



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office Of Inspector General  
Office Of Audit Services

Region II  
Jacob K. Javits Federal Building  
26 Federal Plaza  
New York, NY 10278

March 7, 2003

Report Number: A-02-02-01017

Ms. Kathryn A. Plant  
Director  
New Jersey Division of Medical Assistance  
and Health Services  
Post Office Box 712  
Trenton, New Jersey 08625-0712

Dear Ms. Plant:

Enclosed are two copies of the Department of Health and Human Services (HHS), Office of Inspector General (OIG), Office of Audit Services' (OAS) final report entitled, "Review of Inpatient Psychiatric Crossover Claims to Medicaid for Patients Between the Ages of 21 to 64 in New Jersey's Private and County Operated Institutions for Mental Diseases." A copy of this report will be forwarded to the HHS 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. 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/OAS reports are made available to members of the 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.) As such, within 10 business days after the final report is issued, it will be posted on the Internet at <http://oig.hhs.gov/>.

To facilitate identification, please refer to report number A-02-02-01017 in all correspondence relating to this report.

Sincerely yours,

  
Timothy J. Horgan  
Regional Inspector General  
for Audit Services

Enclosures – as stated

Page 2 – Ms. Kathryn A. Plant

**Direct Reply to HHS Action Official:**

Ms. Sue Kelly  
Associate Regional Administrator  
Division of Medicaid and Children's Health  
Centers for Medicare and Medicaid Services, Region II  
Department of Health and Human Services  
26 Federal Plaza, Room 3811  
New York, New York 10278

**Department of Health and Human Services**

**OFFICE OF  
INSPECTOR GENERAL**

**REVIEW OF INPATIENT PSYCHIATRIC  
CROSSOVER CLAIMS TO MEDICAID  
FOR PATIENTS BETWEEN THE AGES  
OF 21 TO 64 IN NEW JERSEY'S  
PRIVATE AND COUNTY OPERATED  
INSTITUTIONS FOR MENTAL DISEASES**



**JANET REHNQUIST  
Inspector General**

**MARCH 2003  
A-02-02-01017**

# ***Office of Inspector General***

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**THIS REPORT IS AVAILABLE TO THE PUBLIC  
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In accordance with the principles of the Freedom of Information Act, 5 U.S.C. 552, as amended by Public Law 104-231, Office of Inspector General, Office of Audit Services, reports are made available to members of the public to the extent information contained therein is not subject to exemptions in the Act. (See 45 CFR Part 5.)

## **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 awarding agency will make final determination on these matters.



# **EXECUTIVE SUMMARY**

## **OBJECTIVE**

The audit objective was to determine if controls were in place to effectively preclude New Jersey from claiming federal financial participation (FFP) under the Medicaid program for crossover claims (Medicare to Medicaid) for inpatient psychiatric services provided to 21 to 64 year old residents of private and county operated psychiatric hospitals that were institutions for mental diseases (IMD).

## **FINDINGS**

Improvements were needed in controls established by the state to preclude claiming FFP under the Medicaid program for crossover inpatient psychiatric services provided to 21 to 64 year old residents of private and county operated IMDs. Although it was state policy not to claim FFP for these services, we determined that for the period December 1, 1991 through May 20, 2002, the state improperly claimed \$896,072 of FFP under the Medicaid program for crossover inpatient psychiatric services.

We discussed this issue with state officials who agreed with our findings and instituted corrective actions. The corrective actions implemented by the state consisted of two parts. First, an edit was amended within the state's Medicaid Management Information System (MMIS) to deny FFP for inpatient psychiatric crossover claims for 21 to 64 year old residents of private and county operated IMDs. Second, the state developed computer programming applications that identified the number and amount of improper crossover payments for inpatient psychiatric services that were paid to the private and county operated IMDs during the period December 1, 1991 through May 20, 2002.

## **RECOMMENDATIONS**

We recommend that New Jersey:

1. Refund \$896,072 to the Federal Government for the improper FFP claimed during the period December 1, 1991 through May 20, 2002.
2. Identify and return any improper FFP claimed for crossover inpatient psychiatric services subsequent to May 20, 2002.
3. Periodically review the crossover edit in its MMIS to ensure that it is functioning as intended.

## **AUDITEE'S COMMENTS**

State officials concurred with our recommendations. Specifically, officials generally agreed with the \$896,072 refund amount but stated that a minimal adjustment may need to be made based on information received from two hospitals. Additionally, they agreed to periodically review the functioning of the edit to ensure that incorrect claims are not paid. Finally, officials agreed to return any improper FFP claims not corrected by the referenced edit.

In the section of our report entitled Corrective Actions Implemented By The State, officials noted that a new edit was not established. Rather, they stated that an existing edit was amended to address the issues raised in the audit finding. The state's response is included in its entirety as an APPENDIX to this report.

## **OIG'S RESPONSE**

We are pleased to note that state officials generally concurred with our recommendations. Regarding the state's comment on the edit, although we changed the language in our final report from the word "established" to "amended", it should be noted that the draft report did not state that the edit was new. In our opinion, the key point is that the edit was amended to address the issues identified in the report. We believe that this wording change addresses the state's comment.

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# **INTRODUCTION**

## **BACKGROUND**

### **State Administration**

In New Jersey, the Department of Human Services (NJDHS) is the single state agency responsible for operating the state's title XIX Medicaid program. Within NJDHS, the Division of Medical Assistance and Health Services is responsible for administering the Medicaid program. Also, within NJDHS, the Division of Mental Health Services sets mental health policy for 11 private and county operated psychiatric hospitals throughout the state. These include: Meadowview Psychiatric Hospital, Essex County Hospital Center, Buttonwood Hospital of Burlington County, Camden County Health Services Center, Charter Behavioral Health System, Hampton Behavioral Health Center, Mt. Carmel, St. Barnabas Behavioral Health Care, University Behavioral Health Care, Ramapo Ridge Psychiatric Hospital, and Carrier Clinic Foundation.

### **Federal Regulatory Background**

Federal laws and regulations prohibit federal financial participation (FFP) under the Medicaid program for all services, including inpatient psychiatric services, provided to residents of institutions for mental diseases (IMD) who are between the ages of 22 to 64, and in certain instances for those who are 21 years old.

## **OBJECTIVE, SCOPE, AND METHODOLOGY**

### **Objective**

The audit objective was to determine if controls were in place to effectively preclude New Jersey from claiming FFP under the Medicaid program for crossover claims (Medicare to Medicaid) for inpatient psychiatric services provided to 21 to 64 year old residents of private and county operated psychiatric hospitals that were IMDs.

### **Scope**

Our review was conducted in accordance with generally accepted government auditing standards. Our audit period was December 1, 1991 through May 20, 2002. Audit field work was performed at the Division of Medical Assistance and Health Services office in Mercerville, New Jersey and at 7 of the 11 private or county operated psychiatric hospitals during the period January 2002 through October 2002. The seven were: Buttonwood Hospital of Burlington County, Charter Behavioral Health System, Hampton Behavioral Health Center, Mt. Carmel, St. Barnabas Behavioral Health Care, University Behavioral Health Care, and Carrier Clinic Foundation.

During our audit, we did not review the overall internal control structure of the state agency or of the Medicaid program. Rather, our internal control review was limited to obtaining an understanding of the state's controls to preclude claiming FFP under the Medicaid program for 21 to 64 year old residents of private and county operated psychiatric hospitals that were IMDs.

## **Methodology**

To accomplish our audit objective, we:

- Held discussions with Centers for Medicare and Medicaid Services (CMS) regional office program managers and obtained an understanding of CMS's reviews and the guidance provided to New Jersey officials regarding IMD issues. Additionally, we obtained a listing of private and county operated psychiatric hospitals in New Jersey from CMS.
- Held discussions with state agency officials to ascertain state policies and procedures for claiming FFP under the Medicaid program for 21 to 64 year old residents of private and county operated psychiatric hospitals in New Jersey.
- Obtained an understanding of New Jersey's Medicaid Management Information System (MMIS) computer edits and controls regarding the claiming of FFP for services to aged 21 to 64 year old residents of private and county operated psychiatric hospitals.
- Requested and received from the state a computer generated Exception Report that identified \$2,698,611 of Medicaid claims for crossover inpatient psychiatric services made on behalf of residents of private and county operated IMDs. This report was for the period December 1, 1991 through May 20, 2002.
- Performed limited testing of the Exception Report provided by the state to obtain reasonable assurance that it was reliable for audit purposes. Specifically, we held discussions with state officials regarding the overall design and specifications of the computer programming applications that generated the Exception Report. Additionally, we performed various analytical and verification tests to assure the accuracy and completeness of the Exception Report.
- Reviewed and eliminated \$906,467 from the Exception Report for the following reasons: claims for patients under the age of 21 or age 65 and over, claims paid with only state funds (no FFP), and claims from providers that were not IMDs. Upon completing these steps, the revised Exception Report contained 1,618 claims totaling \$1,792,144 (\$896,072 of FFP).
- Used simple random sampling techniques to select a sample of 30 claims from the universe of 1,618 FFP claims. For these 30 claims, we verified the patients' admission

and discharge dates to the IMDs' records at 7 private and county operated psychiatric hospitals. The purpose of these tests was to validate the accuracy of the Exception Report in identifying improper FFP claims to Medicaid.

- Discussed the audit results with New Jersey officials.
- Determined that New Jersey officials took corrective actions as a result of our audit.

## **FINDINGS AND RECOMMENDATIONS**

Our audit determined that inpatient psychiatric crossover claims for Medicare coinsurance and deductible amounts were improperly claimed for FFP under the Medicaid program.

### **Federal Regulations Prohibit FFP From Being Claimed**

Federal laws and regulations prohibit FFP for all services, including inpatient psychiatric services, provided to residents of IMDs who are between the ages of 22 to 64, and in certain instances for those who are 21 years old.

The basis for the IMD exclusion of FFP was established in the 1950 amendments to the Social Security Act (Act). Those amendments excluded all federal assistance payments for patients of IMDs. The creation of the Medicaid program in 1965 permitted FFP for the first time for residents of IMDs in certain situations. Specifically, FFP was allowed for inpatient care provided to IMD residents age 65 and over. The 1972 amendments to the Act extended FFP for inpatient psychiatric care to individuals under the age of 21, and in certain instances for those under the age of 22.

Section 1905 (a) of the Act and 42 CFR 441.13 and 42 CFR 435.1008 preclude FFP for any services provided to residents under the age of 65 who are in an IMD except for inpatient psychiatric services provided to individuals under the age of 21, and in some instances for those who are under the age of 22. This exclusion of FFP was designed to assure that states, rather than the Federal Government, continue to have principal responsibility for funding care provided to 21 to 64 year old inpatients in IMDs. Under this broad exclusion, no FFP payments should be made for services provided either in or outside the facility for IMD patients in this age group.

The Act defines an IMD as a hospital, nursing facility, or other institution of more than 16 beds, that is primarily engaged in providing diagnosis, treatment, or care of persons with mental diseases, including medical attention, nursing care, and related services. Private and county operated psychiatric hospitals with more than 16 beds are always IMDs.

## **Inpatient Psychiatric Services Improperly Claimed for FFP**

Our audit determined that inpatient psychiatric crossover claims for Medicare coinsurance and deductible amounts were improperly claimed for FFP under the Medicaid program. Although it was state policy not to claim FFP for these services, we determined that from December 1, 1991 through May 20, 2002, New Jersey improperly claimed \$896,072 of FFP.

## **Ineffective Preventative Controls**

At the entrance conference with New Jersey officials, we were advised that the state does not claim FFP for residents of private and county operated IMDs between the ages of 21 to 64 who receive inpatient psychiatric services. However, during our survey review of claims made by private and county operated psychiatric hospitals, we noted instances where inpatient psychiatric service crossover claims for Medicare coinsurance and deductible amounts were improperly claimed for FFP. Our review found that although there were edits and controls in the MMIS to deny inpatient psychiatric claims for Medicaid only beneficiaries, similar controls were not in place to deny crossover inpatient psychiatric claims for Medicare coinsurance and deductible amounts.

## **Corrective Actions Implemented By The State**

We discussed this issue with state officials who agreed with our findings and instituted corrective actions. The corrective actions implemented by the state consisted of two parts. First, an edit was amended within the state's MMIS to deny FFP for inpatient psychiatric crossover claims for 21 to 64 year old residents of private and county operated IMDs. Second, the state developed computer programming applications that identified the number and amount of improper crossover payments for inpatient psychiatric services that were paid to the private and county operated IMDs during the period December 1, 1991 through May 20, 2002.

Specifically, state officials ran computer programming applications that identified inpatient psychiatric crossover claims that were improperly claimed for FFP. The state's computer applications generated an Exception Report that identified \$2,698,611 of crossover claims for inpatient psychiatric services made on behalf of residents of private and county operated IMDs. We reviewed and removed \$906,467 from the Exception Report for the following reasons: claims for patients under the age of 21 or age 65 and over, claims paid with only state funds (no FFP), and claims from providers that were not IMDs. Upon completion of these steps, the revised Exception Report contained 1,618 claims totaling \$1,792,144 (\$896,072 of FFP). The 1,618 claims were made on behalf of 1,226 beneficiaries.

## **Review Finds All Sample Claims In Error**

Simple random sampling techniques were used to select a sample of 30 claims totaling \$38,849 (federal share \$19,424.50) from the universe of 1,618 Medicaid FFP claims. Our review of the 30 sample claims found that they all were improperly claimed for FFP.

The determination as to whether an FFP sample claim was improper and unallowable was based on applicable federal laws and regulations. Specifically, if the following three characteristics were met, the FFP claim under review was considered improper and unallowable:

- (i) The beneficiary was a resident of an IMD on the service date(s) of the FFP claim under review.
- (ii) The beneficiary was between the ages of 22 to 64, or aged 21 at admission to the IMD.
- (iii) The IMD was paid and New Jersey claimed FFP for the crossover inpatient psychiatric service.

To evaluate the 30 sample claims against the 3 criteria above, we performed on-site reviews at 7 of the 11 private and county operated psychiatric hospitals where we verified the patients' admission and discharge dates to the IMD records.

Our on-site reviews noted that all 30 claims were improper. An example of an unallowable sample claim was for a 52 year old Medicare/Medicaid beneficiary who was admitted to St. Barnabas Behavioral Health Care on August 8, 1999 and discharged on August 14, 1999. After the facility billed and was paid by Medicare for the inpatient psychiatric stay, the crossover claim was sent to Medicaid for payment. Medicaid paid the deductible amount of \$768 and the state improperly claimed \$384 of FFP for the inpatient psychiatric services.

In our opinion, the results of our tests of 30 randomly selected claims assisted us in validating that the Exception Report correctly identified improper FFP claims made to the Medicaid program. Accordingly, we believe that for the period December 1, 1991 through May 20, 2002, New Jersey improperly claimed \$896,072 of FFP.

## **RECOMMENDATIONS**

We recommend that New Jersey:

Refund \$896,072 to the Federal Government for the improper FFP claimed during the period December 1, 1991 through May 20, 2002.

2. Identify and return any improper FFP claimed for crossover inpatient psychiatric services subsequent to May 20, 2002.
3. Periodically review the crossover edit in its MMIS to ensure that it is functioning as intended.

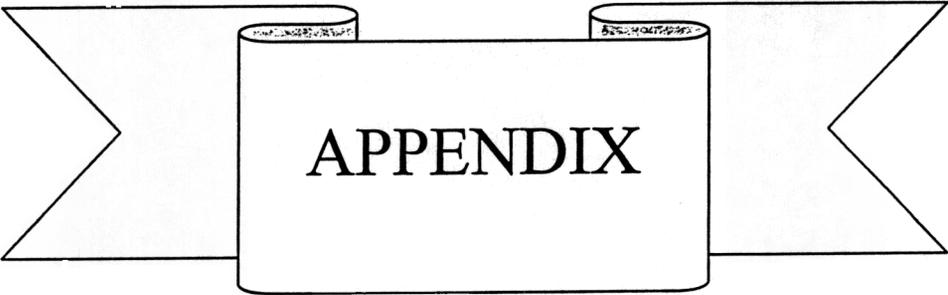
## **AUDITEE'S COMMENTS**

State officials concurred with our recommendations. Specifically, officials generally agreed with the \$896,072 refund amount but stated that a minimal adjustment may need to be made based on information received from two hospitals. Additionally, they agreed to periodically review the functioning of the edit to ensure that incorrect claims are not paid. Finally, officials agreed to return any improper FFP claims not corrected by the referenced edit.

In the section of our report entitled Corrective Actions Implemented By The State, officials noted that a new edit was not established. Rather, they stated that an existing edit was amended to address the issues raised in the audit finding. The state's response is included in its entirety as an APPENDIX to this report.

## **OIG'S RESPONSE**

We are pleased to note that state officials generally concurred with our recommendations. Regarding the state's comment on the edit, although we changed the language in our final report from the word "established" to "amended", it should be noted that the draft report did not state that the edit was new. In our opinion, the key point is that the edit was amended to address the issues identified in the report. We believe that this wording change addresses the state's comment.



APPENDIX



*State of New Jersey*

DEPARTMENT OF HUMAN SERVICES  
DIVISION OF MEDICAL ASSISTANCE AND HEALTH SERVICES  
PO Box 712  
TRENTON, NJ 08625-0712  
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JAMES E. MCGREEVEY  
*Governor*

GWENDOLYN L. HARRIS  
*Commissioner*  
KATHRYN A. PLANT  
*Director*

February 5, 2003

Timothy J. Horgan  
Regional Inspector General  
For Audit Services  
Office of Inspector General  
Office of Audit Services  
Region II  
Jacob Javits Federal Building  
New York, New York 10278

Dear Mr. Horgan:

This is in response to your letter of November 29, 2002 which transmitted the Office of Inspector General, Office of Audit Services' draft report entitled "Review of Inpatient Psychiatric Crossover Claims To Medicaid For Patients Between The Ages Of 21 To 64 In New Jersey's Private And County Operated Institutions For Mental Diseases." I apologize for the delay in providing you a response.

Division staff has reviewed the draft report and has provided the following comments.

#### FINDINGS AND RECOMMENDATIONS

Our audit determined that inpatient psychiatric crossover claims for Medicare coinsurance and deductible amounts were improperly claimed for FFP under the Medicaid program.

#### **Federal Regulations Prohibit FFP From Being Claimed**

Federal laws and regulations prohibit FFP for all services, including inpatient psychiatric services, provided to residents of IMDs who are between the ages of 22 to 64, and in certain instances for those who are 21 years old.

The basis for the IMD exclusion of FFP was established in the 1950 amendments to the Social Security Act (Act). Those amendments excluded all federal assistance payments for patients of IMDs. The creation of the Medicaid program

in 1965 permitted FFP for the first time for residents of IMDs in certain situations. Specifically, FFP was allowed for inpatient care provided to IMD residents age 65 and over. The 1972 amendments to the Act extended FFP for inpatient psychiatric care to individuals under the age of 21, and in certain instances for those under the age of 22.

Section 1905 (a) of the Act and 42 CFR 441.13 and 42 CFR 435.1008 preclude FFP for any services provided to residents under the age of 65 who are in an IMD except for inpatient psychiatric services provided to individuals under the age of 21, and in some instances for those who are under the age of 22. This exclusion of FFP was designed to assure that states, rather than the Federal Government, continue to have principal responsibility for funding care provided to 21 to 64 year old inpatients in IMDs. Under this broad exclusion, no FFP payments should be made for services provided either in or outside the facility for IMD patients in this age group.

The Act defines an IMD as a hospital, nursing facility, or other institution of more than 16 beds, that is primarily engaged in providing diagnosis, treatment, or care of persons with mental diseases, including medical attention, nursing care, and related services. Private and county operated psychiatric hospitals with more than 16 beds are always IMDs.

### **Inpatient Psychiatric Services Improperly Claimed for FFP**

Our audit determined that inpatient psychiatric crossover claims for Medicare coinsurance and deductible amounts were improperly claimed for FFP under the Medicaid program. Although it was state policy not to claim FFP for these services, we determined that from December 1, 1991 through May 20, 2002, New Jersey improperly claimed \$896,072 of FFP.

### **Ineffective Preventative Controls**

At the entrance conference with New Jersey officials, we were advised that the state does not claim FFP for residents of private and county operated IMDs between the ages of 21 to 64 who receive inpatient psychiatric services. However, during our survey review of claims made by **HHS/OIG/OAS** private and county operated psychiatric hospitals, we noted instances where inpatient psychiatric service crossover claims for Medicare coinsurance and deductible amounts were improperly claimed for FFP. Our review found that although there were edits and controls in the MMIS to deny inpatient psychiatric claims for Medicaid only beneficiaries, similar controls were not in place to deny crossover inpatient psychiatric claims for Medicare coinsurance and deductible amounts.

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We discussed this issue with state officials who agreed with our findings and instituted corrective actions. The corrective actions implemented by the state consisted of two parts. First, an edit was established within the state's MMIS to deny FFP for inpatient psychiatric crossover claims for 21 to 64 year old residents of private and county operated IMDs. Second, the state developed computer programming applications that identified the number and amount of improper crossover payments for inpatient psychiatric services that were paid to the private and county operated IMDs during the period December 1, 1991 through May 20, 2002.

Specifically, state officials ran computer programming applications that identified inpatient psychiatric crossover claims that were improperly claimed for FFP. The state's computer applications generated an Exception Report that identified \$2,698,611 of crossover claims for inpatient psychiatric services made on behalf of residents of private and county operated IMDs. We reviewed and removed \$906,467 from the Exception Report for the following reasons: claims for patients under the age of 21 or age 65 and over, claims paid with only state funds (no FFP), and claims from providers that were not IMDs. Upon completion of these steps, the revised Exception Report contained 1,618 claims totaling \$1,792,144 (\$896,072 of FFP). The 1,618 claims were made on behalf of 1,226 beneficiaries.

### **Review Finds All Sample Claims In Error**

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The determination as to whether an FFP sample claim was improper and unallowable was based on applicable federal laws and regulations. Specifically, if the following three characteristics were met, the FFP claim under review was considered improper and unallowable:

- (i) The beneficiary was a resident of an IMD on the service date(s) of the FFP claim under review.

The beneficiary was between the ages of 22 to 64, or aged 21 at admission to the IMD.

The IMD was paid and New Jersey claimed FFP for the crossover inpatient psychiatric service.

To evaluate the 30 sample claims against the 3 criteria above, we performed on-site reviews at 7 of the 11 private and county operated psychiatric hospitals where we verified the patients' admission and discharge dates to the IMD records.

Our on-site reviews noted that all 30 claims were improper. An example of an unallowable sample claim was for a 52 year old Medicare/Medicaid beneficiary who was admitted to St. Barnabas Behavioral Health Care on August 8, 1999 and discharged on August 14, 1999. After the facility billed and was paid by Medicare for the inpatient psychiatric stay, the crossover claim was sent to Medicaid for payment. Medicaid paid the deductible amount of \$768 and the state improperly claimed \$384 of FFP for the inpatient psychiatric services.

In our opinion, the results of our tests of 30 randomly selected claims assisted us in validating that the Exception Report correctly identified improper FFP claims made to the Medicaid program. Accordingly, we believe that for the period December 1, 1991 through May 20, 2002, New Jersey improperly claimed \$896,072 of FFP.

## **RECOMMENDATIONS**

We recommend that New Jersey:

Refund \$896,072 to the Federal Government for the improper FP claimed during the period December 1, 1991 through May 20, 2002.

2. Identify and return any improper FFP claimed for crossover inpatient psychiatric services subsequent to May 20, 2002.
3. Periodically review the crossover edit in its MMIS to ensure that it is functioning as intended.

## **STATE RESPONSE**

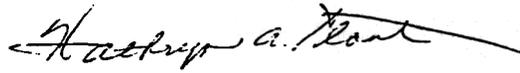
In the Corrective Actions Implemented By The State section of the draft report, it is stated that "an edit was established within the state's MMIS to deny FFP for inpatient psychiatric crossover claims for 21 to 64 year old residents of private and county operated IMD's." A new edit was not established. An existing edit was amended to address the issues raised in the audit finding. The edit now (1) denies crossover claims, (2) denies all claims regardless of diagnostic codes (not only psychiatric) and (3) denies 21 year olds whose birthdates are before the admission dates for the age group 21 to 64 in IMD's.

In the Recommendation section, under (1) we agree with the refund amount at the present time. However, we are still in the process of reviewing the

recoupments with the hospitals. There may be a minimal adjustment to the refund amount based on information received from two hospitals. Relating to (2), the change in the edit referenced above should properly deny any crossover claims. Division staff will periodically review the functioning of the edit to ensure that incorrect claims are not paid. Additionally, the State agrees to return any improper FFP for claims not corrected by the referenced edit.

Thank you for the opportunity to review and respond to the draft report. Should you have questions or require additional information, please do not hesitate to contact me at (609) 588-2600.

Sincerely,

A handwritten signature in black ink, appearing to read "Kathryn A. Plant", written in a cursive style.

Kathryn A. Plant  
Director

KAP:c

C: David C. Heins  
John R. Guhl  
Jeffrey C. Campbell

## ACKNOWLEDGMENTS

This report was prepared under the direction of Timothy J. Horgan, Regional Inspector General for Audit Services. Other principal Office of Audit Services staff who contributed include:

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John Schwartz, *Auditor*

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