

An Audit of Deficit Reduction Act Compliance for Federal Fiscal Year 2019



Report Number A2020-03

June 15, 2020



Utah Office of
Inspector General

Gene Cottrell
Inspector General

July 21, 2020

To: Utah Department of Health

Please see the attached report, **An Audit of Deficit Reduction Act Compliance for Federal Fiscal Year 2019**, (Report A2020-03). 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 Cottrell
Inspector General
Utah Office of Inspector General

cc: Justin Harding, Chief of Staff, Office of Governor Gary R. Herbert
J. Stuart Adams, President of the Utah Senate
Brad Wilson, Speaker of the Utah House of Representatives
Joseph Miner, MD, MSPH, Executive Director, Utah Department of Health
Nathan Checketts, MPA, Deputy Director, Medicaid & Health Financing
Emma Chacon, Operations Director, Division of Medicaid & Health Financing
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EXECUTIVE SUMMARY

Medicaid is a joint state and federal government health insurance program established by Title XIX of the 1965 Social Security Act. State law designates the Utah Department of Health (UDOH) the single state agency responsible for administration of the Utah Medicaid program. 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 provide funding for Utah Medicaid at percentage rates determined by the federal medical assistance percentage (FMAP). Throughout this report, “Medicaid funds” refers to federal and/or state taxpayer dollars used to fund Utah Medicaid.

The Deficit Reduction Act of 2005 (DRA) contains a number of provisions focused on the detection and prevention of healthcare fraud, waste, and abuse. One example is Section 6032—Employee Education about False Claims Recovery—of the DRA, which amended the Social Security Act to require all state Medicaid plans to include requirements for entities paying or receiving at least \$5,000,000 of the Medicaid funds annually. Specifically, state plans must include requirements for these entities to 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; and
- the entity’s policies and procedures for detecting and preventing fraud, waste, and abuse.

State Medicaid programs were required to implement this provision by January 1, 2007. Section 4.42 and Attachment 4.42-A of the Utah Medicaid State Plan (State Plan) describe how UDOH implemented Section 6032 DRA requirements.

The State Plan requires all entities subject to Section 6032 DRA requirements to verify ongoing compliance by attestation and annual audit. The Utah Office of Inspector General (UOIG) conducts ongoing compliance verification pursuant to the Memorandum of Understanding (MOU) between UDOH and UOIG.

Audit Objectives:

Determine if entities that receive or pay at least \$5,000,000 of Medicaid funds annually under the State Plan, approved under Title XIX or under any waiver of the State Plan, are compliant with Section 6032 of the Deficit Reduction Act.

Audit Findings:

Utah Medicaid lacks defined criteria for DRA compliance verification. 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 federal fiscal year 2019 audit.

INTRODUCTION

BACKGROUND

Since January 1, 2007, entities¹ that receive or pay at least \$5,000,000 of Medicaid funds annually² under the Utah Medicaid State Plan (State Plan), or any waiver of the State Plan, are required to comply with Section 6032 of the Deficit Reduction Act (DRA). Entities that meet the \$5,000,000 threshold are required to establish written policies for all employees that provide detailed information about:

1. the False Claims Act;
2. administrative remedies for false claims and statements;
3. state laws that provide civil or criminal penalties for making false claims and statements;
4. whistleblower protections under such laws; and
5. the entity's policies and procedures for detecting and preventing fraud, waste, and abuse.

Additionally, any employee handbook for the entity should include a specific discussion of the laws described above, the rights of employees to be protected as whistleblowers, and the entity's policies and procedures for detecting and preventing fraud, waste, and abuse (see U.S.C. § 1396a(a)(68)).

In Utah, compliance with these requirements follows a three-year cycle, as defined by Attachment 4.42-A of the State Plan. During the first year of a 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. The State Plan also requires an annual audit of all entities that meet the \$5,000,000 threshold. Entities selected for audit are required to produce copies of written policies and handbooks for compliance review.

The Utah Department of Health (UDOH) and the Utah Office of Inspector General (UOIG), entered into a Memorandum of Understanding (MOU) in August of 2017. Along with other program integrity responsibilities, the terms of the MOU delegate responsibility for verifying compliance with Section 6032 of the Deficit Reduction Act of 2005 (DRA) to the UOIG.

In Report Number 2019-04, *An Audit of Deficit Reduction Act Compliance for Federal Fiscal Year 2018*, the UOIG found that the compliance methodology outlined in the State Plan lacks sufficient detail about enforcement in instances when an entity fails to return an attestation

¹ "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." "Utah Medicaid State Plan." Accessed January 6, 2020. <https://medicaid.utah.gov/stateplan/spa/Section4.pdf>.

² Based on the federal government's fiscal year, which begins on October 1st and ends on September 30th.

or meet compliance.³ In response to the finding and corresponding recommendation, UDOH concurred noting January 1, 2020 as the implementation date for UDOH to “clearly define, in policy and rule, the necessary actions for timelines for entities that fail to return an attestation or meet DRA Section 6032 compliance.” UDOH’s implementation of this recommendation remains outstanding.

The UOIG also made a recommendation to UDOH at the January 2020 Program Integrity Committee to review the State’s manner and methodology for DRA Section 6032 compliance oversight and develop clear, certain, and complete compliance criteria to ensure compliance with Section 6032 of the DRA and consistent compliance verification. UDOH’s response to this recommendation remains outstanding.

FUNDING SOURCE

Utah and the federal government jointly fund Utah’s Medicaid program. Funding rates are set every federal fiscal year (FFY) by the federal medical assistance percentage (FMAP). Federal participation ranges from 50% to 100% federal funds.

OBJECTIVES AND SCOPE

Audit Objectives:

Determine if entities that receive or pay at least \$5,000,000 of Medicaid funds annually under the State Plan approved under Title XIX, or under any waiver of the State Plan, are compliant with Section 6032 of the Deficit Reduction Act.

Audit Scope:

The scope of the audit covered Federal Fiscal Year (FFY) 2019, October 1, 2018 through September 30, 2019, for entities that received or paid at least \$5,000,000 of Medicaid funds under the Utah Medicaid State Plan, or any waiver of the State Plan.

METHODOLOGY

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

The UOIG conducted fieldwork between January and May of 2020. Initial fieldwork included review of federal and state laws; Section 4.42 and Attachment 4.42-A of Utah Medicaid’s 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 paid or received \$5,000,000 or more of Medicaid Funds during the audit scope period. For the annual

³ “An Audit of Deficit Reduction Act Compliance for Federal Fiscal Year 2018.” Utah Office of Inspector General, June 28, 2019. Accessed May 22, 2020. <https://oig.utah.gov/wp-content/uploads/Deficit-Reduction-Act-DRA-Compliance-2018.pdf>.

compliance audit, the UOIG selected a 10% sample from the entities that matched the \$5,000,000 criteria. Every entity that newly matched the \$5,000,000 criteria, but was not part of the 10% audit sample, participated in the required compliance attestation for this second year of the current 3-year compliance cycle.

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

CONCLUSION

The UOIG determined that 74 entities received or made payments of Medicaid funds totaling at least \$5,000,000 or more during FFY 2019. Of the 74 entities, 14 entities newly reached the \$5,000,000 threshold during this second year of the 3-year compliance cycle.

Of the 13 entities required to complete compliance attestation, 12 entities were entities that newly reached the \$5,000,000 threshold during FFY 2019. The UOIG included the 13th entity based on the entity's failure to return an attestation during the FFY 2018 compliance verification. Each of the 13 entities provided signed Attestations of Compliance verifying compliance with Section 6032 of the DRA.

The remaining two entities that newly reached the \$5,000,000 threshold were part of the compliance audit along with five additional entities selected from the 74 total entities that paid or received at least \$5,000,000 of Medicaid funds during FFY 2019. In response to the compliance audit, UOIG received a mixture of documents including policies, procedures, handbooks, codes of conduct, and training materials.

FINDING 1**Utah Medicaid Lacks Defined Criteria for DRA Compliance Verification**

To aid states in the implementation of DRA Section 6032 requirements, the Centers for Medicare and Medicaid Services (CMS) issued a letter of guidance to State Medicaid Directors in December of 2006.⁴ CMS issued a second letter in March of 2007 to address questions and provide additional guidance.⁵ Throughout the letters and the attachments, CMS instructs, “[e]ach State must determine the manner by which it will ensure an entity’s compliance with the requirements of section 6032, including the methodology of compliance oversight and the frequency with which the State will re-assess compliance on an ongoing basis.” States must include a description of their compliance methodology in the State Plan.

The seven entities selected for compliance audit provided the UOIG with copies of policies, procedures, manuals, handbooks, codes of conduct and/or training materials to demonstrate compliance with Section 6032 of the DRA. These documents approach providing detailed information and specific discussions of the Section 6032 requirements to educate employees and contractors in a variety of ways. Notable variations include:

- Some approaches provide a broad summary of the laws rather than a recitation of the law or following the description provided by the Department of Justice.
- In some instances, the extent of the information provided is the title and chapter of code.
- When discussing false claim civil penalty amounts, some entities adjust for inflation and others do not.
- Often, “waste,” and in some instances “abuse,” is not specifically named when explaining measures to detect and prevent fraud, waste, and abuse.
- Some approaches discuss rights of individuals to file false claims lawsuits on behalf of the government, and others do not.

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

Utah Medicaid utilizes Section 4.42 of the State Plan to discuss the manner by which Utah Medicaid will ensure Section 6032 compliance, and Attachment 4.42-A to outline methodology of compliance oversight and frequency for reassessment. The discussion of Utah’s state requirements lacks an explanation or definition of essential terms such as “detailed information” and “specific discussion.” The MOU between the UDOH and UOIG does not provide specific elements or criteria for the annual compliance audit. The manner by which Utah Medicaid wants Section 6032 compliance verified is unclear. Although Attachment 4.42-A contains compliance methodology, the discussion does not include sufficient detail about penalties for entities that fail to comply with Section 6032

⁴ “CMS Letter from CMS Director, Dennis G. Smith to State Medicaid Director.” December 13, 2016. Accessed March 25, 2020. <https://downloads.cms.gov/cmsgov/archived-downloads/SMDL/downloads/SMD121306.pdf>.

⁵ “CMS Letter from CMS Director, Dennis G. Smith to State Medicaid Director.” March 22, 2007. Accessed March 25, 2020. <https://downloads.cms.gov/cmsgov/archived-downloads/SMDL/downloads/SMD032207.pdf>.

requirements. The compliance methodology is silent on corrective steps and 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. Without clear information that adequately explains Utah Medicaid's expectations for entity compliance with Section 6032 of the DRA, the UOIG is unable to make a compliance determination to complete the FFY 2019 compliance audit or verify compliance attestations. The compliance items discussed in Section 4.42 of the State Plan are subjective requirements open to multiple interpretations. Entities that provided attestations or produced documents for the compliance audit for FFY 2019 cycle relied on these subjective requirements to verify compliance. As such, entities may be evaluating their compliance based on incorrect or incomplete interpretations of the subjective requirements. The lack of documented, defined criteria increases the risk of undetected non-compliance with the provision of DRA Section 6032 and thereby the risk of fraud, waste, and abuse.

Recommendations

- 1.1 Utah Medicaid should review the State's manner and methodology for DRA Section 6032 compliance oversight and develop clear, certain, and complete compliance criteria to ensure compliance with Section 6032 of the DRA and consistent compliance verification.
- 1.2 Utah Medicaid should clearly define action for entities that fail to meet DRA Section 6032 compliance, including non-compliance in the form of failure to return a compliance attestation, to ensure consistency in how the State handles instances of non-compliance.
- 1.3 Utah Medicaid should communicate defined DRA Section 6032 compliance expectations and action in instances of non-compliance to Utah Medicaid providers.
- 1.4 Utah Medicaid should amend the MOU between UDOH and UOIG to include specific elements and criteria for the annual DRA compliance audit.

GLOSSARY OF TERMS

<u>Term</u>	<u>Description</u>
CMS	Centers for Medicare & Medicaid Services
UDOH	Utah Department of Health
DRA	Deficit Reduction Act
FFY	Federal Fiscal Year
FMAP	Federal Medical Assistance Percentage
MOU	Memorandum of Understanding
State Plan	Utah Medicaid State Plan
UOIG	Utah Office of Inspector General

MANAGEMENT RESPONSE



State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Utah Department of Health

JOSEPH K. MINER, MD, MSPH, FACPM
Executive Director

Division of Medicaid and Health Financing

NATE CHECKETTS
Deputy Director, Utah Department of Health
Director, Division of Medicaid and Health Financing

June 22, 2020

Gene Cottrell
Inspector General
Office of the Inspector General of Medicaid Services
P.O. Box 14103
Salt Lake City, Utah 84114

Dear Mr. Cottrell:

Thank you for the opportunity to respond to the audit titled *An Audit of Deficit Reduction Act Compliance for Federal Fiscal Year 2019 (Report A2020-03)*. We appreciate the effort and professionalism of you and your staff in this review. Likewise, our staff spent time collecting information for your review, answering questions, and planning changes to improve the program. We believe that the results of our combined efforts will make a better, more efficient program.

We concur with the recommendation in this report. The Department of Health is committed to the efficient and effective use of taxpayer funds and values the insight this report provides on areas that need improvement.

Sincerely,

Emma Chacon

Emma Chacon (Jul 13, 2020 09:37 MDT)

Emma Chacon
Operations Director,
Medicaid and Health Financing



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Response to Recommendations

Recommendation 1.1

Utah Medicaid should review the State's manner and methodology for DRA Section 6032 compliance oversight and develop clear, certain, and complete compliance criteria to ensure compliance with Section 6032 of the DRA and consistent compliance verification.

Department Response:

The Department disagrees with this recommendation. Section 4.42 of the state plan includes the following language as to what is specifically required:

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.

Section 1902(a)(68)(A) of the Social Security Act reads as follows:

(68) provide that any entity that receives or makes annual payments under the State plan of at least \$5,000,000, as a condition of receiving such payments, shall—

(A) establish written policies for all employees of the entity (including management), and of any contractor or agent of the entity, that provide detailed information about the False Claims Act established under sections 3729 through 3733 of title 31, United States Code, administrative remedies for false claims and statements established under chapter 38 of title 31, United States Code⁴⁷¹, any State laws pertaining to civil or criminal penalties for false claims and statements, and 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(as defined in section 1128B(f));

(B) include as part of such written policies, detailed provisions regarding the entity's policies and procedures for detecting and preventing fraud, waste, and abuse; and

(C) include in any employee handbook for the entity, a specific discussion of the laws described in subparagraph (A), the rights of employees to be protected as whistleblowers, and the entity's policies and procedures for detecting and preventing fraud, waste, and abuse;

Therefore, the department's requirements for compliance are that an entity has written policies for detecting and preventing waste, fraud, and abuse which is in compliance with federal law.

Contact: Emma Chacon, Operations Director, Division of Medicaid and Health Financing, 801-538-6577
Implementation Date: 07/01/2020



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Recommendation 1.2

Utah Medicaid should clearly define action for entities that fail to meet DRA Section 6032 compliance, including non-compliance in the form of failure to return a compliance attestation, to ensure consistency in how the State handles instances of non-compliance.

Department Response:

The Department agrees with this finding and will establish policy that addresses the consequence to an entity that fails to meet the DRA requirements.

Contact: Emma Chacon, Operations Director, Division of Medicaid and Health Financing, 801-538-6577
Implementation Date: 12/31/2020

Recommendation 1.3

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

Department Response:

The Department agrees with this recommendation and will include an article in an upcoming Medicaid Information Bulletin regarding the policy referred to in recommendation 1.2.

Contact: Emma Chacon, Operations Director, Division of Medicaid and Health Financing, 801-538-6577
Implementation Date: 10/01/2020

Recommendation 1.4

Utah Medicaid should amend the MOU between UDOH and UOIG to include specific elements and criteria for the annual DRA compliance audit.

Department Response:

The Department disagrees with this recommendation. The UOIG is responsible for conducting this audit pursuant to the Memorandum of Understanding with the department. It should be the responsibility of the UOIG to develop the elements and criteria of the DRA compliance audit.

Contact: Emma Chacon, Operations Director, Division of Medicaid and Health Financing, 801-538-6577
Implementation Date: 07/01/2020



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EVALUATION OF MANAGEMENT RESPONSE

UOIG appreciates the response provided by Utah Medicaid in its Management Response letter. In the response, Utah Medicaid agrees with some of the recommendations and does not agree with others. After review and consideration of Utah Medicaid's written response, UOIG stands by each of the recommendations made in this audit report. The UOIG offers the following evaluation of Utah Medicaid's response.

Recommendation 1.1

Utah Medicaid should review the State's manner and methodology for DRA Section 6032 compliance oversight and develop clear, certain, and complete compliance criteria to ensure compliance with Section 6032 of the DRA and consistent compliance verification.

Utah Medicaid disagrees with this recommendation.

UOIG Evaluation of Utah Medicaid's Response

UOIG stands by its recommendation that Utah Medicaid develop clear, certain, and complete criteria to ensure compliance with Section 6032 of the DRA and consistent compliance verification.

In its response, Utah Medicaid refers to one single requirement of federal law—written policies for detecting and preventing fraud, waste, and abuse. UOIG notes that there are several additional requirements for compliance with federal DRA law (see page 2 of the audit report). Importantly, compliance with federal law is required as well as compliance with guidance provided by the Centers for Medicare and Medicaid Services (CMS).

As explained in the Executive Summary of the audit report (see page 1), Medicaid is a joint federal and state program. At the federal level, CMS is responsible for regulation and oversight of Medicaid. Part of CMS's role is implementing federal laws related to Medicaid, such as Section 6032 of the Deficit Reduction Act (DRA). To accomplish this responsibility, CMS provides guidance explaining how laws will be implemented and what states need to do to meet compliance. To aid the implementation of Section 6032 of the DRA, CMS issued two guidance letters to State Medicaid Directors (see page 5 of the audit report) and held a teleconference.

According to DRA guidance from CMS:

1. States are responsible for determining the manner and methodology by which it will ensure compliance with the requirements of Section 6032; and
2. States may provide additional guidance to entities or impose additional requirements of entities as long as the additional guidelines or requirements do not conflict with CMS guidance or federal law.

UOIG sees the need for additional guidance to entities on Utah Medicaid's Section 6032 compliance expectations. The audit identified great variation in the approaches entities take to address Section 6032 requirements. Additional guidance explaining clear, certain,

and complete compliance criteria serves to ensure entity compliance with Section 6032 of the DRA as well as consistent compliance verification.

Recommendation 1.2

Utah Medicaid should clearly define action for entities that fail to meet DRA Section 6032 compliance, including non-compliance in the form of failure to return a compliance attestation, to ensure consistency in how the State handles instances of non-compliance.

Utah Medicaid agrees with this recommendation.

UOIG Evaluation of Utah Medicaid's Response

Based on its response, Utah Medicaid will take measures to establish policy that will address action for entities that fail to meet DRA requirements. UOIG notes that Utah Medicaid previously indicated in June of 2019 (see page 2-3 of the audit report), that it would take measures to establish policy to define action and timelines for entities that fail to return an attestation or meet the DRA Section 6032 compliance. Utah Medicaid previously noted an implementation date of January 1, 2020.

Recommendation 1.3

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

Utah Medicaid agrees with this recommendation.

UOIG Evaluation of Utah Medicaid's Response

Although Utah Medicaid indicates it agrees with this recommendation, the agreement appears to be partial and related only to communicating defined action for instances of non-compliance. Utah Medicaid does not specifically address UOIG's recommendation to communicate defined DRA Section 6032 compliance expectations to Utah Medicaid Providers. UOIG maintains that Utah Medicaid should clearly define and communicate Section 6032 expectations to Utah Medicaid entities.

Recommendation 1.4

Utah Medicaid should amend the MOU between UDOH and UOIG to include specific elements and criteria for the annual DRA compliance audit.

Utah Medicaid disagrees with this recommendation.

UOIG Evaluation of Utah Medicaid's Response

UOIG maintains that specific elements and compliance criteria for compliance oversight should be developed and incorporated in the MOU between UDOH and UOIG.

The responsibility for conducting compliance reviews and audits is not in dispute. While conducting compliance reviews is in accord with the duties and powers of the UOIG, creation of policies related to the administration of the Medicaid program is not. Defining the duties and powers of UOIG, Utah Code Section 63A-13-202(2)(b)(i) states, "[t]he office may not, in fulfilling the duties under Subsection (1), amend the state Medicaid program or change the policies and procedures of the state Medicaid program."

Furthermore, Utah Code Section 63A-13-201 created the Office of Inspector General of Medicaid Services (UOIG) “as an independent entity within the Department of Administrative Services.” In so doing, the UOIG is independent from the Utah Department of Health, the sole state agency responsible for administration of Utah Medicaid. UOIG’s placement outside of the Utah Department is intentional and, as is the case with other inspectors general, is critical to the independent and objective work of the office.

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 26-1-8 and Attachment 1.1-A of the Utah State Medicaid Plan.

Conducting the annual DRA audit is separate from the development of policies defining Section 6032 compliance requirements. The specific Section 6032 compliance requirements come from federal law, and policies and guidelines issued by CMS and Utah Medicaid (see Recommendation 1.1). The purpose of the DRA audit is to verify compliance by testing entities’ written policies against the defined elements and criteria established in the compliance requirements. As previously stated, UOIG sees the need for development of additional guidelines from Utah Medicaid to instruct entities on what is specifically required. While UOIG is available to consult and provide technical assistance, assuming responsibility for creation of policies compromises UOIG’s independence and is not allowed under Utah Code Section 63A-13-202.

Including specific elements and criteria for the annual DRA audit in the MOU between UDOH and UOIG provides clarity to the parties of the MOU.

UTAH OIG CONTACTS AND STAFF ACKNOWLEDGEMENT

UTAH OIG CONTACT



Rachel Buchi
Auditor

Neil Erickson
Audit Manager

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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