

**An Audit of Deficit Reduction Act Compliance for  
Federal Fiscal Year 2020**



Report Number A2021-01

June 10, 2021



Utah Office of  
Inspector General

**Gene Cottrell**  
Inspector General

June 10, 2021

To: Utah Department of Health

Please see the attached report, **An Audit of Deficit Reduction Act Compliance for Federal Fiscal Year 2020**, Report A2021-01. An Executive Summary is included at the inception of this report. The objectives and scope of the audit are explained on page 3 of this report.

Sincerely,

*Gene D. Cottrell*

Gene Cottrell  
Inspector General  
Utah Office of Inspector General

cc: Jon Pierpont, Chief of Staff, Office of Governor Spencer J. Cox  
Sophia DiCaro, Executive Director, Governor's Office of Management and Budget  
J. Stuart Adams, President of the Utah Senate  
Brad Wilson, Speaker of the Utah House of Representatives  
Jacob L. Anderegg, Senate Chair, Social Services Appropriations Subcommittee  
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# TABLE OF CONTENTS

Executive Summary .....	1
Introduction.....	2
Background.....	2
Funding Source .....	3
Objectives and Scope .....	3
Methodology.....	4
Finding 1: Utah Medicaid’s Directions and Guidelines for DRA Compliance are Incomplete....	5
Recommendations .....	6
Appendix A: Utah Medicaid State Plan, Section 4.42 .....	8
Appendix B: Utah Medicaid State Plan, Attachment 4.42-A.....	11
Glossary of Terms .....	12
Management Response.....	13
Evaluation of Management Response.....	15
Contact and Staff Acknowledgement .....	16

## EXECUTIVE SUMMARY

Medicaid is a joint state and federal government health insurance program established by Title XIX of the 1965 Social Security Act (SSA). State law designates the Utah Department of Health (UDOH) as the single state agency responsible for administration of the Utah Medicaid program (Utah Medicaid). At the federal level, the Centers for Medicare and Medicaid Services (CMS) is responsible for regulation and oversight of Medicaid. Together, Utah and the federal government jointly fund Utah Medicaid at percentage rates determined by the federal medical assistance percentage (FMAP). Throughout this report, “Medicaid funds” refers to the federal and state taxpayer dollars used to fund Utah Medicaid.

On February 8, 2006, President Bush signed the Deficit Reduction Act of 2005 (DRA) into law. Several provisions in the DRA changed the Medicaid program. One of those changes requires any entity that pays or receives at least \$5,000,000 annually of Medicaid funds to have written policies and procedures in place. Specifically, under DRA Section 6032, these entities must establish written policies to provide employees, managers, and contractors with detailed information about the following:

- the False Claims Act;
- administrative remedies for false claims and statements;
- state laws pertaining to civil or criminal penalties for false claims and statements;
- whistleblower protections available under such laws, with respect to the role of such laws in preventing and detecting fraud, waste, and abuse in Federal health care programs; and
- the entity’s policies and procedures for detecting and preventing fraud, waste, and abuse.

State Medicaid programs were required to impose requirements of DRA Section 6032 by January 1, 2007, and amend their State Plan no later than March 31, 2007. The amendments to Utah’s Medicaid State Plan (State Plan) are located in Section 4.42 and Attachment 4.42-A. The State Plan requires all entities subject to DRA Section 6032 requirements to verify compliance by attestation and/or annual audit. The Utah Office of Inspector General (UOIG) performs ongoing compliance verification pursuant to the Memorandum of Understanding (MOU) between UDOH and UOIG.

### Audit Objectives:

Determine if entities that received or paid at least \$5,000,000 of Medicaid funds, during federal fiscal year (FFY) 2020, are compliant with DRA Section 6032.

### Audit Findings:

Utah Medicaid’s directions and guidelines for DRA compliance are incomplete. The compliance items discussed in Section 4.42 of the State Plan are subjective requirements open to multiple interpretations. As a result, the UOIG is unable to make a compliance determination to complete the FFY 2020 audit.

# INTRODUCTION

## BACKGROUND

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Since January 1, 2007, entities that receive or pay at least \$5,000,000 of Medicaid funds annually under the State Plan, or any waiver of the State Plan, are required to comply with DRA Section 6032. Entities that meet the \$5,000,000 threshold are required to establish written policies for all employees, managers, and contractors that provide detailed information about:

1. the False Claims Act;
2. administrative remedies for false claims and statements;<sup>1</sup>
3. state laws that provide civil or criminal penalties for making false claims and statements;
4. whistleblower protections under such laws, with respect to the role of such laws in preventing and detecting fraud, waste, and abuse in Federal health care programs; and
5. the entity's policies and procedures for detecting and preventing fraud, waste, and abuse.

Additionally, employee handbooks must include a specific discussion of the items listed above.

As part of the implementation process, CMS required each state with a Medicaid program to amend their State Plan to define the manner and methodology of DRA Section 6032 compliance oversight. Attachment 4.42-A of the Utah's State Plan defines a 3-year cycle for DRA Section 6032 compliance. During the first year of the compliance cycle, all entities that meet the \$5,000,000 threshold are required to complete compliance attestation. In the subsequent two years, any new entities paying or receiving at least \$5,000,000 of Medicaid funds annually are required to complete compliance attestation. Attachment 4.42-A also defines an annual audit of all entities that meet the \$5,000,000 threshold. Entities selected for review are required to produce copies of written policies and procedures and handbooks for compliance review.

### Roles and Responsibilities

UDOH delegated responsibility for “perform[ing] compliance reviews and conduct[ing] audits to ensure entities comply with the requirements of Section 6032 of the Deficit Reduction Act of 2005 as described in the Utah Medicaid State Plan Section 4.42 and Attachment 4.42A”<sup>2</sup> to UOIG through a Memorandum of Understanding (MOU).

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<sup>1</sup> In 1986, Congress enacted the Program Fraud Civil Remedies Act (PFCRA), codified at 31 U.S.C. §§ 3801-3812. The PFCRA provides administrative remedies for false claims and statements when the liability is \$150,000 or less and the Department of Justice declines to pursue FCA remedies. Importantly, while PFCRA and FCA are complementary laws and similar in many respects, they are two different federal laws.

<sup>2</sup> “Utah Department of Health Memorandum of Agreement.” August 2017.

Utah Code Section 63A-13-201 created the Utah Office of Inspector General of Medicaid Services (UOIG) “as an independent entity within the Department of Administrative Services.” In doing so, the UOIG is independent from the UDOH, the single state agency responsible for administration of the Utah Medicaid program. UOIG’s placement outside of UDOH is intentional and, as is the case with other inspectors general, is critical to the independent and objective work of the office. Defining the duties and powers of UOIG, Utah law states, “[t]he office may not, in fulfilling the duties of Subsection (1), amend the state Medicaid program or change the policies and procedures of the state Medicaid program.”<sup>3</sup>

In Utah, state law designates UDOH as the single state agency responsible for administration of the Utah Medicaid program. Program operating responsibilities, such as development of policies and procedures necessary to administer the Utah Medicaid State Plan, are the responsibility of UDOH pursuant to Utah Code Section 26-1-18.

### Current 3-year Compliance Cycle

During the first and second year of the current 3-year compliance cycle, UOIG found that the compliance methodology outlined in the State Plan lacks sufficient detail for enforcement in instances of failure to return an attestation or meeting DRA Section 6032 compliance. In both years, UDOH concurred with the finding and provided implementation dates for UDOH to clearly define in policy and rule the necessary actions and timelines for non-compliant entities. The dates have passed and implementation remains outstanding.<sup>4</sup>

UOIG also recommended in the first and second compliance year that UDOH review the State’s manner and methodology for DRA Section 6032 compliance oversight to develop clear, certain, and complete compliance criteria to ensure entity compliance with DRA Section 6032 and consistent compliance verification. UDOH disagreed with this recommendation and did not act on UOIG’s recommendation to review Utah’s compliance guidance for completeness.

## **FUNDING SOURCE**

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Utah receives matching payments from the federal government to pay for health care coverage and long term services for Utah Medicaid recipients. The matching payment rates, the federal medical assistance percentage (FMAP), are set every federal fiscal year. Federal matching payments range from 50-100%.

## **OBJECTIVES AND SCOPE**

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Audit Objectives:

Determine if entities that received or paid at least \$5,000,000 of Medicaid funds annually under the State Plan, under Title XIX or under any waiver of the State Plan, during FFY 2020 are compliant with DRA Section 6032.

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<sup>3</sup> Utah Code Section 63A-13-202(2)(b)(i).

<sup>4</sup> UDOH first listed the policy implementation date as January 1, 2020. After the second compliance year, UDOH listed December 31, 2020 as the policy implementation date.

## Audit Scope:

The scope of the audit covered FFY 2020—October 1, 2019 through September 30, 2020—for entities that received or paid at least \$5,000,000 of Medicaid funds under the State Plan, or any waiver of the State Plan.

## **METHODOLOGY**

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To carry out the audit objective, the UOIG performed the two methods of compliance verification defined in Attachment 4.42-A of the State Plan: compliance attestation and audit.

The UOIG conducted fieldwork between January and May of 2021. Initial fieldwork included review of federal and state laws; Section 4.42 and Attachment 4.42-A of the State Plan; federal policy guidance; and Section 5.2 of the Memorandum of Understanding between the UDOH and the UOIG.

Using the Medicaid Data Warehouse, the UOIG obtained a list of entities that received at least \$5,000,000 of Medicaid funds during the audit scope period. For the annual compliance audit, the UOIG reviewed a 10% sample from the entities that matched the \$5,000,000 mark. Every entity that newly reached the \$5,000,000 mark, but was not part of the 10% audit sample, participated in the required compliance attestation for this final year of the current 3-year compliance cycle.

The UOIG mailed notice letters to the entities selected for the compliance audit and required the entities to complete compliance attestation. Any entity that did not respond within 30 days received a courtesy follow-up by phone or email. The UOIG reviewed the Attestations of Compliance to verify that document included a signature. Finally, the UOIG reviewed the documents provided by entities in response to the notices of compliance audit.

## **CONCLUSION**

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The UOIG initially determined that 72 entities received or made payments of Medicaid funds totaling at least \$5,000,000 during FFY 2020. After further assessment, UOIG concluded that one of the 72 entities did not receive at least \$5,000,000 during FFY 2020. During this final year of the 3-year compliance cycle, 18 entities newly reached the \$5,000,000 threshold. Of the 18 entities that newly reached the \$5 million threshold, 14 were required to complete compliance attestation.

The remaining four entities that newly reached the \$5,000,000 threshold were part of the compliance audit along with three additional entities selected from the total entities that paid or received \$5,000,000 or more of Medicaid funds during FFY 2020. In response to the compliance audit, UOIG received policies and procedures; codes of conduct/ethics; employee manuals/handbooks; training materials; and compliance plans.

After President Bush signed the DRA into law, CMS placed responsibility for defining the manner and methodology of compliance oversight and enforcement of DRA Section 6032 requirements with each individual State. To aid States with their implementation of DRA Section 6032 requirements, CMS issued two letters of guidance to State Medicaid Directors.<sup>5</sup> CMS required States to “determine the manner by which it will ensure an entity’s compliance with section 1902(a)(68),<sup>[6]</sup> which information each state must include in its State Plan along with a description of the methodology of compliance oversight and the frequency with which the State will re-assess compliance on an ongoing basis.”<sup>7</sup>

In response to the FFY 2020 compliance audit, the seven entities reviewed submitted copies of their policies and procedures; codes of conduct/ethics; employee manuals/handbooks; training materials; and/or compliance plans to demonstrate compliance with DRA Section 6032. The documents submitted for review approach providing detailed information and specific discussion of DRA Section 6032 requirements in a variety of ways. Some of the notable variations include:

- Some make a clear distinction between the federal False Claims Act and state false claim laws; others discuss federal and state laws all at once.
- In one instance, an entity provides extensive information on state false claim law from a state other than Utah.
- When discussing false claim civil penalty amounts, some entities adjust for inflation and others do not (the adjusted penalty amounts have increased by 133.3% since the DRA became law).<sup>8</sup>
- Some discuss rights of individuals to file qui tam lawsuits on behalf of the government, and others do not. When discussing qui tam provisions, reward amounts are not always included.

Three of the seven entities did not provide any information in their handbooks or policies about administrative remedies for false claims and statements established under Chapter 38 of Title 31, United States Code.

In Utah, Section 4.42 of the State Plan (see Appendix A) provides information on the manner by which Utah Medicaid will ensure DRA Section 6032 compliance, and Attachment 4.42-A (see Appendix B) outlines compliance oversight methodology and the frequency for reassessment. The discussion of DRA Section 6032 requirements in the State Plan does not provide further guidance on necessary elements or definitions of essential terms such as

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<sup>5</sup> CMS issued the first advisory letter in December of 2006 and the second letter in March of 2007.

<sup>6</sup> DRA Section 6032 provisions are located in Section 1902(a)(68) of the SSA.

<sup>7</sup> “CMS Letter from CMS Director, Dennis G. Smith to State Medicaid Director.” December 13, 2006. Accessed January 7, 2021. <https://downloads.cms.gov/cmssgov/archived-downloads/SMDL/downloads/SMD121306.pdf>

<sup>8</sup> Penalties assessed after June 19, 2020 range from not less than \$11,665 to not more than \$23,331 per claim. When the DRA became law, the penalty amounts were not less than \$5,000 and not more than \$10,000. Potential whistleblowers may underestimate the severity of known or suspected false claim violations if it is not clear that federal law imposes a separate penalty for each violation and if penalty amounts are not adjusted for inflation.



“detailed information” or “specific discussion.” Utah’s State Plan does contain clear instructions that entities subject to DRA Section 6032 requirements must establish written policies and procedures and must include a specific discussion of the laws discussed in those written policies in any of the entity’s handbooks. What is not clear is the level of detail required for the written policies and specifics for any handbooks used by entities. For instance, it is unclear when discussing the federal FCA in written policies and procedure if the discussion must include information about qui tam provisions, examples of how liability can arise, information on the terms “knowing” and “knowingly,” and/or penalty amounts for violations and if those penalty amounts should be adjusted for inflation.

Additionally, the compliance methodology contained in Attachment 4.42-A does not include sufficient detail about penalties for entities that fail to comply with DRA Section 6032 requirements. The compliance methodology does not specify corrective steps or the timeframe in which to bring a non-compliant entity into compliance.

UOIG relies on clear Medicaid policies to conduct audits of the Utah Medicaid program. Similarly, Utah Medicaid providers and contractors rely on clear policy and instruction to remain in compliance and continue participating in the Utah Medicaid program. In some states, entities subject to DRA Section 6032 requirements receive an information packet and/or a checklist of elements for the compliance review. This approach provides clarity to all parties involved in the compliance verification. In Utah, a checklist would support and provide clarity to entities in their agreement to meet DRA Section 6032 compliance requirements.

Without clear instruction and direction that adequately explains Utah Medicaid’s expectations for entity compliance with DRA Section 6032, UOIG is unable to fully perform the FFY 2020 compliance audit or verify compliance attestations. The compliance items discussed in Section 4.42 of the State Plan are ambiguous requirements open to multiple interpretations. Entities that provided attestations or produced documents for compliance audit for FFY 2020 relied on these unclear requirements to verify compliance. As such, entities may be evaluating their compliance based on incorrect or incomplete interpretations of the unclear requirements. The lack of documented, defined guidelines increases the risk of undetected non-compliance with the provisions of DRA Section 6032 and thereby the risk of fraud, waste, and abuse.

## **Recommendations**

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- 1.1 Utah Medicaid should review its manner and methodology for DRA Section 6032 compliance oversight and develop clear, certain, and complete measures—by compliance checklist or otherwise—to ensure entity compliance with DRA Section 6032 and consistent compliance verification. UOIG will continue to be available for discussion and to provide information on its research of checklists used by other states.
- 1.2 Utah Medicaid should clearly define action for entities that fail to meet DRA Section 6032 compliance to ensure consistency in how the State handles instances of non-compliance.
- 1.3 After clarifying compliance measures and enforcement action(s), the appropriate party should send written notification to the three entities with missing DRA Section 6032

information in their policies and handbooks to start the process of correcting the non-compliance. The appropriate party—Utah Medicaid or UOIG—should be defined in the MOU between UDOH and UOIG.

1.4 Utah Medicaid should communicate defined DRA Section 6032 compliance expectations and action in instances of non-compliance to Utah Medicaid providers and contractors.

1.5 Utah Medicaid and UOIG should discuss amending their MOU to include specific elements and compliance measures for performance of the annual DRA compliance audit.

**Appendix A: Utah Medicaid State Plan, Section 4.42**

Revision: HCFA-PM-92-2 (HSQB)  
March 1992

Page 79y(1)

STATE PLAN UNDER TITLE XIX OF THE SOCIAL SECURITY ACT  
MEDICAL ASSISTANCE PROGRAM

State: \_\_\_\_\_ UTAH \_\_\_\_\_

SECTION 4 - GENERAL PROGRAM ADMINISTRATION (Continued)

Citation  
1902(a)(68) of  
the Act,  
P.L. 109-171  
(section 6032)

4.42 Employee Education About False Claims Recoveries

(a) The Medicaid agency meets the requirements regarding establishment of policies and procedures for the education of employees of entities covered by section 1902(a)(68) of the Social Security Act (the Act) regarding false claims recoveries and methodologies for oversight of entities' compliance with these requirements.

(1) Definitions.

(A) An "entity" includes a governmental agency, organization, unit, corporation, partnership, or other business arrangement (including any Medicaid managed care organization, irrespective of the form of business structure or arrangement by which it exists), whether for profit or not for profit, which receives or makes payments under a State Plan approved under Title XIX or under any waiver of such plan totaling at least \$5,000,000 annually.

If an entity furnishes items or services at more than a single location or under more than one contractual or other payment arrangement, the provisions of section 1902(a)(68) apply if the aggregate payments to that entity meet the \$5,000,000 annual threshold. This applies whether the entity submits claims for payments using one or more provider identification or tax identification numbers.

A governmental component providing Medicaid health care items or services for which Medicaid payments are made would qualify as an "entity" (e.g., a state mental

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Supersedes T.N. # \_\_\_\_\_ New \_\_\_\_\_ Effective Date \_\_\_\_\_ 1-1-07 \_\_\_\_\_

STATE PLAN UNDER TITLE XIX OF THE SOCIAL SECURITY ACT  
MEDICAL ASSISTANCE PROGRAM

State: UTAH

SECTION 4 - GENERAL PROGRAM ADMINISTRATION (Continued)

Citation  
1902(a)(68) of  
the Act,  
P.L. 109-171  
(section 6032)

4.42 Employee Education About False Claims Recoveries  
(Continued)

health facility or school district providing school-based health services). A government agency which merely administers the Medicaid program, in whole or part (e.g., managing the claims processing system or determining beneficiary eligibility), is not, for these purposes, considered to be an entity.

An entity will have met the \$5,000,000 annual threshold as of January 1, 2007, if it received or made payments in that amount in federal fiscal year 2006. Future determinations regarding an entity's responsibility stemming from the requirements of section 1902(a)(68) will be made by January 1 of each subsequent year, based upon the amount of payments an entity either received or made under the State Plan during the preceding federal fiscal year.

- (B) An "employee" includes any officer or employee of the entity.
- (C) "A contractor" or "agent" includes any contractor, subcontractor, agent, or other person which or who, on behalf of the entity, furnishes or otherwise authorizes the furnishing of Medicaid health care items or services, performs billing or coding functions, or is involved in the monitoring of health care provided by the entity.
- (2) The entity must establish and disseminate written policies, which must also be adopted by its contractors or agents. Written policies may be on paper or in electronic form, but must be readily available to all employees, contractors, or agents. The entity need not create an employee handbook if none already exists.

T.N. # 07-002

Approval Date 6-29-07

Supersedes T.N. # New

Effective Date 1-1-07

STATE PLAN UNDER TITLE XIX OF THE SOCIAL SECURITY ACT  
MEDICAL ASSISTANCE PROGRAM

State: \_\_\_\_\_ UTAH \_\_\_\_\_

SECTION 4 - GENERAL PROGRAM ADMINISTRATION (Continued)

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Citation  
1902(a)(68) of  
the Act,  
P.L. 109-171  
(section 6032)

4.42 Employee Education About False Claims Recoveries  
(Continued)

(3) An entity shall establish written policies for all employees (including management), and of any contractor or agent of the entity, that include detailed information about the False Claims Act and the other provisions named in section 1902(a)(68)(A). The entity shall include in those written policies detailed information about the entity's policies and procedures for detecting and preventing waste, fraud, and abuse. The entity shall also include in any employee handbook a specific discussion of the laws described in the written policies, the rights of employees to be protected as whistleblowers, and a specific discussion of the entity's policies and procedures for detecting and preventing fraud, waste, and abuse.

(4) The requirements of this law should be incorporated into each state's provider enrollment agreements.

(5) The State will implement this State Plan Amendment on January 1, 2007.

(b) ATTACHMENT 4.42-A describes, in accordance with section 1902(a)(68) of the Act, the methodology of compliance oversight and the frequency with which the State will re-assess compliance on an ongoing basis.

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T.N. # \_\_\_\_\_ 07-002  
Supersedes T.N. # \_\_\_\_\_ New \_\_\_\_\_

Approval Date \_\_\_\_\_ 6-29-07  
Effective Date \_\_\_\_\_ 1-1-07 \_\_\_\_\_



## GLOSSARY OF TERMS

<u>Term</u>	<u>Description</u>
CMS	Centers for Medicare & Medicaid Services
DRA	Deficit Reduction Act of 2005
FFY	Federal Fiscal Year <i>The fiscal year for the federal government begins on October 1<sup>st</sup> and ends on September 30<sup>th</sup>.</i>
FMAP	Federal Medical Assistance Percentage
MIB	Medicaid Information Bulletin <i>Bulletins released quarterly to provide Utah Medicaid policy and program updates.</i>
MOU	Memorandum of Understanding
PFCRA	Program Fraud Civil Remedies Act of 1986
SSA	Social Security Act
State Plan	Utah Medicaid State Plan <i>An agreement between the State of Utah and the federal government describing how the State administers its Medicaid program.</i>
UDOH	Utah Department of Health
UOIG	Utah Office of Inspector General
Utah Medicaid	Utah Medicaid Program <i>The Utah Medicaid Program is one of the health-related programs administered by the Utah Department of Health.</i>

## MANAGEMENT RESPONSE

### *Response to Recommendations*

#### **Recommendation 1.1**

*Utah Medicaid should review its manner and methodology for DRA Section 6032 compliance oversight and develop clear, certain, and complete measures—by compliance checklist or otherwise—to ensure entity compliance with DRA Section 6032 and consistent compliance verification. UOIG will continue to be available for discussion and to provide information on its research of checklists used by other states.*

#### **Department Response:**

The Department concurs with this recommendation

Contact: Emma Chacon, Interim Director, Division of Medicaid and Health Financing, 801-448-1543

Implementation Date: December 31, 2021

#### **Recommendation 1.2**

*Utah Medicaid should clearly define action for entities that fail to meet DRA Section 6032 compliance to ensure consistency in how the State handles instances of non-compliance.*

#### **Department Response:**

The Department concurs with this recommendation. The Department is in the process of amending R414-1-31 to outline the consequences if a provider fails to comply with the DRA. The rule was filed on June 15, 2021.

Contact: Emma Chacon, Interim Director, Division of Medicaid and Health Financing, 801-448-1543

Implementation Date: In Process

#### **Recommendation 1.3**

*After clarifying compliance measures and enforcement action(s), the appropriate party should send written notification to the three entities with missing DRA Section 6032 information in their policies and handbooks to start the process of correcting the non-compliance. The appropriate party—Utah Medicaid or UOIG—should be defined in the MOU between UDOH and UOIG.*



**Department Response:**

The Department concurs with this recommendation

Contact: Emma Chacon, Operations Director, Division of Medicaid and Health Financing, 801-448-1543

Implementation Date: December 31, 2021

**Recommendation 1.4**

*Utah Medicaid should communicate defined DRA Section 6032 compliance expectations and action in instances of non-compliance to Utah Medicaid providers and contractors.*

**Department Response:**

The Department concurs with this recommendation. Once the rule referenced above is final, information will be included in the Medicaid Information Bulletin and the Utah Medicaid Provider Manual

Contact: Emma Chacon, Operations Director, Division of Medicaid and Health Financing, 801-448-1543

Implementation Date: October 1, 2021

**Recommendation 1.5**

*Utah Medicaid and UOIG should discuss amending their MOU to include specific elements and compliance measures for performance of the annual DRA compliance audit.*

**Department Response:**

The Department concurs with this recommendation; however, this appears to be the same as earlier recommendations

Contact: Emma Chacon, Operations Director, Division of Medicaid and Health Financing, 801-448-1543

Implementation Date: December 31, 2021

## EVALUATION OF MANAGEMENT RESPONSE

Utah Medicaid concurred with all five recommendations. In their response, Utah Medicaid provided implementation dates and has already started taking steps to implement solutions. Utah Medicaid's response to Recommendation 1.5 suggests that the recommendation is the same as earlier recommendations. Recommendation 1.5 deals with the Memorandum (MOU) between UOIG and UDOH, not the Medicaid Information Bulletin or the Utah Medicaid Provider Manual. UOIG recommends that the parties of the MOU discuss amending the MOU to include the responsibilities referenced in Recommendation 1.3 and specific elements and compliance measures for performance of the annual DRA compliance audit.

**UTAH OIG CONTACTS AND STAFF ACKNOWLEDGEMENT**

**UTAH OIG CONTACT**



Rachel Buchi  
Auditor

Neil Erickson  
Audit Manager

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**UTAH OIG MISSION STATEMENT**

The Utah Office of Inspector General of Medicaid Services, on behalf of the Utah Taxpayer, will comprehensively review Medicaid policies, programs, contracts and services in order to identify root problems contributing to fraud, waste, and abuse within the system and make recommendations for improvement to Medicaid management and the provider community.

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**OTHER**

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