Why OIG Did This Audit
Medicare contractors are required to separately account for the Medicare segment pension plan assets based on the requirements of Cost Accounting Standards (CAS) 412 and 413.

The HHS, OIG, Office of Audit Services, Region VII pension audit team reviews the Medicare segment pension assets to ensure compliance with Federal regulations. Previous OIG audits found that Medicare contractors did not always correctly identify and update the segmented pension assets.

Our objective was to determine whether Companion Data Services, LLC (CDS), complied with Federal requirements and its established cost accounting practice when updating its Excess Plan Medicare segment pension assets from January 1, 2015, to January 1, 2017.

How OIG Did This Audit
We reviewed CDS’s identification of its Excess Plan Medicare segment and its update of the Excess Plan Medicare segment pension assets from January 1, 2015, to January 1, 2017.

Companion Data Services, LLC, Properly Updated Its Excess Plan Medicare Segment Pension Assets as of January 1, 2017

What OIG Found
CDS properly updated its Excess Plan Medicare segment pension assets from January 1, 2015, to January 1, 2017. Therefore, the $263,103 in Excess Plan Medicare segment pension assets that CDS identified as of January 1, 2017, were reasonable and correct.

What OIG Recommends and Auditee Comments
Because the $263,103 in Excess Plan Medicare segment pension assets that CDS identified were reasonable and correct, this report contains no recommendations.

CDS acknowledged that there were no recommendations or corrections required in the report and concurred with it.

The full report can be found at [https://oig.hhs.gov/oas/reports/region7/72100606.asp](https://oig.hhs.gov/oas/reports/region7/72100606.asp)