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JUN 7 2004

Report Number: A-01-03-00010

Ms. Jane A. Hayward
Director
Rhode Island Department of Human Services
600 New London Avenue
Cranston, Rhode Island 02920

Dear Ms. Hayward:

Enclosed are two copies of the U.S. Department of Health and Human Services (HHS), Office of Inspector General (OIG) report entitled "Medicaid School-Based Health Services Administrative Costs- Rhode Island - July 2000 Through June 2001." A copy of this report will be forwarded to the action official noted below for her review and any action deemed necessary.

Final determination as to actions taken on all matters reported will be made by the HHS action official named below. We request that you respond to the HHS action official within 30 days from the date of this letter. Your response should present any comments or additional information that you believe may have a bearing on the final determination.

In accordance with the principles of the Freedom of Information Act (5 U.S.C. 552, as amended by Public Law 104-231), OIG, Office of Audit Services reports issued to the Department's grantees and contractors are made available to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act which the Department chooses to exercise. (See 45 CFR Part 5.)

To facilitate identification, please refer to Report Number A-01-03-00010 in all correspondence relating to this report.

Sincerely yours,


Michael J. Armstrong
Regional Inspector General
for Audit Services

Enclosures - as stated

Page 2 - Ms. Jane A. Hayward

Direct Reply to HHS Action Official:

Charlotte S. Yeh, M.D.
Regional Administrator
Centers for Medicare & Medicaid Services
U.S. Department of Health and Human Services
John F. Kennedy Federal Building, Room 2325
Boston, Massachusetts 02203-0003

cc: John Young, Associate Director for Health Care Quality Financing and Purchasing,
Department of Human Services, State of Rhode Island

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**MEDICAID SCHOOL-BASED HEALTH
SERVICES ADMINISTRATIVE COSTS
RHODE ISLAND
JULY 2000 THROUGH JUNE 2001**



**June 2004
A-01-03-00010**

Notices

THIS REPORT IS AVAILABLE TO THE PUBLIC
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OAS FINDINGS AND OPINIONS

The designation of financial or management practices as questionable or a recommendation for the disallowance of costs incurred or claimed, as well as other conclusions and recommendations in this report, represent the findings and opinions of the HHS/OIG/OAS. Authorized officials of the HHS divisions will make final determination on these matters.



EXECUTIVE SUMMARY

BACKGROUND

The Medicaid program was established by Title XIX of the Social Security Act and is jointly funded by the Federal and State Governments to provide needs-based medical assistance to pregnant women, children, and needy individuals who are aged, blind or disabled. States design and administer the program under the general oversight of the Centers for Medicare & Medicaid Services (CMS). The Rhode Island Department of Human Services (State agency) is responsible for administering the Medicaid program. The State agency contracts with the University of Massachusetts Medical School, Center for Health Care Financing, Municipal Medicaid (contractor) to administer the school-based health services program and to develop the Medicaid claim for direct services and related administrative costs provided by local education agencies.

In addition to providing direct school-based health services, local education agencies provide indirect services to both non-Medicaid and Medicaid eligible students. These indirect services include, but are not limited to, outreach, individual care planning, and general administration activities and overhead. Since these services are provided to both non-Medicaid and Medicaid eligible students they must be allocated between both groups of students. The cost incurred for these services are then billed to the Medicaid program as administrative indirect costs.

The Rhode Island local education agencies claimed approximately \$5.4 million (Federal share) during the state fiscal year (SFY) July 1, 2000 through June 30, 2001 under the Rhode Island Medicaid program for administrative activities. The two local education agencies we reviewed in Providence and Pawtucket, Rhode Island claimed approximately \$2.3 million (Federal share), or about 42 percent of the administrative costs claimed by Rhode Island during the audit period.

OBJECTIVE

The objective of our audit was to determine whether costs claimed for school-based indirect administrative activities by Rhode Island on behalf of individual local education agencies were allowable in accordance with the terms of the State Medicaid plan, applicable Federal regulations, and CMS guidelines. The audit period included Medicaid claims for administrative indirect costs incurred for the period July 1, 2000 through June 30, 2001.

FINDINGS

Office of Management and Budget Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, dated August 1997 (OMB Circular A-87) provides that a “cost is allocable to a particular cost objective if the goods and services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.” The State agency’s contractor allocated costs based on a ratio of the number of Medicaid eligible school age individuals in a particular local education agency divided by the total number of school age individuals in that entity. Our review of the Medicaid eligibility percentage calculations disclosed that:

- The ratio was developed using data from two different time periods. The numerator (Medicaid eligible school age individuals) contained current data used for the 2000 school year while the denominator (total school age individuals) was based on ten year old (1990) U.S. Census data for both the Pawtucket and Providence local education agencies. Since the populations of school age individuals in both local education agencies increased significantly between 1990 and 2000 (by 20 percent for Providence and 13 percent for Pawtucket), the Medicaid share percentage was overstated resulting in **overstating** their claims by \$220,636 (Federal share).
- Census counts from other local education agencies were incorrectly included in both Providence and Pawtucket Medicaid eligibility percentage calculations. This resulted in **overstating** the Pawtucket claims by \$39,237 (Federal share) and in **understating** the Providence claims by \$136,863 (Federal share).

As a result, the State agency **overstated** its SFY 2001 Medicaid claim for reimbursement by a net amount of \$123,010 (Federal share).

The State agency did not monitor the accuracy of the quarterly Medicaid claims prepared by the State agency's contractor. Similarly, officials at the local education agencies signed forms each quarter attesting to the accuracy of the Medicaid claims prepared by the contractor without reviewing the contractor's calculations. Accordingly, we believe that the risk is high that the Medicaid share percentages calculated for the other local education agencies in Rhode Island may also be incorrect.

RECOMMENDATIONS

We recommend that the State agency:

- Monitor contractor processing of quarterly Medicaid claims to ensure compliance with Federal and State Medicaid regulations;
- Request that each local education agency review contractor quarterly claim calculations before attesting to the accuracy of the claims;
- Refund to CMS the net amount of \$123,010 (Federal share) that was inappropriately paid by the Medicaid program to two local education agencies; and
- Recalculate the Medicaid share percentages for all of the Rhode Island local education agencies for the audit period as well as subsequent periods and submit adjusted claims to CMS as necessary.

STATE AGENCY COMMENTS

The State agency indicated that it would agree to monitor contractor processing of Medicaid claims to ensure compliance with regulations except that the State no longer employs such a contractor and has only limited ability to monitor claims. The State agency agreed with our

recommendation that the local education agencies should review claim calculations before attesting to their accuracy. Regarding our recommendation to refund the \$123,010 (Federal share) overpayment, the State agency disagreed, based on its belief that the expenditures were appropriate as part of a statewide total, even if claims submitted for the two local education agencies included in our review were misallocated. Finally, the State agency indicated it would evaluate its ability to recalculate claims for our audit period and subsequent periods, but indicated that it may lack certain information to recalculate the claims. The State agency's comments are summarized in the body of our report and are included in its entirety as Appendix A.

OIG'S RESPONSE

While we acknowledge the State agency position that it has limited ability to monitor the claims submitted by the local education agencies, this does not relieve its responsibility as the Single State Agency for Medicaid in Rhode Island (42 CFR 431.10). As Single State Agency for Rhode Island Medicaid, Federal regulations require that the State agency assume primary responsibility for monitoring accuracy of the claims, regardless of any interagency agreements to the contrary. We are pleased that the State agency agreed with our recommendation that the local education agencies review claim calculations before attesting to their accuracy, but remind the State agency that as Single State Agency, it is responsible for monitoring the local education agencies to ensure that they take this additional step. We disagree with the State agency's position regarding the financial adjustment since the State agency provided no evidence to support its assertion that the expenditures were appropriate as part of a statewide total and we continue to recommend our financial adjustment. We commend the State agency for its willingness to explore its ability to recalculate claims for our audit period and subsequent periods, but remind the State agency that the data required to perform the calculations is available from the contractors and merely needs to be updated using calendar year 2000 population data.

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A – DEPARTMENT OF HUMAN SERVICES RESPONSE

INTRODUCTION

BACKGROUND

The Medicaid program was established by Title XIX of the Social Security Act and is jointly funded by the Federal and State Governments to provide needs-based medical assistance to pregnant women, children, and needy individuals who are aged, blind or disabled. States design and administer the program under the general oversight of CMS. The Department of Human Services is the Rhode Island State agency responsible for administering the Medicaid program. Rhode Island contracts with the University of Massachusetts Medical School, Center for Health Care Financing, Municipal Medicaid to administer the school-based health services program and to develop the Medicaid claim for direct services and related administrative costs provided by local education agencies.

While Medicaid programs are administered by the States, they are jointly financed by the Federal and State Governments. States incur expenditures for medical assistance payments to providers that furnish medical services to Medicaid eligible individuals. The Federal Government pays its share of these medical assistance expenditures to each State according to a prescribed formula. In addition, the Federal Government participates in the costs for administration of the program. The Federal share for Medicaid administration is a fixed rate of 50 percent for all States, except for administrative activities for family planning, which is set at 90 percent.

The Medicaid program supports school-based health services as an effective method of providing access to essential medical care to eligible children. The school-based health services program is designed to promote access to health care for eligible students in the school setting. The services include routine preventive health care, primary treatment, and services for children with special needs. Further, these services may be provided at a school-based clinic, a linked clinic, or a private clinic in collaboration with school personnel.

Local education agencies provide indirect services to both non-Medicaid and Medicaid eligible students in addition to providing direct services¹. The cost incurred for these services are billed to the Medicaid program as administrative indirect costs. Since these services are provided to both Medicaid and non-Medicaid eligible students, they must be allocated between both groups of students. In developing their claim for administrative costs in the school-based health services program, local education agencies identify chargeable or assignable costs that relate to the Medicaid program. As part of an administrative allocation process, the local education agencies use time studies to determine what portion of costs are associated with direct services and indirect administrative activities. The Medicaid share percentage and a general overhead factor are then applied to indirect costs to calculate the benefit to the Medicaid program and claimed as an administrative cost.

Rhode Island grouped school personnel administrative activities into nine activity codes that are eligible to participate in the program. Eligibility to participate in the program is based on the actual administrative activities performed by school personnel, not their job title. In order to

¹ See previous report related to direct services entitled "Medicaid Payments for School-Based Health Services Rhode Island – July 2000 Through June 2010" dated February 18, 2004, report number A-01-02-00014.

capture administrative indirect costs, school personnel at the local education agencies participate in quarterly time studies. Time study participants record their time in 15-minute intervals in the activity codes that most closely correspond to the predominant activity they are performing. The activities are listed below:

- Informing/Outreaching and Training;
- Provider Networking/Program Planning/Interagency Coordination;
- Assessment of Medical Needs/Adequacy of Services;
- Individual care planning, monitoring, coordination and referral;
- Preparation/coordination for initial health review;
- Family planning referral;
- Direct service;
- General administration activities and overhead; and
- Non-health related activities.

The time study results are used to claim reimbursement. With the exception of direct services and non-health related activities, the costs associated with the above administrative activities are eligible for Federal reimbursement based on certain factors, including the Medicaid share percentage, general administrative activities and overhead factor, and the Federal share rate. School systems are reimbursed for these activities under the Medicaid program. The two local education agencies we reviewed claimed costs for administrative activities of approximately \$2.3 million (Federal share) for the 12 months ended June 30, 2001.

The State agency acted as a pass-through entity between the Federal Government and the local education agencies. Rhode Island did not expend any funds for the program during our review. To meet the program's matching requirements, Rhode Island used program costs paid by the school district. Rhode Island provides any Federal share received from the program to the city.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

The objective of our audit was to determine whether costs claimed for school-based indirect administrative activities by Rhode Island on behalf of individual local education agencies were allowable in accordance with the terms of the State Medicaid plan, applicable Federal regulations, and CMS guidelines.

Scope

We performed our audit at the State agency, the State agency contractor, the Providence local education agency and the Pawtucket local education agency. Our audit period included Medicaid claims for administrative indirect costs incurred by Providence and Pawtucket for SFY July 1, 2000 through June 30, 2001. For this period, the two local education agencies claimed costs for administrative activities of approximately \$2.3 million (Federal share).

Methodology

To accomplish our audit objective, we:

- Reviewed Federal and State laws and regulations and CMS guidelines pertaining to the Medicaid administrative claiming program for school-based health services;
- Reviewed the agreements, between the State agency and its contractor, which set forth the contractor's responsibilities to provide administrative, management and technical support to the State agency in administrating the State Medicaid plan.
- Reviewed administrative cost claims from Providence Public Schools and Pawtucket Public Schools and the supporting records.
- Interviewed providers and school employees at Providence Public Schools and Pawtucket Public Schools to determine the adequacy of the training they received regarding time study participation.
- Reviewed the Medicaid share percentages claimed by the two local education agencies – Providence Public Schools and Pawtucket Public Schools.
- Obtained city census data from the U.S. Census Bureau to assist in the development of the comparable Medicaid share percentage.
- Held discussions with officials from CMS, the State agency, the State agency contractor, and the Providence and Pawtucket local education agencies. We discussed claim procedures, reviewed supporting documentation, and obtained an understanding of the methodologies used to determine the costs allocated to Medicaid.

Our audit was conducted in accordance with generally accepted government auditing standards. We performed our fieldwork during the period May 2003 through October 2003.

FINDINGS AND RECOMMENDATIONS

ADMINISTRATIVE COST CALCULATION

The contractor did not allocate administrative indirect costs using a Medicaid share percentage that accurately reflected Medicaid benefits received. OMB Circular A-87 states a “cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.” As a result, the contractor overstated its SFY 2001 Medicaid claim for reimbursement by a net amount of \$123,010 (Federal share). This occurred because the State agency's contractor calculated the Medicaid share percentages using outdated U.S. Census data resulting in **overstating** Pawtucket and Providence claims by \$220,636 (Federal share) and double counting population data resulting in **overstating** the Pawtucket claims by \$39,237 (Federal share) and in **understating** the Providence claims by \$136,863 (Federal share).

Program Guidance

The August 1997 CMS *Medicaid and School Health: A Technical Assistance* Guide contains specific technical information on Medicaid requirements associated with payments for coverable services under the school-based health program. The CMS guide stated that:

“ . . . Once administrative activities are identified, costs must be . . . supported by a system which has the capability to properly identify and isolate the costs which are directly related to the support of the Medicaid program from all other costs incurred by the agency and must abide by the cost allocation principles described in the Office of Management and Budget Circular A-87 which requires that costs be “necessary and reasonable” and “allocable” to the Medicaid program”

“ . . . When claiming for allowable administrative activities that are performed with respect to a population consisting of both Medicaid-eligibles and non-eligibles, payment may only be made for the percentage of time actually attributable to the Medicaid eligible individuals”

To comply with regulations, the State agency elected to compute the Medicaid share percentage based on a ratio of the total number of Medicaid eligible school age individuals in a particular local education agency divided by the total number of school age individuals in that entity. The Medicaid share percentage was then multiplied by the Gross Claimable Amount of Administrative Costs and finally by the Federal Financial Participation Rate to determine the amount of the quarterly Medicaid claim.

Available Census Data

The State agency did not allocate administrative indirect costs for the Providence and Pawtucket local education agencies in accordance with OMB Circular A-87 and CMS instructions. The Medicaid share percentage did not accurately reflect relative Medicaid benefits received because the State agency’s contractor calculated the share percentages for both local education agencies using ten year old (1990) U.S. Census data. Since the school age populations for both Providence and Pawtucket increased significantly between 1990 and 2000 (by 20 percent and 13 percent respectively), the use of 1990 census data in the denominator of the Medicaid share percentage had the effect of understating the population, thereby overstating the Medicaid share percentage (by about 8.9 percent for Providence and 5.8 percent for Pawtucket). As a result, the quarterly Medicaid claims submitted for SFY 2001 on behalf of the Providence and Pawtucket local education agencies were overstated by \$220,636 (Providence \$177,022 and Pawtucket \$43,614).

Both State agency and contractor officials informed us that the Medicaid share percentage was based on the ten year old 1990 U.S. Census data because U.S. Census data for year 2000 was not available at that time. However, the contractor did not recalculate and resubmit the claims for the first three quarters of the SFY 2001 to CMS after July 11, 2001 when the census data for the year 2000 was made publicly available on the U.S. Census website. Likewise, the contractor did not calculate the Medicaid share percentage using year 2000 census data for the final quarter of

the SFY 2001, ended June 30, 2001, even though the census data for year 2000 was available on the internet only one month after the close of the quarter.

The State agency began using the 2000 U.S. Census data in the denominator of the Medicaid share percentage calculation beginning with the first quarter of SFY 2002. Accordingly, the State agency continues to use outdated U.S. Census data in calculating Medicaid share percentages for their local education agencies. While the amount of distortion in the Medicaid share percentage calculation resulting from the use of two year old census data would probably be minimal, continued use of 2000 U.S. Census data in calculating Medicaid share percentages over time could result in significant distortions of the Medicaid claims, particularly in local education agencies where populations are changing rapidly.

To preclude future overpayments, the State agency should use the U.S. Census Bureau's estimated annual population statistics in the denominator of the Medicaid share percentage calculation or employ a matching procedure that would compare Medicaid eligible children to the general school enrollment file for each of their local education agencies.

Based on our findings for the Providence and Pawtucket local education agencies, we believe that the risk is high that the Medicaid share percentages, which the State agency calculated for the other local education agencies in Rhode Island, are also incorrectly computed.

Population Data

Pawtucket. The contractor calculated the SFY 2001 Medicaid share percentage for the Pawtucket local education agency using the population (both student and Medicaid eligibles) of a neighboring zip code area (Central Falls), which was also included in the share percentage calculation for that area. Since the zip code population was used in its entirety in the calculation of share percentages for both local education agencies, the population was double counted. This resulted in overstating Pawtucket's SFY 2001 Medicaid share percentage by about 5.2 percent and Medicaid claims by \$39,237.

State agency officials were unable to provide an explanation of why the Central Falls zip code population would have been used in its entirety to calculate the Medicaid share percentages for both the Pawtucket and Central Falls quarterly claims. Contractor officials did suggest that the Pawtucket local education agency may have been servicing one or more students from the Central Falls area. This explanation, however, does not justify using the entire zip code population in computations for both Pawtucket and Central Falls school systems. Furthermore, if the Central Falls students attending Pawtucket schools were not Medicaid eligible, the Central Falls students should not have been included in the Pawtucket claim computation at all.

Providence. In calculating the SFY 2001 Medicaid share percentages for the Providence local education agency, the State agency contractor included a Cranston zip code population in the denominator of the ratio with no corresponding numerator. Contractor officials informed us that this was an error and that the data should only have been used in the Cranston calculation. As a result, the Medicaid share percentage was understated by

about 6.9 percent, thereby understating the Providence SFY 2001 Medicaid claims by \$136,863.

Summary

Overall, we found that the State agency needs to improve its oversight and monitoring of those aspects having the greatest impact over the administrative claiming process. Since January 2000 when the State agency contractor first began to develop and manage the Medicaid administrative cost claiming system, the State agency had little involvement in Medicaid cost claiming activities, relying primarily on its contractor's experience and expertise in this area. In this regard, the State agency did not review or approve the quarterly Medicaid administrative cost claims prepared by its contractor for each of the local education agencies before the claims were submitted to CMS for reimbursement. Similarly, officials at the local education agencies signed forms each quarter attesting to the accuracy of the Medicaid claims prepared by the State agency contractor without reviewing the contractor's calculations. Considering the level of oversight and monitoring, we believe that the risk is high that the Medicaid share percentages, which the State agency contractor calculated for the other local education agencies in Rhode Island, are also incorrect.

RECOMMENDATIONS

We recommend that the State agency:

- (1) Monitor contractor processing of quarterly Medicaid claims to ensure compliance with Federal and State Medicaid regulations;
- (2) Request that each local education agency review contractor quarterly claim calculations before attesting to the accuracy of the claims;
- (3) Refund to CMS the net amount of \$123,010 (Federal share) that was inappropriately paid by the Medicaid program to two local education agencies; and
- (4) Recalculate the Medicaid share percentages for all of the Rhode Island local education agencies for the audit period as well as subsequent periods and submit adjusted claims to CMS as necessary.

STATE AGENCY COMMENTS

Regarding recommendation (1), the State agency indicated that it would agree to monitor contractor processing of Medicaid claims to ensure compliance with regulations except that the State no longer employs such a contractor and has only limited ability to monitor claims. The State agency agreed with our recommendation (2) that the local education agencies should review claim calculations before attesting to their accuracy. Regarding our recommendation (3) to refund the \$123,010 (Federal share) overpayment, the State agency disagreed, based on its belief that the expenditures were appropriate as part of a statewide total, even if claims submitted for the two local education agencies included in our review were misallocated. Finally, for recommendation (4), the State agency indicated it would evaluate its ability to recalculate claims

for our audit period and subsequent periods, but indicated that it may lack certain information to recalculate the claims. The State agency's comments are included in its entirety as Appendix A.

OIG'S RESPONSE

OIG's response to the State agency's comments is presented below in order of the recommendations.

(1) Monitoring Claim Processing

While we acknowledge the State agency position that they have limited ability to monitor claims submitted by the local education agencies, this does not relieve its responsibilities as Single State Agency for Medicaid in Rhode Island (42 CFR 431.10). In this regard, the State agency should expend its resources to monitor those areas having the greatest impact on the claim.

(2) Local Education Agency Review of Claim Calculations

We are pleased that the State agency agrees with our recommendation that local education agencies should review contractor quarterly claim calculations before attesting to the accuracy of the claims. However, we remind the State agency that as Single State Agency for Rhode Island Medicaid (per 42 CFR 431.10 and Section 1.1, SINGLE STATE AGENCY ORGANIZATION, Designation and Authority, of the Rhode Island State Plan), the State agency is responsible for monitoring the local education agencies to ensure that they take this additional step.

(3) Refunding the Overpayment

We disagree with the State agency's position regarding the financial adjustment. As stated in the report, Medicaid share percentages for both of the local education agencies included in our review were calculated using ten year old U.S. Census data which is contrary to the reasonableness provision in OMB Circular A-87 and to specific requirements in CMS instructions. Furthermore, the State agency provided no evidence to support its assertion that the expenditures for the Providence and Pawtucket local education agencies were appropriate as part of a statewide total. Therefore, we continue to recommend our financial adjustment.

(4) Recalculation of Claims for Subsequent Periods

The State agency agreed to evaluate its ability to recalculate Medicaid claims for our audit period and for subsequent periods, but concluded that "...it [is] probably not feasible to accurately reconstruct what the geographic distribution of the Medicaid population was as of a given date.", We remind the State agency that the data required to perform the calculations is available from the contractors and merely needs to be updated using calendar year 2000 population data.



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Human Services
 DIVISION OF HEALTH CARE QUALITY,
 FINANCING AND PURCHASING
 600 New London Avenue
 Cranston, R.I. 02920
 May 19, 2004

Michael J. Armstrong
 Regional Inspector General for Audit Services
 U.S. Department of Health and Human Services
 Office of Audit Services
 John F. Kennedy Federal Building, Room 2425
 Boston, MA 02203

VIA CERTIFIED MAIL

Re: Report A-01-03-00010

Dear Mr. Armstrong:

I am writing in response to your letter to Director Jane Hayward dated March 22, 2004 regarding your draft report, cited above. We have reviewed the report, and respond as follows:

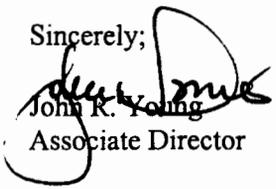
We would agree to monitor contractor processing of Medicaid claims to ensure compliance with Federal and State Medicaid regulations, except that the State no longer employs such a contractor.

We have some limited ability to monitor the claims submitted by the LEA's, but our Interagency Agreement places the obligation to assure compliance with the LEA's; we believe that your recommendation to request that LEA's review claims calculations before attesting to the accuracy of the claims makes sense in this context.

We do not agree with the recommended refund of \$123,010, because we believe the expenditures to have been appropriate as part of a statewide total, even if misallocated to the two districts in question.

We are evaluating our ability to recalculate Medicaid share percentages for all LEA's for the audit period, as well as subsequent periods, and to submit adjusted claims as necessary. The InRhodes eligibility system updates records constantly, particularly with regard to home address, and as we have previously stated, it is not uncommon for students to change residence several times during a single school year. As such, it probably not feasible to accurately reconstruct what the geographic distribution of the Medicaid population was as of a given date.

Sincerely;


 John R. Young
 Associate Director

Cc: Jane A. Hayward
 James FitzGerald

Jacqueline G. Kelley, Esq.
 Tricia Leddy

Sharon Reniere

APPENDIX