DEPARTMENT OF HEALTH & HUMAN SERVICES
OFFICE OF INSPECTOR GENERAL
OFFICE OF AUDIT SERVICES
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PHILADELPHIA, PENNSYLVANIA 19106-3499

JUL 24 2008

Report Number: A-03-07-00217

Mr. Vincent P. Meconi, Secretary
Department of Health and Social Services
1901 North DuPont Highway, Main Building
New Castle, Delaware 19720

Dear Mr. Meconi:

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 Delaware." 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, this report 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 Mr. Eugene G. Berti, Jr., Audit Manager, at (215) 861-4474 or through e-mail at Gene.Berti@oig.hhs.gov. Please refer to report number A-03-07-00217 in all correspondence.

Sincerely,

Stephen Virbitsky
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
Centers for Medicare & Medicaid Services
233 North Michigan Avenue, Suite 600
Chicago, Illinois 60601

Department of Health and Human Services

OFFICE OF INSPECTOR GENERAL

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

Daniel R. Levinson
Inspector General

July 2008
A-03-07-00217

Office of Inspector General

http://oig.hhs.gov

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OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS

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

EXECUTIVE SUMMARY

BACKGROUND

The Medicaid drug rebate program, which began in 1991, is set forth in section 1927 of the Social Security 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 Delaware, the Department of Health and Social Services (the State agency) administers the Medicaid drug rebate program.

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 Delaware drug rebate program, we determined that the State agency did not have adequate controls over its drug rebate program in two areas, the State agency: 1) had not routinely backed-up spreadsheets that contain the state's Medicaid drug rebate program information reported to CMS and 2) overstated its outstanding rebate receivables, and had not reported rebates invoiced and adjustments on the Form CMS-64.9R (Drug Rebate Schedule), (A-03-03-00203). We recommended that the State agency:

- back up its drug rebate program spreadsheets on a regular basis,

- develop procedures and reconcile the Form CMS-64.9R to accounting control totals reported by its fiscal agent, and

- accurately report billings, collections and outstanding rebate receivables on the Form CMS-64.9R.

The State agency agreed that the financial spreadsheets should be backed up routinely and agreed to do this but stated that there were issues with the Form CMS-64.9R report involving the definitions of each field on the report. The State agency suggested that it would be beneficial if CMS clearly defined what numbers they are requesting and provide examples of how prior period adjustments and disputes should be reported when they cross multiple quarters.

In our response to the State agency's comments in our prior report, we referred the State agency to CMS guidance for reporting corrections to the CMS-64.9R.

This current review of Delaware 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 Delaware drug rebate program and (2) established controls over collecting rebates on single source drugs administered by physicians.

SUMMARY OF FINDINGS

The State agency did not implement our recommendation to develop procedures and reconcile the Form CMS-64.9R to accounting totals reported by its fiscal agent, or accurately report billings, collections, and outstanding rebate receivables on the Form CMS-64.9R. The State agency reported an outstanding drug rebate credit balance of $100,456,659 on its electronically filed Form CMS-64.9R. For the same reporting period, the fiscal agent reported a debit ending balance of $2,106,374. Both of these balances may be incorrect. Neither the state agency nor the fiscal agent could reconcile the two numbers or indicate the amount past due or the length of time any amount had been past due for the audited quarter.

In addition, the State agency began collecting supplemental rebates in 2005, but did not report such supplemental billings and adjustment rebates on the Form CMS-64.9R. However, the State agency implemented the recommendation from our prior audit that related to backing up its drug rebate spreadsheets on a regular basis.

The State agency also established controls over and accountability for collecting rebates on single source drugs administered by physicians.

RECOMMENDATIONS

We recommend that the State agency:

- review its drug rebate account receivable program to determine the actual account receivable balance and the correct amount to be included on the Form CMS-64.9R;

- work with CMS to correct the inaccurate beginning and ending balances on the Form CMS-64.9R;

- establish quarterly review and reconciliation procedures to ensure that the quarterly Form CMS-64.9R submitted to CMS is accurate and complete; and

- provide Drug Rebate Program training to its employees and its fiscal agent regarding applicable laws, regulations, CMS's guidance and State policies and procedures.

STATE AGENCY COMMENTS

In commenting on our draft report, the State agency described the action it was taking to address each of our recommendations. It stated that the $2,106,374 reported by the fiscal agent accounted for the outstanding balance for the audit period, but that because invoices are reconciled on an on-going basis, the balance at the time the auditors conducted the audit may have changed. The Appendix presents the State agency's comments.

OFFICE OF INSPECTOR GENERAL RESPONSE

The State agency did not provide documentation, such as a detail summary of the account receivable balance, to support its statement that the $2,106,374 reported by the fiscal agent accounted for the outstanding balance for the audit period. The actions proposed by the State agency did not address the outstanding drug rebate credit balance of $100,456,659 on its electronically filed Form CMS-64.9R. We continue to support our recommendations in these areas.

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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 Delaware, the Department of Health and Social Services (the State agency) is responsible for the 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 CMS Form-64.9R. This is part of CMS Form-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 Delaware, physician-administered drugs are billed to the State Medicaid program on a physician claim form using procedure codes that are part of the Healthcare Common Procedure Coding System. The NDC is not included on the physician claim form. 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, the procedure codes must be converted into NDCs for single source drugs and procedure code billing units must be converted 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 Delaware drug rebate program, we determined that the State agency did not have adequate controls over its drug rebate program in two areas, the State agency: 1) had not routinely backed-up spreadsheets that contain the state's Medicaid drug rebate program information reported to CMS and 2) overstated its outstanding rebate receivables, and had not reported rebates invoiced and adjustments on the Form CMS-64.9R.[3]

We recommended that the State agency:

- back up its drug rebate program spreadsheets on a regular basis;
- develop procedures and reconcile the Form CMS-64.9R to accounting control totals reported by its fiscal agent; and
- accurately report billings, collections and outstanding rebate receivables on the Form CMS-64.9R.

The State agency agreed that the financial spreadsheets should be backed up routinely and agreed to do this but stated that there were issues with the Form CMS-64.9R report involving the definitions of each field on the report. The State agency suggested that it would be beneficial if CMS clearly defined what numbers they were requesting and provided examples of how prior period adjustments and disputes should be reported when they cross multiple quarters.

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

[3]"Review of Medicaid Drug Rebate Collections State of Delaware" (A-03-03-00203), issued June 10, 2003.

In our response to the State agency's comments in our prior report we referred the State agency to CMS's guidance for reporting corrections to the CMS-64.9R.

Delaware Drug Rebate Program

The State agency contracts with its fiscal agent, Electronic Data Systems, to perform all drug rebate program functions. The fiscal agent's responsibilities included preparing the account receivable report, receiving rebate checks and depositing the checks in the State agency's bank account, backing up drug rebate data, and accounting for rebates on single source drugs administered by physicians.[4] The fiscal agent also converted the procedure code billing units into equivalent NDC billing units.

This current review of the Delaware 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 Delaware 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 requested the fiscal agent's account receivable past due report for the quarter; however, the State agency provided the past due report only through June 24, 2006. We were therefore unable to determine the amount of past due rebates for the quarter.

We performed our fieldwork at the State agency and its fiscal agent, both of which were located in New Castle, Delaware, from June through October 2007.

Methodology

To accomplish our objectives, we:

[4]We reviewed the Fiscal Agent procedures of segregation of duties of their employees related to receiving, processing and depositing checks. The Fiscal Agent procedures were adequate.

- 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 the fiscal agent's account receivable past due report, which ended June 24, 2006;

- interviewed fiscal agent staff to determine the processes used in converting physician services claims data into drug rebate data related to single source physician-administered drugs; 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 did not implement our recommendation to develop procedures and reconcile the Form CMS-64.9R to accounting totals reported by its fiscal agent, or accurately report billings, collections, and outstanding rebate receivables on the Form CMS-64.9R. The State agency reported an outstanding drug rebate credit balance of $100,456,659 on its electronically filed Form CMS-64.9R. For the same reporting period, the fiscal agent reported a debit ending balance of $2,106,374. Both of these balances may be incorrect. Neither the state agency nor the fiscal agent could reconcile the two numbers or indicate the amount past due or the length of time any amount had been past due for the audited quarter.

In addition, the State agency began collecting supplemental rebates in 2005, but did not report such supplemental billings and adjustment rebates on the Form CMS-64.9R. However, the State agency implemented the recommendation from our prior audit that related to backing up its drug rebate spreadsheets on a regular basis.

The State agency also established controls over and accountability for collecting rebates on single source drugs administered by physicians.

IMPLEMENTATION OF PRIOR RECOMMENDATIONS

In our prior audit, we determined that the State agency 1) had not routinely backed-up spreadsheets that contain the state's Medicaid drug rebate program information reported to CMS and 2) overstated its outstanding rebate receivables, and had not reported rebates invoiced and adjustments on the CMS-64.9R

Since our prior audit, the State agency is backing up its drug rebate program spreadsheets on a regular basis, but it has continued to report inaccurate and incomplete data on the CMS-64.9R consistently. As a result, CMS has inaccurate data with which to provide oversight of the drug rebate program.

Federal Requirements

Pursuant to 42 CFR § 433.32(a), a State plan must provide that the Medicaid agency and, where applicable, local agencies administering the plan, will "maintain an accounting system and supporting fiscal records to assure that claims for Federal funds are in accord with applicable Federal requirements." Also, States must report the rebate received under the Separate Medicaid drug rebate agreements on the Form CMS-64.9R.

Totals Not Reconciled

For the quarter ended June 30, 2006, the State agency reported an outstanding drug rebate credit balance of $100,456,659 on its electronically filed Form CMS-64.9R. For the same reporting period, the fiscal agent reported a debit ending balance of $2,106,374. Both of these balances may be incorrect, as described below. Neither the state agency nor the fiscal agent could reconcile the two numbers or indicate the amount past due or the length of time any amount had been past due for the audited quarter.

The balance on the Form CMS-64.9R reflected errors and omissions of rebate data submitted to CMS in prior quarters. State agency personnel were aware that the Form CMS-64.9R submitted electronically was incorrect and informed us that they were unable to correct the errors because CMS's system restricted changes to the necessary entries. Therefore, the errors were carried forward and increased each quarter to $100 million in the quarter ending June 30, 2006. The State agency did not work with CMS to correct the problem. Instead, State agency officials said that they periodically submitted hard copies of Form CMS-64.9R that were prepared manually with corrected data.[5] However, because the State agency did not formalize this procedure, new employees responsible for the rebate reporting did not reconcile the reports to the fiscal agent's records, did not continue to submit manually completed hard copies of the adjusted quarterly Form CMS-64.9R reports, and did not correct the submitted electronic version, which continued to accumulate an unsupported credit balance.

The fiscal agent also reported incorrect rebate amounts, which it failed to reconcile, as described below.

[5]The State agency provided documentation of manually generated versions of the Form CMS-64.9R through the quarter ending March 31, 2004.

Collections Not Accurately Reported

For the quarter ended June 30, 2006, the State agency reported collections of $11,462,724 on Form CMS-64.9R and the fiscal agent reported collections of $10,024,449 on the Medicaid drug rebate accounts receivable report. However, for its funding report summary that identifies collections made for all covered programs, the fiscal agent reported $11,462,724 in rebates collected. The discrepancy occurred because the fiscal agent used a reporting period for the funding report that started and closed a week later than it did for the Medicaid drug rebate accounts receivable report. A State agency official said that the State agency used the fiscal agent's funding report that summarized all collections to complete Form CMS-64.9R because the Medicaid drug rebate accounts receivable report was incorrect. As a result, the amount reported on the Form CMS-64.9R differs from the amount on the Medicaid drug rebate accounts receivable report by $1,438,276.

Without further work that is beyond the scope of this audit, it is unclear which number is correct and whether this reporting error accumulates in the growing credit balance on the Form CMS-64.9R.

SUPPLEMENTAL REBATES NOT REPORTED

CMS Release number 102 established that "rebates received by the State under separate/supplemental Medicaid drug rebate agreements must be reported to and shared with the Federal government on the same percentage basis as rebates under the national rebate agreement."[6]

The State Agency did not report supplemental rebate invoices of $1,183,267 and adjustments of $39,620 for the quarter ending June 30, 2006. According to officials at the State agency, neither they nor the fiscal agent knew that supplemental rebates were subject to Form CMS-64.9R reporting. However, the supplemental rebate collections were reported for the quarter ending June 30, 2006.

PHYSICIAN-ADMINISTERED SINGLE SOURCE DRUGS

The State agency established controls over and accountability for collecting rebates for single source drugs administered by physicians as required by the DRA. The State agency paid $267,470 in claims for physician-administered drugs during the January through June 2006 time period and billed manufacturers for rebates totaling $68,989.

RECOMMENDATIONS

We recommend that the State agency:

[6]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 8, 2007.

- review its drug rebate account receivable program to determine the actual account receivable balance and the correct amount to be included on the Form CMS-64.9R;

- work with CMS to correct the inaccurate beginning and ending balances on the Form CMS-64.9R;

- establish quarterly review and reconciliation procedures to ensure that the quarterly Form CMS-64.9R submitted to CMS is accurate and complete; and

- provide Drug Rebate Program training to its employees and its fiscal agent regarding applicable laws, regulations, CMS's guidance and State policies and procedures.

STATE AGENCY COMMENTS

In commenting on our draft report, the State agency described the action it was taking to address each of our recommendations. It stated that the $2,106,374 reported by the fiscal agent accounted for the outstanding balance for the audit period, but that because invoices are reconciled on an on-going basis, the balance at the time the auditors conducted the audit may have changed.

OFFICE OF INSPECTOR GENERAL RESPONSE

The State agency did not provide documentation, such as a detail summary of the account receivable balance, to support its statement that the $2,106,374 reported by the fiscal agent accounted for the outstanding balance for the audit period. The actions proposed by the State agency did not address the outstanding drug rebate credit balance of $100,456,659 on its electronically filed Form CMS-64.9R. We continue to support our recommendations in these areas.

APPENDIX

DELAWARE HEALTH
AND SOCIAL SERVICES
OFFICE OF THE SECRETARY

June 11, 2008

Mr. Stephen Virbitsky, Regional Inspector General for Audit Services
Office of Inspector General
Office of Audit Services
150 S. Independence Mall West, Suite 316
Philadelphia, Pennsylvania 19106-3499

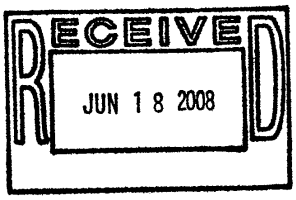
Subject: **Follow Up Audit of the Medicaid Drug Rebate Program in Delaware**
Report Number A-03-07-00217

Dear Mr. Virbitisky:

I am writing in response to your recommendations from the Follow up Audit for the Medicaid Drug Rebate Program in Delaware. The recommendations have been reviewed and the following is our written response to the reports findings, conclusions and recommendations.

Summary of Previous Findings and Recommendations

The state agency did not implement our recommendation to develop procedures and reconcile the Form CMS-64.9R to accounting totals reported by its fiscal agent, or accurately report billings, collections, and outstanding rebate receivables on the Form CMS-64.9R. The State agency reported an outstanding drug rebate credit balance of $100,456, 659 on it's electronically filed Form CMS-64.9R. For the same reporting period, the fiscal agent reported a debit ending balance of $2,106,374. both of these balances may be incorrect. Neither the state agency nor the fiscal agent could reconcile the two numbers or indicate the amount past due or the length of time any amount had been past due for this quarter.



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In addition, the State agency began collecting supplemental rebates in 2005, but did not report such supplemental billings and adjustment rebates on the Form CMS-64.9R. However, the State agency implemented the recommendation from our prior audit that related to backing up its drug rebate spreadsheets on a regular basis.

The State agency also established controls over and accountability for collecting rebates on single source drugs administered by physicians.

OIG Recommendation

- Review its drug rebate account receivable program to determine the actual account receivable balance and the correct amount to be included on the Form CMS-64.9

Response

- The $2,106,374.00 did account for the outstanding balance due at the time period of the audit. However, because the Drug Rebate process is not a stagnant process and invoices are reconciled and closed on an on-going basis, the balance at the time the auditors were conducting the audit may have changed. As a result of discussion during the audit process, a weekly screen shot of the tracking spreadsheet is now taken so that a point in time image of the processing can be viewed at a later date.

- The fiscal agent reported rebates that corresponded to the financial quarter and corresponding deposits but did not provide calendar quarter deposits as required by the CMS-64.9R. Change control 2889 has been opened to change reporting to end-of-month.

OIG Recommendation

- Work with CMS to correct the inaccurate beginning and ending balances on the Form CMS-64.9

Response

- DHSS will continue to seek assistance in developing procedures to reconcile the Form CMS-64.9.

OIG Recommendation

- Establish quarterly review and reconciliation procedures to ensure that the quarterly Form CMS-64.9R submitted to CMS is accurate and complete.

Response

- DHSS along with EDS will work together to establish quarterly review and reconciliation procedures to ensure that the quarterly CMS-649R reports are accurate and complete.

OIG Recommendation

- Provide Drug Rebate Program training to its employees and its fiscal agent regarding applicable laws, regulations, CMS's guidance and State policies and procedures.

Response

- Quarterly meetings began February 6, 2008, with the DMMA Financial team and the Drug Rebate team. Items discussed during the meetings include CMS State releases, disputes, outstanding balances, etc. CMS guidelines are used for dispute resolution. The CMS State Releases are reviewed at a team meeting after distribution. The analyst often attends the CMS sponsored rebate meetings as well as participating in the commercial conferences.

If you have any questions or concerns regarding this matter, please feel free to contact Melody Lasana, Controller – DHSS at (302) 255-9235.

Sincerely,

Vincent P. Meconi
Secretary

VPM:jp

pc: Valencia L. Beaty, Director, DMS
Charles E. Britton, Deputy Director, DMS
Melody Lasana, Controller, DHSS
Harry Hill, Director, DMMA
Beth Laucius, DMMA