DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General
Office of Audit Services

REGION IV
Room 3T41
61 Forsyth Street, S.W.
Atlanta, Georgia 30303-8909

JAN 25 2002

CIN: A-04-00-00138

Dr. Rhonda M. Medows, Secretary
Florida Agency for Health Care Administration
2727 Mahan Drive
Tallahassee, Florida 32308

Dear Dr. Medows:

Enclosed are two copies of the U. S. Department of Health and Human Services (HHS), Office of Inspector General (OIG), Office of Audit Services' (OAS) report entitled, *Audit of Florida's Medicaid Escheated Warrants for the Period July 1, 1993 through March 31, 2000.* A copy of this report will be forwarded to the action official noted below for review and any action deemed necessary.

The HHS action official named below will make final determinations as to actions taken on all matters reported. We request 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 (Public Law 90-23), OIG OAS reports issued to the Departments grantees and contractors are made available, if requested, 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 Code of Federal Regulations Part 5.) As such, within 10 business days after the final report is issued, it will posted on the World Wide Web at http://hhs.gov/proorg/org.

To facilitate identification, please refer to Common Identification Number (CIN) A-04-00-00138 in all correspondence relating to this report.

Sincerely yours,

Charles J. Curtis

Charles J. Curtis
Regional Inspector General
for Audit services, Region IV

Enclosures – as stated

<u>Action Official</u>
Eugene A. Grasser
Associate Regional Administrator
Division of Medicaid and State Operations
Centers for Medicare and Medicaid Services
U.S. Department of Health and Human Services
61 Forsyth Street, S.W., Suite 4T20
Atlanta, Georgia 30303-8909

Department of Health and Human Services

OFFICE OF INSPECTOR GENERAL

AUDIT OF FLORIDA'S MEDICAID ESCHEATED WARRANTS FOR THE PERIOD JULY 1, 1993 THROUGH MARCH 31, 2000

JANET REHNQUIST
Inspector General

JANUARY 2002
A-04-00-00138

DEPARTMENT OF HEALTH & HUMAN SERVICES

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Dr. Rhonda M. Medows, Secretary
Florida Agency for Health Care Administration
2727 Mahan Drive
Tallahassee, Florida 32308

Dear Dr. Medows:

This final report provides the results of our audit of escheated warrants pertaining to the Medicaid program administered by the State of Florida (State). Escheated warrants as used in this report means those Medicaid warrants that remain outstanding or uncashed beyond a period of 180 days.

EXECUTIVE SUMMARY

OBJECTIVE

The objective of the audit was to determine if the State was crediting the Medicaid program for the appropriate Federal share of escheated warrants.

SUMMARY OF FINDINGS

For the period July 1, 1993 through March 31, 2000, the State did not adhere to Federal regulations concerning Medicaid escheated warrants. Specifically, the State: (1) could not identify the amount and timeliness of escheated warrants credited during the period July 1, 1993 through June 30, 1994; (2) did not report any escheated warrants and as a result, drew down $4.4 million ($2.5 million Federal share) of Medicaid funds in excess of immediate program needs during the period July 1, 1994 through September 30, 1996; and (3) untimely credited $11.3 million ($6.3 million Federal share) of escheated warrants during the period October 1, 1996 through March 31, 2000. The Medicaid funds drawn in excess of immediate program needs were subsequently credited to the Federal Government. However, the State earned about $2 million ($1.1 million Federal share) in interest on the $11.3 million.

State officials said they believed the State had already credited the Medicaid program for the interest earned on the escheated warrants. The State believed repayment was accomplished through its Cash Management and Improvement Act (CMIA) methodology. Our analysis showed that the State repaid only $493,922 of the $1.1 million using its methodology for computing interest under the CMIA, leaving $613,891 due the Medicaid program. The State's CMIA methodology did not consider escheated warrants for all affected years.

These conditions occurred because the State either did not retain records pertaining to escheated warrants or did not adequately monitor its Medicaid fiscal agent to ensure monthly bank reconciliations were prepared to properly credit escheated warrants. Because the Medicaid fiscal agent frequently reissued escheated warrants without crediting the original warrant, the State's untimely crediting of escheated warrants continued through March 31, 2000.

RECOMMENDATIONS

We recommend that the State:

- credit the Federal share of the Medicaid program for $613,891, which represents the Federal share of uncredited interest earned by the State on the $11.3 million of untimely credited escheated warrants;

- maintain records and documentation related to its escheated warrants;

- monitor its Medicaid fiscal agent to ensure that bank reconciliations are prepared to properly credit escheated warrants;

- revise its procedures to prevent the fiscal agent from reissuing an escheated warrant unless the originally issued warrant is credited; and

- implement controls to ensure that the Medicaid program is credited timely for any claimed Federal share of warrants that remain outstanding more than 180 days.

In the written comments, the State disagreed with our recommendations to: (1) credit the Medicaid program for the $613,891 Federal share of interest earned on escheated warrants and (2) maintain records and documentation related to its escheated warrants. State officials agreed with our recommendation to revise its procedures to prevent the fiscal agent from reissuing an escheated warrant unless the originally issued warrant was credited. In their written comments, State officials outlined their present procedures and controls that address our recommendations to: (1) monitor its Medicaid fiscal agent to ensure that bank reconciliations are prepared to properly credit escheated warrants and (2) ensure that the Medicaid program is credited for escheated warrants timely.

The State's comments are summarized after the Recommendations section of the report and are included in their entirety in **Appendix B**.

BACKGROUND

Federal Administration of Medicaid

The Medicaid program was authorized under Title XIX of the Social Security Act and is a joint Federal/State program. The purpose of the Medicaid program is to provide Federal financial assistance to States for payment of medical assistance on behalf of eligible cash assistance recipients, children, pregnant women, and the aged who meet income and resource requirements, and other categorically eligible groups. Financial assistance is also provided to States to pay for Medicare premiums, co-payments, and deductibles of qualified Medicare beneficiaries meeting certain income requirements.

At the Federal level, the Centers for Medicare and Medicaid Services[1] (CMS), within the Department of Health and Human Services (HHS), administers the Medicaid program. The CMS awards funds to States quarterly based on States' estimates of funds needed. Federal funds are available to match State expenditures for medical care, i.e., Federal Financial Participation (FFP). States use an electronic transfer system for monthly cash draws and are required to submit certified expenditure reports within 30 days after the end of each quarter.

State Administration of Medicaid

Chapter 409, Florida Statutes, and Chapter 59 G, Florida Administrative Code authorized the Florida Medicaid program. The Florida Medicaid program was implemented on January 1, 1970. The Social Security Administration and the Florida Department of Children and Family Services determine eligibility for the Florida Medicaid program.

In Florida, the Medicaid program is administered by the Agency for Health Care Administration. The Medicaid fiscal agent, a private contractor, enrolls non-institutional providers and processes provider claims. Consultec was the State's Medicaid fiscal agent for July 1, 1993 through June 30, 1994 and July 1, 1999 through March 31, 2000. Unisys became the fiscal agent from July 1, 1994 through June 30, 1999. For the period July 1, 1993 through March 31, 2000, the State claimed a net of $41.5 billion ($23.2 billion Federal share) in Medicaid expenditures.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

The objective of the audit was to determine if the State was crediting the Medicaid program for the appropriate Federal share of escheated warrants.

[1] Formerly known as the Health Care Financing Administration.

Scope

Our audit covered the period July 1, 1993 through March 31, 2000. Our review of the State's internal controls was limited to obtaining an understanding of the policies and procedures applicable to Medicaid escheated warrants. We interviewed State officials and a representative from CMS' Region IV office. Fieldwork was performed in January 2000 and from August 2000 to July 2001 at the State offices and at the OIG's Tallahassee Field Office in Tallahassee, Florida.

The State declined a formal exit conference. However, on October 2, 2001 we held a telephone conference call with State officials to discuss the draft report's findings and recommendations. On October 31, 2001, we received the State's written comments to the draft report.

Methodology

To accomplish the objective, we:

- obtained and reviewed Line 9D of the Quarterly Medicaid Statement of Expenditures covering July 1, 1993 through March 31, 2000;

- obtained and reviewed three types of worksheets in support of the Quarterly Medicaid Statement of Expenditures reports covering October 1, 1996 through March 31, 2000 as follows: (1) *"Analysis of Collections – Line 9 HCFA 64"*; (2) *"Schedule of Collections – Line 9D"*; and (3) *"Line 9D Collections";*

- obtained and reviewed Bank Deposit Detail worksheets (including undeliverable/stale dated warrants) covering October 1, 1996 through March 31, 2000;

- obtained and reviewed copies of individual Bank Deposit Slips, copies of manual checks issued by the Medicaid fiscal agent to the State as mass adjustment credit for stale-dated and undeliverable/returned warrants, and mass adjustment logs indicating amount and date of original issue of "stale-dated or undeliverable/returned" warrants covering October 1, 1996 through March 31, 2000;

- obtained and reviewed State retroactively prepared bank reconciliations covering July 1, 1994 through January 31, 2000 pertaining to one Medicaid fiscal agent;

- traced amounts reported on (1) the Quarterly Medicaid Statement of Expenditures – Line 9 D, "Total Computable" and "Federal Share" to (2) the *"Analysis of Collections –Line 9 HCFA-64", "Schedule of Collections-Line 9 D", and "Line 9 D Collections"* worksheets to (3) Bank Deposit Detail worksheets to (4) individual Bank Deposit Slips to (5) copies of manual checks and mass adjustments log amounts comprising the individual bank deposit slip amounts covering October 1, 1996 through March 31, 2000;

- prepared a computer generated spreadsheet database by quarters of manual check and mass adjustment log amounts that were credited on the Quarterly Medicaid Statement of Expenditures reports covering October 1, 1996 through March 31, 2000;

- obtained and reviewed documentation in support of amounts of interest credited under the CMIA covering July 1, 1993 through June 30, 2000;

- determined the amount of escheated warrants that were untimely reported and computed the Federal share of the warrants using the applicable Federal Medical Assistance Percentage rate (**Appendix A**); and

- computed the interest earned by the State on the untimely credited escheated warrants using interest rates provided by the State (**Appendix A**).

Our review was performed in accordance with generally accepted Government auditing standards.

FINDINGS AND RECOMMENDATIONS

For the period July 1, 1993 through March 31, 2000, the State did not adhere to Federal regulations concerning Medicaid escheated warrants. Specifically, the State: (1) could not identify the amount and timeliness of escheated warrants credited during the period July 1, 1993 through June 30, 1994; (2) did not report any escheated warrants and as a result, drew down $4.4 million ($2.5 million Federal share) of Medicaid funds in excess of immediate program needs during the period July 1, 1994 through September 30, 1996; and (3) untimely credited $11.3 million ($6.3 million Federal share) of escheated warrants during the period October 1, 1996 through March 31, 2000. The Medicaid funds drawn in excess of immediate program needs was subsequently credited to the Federal Government. However, the State earned about $2 million ($1.1 million Federal share) in interest on the $11.3 million.

State officials said they believed the State had already credited the Medicaid program for the interest earned on the escheated warrants. The State believed repayment was accomplished through its CMIA methodology. Our analysis showed that the State repaid only $493,922 of the $1.1 million using its methodology for computing interest under the CMIA leaving $613,891 due the Medicaid program. The State's CMIA methodology did not consider escheated warrants for all affected years.

The State had either: (1) not retained records pertaining to escheated warrants or (2) not adequately monitored its Medicaid fiscal agent to ensure monthly bank reconciliations were prepared to properly credit escheated warrants. Because the Medicaid fiscal agent frequently reissued escheated warrants without crediting the original warrant, untimely crediting of escheated warrants continued through March 31, 2000.

Escheated Warrants Either Not Credited or Credited Untimely

For July 1, 1993 through June 30, 1994, the State did not provide documentation supporting escheated warrant amounts credited to the Medicaid program. The State provided us with copies of Quarterly Medicaid Statement of Expenditures reports covering that time period, but could not provide worksheets to support the amounts reported.

For July 1, 1994 through September 30, 1996, the State did not credit any escheated warrants to the Medicaid program. For example, the first escheated warrants that the Medicaid fiscal agent, which processed provider claims during that period, repaid to the State was in August 1996. The Medicaid fiscal agent repaid the escheated warrants with manual checks issued as mass adjustments for $55,993 in escheated warrants that were originally issued in January 1995 through March 1995. The State then credited these warrants on the December 1996 Quarterly Medicaid Statement of Expenditures report. These credits were among the credits the State made during October 1,1996 through March 31, 2000.

During October 1, 1996 through March 31, 2000, the State did not timely credit escheated warrants. For example, the State did not credit the Medicaid program for the Federal share of warrants totaling $365,070 issued in November 1991 until the December 1999 Quarterly Medicaid Statement of Expenditures report. Overall, the State was from 3 months to7 ½ years late crediting escheated warrants to the Medicaid program.

Criteria

The Code of Federal Regulations (CFR), Title 42, Section 430.2 incorporates **Part 74 of CFR 45. Section 74.53 of Part 74** states in part,

> *"Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years… from the date of submission of the quarterly or annual financial report…. If any litigation, claim, financial management review, or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken."*

The **CFR, Title 42, Section 433.40 (c)** states in part,

> "*…If a check remains uncashed beyond a period of 180 days from the date it was issued; i.e., the date of the check, it will no longer be regarded as an allowable program expenditure. If the State has claimed and received FFP for the amount of the uncashed check, it must refund the amount of FFP received. … At the end of each calendar quarter, the State must identify those checks which remain uncashed beyond a period of 180 days after issuance. The State agency must refund all FFP that it received for uncashed checks by adjusting the Quarterly Statement of Expenditures for that quarter."*

The **CFR, Title 45, Part 74, Section 74.21** incorporates the **CMIA**, which requires a minimum of time lapse between the transfer of funds from the U.S. Treasury and disbursements by the State. According to the CMIA, the Federal Government is entitled to interest from States for the time Federal funds are pending disbursement for program purposes.

The **State Medicaid Manual, Section 2500.6** states in part, *"Form HCFA-64 also shows the Federal share of recoveries from any source of expenditures claimed in prior quarters. Include refunds from overpaid Medicaid providers or recipients, cancelled, uncashed or voided checks and vouchers…Collections and refunds…must be cleared at the end of each quarter and the Federal share of the funds returned along with the Federal share of any interest* ***earned****."* (Emphasis added)

The **Florida Statutes, Chapter 18, Section 18.10** states in part,

> *"…It is the duty of the Treasurer…to keep such money fully invested …in order that the state may realize maximum earnings and benefits…. Funds which are not needed for this purpose [to meet the disbursement needs of the state] shall be placed in qualified public depositories that will pay rates established by the Treasurer…."*

Unintended Consequences

The State's failure to retain documentation and credit escheated warrants timely had several unintended consequences.

For July 1, 1993 through June 30, 1994, we were unable to determine, and the State was unable to identify the amount of escheated warrants included in $8,514,841 ($4,669,725 Federal share) credited as "other collections." Furthermore, we were unable to determine whether any of the amounts that may have been reported, were credited timely.

During July 1, 1994 through September 30,1996, the State drew down $4,436,988 ($2,485,759 Federal share) of Medicaid funds in excess of immediate program needs. This amount represents the escheated warrants in existence during that time period that the State did not credit to the Medicaid program. The $2.5 million Federal share was subsequently credited as part of the amounts reported during October 1,1996 through March 31, 2000.

Even though the State credited escheated warrants during October 1, 1996 through March 31, 2000, the State untimely credited $11,261,028 in escheated warrants. Furthermore, until the time the escheated warrants were credited to the Medicaid program, the funds earned interest as the State placed these funds that were not needed for immediate disbursement with the State Treasurer for pooled fund investment. The State earned interest of $1,986,750 ($1,107,813 Federal share) on the $11,261,028.

Records Not Always Retained and Fiscal Agent Not Adequately Monitored

The State did not retain records pertaining to escheated warrants for the period July 1, 1993 through June 30, 1994. State officials said they were not required to retain records beyond 3 years from the submission of the quarterly report. We noted that there were findings related to the State reporting Medicaid expenditures inaccurately (clerical errors, allocation errors) and crediting escheated warrants timely. These findings were included in the Florida Auditor General's annual reports covering State fiscal years ended June 30, 1994 through June 30, 2000. While we agree that the ***normal*** record retention period is 3 years, we believe records should have been retained until all expense-reporting findings were resolved as required by 45 CFR Part 74.53, (b)(1).

Also, the State did not adequately monitor its Medicaid fiscal agent to ensure monthly bank reconciliations were prepared to properly credit escheated warrants for the period July 1, 1994 through September 30, 1996. According to State officials, other credits were made to the Medicaid program; however, without the bank reconciliations, the State was unaware that escheated warrants were not being included in the credits.

As the result of an internal review completed in October 1996, the State began preparing retroactive bank reconciliations and to report escheated warrants. The first such warrants were credited on the December 31, 1996 Quarterly Medicaid Statement of Expenditures report. In addition, the Medicaid fiscal agent frequently issued warrants to replace warrants that had become escheated without crediting the original warrant.

Because the Medicaid fiscal agent frequently reissued warrants without canceling the original warrant, untimely crediting of escheated warrants continued through March 31, 2000. According to the State, new procedures have been implemented and should ensure that escheated warrants are credited to the Medicaid program timely. The new procedures require the Medicaid fiscal agent to return escheated warrants to the State within 5 business days after receipt of stale items from the bank. However, the new procedures still allow for the reissue of warrants without the originally issued warrant being timely credited.

We believe that as long as the State's procedures allow the Medicaid fiscal agent to reissue warrants that have been outstanding more than 180 days without crediting the original warrant, escheated warrants may not be credited timely.

State Officials Believe Appropriate Interest Credited Through the State's CMIA Computations

State officials said they believed the State had already credited the Medicaid program for the interest earned on the escheated warrants. They said the interest earned on the escheated warrants would have been included as part of the State's interest reported on invested funds as required under the CMIA. Documentation provided by the State showed that the State reported the Federal share of Medicaid interest computed on the basis of annualized average 13 week Treasury bill rates as required under its CMIA agreement.

The State's interest computations under the CMIA covering July 1, 1993 through June 30, 1997 for Medicaid were based on average clearance patterns. According to State officials, a clearance pattern represented the number of days elapsed between the date the State received Federal funds to the date these funds were transferred to the Medicaid fiscal agent's account.

However, the State's clearance patterns used to compute interest under the CMIA for State fiscal years ended (FYE) June 30, 1994, 1995, 1996, and 1997 did not consider escheated warrants. The Medicaid clearance patterns for those years were 9.50, 6.06, 5.93, and 6.04 days, respectively. Thus, the State did not credit any interest earned on these Medicaid warrants that escheated, even though $503,837 of interest was earned.

Furthermore, the State Auditor reported deficiencies in the State's CMIA interest computations pertaining to the Medicaid program covering State FYEs June 30, 1994 through 1997. For example, the FYE June 30, 1994 report states in part, *"In the absence of data underlying the clearance patterns, we could not determine on post audit that the interest liability reported for the Medical Assistance Program was appropriate."* As another example, the report for FYE June 30, 1997 states in part, *"...our testing disclosed that selected data contained on the CMIA Data File…in developing the clearance patterns, was sometimes inaccurate…."*

The State's interest computations under the CMIA covering July 1, 1997 through June 30, 2000 for Medicaid were based on a combination of average clearance patterns and average daily balance of funds in the bank account. The computations included warrants that had become escheated.

However, the interest rate computations using the annualized average 13-week Treasury Bill rates for CMIA purposes resulted in different amounts of interest than the rates at which the funds were actually invested and **earned** interest. Using Treasury Bill rates, the State's interest computations applicable to escheated warrants for the period July 1, 1997 through March 31, 2000[2] totaled $493,922. The $493,922 was credited as interest under the CMIA. Actual earned interest was $603,976. Therefore, the difference of $110,054 ($603,976 -$493,922) should also be credited to the Medicaid program.

[2] March 31, 2000 (rather than June 30, 2000) was used because the escheated warrants included in our scope were all reported on the Quarterly Medicaid Statement of Expenditures as of March 31, 2000.

RECOMMENDATIONS

We recommend that the State:

- credit the Federal share of the Medicaid program for $613,891 ($503,837+$110,054), which represents the Federal share of uncredited interest that was earned by the State on the $11.3 million untimely credited escheated warrants;
- maintain records and documentation related to its escheated warrants;
- monitor its Medicaid fiscal agent to ensure that bank reconciliations are prepared to properly credit escheated warrants;
- revise its procedures to prevent the fiscal agent from reissuing an escheated warrant unless the originally issued warrant is credited; and
- implement controls to ensure that the Medicaid program is credited timely for any claimed Federal share of warrants that remain outstanding more than 180 days.

State Comments – Credit the Federal Share of Additional Interest Earned

The State disagreed with our recommendation to credit the additional Federal share of interest that the State earned on the $11.3 million of escheated warrants. The State maintained that since the Medicaid program was included in each year's State CMIA agreement for the determination of net interest liabilities, any interest liability due the Medicaid program had been paid under the CMIA. State officials further asserted that the Medicaid program could not be assessed interest under any authority other than the CMIA.

OIG Response

We agree that the Medicaid program was included in the CMIA agreements and we acknowledged in our finding that **some** of the interest due the Medicaid program for escheated warrants was paid under the CMIA. We considered $493,922 of $1,107,813 in interest due as having been paid under the CMIA. However, we believe $613,891 is still due as a credit to the Medicaid program.

Not only did the State compute interest due Medicaid using rates other than that on which the interest was earned during FYE June 30, 1994 through June 30, 2000, but for FYE June 30, 1994 through June 30, 1997, the State used clearance patterns for its Medicaid program interest computations that did not accurately represent the flow of Federal funds. The State's computations did not accurately represent the flow of the funds because escheated warrant balances were not reflected in the clearance patterns.

The Medicaid clearance patterns for FYE June 30, 1994 through June 30, 1997 were 9.50, 6.06, 5.93, and 6.04 days, respectively. By their nature, escheated warrants remain uncleared for at least 181 days. For the State's clearance patterns to have accurately represented the flow of Federal funds to include escheated warrants, the clearance patterns would have had to be at least 181 days.

According to CMIA regulations at 31 CFR 205.12, States incur an interest liability to the Federal Government from the day Federal funds are credited to a State account to the day the State pays out the funds (debits the payor's bank account) or credits the funds to the Federal Government. Thus, escheated warrants should be considered in establishing clearance patterns.

Also, according to the CMIA regulations at 31 CFR 205.8, States are required to develop a new clearance pattern if the clearance pattern in use does not correspond to a program's actual clearance activity. The State did not develop new clearance patterns during those years. By using a clearance pattern for 4 years that did not include escheated warrants, the clearance patterns did not accurately represent the actual flow of Federal funds.

Furthermore, as pointed out in our finding, the Florida State Auditor reported deficiencies in the State's interest computations for these same 4 years. The State Auditor concluded for each of these years that the State had not adhered to the CMIA agreements and regulations regarding Medicaid clearance patterns and interest liability.

The State may have realized that the clearance patterns for Medicaid were not accurately representing the flow of Federal funds because beginning with FYE June 30, 1998, the State changed its method for computing interest from using a clearance pattern to using the average daily balance of funds in the bank account method. The average daily balance method included uncleared warrants that became escheated.

However, contrary to Medicaid requirements, the State computed interest for FYEs June 30, 1994 through June 30, 2000 using annualized 13-week Treasury bill rates rather than rates at which funds were actually invested and **earned** interest. The State Medicaid Manual requires that the Federal share of recoveries (including escheated warrants) be returned along with the Federal share of any interest **earned**.

Various HHS Departmental Appeals Board decisions, both before and after passage of the CMIA, have concluded that States are liable for interest **earned** on Federal funds. One of the decisions stated that States are liable for interest **earned** on amounts representing overcharges of FFP[3] and that the overcharges fall within the meaning of "applicable credits" under Office of Management and Budget (OMB) Circular A-87.

[3] Escheated warrants represent overclaims of FFP if FFP has been claimed on them because (according to 42 CFR 433.40 (c)) the escheated warrants are no longer regarded as an allowable expenditure. In Florida, FFP had been claimed on the escheated warrants.

The OMB Circular A-87 is applicable to Medicaid by virtue of incorporation by reference at 45 CFR 74.27, which is incorporated at 42 CFR 430.2. According to OMB Circular A-87, Attachment A, Section C.4., *"Applicable credits refer to those receipts or reductions of expenditure-type transactions that offset or reduce expense items allocable to Federal awards….To the extent that such credits accruing to or received by the government unit relate to allowable costs, they shall be credited to the Federal award either as a cost reduction or cash refund, as appropriate."*

We believe that the State's assertion that Florida's Medicaid interest liability has been paid under the CMIA is incorrect. Therefore, we continue to recommend the State credit the Medicaid program for $613,891, which represents the unpaid Federal share of interest the State earned on untimely credited escheated warrants.

State Comments – Maintain Records and Documentation

The State disagreed with our recommendation to maintain records and documentation related to its escheated warrants. The State contended that records and documentation related to escheated warrants were maintained in accordance with 45 CFR, Part 74; that FYE June 30, 1997 was the first year that a recommendation pertaining to escheated warrants was reported by the State Auditor; and that there were no unresolved findings related to these records.

OIG Response

We referred in our finding to Medicaid expense-type reporting errors on the Medicaid quarterly expenditure reports as reported by the State Auditor covering FYE June 30, 1994 through June 30, 2000. Uncredited escheated warrants were one type of expense reporting error because Medicaid expenses were overclaimed by the amount of the uncredited escheated warrants. Other expense-type reporting errors cited by the State Auditor included clerical errors and allocation errors. Even though each type of expense reporting error did not occur each year during FYE June 30, 1994 through June 30, 2000, they *all* were expense-type reporting errors on the quarterly expenditure reports.

The State retained some records going back to July 1, 1993. Copies of the Medicaid quarterly expenditure reports were maintained for all quarters of FYE June 30, 1994. However, the State did not maintain backup documentation (including amounts of escheated warrants reported, if any) for the quarterly reports covering FYE June 30, 1994.

We agree that FYE June 30, 1997 was the first year that a recommendation pertaining to escheated warrants was reported by the State Auditor. An official from the State Auditor's office told us that the State Auditor did not test relative to escheated warrants as such until FYE June 30, 1997. However, escheated warrants were not being timely credited even before FYE June 30, 1997. This untimely crediting resulted in overclaims of expenses (an expense-type reporting error) and continued through FYE June 30, 2000.

As long as there were expense-type reporting errors occurring on the quarterly expenditure reports, we believe records and documentation should have been retained. We continue to believe findings pertaining to Medicaid expense-type reporting errors for FYE June 30, 1994 through June 30, 2000 were unresolved and records were not maintained as required by 45 CFR, Part 74. Therefore, our recommendation that the State maintain records as required by 45 CFR, Part 74 remains unchanged.

State Comments – Monitor Medicaid Fiscal Agent

The State outlined its present procedures addressing our recommendation to monitor its Medicaid fiscal agent to ensure that bank reconciliations are prepared to properly credit escheated warrants. The procedures provide for State personnel to review the Medicaid fiscal agent's monthly bank reconciliation and to independently prepare a reconciliation for comparison purposes.

OIG Response

We commend the State for its efforts and encourage the State to continue the procedures.

State Comments – Revise Procedures to Prevent Reissuance of Escheated Warrant

The State agreed with our recommendation.

State Comments – Implement Controls

The State outlined its present controls that address our recommendation to implement controls to ensure that the Medicaid program is credited timely for any warrants that remain outstanding more than 180 days. The controls allow the fiscal agent 5 days to verify the monthly listing of staled checks. This review will allow the fiscal agent time to ensure that the checks have not previously cleared or have been voided or stopped and subsequently reissued before the funds are remitted to the State. Once the fiscal agent remits the funds to the State, the underlying claims are voided and the Federal share is reported on the next quarterly expenditure report.

OIG Response

We commend the State for its efforts and encourage the State to continue the controls.

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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 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.

To facilitate identification, please refer to the above Common Identification Number (CIN) A-04-00-00138, in any correspondence related to this report.

Sincerely yours,

Charles J. Curtis
Regional Inspector General
for Audit Services, Region IV

Direct Reply to HHS Action Official:
Eugene A. Grasser
Associate Regional Administrator
Division of Medicaid and State Operations
Centers for Medicare and Medicaid Services
U. S. Department of Health and Human Services
61 Forsyth Street, S.W., Suite 4T20
Atlanta, Georgia 30303-8909

SCHEDULE OF MEDICAID ESCHEATED WARRANTS AND INTEREST EARNED, CREDITED, AND TO BE CREDITED

MONTH-YR. ORIGINAL ISSUE	ESCHEATED AMOUNT	CREDIT AMT. HCFA-64 QTR. ENDED	ADJUSTED PRINCIPAL	INTEREST RATE	INTEREST EARNED AMOUNT	FMAP RATE FOR MO. ORIG. ISSUE	FEDERAL SHARE ESCHEATED AMOUNT	FEDERAL SHARE INTEREST EARNED AMT.
**								
Nov-91	$ 365,069.77	$ -	$ 365,069.77	7.168%	$ 2,150.81	54.69%	$ 199,656.66	$ 1,176.28
Dec-91	$ -	$ -	$ 367,220.58	7.206%	$ 2,174.95	54.69%		$ 1,189.48
Jan-92	$ -	$ -	$ 369,395.53	7.019%	$ 2,131.06	54.69%		$ 1,165.48
Feb-92	$ -	$ -	$ 371,526.59	6.907%	$ 2,109.15	54.69%		$ 1,153.49
Mar-92	$ -	$ -	$ 373,635.74	5.711%	$ 1,753.84	54.69%		$ 959.17
Apr-92	$ -	$ -	$ 375,389.58	4.718%	$ 1,455.69	54.69%		$ 796.12
May-92	$ -	$ -	$ 376,845.27	5.396%	$ 1,671.33	54.69%		$ 914.05
Jun-92	$ -	$ -	$ 378,516.60	6.512%	$ 2,025.95	54.69%		$ 1,107.99
Jul-92	$ -	$ -	$ 380,542.55	6.207%	$ 1,941.39	54.69%		$ 1,061.75
Aug-92	$ -	$ -	$ 382,483.94	6.826%	$ 2,145.89	54.69%		$ 1,173.59
Sep-92	$ -	$ -	$ 384,629.83	6.587%	$ 2,082.38	54.69%		$ 1,138.85
Oct-92	$ -	$ -	$ 386,712.21	7.239%	$ 2,300.88	54.69%		$ 1,258.35
Nov-92	$ -	$ -	$ 389,013.09	6.312%	$ 2,018.18	54.69%		$ 1,103.74
Dec-92	$ -	$ -	$ 391,031.27	5.350%	$ 1,719.47	54.69%		$ 940.38
Jan-93	$ -	$ -	$ 392,750.74	5.234%	$ 1,689.58	54.69%		$ 924.03
Feb-93	$ -	$ -	$ 394,440.32	6.608%	$ 2,142.30	54.69%		$ 1,171.62
Mar-93	$ -	$ -	$ 396,582.62	5.768%	$ 1,880.13	54.69%		$ 1,028.24
Apr-93	$ -	$ -	$ 398,462.74	5.626%	$ 1,842.54	54.69%		$ 1,007.68
May-93	$ -	$ -	$ 400,305.28	5.621%	$ 1,849.41	54.69%		$ 1,011.44
Jun-93	$ -	$ -	$ 402,154.69	4.816%	$ 1,591.87	54.69%		$ 870.59
Jul-93	$ -	$ -	$ 403,746.56	5.346%	$ 1,774.05	54.69%		$ 970.23
Aug-93	$ -	$ -	$ 405,520.61	5.148%	$ 1,715.85	54.69%		$ 938.40
Sep-93	$ -	$ -	$ 407,236.46	5.211%	$ 1,744.20	54.69%		$ 953.90
Oct-93	$ -	$ -	$ 408,980.66	6.117%	$ 2,056.22	54.69%		$ 1,124.55
Nov-93	$ -	$ -	$ 411,036.88	5.907%	$ 1,995.61	54.69%		$ 1,091.40
Dec-93	$ -	$ -	$ 413,032.50	4.807%	$ 1,631.87	54.69%		$ 892.47
Jan-94	$ -	$ -	$ 414,664.37	3.876%	$ 1,321.02	54.69%		$ 722.46
Feb-94	$ -	$ -	$ 415,985.39	5.887%	$ 2,012.80	54.69%		$ 1,100.80
Mar-94	$ -	$ -	$ 417,998.19	4.814%	$ 1,653.90	54.69%		$ 904.52
Apr-94	$ -	$ -	$ 419,652.09	1.717%	$ 592.23	54.69%		$ 323.89
May-94	$ -	$ -	$ 420,244.31	2.207%	$ 762.31	54.69%		$ 416.91
Jun-94	$ -	$ -	$ 421,006.62	3.787%	$ 1,310.43	54.69%		$ 716.67
Jul-94	$ 22,228.35	$ -	$ 444,545.40	4.529%	$ 1,654.81	54.78%	$ 12,176.69	$ 906.50
Aug-94	$ 55,256.54	$ -	$ 501,456.75	4.602%	$ 1,896.74	54.78%	$ 30,269.53	$ 1,039.04
Sep-94	$ 52,144.81	$ -	$ 555,498.30	4.673%	$ 2,133.57	54.78%	$ 28,564.93	$ 1,168.77
Oct-94	$ 121,952.69	$ -	$ 679,584.56	3.523%	$ 1,967.82	56.28%	$ 68,634.97	$ 1,107.49
Nov-94	$ 1,181,237.63	$ -	$ 1,862,790.01	5.445%	$ 8,336.62	56.28%	$ 664,800.54	$ 4,691.85

SCHEDULE OF MEDICAID ESCHEATED WARRANTS AND INTEREST EARNED, CREDITED, AND TO BE CREDITED

MONTH-YR. ORIGINAL ISSUE	ESCHEATED AMOUNT	CREDIT AMT. HCFA-64 QTR. ENDED	ADJUSTED PRINCIPAL	INTEREST RATE	INTEREST EARNED AMOUNT	FMAP RATE FOR MO. ORIG. ISSUE	FEDERAL SHARE ESCHEATED AMOUNT	FEDERAL SHARE INTEREST EARNED AMT.
Dec-94	$ 337,519.82	$ -	$ 2,208,646.45	4.468%	$ 8,110.88	56.28%	$ 189,956.15	$ 4,564.80
Jan-95	$ 84,524.59	$ -	$ 2,301,281.91	5.288%	$ 10,002.06	56.28%	$ 47,570.44	$ 5,629.16
Feb-95	$ 52,057.47	$ -	$ 2,363,341.45	5.333%	$ 10,359.21	56.28%	$ 29,297.94	$ 5,830.16
Mar-95	$ 205,597.55	$ -	$ 2,579,298.20	6.450%	$ 13,673.81	56.28%	$ 115,710.30	$ 7,695.62
Apr-95	$ 631,434.77	$ -	$ 3,224,406.79	6.527%	$ 17,297.84	56.28%	$ 355,371.49	$ 9,735.22
May-95	$ 172,310.74	$ -	$ 3,414,015.37	6.225%	$ 17,467.60	56.28%	$ 96,976.48	$ 9,830.76
Jun-95	$ 179,590.55	$ -	$ 3,611,073.52	7.147%	$ 21,212.34	56.28%	$ 101,073.56	$ 11,938.30
Jul-95	$ 99,132.13	$ -	$ 3,731,417.98	7.092%	$ 21,750.59	56.28%	$ 55,791.56	$ 12,241.23
Aug-95	$ 70,198.25	$ -	$ 3,823,366.82	5.515%	$ 17,330.85	56.28%	$ 39,507.58	$ 9,753.80
Sep-95	$ 108,847.11	$ -	$ 3,949,544.78	5.771%	$ 18,733.83	56.28%	$ 61,259.15	$ 10,543.40
Oct-95	$ 69,697.28	$ -	$ 4,037,975.89	6.085%	$ 20,195.41	55.76%	$ 38,863.20	$ 11,260.96
Nov-95	$ 108,051.40	$ -	$ 4,166,222.70	5.445%	$ 18,645.27	55.76%	$ 60,249.46	$ 10,396.60
Dec-95	$ 105,077.82	$ -	$ 4,289,945.79	6.180%	$ 21,790.57	55.76%	$ 58,591.39	$ 12,150.42
Jan-96	$ 186,819.44	$ -	$ 4,498,555.81	6.839%	$ 25,286.81	55.76%	$ 104,170.52	$ 14,099.93
Feb-96	$ 228,238.98	$ -	$ 4,752,081.60	5.925%	$ 23,141.99	55.76%	$ 127,266.06	$ 12,903.97
Mar-96	$ 364,408.95	$ -	$ 5,139,632.54	5.780%	$ 24,416.77	55.76%	$ 203,194.43	$ 13,614.79
Apr-96	$ 621,789.30	$ -	$ 5,785,838.61	4.606%	$ 21,903.76	55.76%	$ 346,709.71	$ 12,213.54
May-96	$ 268,990.21	$ -	$ 6,076,732.58	4.378%	$ 21,866.25	55.76%	$ 149,988.94	$ 12,192.62
Jun-96	$ 430,014.68	$ -	$ 6,528,613.51	4.827%	$ 25,901.60	55.76%	$ 239,776.19	$ 14,442.73
Jul-96	$ 301,520.27	$ -	$ 6,856,035.38	4.999%	$ 28,169.85	55.76%	$ 168,127.70	$ 15,707.51
Aug-96	$ 180,187.99	$ -	$ 7,064,393.22	5.533%	$ 32,126.54	55.76%	$ 100,472.82	$ 17,913.76
Sep-96	$ 397,122.39	$ -	$ 7,493,642.15	5.468%	$ 33,678.28	55.76%	$ 221,435.44	$ 18,779.01
Oct-96	$ 276,352.67	$ -	$ 7,803,673.10	5.286%	$ 33,904.29	55.79%	$ 154,177.15	$ 18,915.20
Nov-96	$ 364,883.38	$ -	$ 8,202,460.76	6.189%	$ 41,724.68	55.79%	$ 203,568.44	$ 23,278.20
Dec-96	$ 214,631.38	$ 227,236.49	$ 8,231,580.34	5.774%	$ 39,065.05	55.79%	$ 119,742.85	$ 21,794.39
Jan-97	$ 343,175.87	$ -	$ 8,613,821.26	5.575%	$ 39,470.18	55.79%	$ 191,457.82	$ 22,020.41
Feb-97	$ 274,850.80	$ -	$ 8,928,142.24	5.046%	$ 37,028.55	55.79%	$ 153,339.26	$ 20,658.23
Mar-97	$ 266,081.18	$ 13,335.77	$ 9,217,916.20	5.648%	$ 42,791.33	55.79%	$ 148,446.69	$ 23,873.29
Apr-97	$ 916,863.94	$ -	$ 10,177,571.48	5.079%	$ 42,486.48	55.79%	$ 511,518.39	$ 23,703.21
May-97	$ 359,159.00	$ -	$ 10,579,216.96	5.070%	$ 44,084.90	55.79%	$ 200,374.81	$ 24,594.97
Jun-97	$ 48,562.13	$ -	$ 10,671,863.99	6.404%	$ 56,172.01	55.79%	$ 27,092.81	$ 31,338.37
Jul-97	$ 67,702.77	$ -	$ 10,795,738.77	6.267%	$ 55,608.41	55.79%	$ 37,771.38	$ 31,023.93
Aug-97	$ 109,707.51	$ -	$ 10,961,054.69	6.961%	$ 62,712.25	55.79%	$ 61,205.82	$ 34,987.16
Sep-97	$ 30,924.03	$ 705,100.91	$ 10,349,590.06	6.422%	$ 54,628.82	55.79%	$ 17,252.52	$ 30,477.42
Oct-97	$ 88,155.07	$ -	$ 10,492,373.95	6.296%	$ 54,295.88	55.65%	$ 49,058.30	$ 30,215.66
Nov-97	$ 208,878.45	$ -	$ 10,755,548.28	6.864%	$ 60,678.97	55.65%	$ 116,240.86	$ 33,767.85
Dec-97	$ 7,871.32	$ 3,159,250.88	$ 7,664,847.69	6.438%	$ 40,558.59	55.65%	$ 4,380.39	$ 22,570.86
Jan-98	$ 47,260.63	$ -	$ 7,752,666.91	6.634%	$ 42,272.21	55.65%	$ 26,300.54	$ 23,524.49

SCHEDULE OF MEDICAID ESCHEATED WARRANTS AND INTEREST EARNED, CREDITED, AND TO BE CREDITED

MONTH-YR. ORIGINAL ISSUE	ESCHEATED AMOUNT	CREDIT AMT. HCFA-64 QTR. ENDED	ADJUSTED PRINCIPAL	INTEREST RATE	INTEREST EARNED AMOUNT	FMAP RATE FOR MO. ORIG. ISSUE	FEDERAL SHARE ESCHEATED AMOUNT	FEDERAL SHARE INTEREST EARNED AMT.
Feb-98	$ 200,941.70	$ -	$ 7,995,880.83	7.630%	$ 50,144.03	55.65%	$ 111,824.06	$ 27,905.15
Mar-98	$ 16,733.90	$ 795,629.67	$ 7,267,129.09	6.074%	$ 36,279.90	55.65%	$ 9,312.42	$ 20,189.76
Apr-98	$ 69,478.19	$ -	$ 7,372,887.18	6.172%	$ 37,401.75	55.65%	$ 38,664.61	$ 20,814.07
May-98	$ 52,621.14	$ -	$ 7,462,910.06	6.039%	$ 37,042.61	55.65%	$ 29,283.66	$ 20,614.21
Jun-98	$ 4,177.06	$ 284,700.04	$ 7,219,429.70	6.456%	$ 38,308.47	55.65%	$ 2,324.53	$ 21,318.66
Jul-98	$ 19,394.72	$ -	$ 7,277,132.89	8.963%	$ 53,609.54	55.65%	$ 10,793.16	$ 29,833.71
Aug-98	$ 43,964.99	$ -	$ 7,374,707.42	6.498%	$ 39,387.00	55.65%	$ 24,466.52	$ 21,918.86
Sep-98	$ 11,492.66	$ 545,709.37	$ 6,879,877.71	7.662%	$ 43,326.27	55.65%	$ 6,395.67	$ 24,111.07
Oct-98	$ 526.17	$ -	$ 6,923,730.14	7.290%	$ 41,485.47	55.82%	$ 293.71	$ 23,157.19
Nov-98	$ -	$ -	$ 6,965,215.62	5.516%	$ 31,578.19	55.82%	$ -	$ 17,626.94
Dec-98	$ 35,780.89	$ 1,521,066.66	$ 5,511,508.04	6.227%	$ 28,208.35	55.82%	$ 19,972.89	$ 15,745.90
Jan-99	$ -	$ -	$ 5,539,716.39	6.071%	$ 27,642.43	55.82%	$ -	$ 15,430.00
Feb-99	$ 17,663.72	$ -	$ 5,585,022.53	5.160%	$ 23,686.62	55.82%	$ 9,859.89	$ 13,221.87
Mar-99	$ 61,821.90	$ 172,015.56	$ 5,498,515.49	4.513%	$ 20,395.73	55.82%	$ 34,508.98	$ 11,384.89
Apr-99	$ 32,392.01	$ -	$ 5,551,303.23	5.476%	$ 24,985.43	55.82%	$ 18,081.22	$ 13,946.87
May-99	$ 67,957.78	$ -	$ 5,644,246.43	3.906%	$ 18,120.35	55.82%	$ 37,934.03	$ 10,114.78
Jun-99	$ -	$ 264,709.04	$ 5,397,657.74	3.205%	$ 14,218.76	55.82%	$ -	$ 7,936.91
Jul-99	$ -	$ -	$ 5,411,876.50	4.541%	$ 20,198.90	55.82%	$ -	$ 11,275.03
Aug-99	$ -	$ -	$ 5,432,075.41	3.596%	$ 16,055.13	55.82%	$ -	$ 8,961.97
Sep-99	$ -	$ 60,453.45	$ 5,387,677.09	5.065%	$ 22,428.97	55.82%	$ -	$ 12,519.85
Oct-99	$ -	$ -	$ 5,410,106.06	4.548%	$ 20,223.42	55.82%	$ -	$ 11,288.71
Nov-99	$ -	$ -	$ 5,430,329.48	5.431%	$ 24,240.10	55.82%	$ -	$ 13,530.82
Dec-99	$ -	$ 2,325,247.13	$ 3,129,322.45	5.691%	$ 14,637.51	55.82%	$ -	$ 8,170.66
Jan-00	$ -	$ -	$ 3,143,959.96	3.541%	$ 9,150.22	55.82%	$ -	$ 5,107.65
Feb-00	$ -	$ -	$ 3,153,110.18	4.482%	$ 11,615.54	55.82%	$ -	$ 6,483.79
Mar-00	$ -	$ 1,186,573.47	$ 1,978,152.25	5.288%	$ 8,597.65	55.82%	$ -	$ 4,799.21
TOTALS	**$ 11,261,028.44**	**$ 11,261,028.44**			**$ 1,986,749.89**		**$ 6,291,107.22**	**$ 1,107,812.63**
Less Interest Credited Under the CMIA								**$ 493,922.08**
Net Federal Share of Interest to be Credited								**$ 613,890.55**

** Even though there may have been numerous original issue dates associated with escheated warrants mass adjusted, we used the most recent original issue date for interest computations.

STATE OF FLORIDA
AHCA
AGENCY FOR HEALTH CARE ADMINISTRATION

JEB BUSH, GOVERNOR

RHONDA M. MEDOWS, MD, FAAFP, SECRETARY

October 23, 2001

RECEIVED
OCT 31 2001
Office of Audit

Mr. Charles J. Curtis
Regional Inspector General for Audit Services, Region IV
Room 3T41
61 Forsyth Street, S.W.
Atlanta, GA 30303-8909

Dear Mr. Curtis:

Thank you for the opportunity to respond to the U.S. Department of Health and Human Services, Office of Inspector General, Office of Audit Services' draft report, *Audit of Florida's Medicaid Escheated Warrants for the Period July 1, 1993 through March 31, 2000.* Each of the audit recommendations and the Agency's response follows:

<u>Your report recommends that the state:</u>

- credit the Federal share of the Medicaid program for $613,891 ($503,837+$110,054), which represents the Federal share of uncredited interest that was earned by the State on the $11.3 million untimely credited escheated warrants;

  <u>Agency Response:</u>
  Each year (every five years, beginning with FY 1999), pursuant to the Cash Management Improvement Act of 1990 (CMIA), as amended, the State of Florida and the Secretary of the Treasury, U.S. Department of the Treasury negotiate and enter into an agreement for the determination of net interest liabilities for each of the state's major Federal Assistance programs. Programs listed in the Catalog of Federal Domestic Assistance (CFDA) are subject to interest exchange under CMIA only, and cannot be assessed interest under any other authority. The Medical Assistance Program, CFDA 93.778 was included in Florida's CMIA agreement for each year under the audit period. As such, any interest liability due for this program has been paid under the CMIA.

- maintain records and documentation related to its escheated warrants;

  <u>Agency Response:</u>
  The Agency has maintained records and documentation related to its escheated warrants in accordance with the Code of Federal Regulations (CFR), Part 74 of CFR 45. The first recommendation relating to the untimely crediting of uncashed checks appeared in the audit of the Federal Awards Programs for the State of Florida for the fiscal year ending

June 30, 1997. To our knowledge there are no audit findings relating to these records that have not been resolved and final action taken.

- monitor its Medicaid fiscal agent to insure that bank reconciliations are prepared to properly credit escheated warrants;

  Agency Response:
  Bureau of Medicaid Contract Management (MCM) financial staff members presently review the monthly bank reconciliations prepared by the Banking Department of the fiscal agent. In addition, the monthly bank reconciliation is independently prepared and compared to the fiscal agent reconciliation by a Certified Public Accountant from the office of the Deputy Secretary for Medicaid. The reconciliation is routed to and reviewed by the Chief of MCM each month. There are presently no outstanding funds due to the state for stale uncashed checks.

- revise its procedures to prevent the fiscal agent from reissuing an escheated warrant unless the originally issued warrant is credited;

  Agency Response:
  The Banking Procedures have been revised to eliminate the reissuance of a stale check to a provider.

- implement controls to insure that the Medicaid program is credited timely for any unclaimed Federal share of warrants that remain outstanding more than 180 days.

  Agency Response:
  Controls are presently in place to ensure that the Medicaid Program is credited timely for any unclaimed Federal share of warrants that remain outstanding more than 180 days. The present procedure allows the fiscal agent five working days to verify the monthly listing of staled checks received from the bank. This review is performed to ensure that the checks have not been previously cleared or have been voided or stopped and subsequently reissued. The funds are then remitted to the state and the underlying claims are voided. The Federal share is remitted on the next HCFA-64 Report.

If you have any questions regarding this response, please contact Rufus Noble at (850) 921-4897 or Kathy Donald at (850) 922-8448.

Sincerely,

Rhonda M. Medows, MD
Secretary

RMM/kd