



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General

Office of Audit Services, Region VI
1100 Commerce Street, Room 632
Dallas, TX 75242

March 31, 2011

Report Number: A-06-10-00093

Ms. Julie Weinberg
Acting Division Director
New Mexico Human Services Department
Medical Assistance Division
2025 South Pacheco, Ark Plaza
Santa Fe, NM 87504-2348

Dear Ms. Weinberg:

Enclosed is the U.S. Department of Health & Human Services (HHS), Office of Inspector General (OIG), final report entitled *Review of Medicaid Payments for Deceased Recipients in New Mexico*. We will forward a copy of this report to the HHS action official noted on the following page for review and any action deemed necessary.

The HHS action official will make final determination as to actions taken on all matters reported. We request that you respond to this 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.

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If you have any questions or comments about this report, please do not hesitate to call me at (214) 767-8414, or contact Michelle Richards, Audit Manager, at (214) 767-9202 or through email at Michelle.Richards@oig.hhs.gov. Please refer to report number A-06-10-00093 in all correspondence.

Sincerely,

/Patricia Wheeler/
Regional Inspector General
for Audit Services

Enclosure

Direct Reply to HHS Action Official:

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Department of Health & Human Services

**OFFICE OF
INSPECTOR GENERAL**

**REVIEW OF MEDICAID PAYMENTS
FOR DECEASED RECIPIENTS
IN NEW MEXICO**



Daniel R. Levinson
Inspector General

March 2011
A-06-10-00093

Office of Inspector General

<http://oig.hhs.gov>

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OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS

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

EXECUTIVE SUMMARY

BACKGROUND

Pursuant to Title XIX of the Social Security Act, the Medicaid program provides medical assistance to low-income individuals and individuals with disabilities. In New Mexico, the Human Services Department's Medical Assistance Division (the State agency) administers the program.

Federal regulations state that an overpayment is the amount that a Medicaid agency paid to a provider in excess of the amount allowable for furnished services. Medically necessary services could not be furnished to a deceased recipient. Accordingly, payments for claims that followed a Medicaid recipient's date of death are overpayments.

The Social Security Administration (SSA) maintains comprehensive death records by purchasing death certificate information. This information can be purchased by State and Federal agencies to assist in preventing payments for claims following Medicaid recipients' dates of death.

The New Mexico Department of Health, Bureau of Vital Records & Health Statistics (Vital Records) registers births and deaths that occur in New Mexico. The State agency obtains death information from Vital Records each month to identify recipients who have died, update its Medicaid eligibility file, and review claims to identify and recover Medicaid payments for claims that followed recipients' dates of death. The claim reviews include capitation and fee-for-service payments. Capitation payments are made to managed care organizations for the provision of medical services, whether or not the services are rendered and without regard to the number of services rendered during the payment period. Fee-for-service payments are made to providers for specific services claimed to have been rendered.

OBJECTIVE

Our objective was to determine whether the State agency made Medicaid payments for calendar year (CY) 2007 capitation and fee-for-service claims that followed recipients' dates of death.

SUMMARY OF FINDINGS

The State agency made Medicaid payments for capitation and fee-for-service claims that followed recipients' dates of death. Of the 2,122 claims we reviewed, the State agency paid \$948,554 for 1,882 claims that were appropriate or identified as overpayments and the funds recovered. Of the remaining 240 claims, the State agency paid a total of \$23,708 (\$16,966 Federal share) for 53 claims for 11 deceased Medicaid recipients. We were not able to determine the death status of 18 recipients who had 187 claims totaling \$105,229.

Although the State agency had controls in place to identify and recover payments for claims that followed recipients' deaths, it was not successful in identifying all potential overpayments because the death information in the Medicaid eligibility file was incorrect or not complete. Specifically, the file Vital Records shares with the State agency did not include death

information for individuals who died in other States. Additionally, if a recipient's Social Security number or date of birth was not the same in both the Medicaid eligibility file and the Vital Records death file, the State agency's monthly reviews did not identify recipients who had died.

RECOMMENDATIONS

We recommend that the State agency:

- review the adequacy of the 53 claims totaling \$23,708 (\$16,966 Federal share) and, for those determined to be erroneous, recover the payments and refund the Federal share to the Medicaid program;
- review claims before and after CY 2007 for additional payments for the 11 recipients;
- work with SSA to determine whether the 18 recipients whose status could not be verified are deceased and refund to Medicaid any overpayments;
- work with Vital Records to expand the scope of death information shared with the State agency to include known deaths in other States; and
- expand manual reviews for cases in which a recipient's Social Security number or date of birth in Vital Records' information is different from the State agency's information to ensure accurate recording of death information.

STATE AGENCY COMMENTS

In its comments on our draft report, the State agency agreed with our recommendations and said that it is in the process of implementing them. Regarding the third recommendation, the State agency said that it contacted managed care organizations, family members, and in one case the recipient to determine the status of the 18 recipients whose status could not be verified through the Vital Records death file. The State agency said that the review confirmed that 15 of the 18 recipients were deceased. Of the 15 deceased recipients, 13 were managed care recipients with 296 claims totaling \$150,174, which could potentially be recouped. The State agency's comments are included in their entirety as the Appendix.

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INTRODUCTION

BACKGROUND

The Medicaid Program

Pursuant to Title XIX of the Social Security Act, the Medicaid program provides medical assistance to low-income individuals and individuals with disabilities. The Federal and State Governments jointly fund and administer the Medicaid program. At the Federal level, the Centers for Medicare & Medicaid Services (CMS) administers the program. Each State administers its Medicaid program in accordance with a CMS-approved State plan. Although the State has considerable flexibility in designing and operating its Medicaid program, it must comply with applicable Federal requirements. In New Mexico, the Human Services Department's Medical Assistance Division (the State agency) administers the program.

Medicaid Payments for Deceased Recipients

Federal regulations (42 CFR § 433.304) state that an overpayment is the amount that a Medicaid agency paid to a provider in excess of the amount allowable for furnished services. Medically necessary services could not be furnished to a deceased recipient. Accordingly, payments for claims that followed a Medicaid recipient's date of death are overpayments.

Social Security Administration and State Agency Death Information

The Social Security Administration (SSA) maintains comprehensive death records by purchasing death certificate information from State Governments and obtaining death notifications from funeral homes and friends and family of the deceased. All reported deaths of people who have Social Security numbers are routinely added to SSA's Death Master File. This information can be purchased by State and Federal agencies to assist in preventing payments for claims following Medicaid recipients' dates of death.

The New Mexico Department of Health, Bureau of Vital Records & Health Statistics (Vital Records) registers births and deaths that occur in New Mexico. The State agency obtains death information from Vital Records each month to identify recipients who have died, update its Medicaid eligibility file, and review claims to identify and recover Medicaid payments for claims that followed recipients' dates of death. The claim reviews include capitation and fee-for-service payments. Capitation payments are made to managed care organizations for the provision of medical services, whether or not the services are rendered and without regard to the number of services rendered during the payment period. Fee-for-service payments are made to providers for specific services claimed to have been rendered.

Three offices within the State agency work together to identify and recover Medicaid overpayments. The Program Information Bureau (PIB) compares Vital Records' data file with the Medicaid eligibility file to determine whether Medicaid recipients have died. PIB then cross-references the identified deceased Medicaid recipients with paid claims to determine whether payments were made after the recipients' dates of death. PIB shares the results with two other

State agency offices for further review and final determination: the Contract Administration Bureau Financial Unit (capitation payments) and the Quality Assurance Bureau (fee-for-service payments). For claims that the two offices determine to be overpayments, PIB directs the State agency's fiscal agent to recoup the funds.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

Our objective was to determine whether the State agency made Medicaid payments for calendar year (CY) 2007 capitation and fee-for-service claims that followed recipients' dates of death.

Scope

In CY 2007, the State agency processed more than 8 million Medicaid claims totaling over \$2 billion. To identify potentially deceased recipients, we selected New Mexico Medicaid recipients who were listed in the SSA Death Master File as deceased as of December 31, 2007, and who had payments made on their behalf for CY 2007 claims. We identified 2,122 claims totaling \$1,077,491 for 517 recipients.

We compared the dates of death noted in the New Mexico Medicaid eligibility file to SSA's dates of death to confirm whether the recipients were deceased. If the dates of death that were listed in the eligibility file were the same as the dates in SSA's file, then we accepted the SSA dates as accurate and determined whether the State agency had already recovered the amounts paid. If a date of death that was listed in the eligibility file was different from the date in the SSA's file or not in the eligibility file at all, we requested and reviewed supporting documentation from Vital Records, such as a death certificate, to determine whether the date in SSA's file was correct. If we were unable to obtain evidence proving a recipient's death, then we set aside the claim(s).

We did not review the overall internal control structure of the State Medicaid program. We limited our internal control review to obtaining an understanding of the State agency's procedures to identify payments following recipients' dates of death and to recover the overpayments.

We conducted fieldwork at the State agency in Santa Fe, New Mexico, in July 2010.

Methodology

To accomplish our objective, we:

- reviewed applicable Medicaid laws and regulations;
- reviewed the State agency's policies and procedures related to identifying deceased recipients and recovering overpayments;

- identified individuals in the New Mexico Medicaid eligibility file and the SSA Death Master File that had the same Social Security number and date of birth or the same Social Security number, last name, and date of death to identify potentially deceased New Mexico Medicaid recipients;
- limited the universe to those recipients who had CY 2007 paid claims after their dates of death;
- compared SSA death information to State agency or Vital Records data to determine whether the SSA date of death was accurate for each recipient;
- determined whether the State agency had identified and recovered overpayments or whether the payments remained outstanding; and
- coordinated our review with the State agency.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

FINDINGS AND RECOMMENDATIONS

The State agency made Medicaid payments for capitation and fee-for-service claims that followed recipients' dates of death. Of the 2,122 claims we reviewed, the State agency paid \$948,554 for 1,882 claims that were appropriate or identified as overpayments and the funds recovered. Of the remaining 240 claims, the State agency paid a total of \$23,708 (\$16,966 Federal share) for 53 claims for 11 deceased Medicaid recipients. We were not able to determine the death status of 18 recipients who had 187 claims totaling \$105,229.

FEDERAL REGULATIONS

Federal regulations (42 CFR § 433.304) state that an overpayment is the amount that a Medicaid agency paid to a provider in excess of the amount allowable for furnished services.

RESULTS OF REVIEW

In CY 2007, the State agency paid a total of \$1,077,491 for 2,122 claims for 517 recipients whose dates of death were reported as having occurred as of December 31, 2007.

Of the 2,122 claims, 1,882 claims totaling \$948,554 were appropriate or identified through the State agency's monthly reviews and recovered. Of the remaining 240 claims:

- The State agency did not identify and recover payments for 53 claims totaling \$23,708 (\$16,966 Federal share) for 11 recipients.

- For 38 claims for 6 recipients, although Vital Records had death certificates that matched SSA dates of death, the State agency either did not have the dates of death or, in one case, had an incorrect date of death. In one case, the recipient died in July 2006; however, the State agency continued to make capitation payments for each month in CY 2007, totaling \$17,844.
- For 13 claims for 3 recipients, although Vital Records knew that the recipients had died in another State, it did not share the information with the State agency. Although Vital Records did not receive notification of the deaths until 2009, the State agency could have recovered the payments if it had been made aware of the deaths.
- For the remaining 2 claims for 2 recipients, the State agency had the correct dates of death but did not identify the claims during its monthly reviews and recover the overpayments.
- We were not able to determine whether the remaining 187 claims totaling \$105,229 for 18 recipients were appropriate because we could not verify whether the recipients were deceased. We could not verify the deaths because the Vital Records office did not have any information on them.

CAUSES OF OVERPAYMENTS

Although the State agency had controls in place to identify and recover payments for claims that followed recipients' deaths, it was not successful in identifying all potential overpayments because the death information in the Medicaid eligibility file was incorrect or not complete.

In addition, the file Vital Records shares with the State agency did not include death information for individuals who died in another state. Also, if a recipient's Social Security number or date of birth was not the same in both the Medicaid eligibility file and the Vital Records death file, the monthly reviews did not identify recipients who had died. PIB officials stated that PIB had recently implemented a process to manually review those cases to ensure accurate recording of death information. We were not able to determine why PIB did not identify overpayments for recipients who had a correct date of death in the Medicaid eligibility file.

RECOMMENDATIONS

We recommend that the State agency:

- review the adequacy of the 53 claims totaling \$23,708 (\$16,966 Federal share) and, for those determined to be erroneous, recover the payments and refund the Federal share to the Medicaid program;
- review claims before and after CY 2007 for additional payments for the 11 recipients;
- work with SSA to determine whether the 18 recipients whose status could not be verified are deceased and refund to Medicaid any overpayments;

- work with Vital Records to expand the scope of death information shared with the State agency to include known deaths in other States; and
- expand manual reviews for cases in which a recipient's Social Security number or date of birth in Vital Records' information is different from the State agency's information to ensure accurate recording of death information.

STATE AGENCY COMMENTS

In its comments on our draft report, the State agency agreed with our recommendations and said that it is in the process of implementing them. Regarding the third recommendation, the State agency said that it contacted managed care organizations, family members, and in one case the recipient to determine the status of the 18 recipients whose status could not be verified through the Vital Records death file. The State agency said that the review confirmed that 15 of the 18 recipients were deceased. Of the 15 deceased recipients, 13 were managed care recipients with 296 claims totaling \$150,174, which could potentially be recouped. The State agency's comments are included in their entirety as the Appendix.

APPENDIX

APPENDIX: STATE AGENCY COMMENTS



Susana Martinez, Governor
Sidonie Squier, Secretary

New Mexico Human Services Department

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March 4, 2011

Ms. Patricia Wheeler
Regional Inspector General for Audit Services
Department of Health & Human Services
Office of the Inspector General
Office of Audit Services, Region VI
1100 Commerce Street, Room 632
Dallas, TX 75242

RE: Response to *Review of Medicaid Payments for Deceased Recipients in New Mexico* –
Report Number A-06-10-00093

Dear Ms. Wheeler:

The New Mexico Human Services Department's Medical Assistance Division (MAD) appreciates the opportunity to respond to the above mentioned draft review report. We offer the following comments in relation to the recommendations on pages 4 and 5 of this report.

For your convenience, below we include the summary findings and list each recommendation followed by our response. Each response includes the State's implemented or proposed corrective action which we believe will ensure that our State is in full compliance with Federal requirements.

Findings:

The State agency made Medicaid payments for capitation and fee-for-service claims that followed recipients' dates of death. Of the 2,122 claims we reviewed, the State agency paid \$948,554 for 1,882 claims that were appropriate or identified as overpayments and the funds recovered. Of the remaining 240 claims, the State agency paid a total of \$23,708 (\$16,966 Federal share) for 53 claims for 11 deceased Medicaid recipients. We were not able to determine the death status of 18 recipients who had 187 claims totaling \$105,229.

Although the State agency had controls in place to identify and recover payments for claims that followed recipients' deaths, it was not successful in identifying all potential overpayments because the death information in the Medicaid eligibility file was incorrect or not complete. Specifically, the file Vital Records shares with the State agency did not include death information for individuals who died in other States. Additionally, if a recipient's Social Security number or date of birth was not the same in both the Medicaid eligibility file and the Vital Records death file, the State agency's monthly reviews did not identify recipients who had died.

Recommendation 1:

Review the adequacy of the 53 claims totaling \$23,708 (\$16,966 Federal share) and, for those determined to be erroneous, recover the payments and refund the Federal share to the Medicaid program.

Response 1:**Concur**

HSD agrees that payment for 51 of the 53 claims should be recouped. In two cases, TCNs 30727801181000001 and 40733800949218465, the recipient died during a month in which the provider had billed the monthly fee for an emergency response system. Claims for such monthly services are payable for the month in which a recipient dies. Two other claims, TCNs 30734500494000001 and 30731000743000001, were adjusted due to rate decreases subsequent to the OIG data pull, further reducing the total to be recouped. The actual total for the 51 claims to be recouped is \$23,621.84.

To date, 35 of the claims have been recouped for a total recoupment of \$21,664.28. The remaining 16 claims will be recouped prior to end of March 2011 and the recoupments reflected on the January-March 2011 CMS-64 report. Return of the Federal share is accomplished via the CMS-64 reporting process.

Recommendation 2:

Review claims before and after CY 2007 for additional payments for the 11 recipients.

Response 2:**Concur**

HSD recognizes that the HHS OIG sample included only claims for CY 2007 and that other claims paid for service dates after the recipients' death must be identified and recouped. HSD has identified 49 claims for \$4,296.07 as potential recoupments. Claims needing recoupment will be recouped prior to end of March 2011 and the recoupments reflected on the January-March 2011 CMS-64 report.

Recommendation 3:

Work with SSA to determine whether the 18 recipients whose status could not be verified are deceased and refund to Medicaid any overpayments.

Response 3:**Concur**

HSD agrees that additional follow-up concerning these 18 recipients is warranted. HSD staff contacted managed care organizations, family members, and in one case the recipient himself in order to verify the SSA date of death. We also reviewed claims and encounter activity, if any, following the reported date of death. As a result of this research, we determined the following:

- 1 recipient's death was confirmed to be the same as was reported by SSA. Claims for this recipient have been recouped.

- 1 recipient had a date of death on file in the MMIS that was five weeks later than the date of death reported by SSA. Based on a conversation with the recipient's sister, the date of death on file in the MMIS was confirmed to be correct. No further action by HSD was required.
- 3 recipients continue to have claims and encounters submitted on their behalf, indicating that the SSA date of death is erroneous. In one of those cases, HSD staff spoke to the recipient himself, who expressed frustration at his inability to correct the erroneous death data despite reported efforts to do so with SSA.
- 13 managed care recipients for whom the MMIS has no date of death on file had received no encounters following the SSA-reported dates of death. Based on this information and validation received from managed care organizations, HSD is changing the date of death in the MMIS to match SSA and is recouping claims and capitations paid for service dates following the SSA-reported dates of death. HSD has identified 296 claims for \$150,173.50 as potential recoupments. Claims needing recoupment will be recouped prior to end of March 2011 and the recoupments reflected on the January-March 2011 CMS-64 report.

Recommendation 4:

Work with Vital Records to expand the scope of death information shared with the State agency to include known deaths in other States.

Response 4:**Concur**

On December 6, 2010, HSD and DOH executed a new Governmental Services Agreement that includes the following additional requirement: "The BVRHS [Bureau of Vital Records and Health Statistics] will release data of deaths occurring to New Mexico residents in other states that permit the exchange of this data following the completion of the programming required to incorporate this data in the monthly data files." Programming of this change is due to be completed by April 29, 2011, after which HSD will begin receiving the additional data as recommended by HHS OIG.

Recommendation 5:

Expand manual reviews for cases in which a recipient's Social Security number or date of birth in Vital Records' information is different from the State agency's information to ensure accurate recording of death information.

Response 5:**Concur**

In September 2010, HSD made two changes to the MMIS interface with DOH in response to recommendations made by HHS OIG during the site visit for this review.

First, the criteria for adding a date of death to the MMIS were made less restrictive. Previously, the Social Security number (SSN) and date of birth on the Vital Records file and the MMIS had to match

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exactly for the recipient date of death to be updated. A change was made so that the SSN must match exactly and, for the date of birth, the year and either the day or month has to match. We made this change after analyzing the mismatches and determining that many of the records were clearly for the same individual, despite slight errors in how the date of birth was recorded.

The second change involved the creation of a new report to make it easier to research the records that continue to error off due to a date of birth mismatch despite the less restrictive matching criteria. The new report, DOD Activity Report – DOB Unmatched in OmniCaid, lists the date of birth, date of death, SSN, and name as contained on the Vital Records file and the date of birth and name as contained in the MMIS. This report makes it easier to determine if the Vital Records transaction really pertains to the recipient in the MMIS. It also isolates the records that require review, which previously were included in the large DOD Activity Report. (In February 2011, for example, the DOD Activity Report listed more than 1,500 records, of which only 17 involved a DOB mismatch; these 17 records now appear on the separate DOD Activity Report – DOB Unmatched in OmniCaid report.) The new report is acted on by the HSD Client Services Bureau, which updates the recipient date of death in the MMIS if appropriate.

Note that HSD will continue to require an exact match on SSN, given that NM Vital Records does not know which records may pertain to Medicaid recipients and thus sends death data on all New Mexico resident deaths.

We truly appreciate the professionalism demonstrated in New Mexico by the HHS OIG audit team that reviewed our Medicaid payments for deceased recipients. Each of our requests for clarification and guidance were welcomed by the HHS OIG audit team and the associated responses were timely. Please feel free to contact Paula McGee at (505)827-6234 or paula.mcgee@state.nm.us with any questions or concerns related to this response.

Sincerely,



Julie B. Weinberg
Acting Medicaid Director

MP/pjm

c: Michelle Richards, Audit Manager, HHS OIG
Brandi Horner, Auditor, HHS OIG
Mark Pitcock, Chief, Program Information Bureau, HSD/MAD
Sandra Chavez, Chief, Quality Assurance Bureau, HSD/MAD
Cathy Rocke, Chief, Contracts Administration Bureau, HSD/MAD
Paula McGee, Healthcare Operations Manager, HSD/MAD