Fee-For-Service network, including providers that serve children with disabilities.	Partially Implemented	Agree



Audit Finding 5



Georgia Medicaid does not cover adult’s preventive dental care, which can lead to untreated dental issues, higher medical costs, and avoidable hospital visits.

**Action
Taken**

**Management
Response**

Finding 5.1: The General Assembly should consider providing adult members access to preventive and diagnostic dental care. To control costs, the General Assembly should consider measures such as establishing annual caps or co-payments.

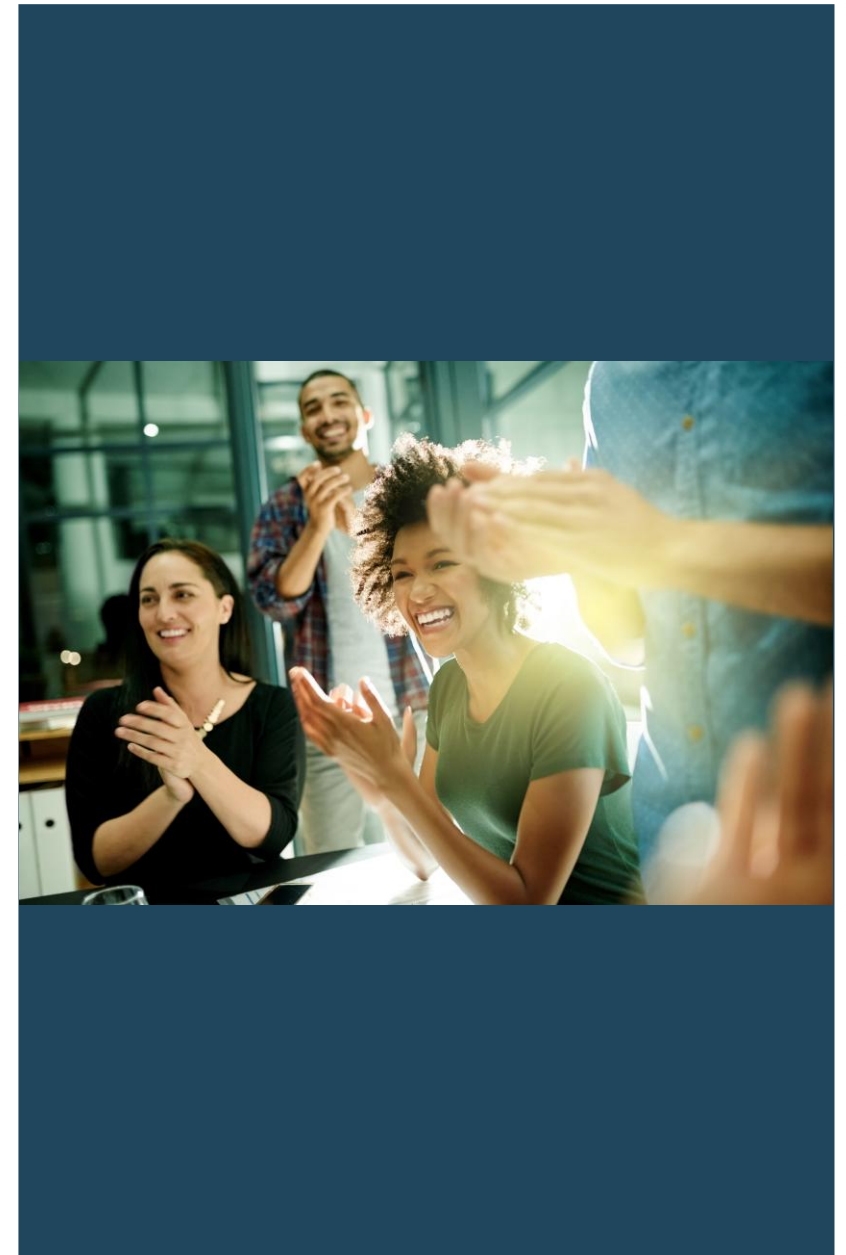
**Fully
Implemented**

n/a



FY 2024 Annual Financial Audit

- DOAA 2024 Audit
- Prior Year Findings
- Single Audit
 - Federal Award Findings
- Annual Comprehensive Financial Report
 - Financial Statement Findings





Fiscal Year 2024 Audit (July 2023 – June 2024) concluded May 2025

Unmodified Opinion

General Fund

Medicaid

State Health Benefit Plan

Clean Opinion

Qualified Opinion

Children's Health Insurance Program (CHIP)



Prior Year Audit Findings



Summary	FY24 Status	FY25 Status
FS-419-2023-01 Strengthen Accounting Controls Overall.	Partially Resolved	Resolved
FS-419-2023-02 & FA-419-2023-01 Continue to Strengthen Application Risk Management Program.	Partially Resolved	Partially Resolved
FA-419-2023-02 Strengthen Controls over NCCI Program Requirements.	Resolved	N/A



Prior Year Audit Findings (continued)



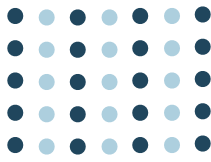
Summary	FY24 Status	FY25 Status
FS-419-2023-03 Improve Controls over Managed Care Organization Financial Audits.	Resolved	N/A
FS-419-2023-04 Improve Controls over Medicaid Capitation Payment Rates.	Partially Resolved	Resolved
FS-419-2023-05 Improve Controls over Medicaid Capitation Payment Rates for Medicare Members.	Resolved	N/A



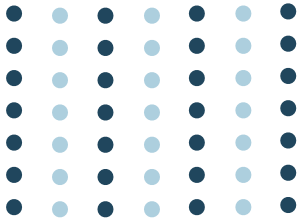
2024 Federal Award Findings



Summary	FY25 Status
FA-419-2024-023 Continue to Strengthen Application Risk Management Program.	Partially Resolved
FA-419-2024-024 Improve Controls over Medicaid Capitation Payment Rates.	Resolved
FA-419-2024-027 Improve Controls over Eligibility Determinations (CHIP).	Resolved
FA-419-2024-028 Improve Controls over Medicaid Eligibility Determination Rates for Ex Parte.	Partially Resolved



Summary	FY25 Status
FS-419-2024-001 Continue to Strengthen Application Risk Management Program.	Partially Resolved
FS-419-2024-002 Improve Controls over Cash Accounts.	Partially Resolved
FS-419-2024-003 Strengthen Accounting Controls Overall.	Resolved
FS-419-2024-004 Improve Internal Controls over Accounts Receivable.	Resolved



GEORGIA DEPARTMENT
OF COMMUNITY HEALTH

THANK YOU!
QUESTIONS /
COMMENTS?

