DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General

Region IX
Office of Audit Services
90 – 7th Street, Suite 3-650
San Francisco, CA 94103

APR 14 2008

Report Number: A-09-07-00081

Ms. Lillian B. Koller
Director
Department of Human Services
State of Hawaii
1390 Miller Street, Room 209
Honolulu, Hawaii 96813-2936

Dear Ms. Koller:

Enclosed is the U.S. Department of Health and Human Services (HHS), Office of Inspector General (OIG), final report entitled "Follow-Up Audit of the Medicaid Drug Rebate Program in Hawaii." 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.

Pursuant to the principles of the Freedom of Information Act, 5 U.S.C. § 552, as amended by Public Law 104-231, OIG reports generally are made available to the public to the extent the information is not subject to exemptions in the Act (45 CFR part 5). Accordingly, within 10 business days after the final report is issued, it will be posted on the Internet at http://oig.hhs.gov.

If you have any questions or comments about this report, please do not hesitate to call me, or contact Doug Preussler, Audit Manager, at 415-437-8360 or through e-mail at Douglas.Preussler@oig.hhs.gov. Please refer to report number A-09-07-00081 in all correspondence.

Sincerely,

Lori A. Ahlstrand
Regional Inspector General
for Audit Services

Enclosure

Direct Reply to HHS Action Official:

Ms. Jackie Garner
Consortium Administrator
Consortium for Medicaid and Children's Health Operations
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cc:
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Department of Health and Human Services

OFFICE OF INSPECTOR GENERAL

FOLLOW-UP AUDIT OF THE MEDICAID DRUG REBATE PROGRAM IN HAWAII

Daniel R. Levinson
Inspector General

April 2008
A-09-07-00081

Office of Inspector General

http://oig.hhs.gov

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Department of Health and Human Services

OFFICE OF INSPECTOR GENERAL

FOLLOW-UP AUDIT OF THE MEDICAID DRUG REBATE PROGRAM IN HAWAII

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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

The Medicaid drug rebate program, which began in 1991, is set forth in section 1927 of the Social Security Act (the Act). For a manufacturer's covered outpatient drugs to be eligible for Federal Medicaid funding under the program, the manufacturer must enter into a rebate agreement with the Centers for Medicare & Medicaid Services (CMS) and pay quarterly rebates to the States. CMS, the States, and drug manufacturers each undertake certain functions in connection with the drug rebate program. In Hawaii, the Department of Human Services (the State agency) administers the Medicaid drug rebate program. In August 2001, the State agency contracted with a new fiscal agent to perform all drug rebate program functions.

Section 1927(b)(2)(A) of the Act requires States to maintain drug utilization data that identifies, by National Drug Code (NDC), the number of units of each covered outpatient drug for which the States reimbursed providers. The number of units is applied to the unit rebate amount to determine the actual rebate amount due from each manufacturer. Section 1927(b)(2) of the Act requires States to provide the drug utilization data to CMS and the manufacturer. States also report drug rebate accounts receivable data on Form CMS-64.9R, "Medicaid Drug Rebate Schedule."

In 2005, we issued a report on the results of audits of the Medicaid drug rebate programs in 49 States and the District of Columbia (A-06-03-00048). Those audits found that only four States had no weaknesses in accountability for and internal controls over their drug rebate programs. As a result of the weaknesses, we concluded that States lacked adequate assurance that all of the drug rebates due to the States were properly recorded and collected. Additionally, CMS did not have reliable information from the States to properly monitor the drug rebate program.

In our previous audit of the Hawaii drug rebate program, we determined that the State agency had not provided effective control over and accountability for drug rebate collections (A-04-03-06013). Specifically, we identified weaknesses in the following areas: (1) accuracy of reporting to CMS, (2) collection of rebate interest, and (3) amount of the outstanding accounts receivable balance. We recommended that the State agency:

- more closely monitor fiscal agent activities and accurately report drug rebate activities on Form CMS-64.9R;

- ensure that interest on rebates is collected as appropriate; and

- determine the amount of rebate receivables related to the transition to its fiscal agent, so that disposition can be made in accordance with CMS guidelines.

The State agency agreed with our findings and recommendations.

This current review of Hawaii is part of a nationwide series of reviews conducted to determine whether States have addressed the weaknesses in accountability for and internal controls over their drug rebate programs found in the previous reviews. Additionally, because the Deficit Reduction Act of 2005 required States as of January 2006 to begin collecting rebates on single source drugs administered by physicians, this series of reviews will also determine whether States have complied with the new requirement.

OBJECTIVES

Our objectives were to determine whether the State agency had (1) implemented the recommendations made in our previous audit of the Hawaii drug rebate program and (2) established controls over collecting rebates on single source drugs administered by physicians.

SUMMARY OF FINDINGS

Regarding the first objective, the State agency partly implemented the recommendation from our prior audit that related to collection of rebate interest. The State agency did not implement the recommendations related to accuracy of reporting to CMS and amount of the outstanding accounts receivable balance.

- **Collection of Rebate Interest.** The State agency implemented adequate controls to determine that interest was properly calculated, tracked, collected, and reported for the transactions processed by its current fiscal agent. However, the State agency did not establish a policy and implement procedures to ensure that interest was properly collected on rebate receivable items that were outstanding before the transition to the current fiscal agent. As a result, the State agency could not assure that it collected rebate interest in accordance with CMS requirements.

- **Accuracy of Reporting**. The State agency has continued to report inaccurate amounts on the quarterly Form CMS-64.9R submitted to CMS. In addition, the fiscal agent did not maintain documentation to support the line items on Form CMS-64.9R, except for the invoice billing amounts. These deficiencies were caused by a lack of policies and procedures for preparing Form CMS-64.9R. As a result, the amounts on Form CMS-64.9R were not accurate or supported.

  As part of our followup on quarterly reporting, we determined that the State agency had received CMS approval on its State plan amendment after our prior audit to enter into supplemental drug rebate agreements with drug manufacturers. The State agency did not accurately report drug rebate accounts receivable data for those agreements on Form CMS-64.9R for all four quarters of the fiscal year ended June 30, 2006. As a result, the ending balance reported on Form CMS-64.9R for fiscal year 2006 was understated.

- **Amount of Outstanding Accounts Receivable Balance.** The State agency did not report an accurate rebate accounts receivable balance because the State agency did not include on Form CMS-64.9R reports the outstanding balance that existed before the

transition to the current fiscal agent. As a result, the ending balance reported on Form CMS-64.9R for fiscal year 2006 was understated.

Regarding the second objective, the State agency established controls over collecting rebates on single source drugs administered by physicians, except that it did not establish a crosswalk for single source drugs without NDCs on the claim forms. (The crosswalk is used to convert each procedure code to a NDC and procedure code billing units into equivalent NDC billing units.) As a result, since January 2006, the State agency has not billed manufacturers for all rebates that it was potentially eligible for.

RECOMMENDATIONS

We recommend that the State agency:

- establish written policies and procedures to ensure that interest is properly collected on rebate receivable items that were outstanding before the transition to the current fiscal agent;

- establish written policies and procedures for preparing Form CMS-64.9R to ensure the accuracy of amounts reported to CMS, including drug rebates for the supplemental program;

- determine the amount of the outstanding rebate accounts receivable balance before the transition to the current fiscal agent and properly report the balance on Form CMS-64.9R; and

- establish a crosswalk for collecting rebates for single source drugs administered by physicians for claim forms that do not include NDCs.

STATE AGENCY COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE

In comments on the draft report (included in their entirety as the Appendix), the State agency commented that it did not dispute the findings and provided information on the status of corrective actions taken. The State agency agreed with the recommendations related to accuracy of reporting, the accounts receivable balance, and the crosswalk. However, it did not specifically address the recommendation related to collection of rebate interest. We continue to recommend that the State agency establish written policies and procedures to ensure that interest is properly collected on rebate receivable items that were outstanding before the transition to the current fiscal agent.

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INTRODUCTION

BACKGROUND

Pursuant to Title XIX of the Social Security Act (the Act), the Medicaid program provides medical assistance to certain 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.

Drug Rebate Program

The Medicaid drug rebate program, which began in 1991, is set forth in section 1927 of the Act. For a manufacturer's covered outpatient drugs to be eligible for Federal Medicaid funding under the program, the manufacturer must enter into a rebate agreement with CMS and pay quarterly rebates to the States. CMS, the States, and drug manufacturers each undertake certain functions in connection with the drug rebate program. In Hawaii, the Department of Human Services (the State agency) is responsible for the drug rebate program.

Pursuant to section II of the rebate agreement and section 1927(b) of the Act, manufacturers are required to submit a list to CMS of all covered outpatient drugs and to report each drug's average manufacturer price and, where applicable, best price. Based on this information, CMS calculates a unit rebate amount for each covered outpatient drug and provides the amounts to States quarterly.

Section 1927(b)(2)(A) of the Act requires States to maintain drug utilization data that identifies, by National Drug Code (NDC), the number of units of each covered outpatient drug for which the States reimbursed providers. The number of units is applied to the unit rebate amount to determine the actual rebate amount due from each manufacturer. Section 1927(b)(2) of the Act requires States to provide the drug utilization data to CMS and the manufacturer. States also report drug rebate accounts receivable data on Form CMS-64.9R, "Medicaid Drug Rebate Schedule." This is part of Form CMS-64, "Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program," which summarizes actual Medicaid expenditures for each quarter and is used by CMS to reimburse States for the Federal share of Medicaid expenditures.

Physician-Administered Drugs

Section 6002(a) of the Deficit Reduction Act of 2005 (DRA) amends section 1927 of the Act and requires States, as of January 1, 2006, to collect and submit utilization data for single source drugs administered by physicians so that States may obtain rebates for the drugs.[1] Single source drugs are commonly referred to as "brand name drugs" and do not have generic equivalents.

[1]This provision of the DRA expands the requirement to certain multiple source drugs administered by physicians after January 1, 2008.

In Hawaii, physician-administered drugs are billed to the State Medicaid program using either NDCs or procedure codes that are part of the Healthcare Common Procedure Coding System. The procedure code identifies a drug by its active ingredient(s) and identifies the number of drug units (billing units) allowed per reimbursement for that procedure code. Because rebates are calculated and paid based on NDCs, each procedure code must be converted to an NDC. Additionally, the billing units for a procedure code may differ from the units used for rebate purposes (e.g., grams versus liters). Therefore, to determine rebates, a crosswalk is needed to convert procedure codes into NDCs for single source drugs and to convert procedure code billing units into equivalent NDC billing units.

Prior Office of Inspector General Reports

In 2005, we issued a report on the results of audits of the Medicaid drug rebate programs in 49 States and the District of Columbia.[2] Those audits found that only four States had no weaknesses in accountability for and internal controls over their drug rebate programs. As a result of the weaknesses, we concluded that States lacked adequate assurance that all of the drug rebates due to the States were properly recorded and collected. Additionally, CMS did not have reliable information from the States to properly monitor the drug rebate program.

In our previous audit of the Hawaii drug rebate program, we determined that the State agency had not provided effective control over and accountability for drug rebate collections.[3] Specifically, we identified weaknesses in the following areas: (1) accuracy of reporting to CMS, (2) collection of rebate interest, and (3) amount of the outstanding accounts receivable balance. We recommended that the State agency:

- more closely monitor fiscal agent activities and accurately report drug rebate activities on Form CMS-64.9R;
- ensure that interest on rebates is collected as appropriate; and
- determine the amount of rebate receivables related to the transition to its fiscal agent, so that disposition can be made in accordance with CMS guidelines.

The State agency agreed with our findings and recommendations.

Hawaii Drug Rebate Program

In August 2001, the State agency contracted with a new fiscal agent, ACS State Healthcare, LLC, to perform all drug rebate program functions. The fiscal agent's responsibilities included preparing and mailing invoices to manufacturers, receiving rebates, managing dispute resolutions, and accounting for all rebate transactions, including transactions related to single source drugs administered by physicians.

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[2]"Multistate Review of Medicaid Drug Rebate Programs" (A-06-03-00048), issued July 6, 2005; Arizona was not included because it did not operate a drug rebate program.

[3]"Audit of the Medicaid Drug Rebate Program in the State of Hawaii" (A-04-03-06013), issued July 28, 2003.

For the fiscal year ended June 30, 2006, the State agency reported rebate billings of approximately $22.6 million and collections of approximately $29.1 million.

This current review of the Hawaii drug rebate program is part of a nationwide series of reviews conducted to determine whether States have addressed the weaknesses in accountability for and internal controls over their drug rebate programs found in the previous reviews. Additionally, because the DRA required States as of January 2006 to begin collecting rebates on single source drugs administered by physicians, this series of reviews will also determine whether States have complied with the new requirement.

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

Our objectives were to determine whether the State agency had (1) implemented the recommendations made in our previous audit of the Hawaii drug rebate program and (2) established controls over collecting rebates on single source drugs administered by physicians.

Scope

We reviewed the State agency's current policies, procedures, and controls over the drug rebate program and the accounts receivable data reported on Form CMS-64.9R as of June 30, 2006.

We performed our fieldwork at the State agency in Kapolei, Hawaii, and at its fiscal agent in Atlanta, Georgia, from June 2007 through January 2008.

Methodology

To accomplish our objectives, we

- reviewed section 1927 of the Act, section 6002(a) of the DRA, CMS guidance issued to State Medicaid directors, and other information pertaining to the Medicaid drug rebate program;

- reviewed the policies and procedures related to the fiscal agent's drug rebate accounts receivable system;

- interviewed State agency officials and fiscal agent staff to determine the policies, procedures, and controls that related to the Medicaid drug rebate program;

- reviewed copies of Form CMS-64.9R for the period July 1, 2005, through June 30, 2006;

- reviewed supporting documentation for rebates invoiced, adjustments, and rebate and interest payments received for the quarter ended June 30, 2006;

- interviewed fiscal agent staff to determine the processes used in converting physician services claims data into drug rebate data related to single source drugs administered by physicians; and

- reviewed rebate billings and reimbursements for procedure codes related to single source drugs administered by physicians for the period January 1 through June 30, 2006.

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 objectives.

FINDINGS AND RECOMMENDATIONS

The State agency partly implemented the recommendation from our prior audit that related to collection of rebate interest. The State agency did not implement the recommendations related to accuracy of reporting to CMS and amount of the outstanding accounts receivable balance. In addition, the State agency established controls over collecting rebates on single source drugs administered by physicians, except that it did not establish a crosswalk for single source drugs without NDCs on the claim forms.

IMPLEMENTATION OF PRIOR RECOMMENDATIONS

The State agency partly implemented the recommendation from our prior audit that related to collection of rebate interest. The State agency did not implement the recommendations related to accuracy of reporting to CMS and amount of the outstanding accounts receivable balance.

Federal Regulations

Pursuant to 42 CFR § 433.32(a), States are required to "[m]aintain an accounting system and supporting fiscal records to assure that claims for Federal funds are in accord with applicable Federal requirements."

Collection of Rebate Interest

In our prior audit, we determined that the State agency did not have adequate controls to verify if rebate interest payments were collected. A State agency official could not determine the amount of interest due on late rebate payments and indicated that the State agency would work with its fiscal agent to obtain this data. Our review of the fiscal agent reports showed minimal voluntary interest received.

Section (V)(b) of the rebate agreement between CMS and manufacturers requires manufacturers to pay interest on late rebate payments, and CMS program release 29 requires interest to be collected. These collections cannot be disregarded as part of the dispute resolution process by

either the State or the manufacturer.[4] Since our prior audit, the State agency implemented adequate controls to determine that interest was properly calculated, tracked, collected, and reported for the transactions processed by its current fiscal agent. However, as of the end of our fieldwork, the State agency had not established a policy and implemented procedures to ensure that interest was properly collected on rebate receivable items that were outstanding before the transition to the current fiscal agent. As a result, the State agency could not assure that it collected rebate interest amounts in accordance with CMS program release 29.

Accuracy of Reporting

In our prior audit, we determined that the State agency reported inaccurate data to CMS on Form CMS-64.9R. In addition, the State agency did not have written policies and procedures for monitoring the drug rebate program.

Since our prior audit, the State agency has continued to report inaccurate amounts on the quarterly Form CMS-64.9R submitted to CMS. Specifically, the State agency reported an $8.8 million negative balance as the ending balance of drug rebate receivables on Form CMS-64.9R for the quarter ended June 30, 2006. This negative balance was partly due to the State agency not including (1) adjustments and rebate invoice amounts reported by the fiscal agent and (2) outstanding rebate receivable amounts before the transition to the current fiscal agent (discussed in the following section). In addition, the fiscal agent did not maintain documentation to support the line items on Form CMS-64.9R, except for the invoice billing amounts. These deficiencies were caused by a lack of policies and procedures for preparing Form CMS-64.9R. As a result, the amounts on Form CMS-64.9R were not accurate or supported.

As part of our followup on quarterly reporting, we determined that the State agency had received CMS approval on its State plan amendment after our prior audit to enter into supplemental drug rebate agreements with drug manufacturers. States may negotiate with drug manufacturers to receive supplemental rebates in addition to the federally mandated rebates. The State agency did not accurately report drug rebate accounts receivable data for the supplemental drug rebate agreements on Form CMS-64.9R for all four quarters of the fiscal year ended June 30, 2006. As a result, the ending balance reported on Form CMS-64.9R for fiscal year 2006 was understated.

Amount of Outstanding Accounts Receivable Balance

In our prior audit, we determined that the State agency did not report an accurate accounts receivable balance because it could not determine the amount of the outstanding balance that existed before the transition to the current fiscal agent.

Since our prior audit, the State agency has continued to report an inaccurate accounts receivable balance because the State agency did not include on Form CMS-64.9R reports the outstanding balance that existed before the transition to the current fiscal agent. A State agency

[4]CMS has issued guidance to State Medicaid directors pertaining to the drug rebate program and posts the program releases on its Web site at http://www.cms.hhs.gov/MedicaidDrugRebateProgram/02_StateReleases.asp. Accessed August 15, 2007.

representative stated that due to staffing shortages, the State agency was still in the process of reconstructing the accounts receivable balance before the transition. As a result, the ending balance reported on Form CMS-64.9R for fiscal year 2006 was understated.

During our fieldwork, the State agency indicated that it had determined an outstanding accounts receivable amount before the transition to the current fiscal agent, which was included on Form CMS-64.9R for the quarter ended September 30, 2007. However, we did not verify the accuracy of this amount because it was reported after our audit period.

PHYSICIAN-ADMINISTERED SINGLE SOURCE DRUGS

The State agency established controls over collecting rebates for single source drugs administered by physicians, as required by the DRA, when NDCs were included on the claim forms. Since 1995, the State agency has required that all claims for drugs submitted by outpatient pharmacies, long-term pharmacies, and physicians include NDCs and rebate billing units. However, the State agency has not established controls when NDCs were not included on the claim forms. As a result, since January 2006, the State agency has not billed manufacturers for all rebates that it was potentially eligible for. A State agency official indicated that the State agency and its fiscal agent are currently in the process of establishing a crosswalk to convert procedure codes into NDCs.

RECOMMENDATIONS

We recommend that the State agency:

- establish written policies and procedures to ensure that interest is properly collected on rebate receivable items that were outstanding before the transition to the current fiscal agent;

- establish written policies and procedures for preparing Form CMS-64.9R to ensure the accuracy of amounts reported to CMS, including drug rebates for the supplemental program;

- determine the amount of the outstanding rebate accounts receivable balance before the transition to the current fiscal agent and properly report the balance on Form CMS-64.9R; and

- establish a crosswalk for collecting rebates for single source drugs administered by physicians for claim forms that do not include NDCs.

STATE AGENCY COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE

In comments on the draft report (included in their entirety as the Appendix), the State agency commented that it did not dispute the findings and provided information on the status of corrective actions taken. The State agency agreed with the recommendations related to accuracy of reporting, the accounts receivable balance, and the crosswalk. However, it did not specifically address the recommendation related to collection of rebate interest. We continue to recommend that the State agency establish written policies and procedures to ensure that interest is properly collected on rebate receivable items that were outstanding before the transition to the current fiscal agent.

APPENDIX

LINDA LINGLE
GOVERNOR

LILLIAN B. KOLLER
DIRECTOR

HENRY OLIVA
DEPUTY DIRECTOR

08:0175

STATE OF HAWAII
DEPARTMENT OF HUMAN SERVICES
Med-QUEST Division-Finance Office
1001 Kamokila Boulevard, Suite 317
Kapolei, Hawaii 96707

March 28, 2008

Ms. Lori A. Ahlstrand
Regional Inspector General
for Audit Services
Office of the Inspector General
Region IX
Office of Audit Services
90 –7th Street, Suite 3 - 650
San Francisco, CA 94103

Dear Ms. Ahlstrand:

This is to respond to your February 29, 2008 letter requesting our written comments on the draft report entitled "Follow-Up Audit of the Medicaid Drug Rebate Program in Hawaii." The Report Number is A-09-07-00081.

The Hawaii Med-QUEST Division (MQD) does not dispute the findings and continues to work to address the issues and recommendations. As you are aware, severe staff shortages and other limitations have hampered our ability to resolve the findings of the procedural problems and rebate receivables encountered with the prior fiscal agent, Hawaii Medical Services Association (HMSA). It has been very difficult to locate or re-create records of payments made during this prior period due to badly kept records of HMSA.

We have been successful in resolving the finding related to the collection of rebate interest. Our current contractor, ACS, is properly collecting drug rebate interest payments. For federal fiscal year 2007 (FFY07), a total of $6,983.98 was collected. For the first quarter of FFY08, a total of $1,899.93 in interest payments was received. We have also established written procedures for late interest payments in compliance with CMS requirements.

To address the recurring findings related to Accuracy of Reporting and the Outstanding Accounts Receivable (A/R) Balance for fiscal year 2006, the MQD Finance Office is working with the Medical Standards Branch pharmacists to resolve the older outstanding receivables remaining on the A/R summary to the best of our ability. We acknowledge that our current accounts receivable total of $17,459,129 (as reported for the December 2007 64R report) is unreliable and cannot be substantiated due to sub par recordkeeping of HMSA. We have hired

a Pharmacy Consultant who is working closely with ACS to research any available records available of HMSA invoices for payments received by ACS.

This Pharmacy Consultant has recently secured a ledger of over $6 million received by ACS of payments received for invoices prior to its contract period. We are awaiting receipt of details of these payments so we may properly reconcile these HMSA billed payments to our current ledger to reflect a more accurate accounts receivable balance. The Pharmacy Consultant is also working with the drug manufacturers to research historical data on number of units provided and costs to verify the accuracy of 2006 or earlier existing receivables on the ledger. Once this is completed, we will finalize procedures with the State Attorney General's Office to properly handle and dispose of rebate receivables in accordance with CMS guidelines and proper State accounting principles.

We will complete the crosswalk for collecting rebates for single source drugs administered by physicians for claim forms that do not include National Drug Codes (NDCs) by the end of April 2008.

Finally, we will also establish the recommended written policies and procedures to: 1)ensure the proper collection on rebate receivables outstanding prior to the current fiscal agent's contract and 2) ensure the accurate preparation of Form CMS 64.9R conforming to all CMS requirements. We anticipate that all findings will be fully addressed by June 30, 2008.

Should you have any questions or if additional information is required, please contact Ann H. Kinningham, MedQUEST Finance Officer at (808) 692-7956. Thank you for your support and assistance in this matter.

Sincerely,

Lillian B. Koller
Director

c: Lois Lee, Acting MedQUEST Administrator