



DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF AUDIT SERVICES
233 NORTH MICHIGAN AVENUE
CHICAGO, ILLINOIS 60601

REGION V
OFFICE OF
INSPECTOR GENERAL

February 29, 2008

Report Number: A-05-07-00059

Michael McCarron
President
National Government Services
8115 Knue Road
Indianapolis, Indiana 46250

Dear Mr. McCarron:

Enclosed is the U.S. Department of Health and Human Services (HHS), Office of Inspector General (OIG), final report entitled "Audit of Medicare Part A Administrative Costs for the Period October 1, 2003, through September 30, 2005." 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 contact Mike Barton, Audit Manager, at (614) 469-2543 or through e-mail at Mike.Barton@oig.hhs.gov. Please refer to report number A-05-07-00059 in all correspondence.

Sincerely,

A handwritten signature in black ink, appearing to read "Marc Gustafson".

Marc Gustafson
Regional Inspector General
for Audit Services

Enclosure

Direct Reply to HHS Action Official:

Mr. Tom Lenz
Consortium Administrator
Consortium for Financial Management & Fee for Service Operations
Centers for Medicare & Medicaid Services
601 East 12th Street, Room 235
Kansas City, MO 64106

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**AUDIT OF MEDICARE PART A
ADMINISTRATIVE COSTS FOR THE
PERIOD OCTOBER 1, 2003,
THROUGH SEPTEMBER 30, 2005**

UNITED GOVERNMENT SERVICES



Daniel R. Levinson
Inspector General

February 2008
A-05-07-00059

Office of Inspector General

<http://oig.hhs.gov>

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The Office of Audit Services (OAS) provides all auditing services for HHS, either by conducting audits with its own audit resources or by overseeing audit work done by others. Audits examine the performance of HHS programs and/or its grantees and contractors in carrying out their respective responsibilities and are intended to provide independent assessments of HHS programs and operations. These assessments help reduce waste, abuse, and mismanagement and promote economy and efficiency throughout HHS.

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The Office of Evaluation and Inspections (OEI) conducts national evaluations to provide HHS, Congress, and the public with timely, useful, and reliable information on significant issues. Specifically, these evaluations focus on preventing fraud, waste, or abuse and promoting economy, efficiency, and effectiveness in departmental programs. To promote impact, the reports also present practical recommendations for improving program operations.

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The Office of Counsel to the Inspector General (OCIG) provides general legal services to OIG, rendering advice and opinions on HHS programs and operations and providing all legal support in OIG's internal operations. OCIG imposes program exclusions and civil monetary penalties on health care providers and litigates those actions within HHS. OCIG also represents OIG in the global settlement of cases arising under the Civil False Claims Act, develops and monitors corporate integrity agreements, develops compliance program guidances, renders advisory opinions on OIG sanctions to the health care community, and issues fraud alerts and other industry guidance.

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**AUDIT OF MEDICARE PART A
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PERIOD OCTOBER 1, 2003,
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Inspector General

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Notices

THIS REPORT IS AVAILABLE TO THE PUBLIC
at <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

Title XVIII of the Social Security Act established the Medicare program. The Centers for Medicare & Medicaid Services (CMS) administers the Medicare program through contractors, including Part A fiscal intermediaries (FIs), that process and pay Medicare claims. Contracts between CMS and the Medicare contractors define the functions to be performed and provide for the reimbursement of allowable administrative costs incurred in the processing of Medicare claims.

Following the close of each fiscal year (FY), contractors submit to CMS a Final Administrative Cost Proposal (cost proposal) which reports the Medicare administrative costs incurred during the year. The cost proposal and supporting data provide the basis for the CMS contracting officer and contractor to negotiate a final settlement of allowable administrative costs.

For FYs 2004 and 2005, CMS contracted with United Government Services (UGS) to receive, review, audit, and pay Medicare Part A claims. UGS reported Medicare costs totaling \$203,419,584 in its FYs 2004 through 2005 cost proposals. Effective January 1, 2007, National Government Services assumed the Medicare business operations of UGS.

OBJECTIVES

Our objectives were to determine whether (1) the UGS cost proposals for FYs 2004 and 2005 presented fairly the costs of program administration and (2) the costs were reasonable, allowable and allocable in accordance with Federal Acquisition Regulations and other applicable criteria.

SUMMARY OF FINDINGS

UGS reported expenditures in its cost proposals that substantially complied with the Federal Acquisition Regulations and Medicare contract provisions. However, UGS did not accurately report allowable senior executive compensation costs and reported potentially unreasonable non-senior executive compensation costs as follows.

- UGS understated senior executive compensation costs by \$320,109 for FY 2004 and overstated senior executive compensation costs by \$34,013 for FY 2005.
- UGS reported non-senior executive compensation costs that may be unreasonable because the costs exceeded maximum benchmark amounts for senior executive compensation by \$48,774 for FY 2004 and \$20,838 for FY 2005.

UGS did not report any forward-funding costs in the cost proposals. There were no outstanding services reported for which funding was received but services were not rendered during our audit period.

RECOMMENDATIONS

We recommend that National Government Services:

- increase the FY 2004 cost proposal by \$320,109 and decrease the FY 2005 cost proposal by \$34,013 to reflect allowable senior executive compensation costs, and
- work with the CMS contracting officer to determine the reasonableness of non-senior executive compensation costs of \$48,774 for FY 2004 and \$20,838 for FY 2005 that exceeded benchmark amounts for senior executive compensation.

AUDITEE'S COMMENTS

In written comments on our draft report, National Government Services concurred with our finding and recommendation regarding the unintentional misstatement of allowable executive compensation and will recoup the net amount of understatement at time of settlement.

National Government Services disagreed with our finding regarding non-senior executive compensation costs that may be unreasonable because it believes that such costs are reasonable within the context of normal and prudent business practices, industry norms, as well as geographic norms. National Government Services believes their compensation and related increases conform to the meaning, intent and requirements of FAR 31.205-6. National Government Services' comments are included as Appendix C.

OFFICE OF INSPECTOR GENERAL'S RESPONSE

We maintain that our finding and recommendation regarding non-senior executive compensation remain valid. We will provide a copy of this report to the CMS contracting officer for use in making a final determination as to the reasonableness of non-senior executive compensation.

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INTRODUCTION

BACKGROUND

Title XVIII of the Social Security Act established the Medicare program. The Centers for Medicare & Medicaid Services (CMS) administers the Medicare program through contractors, including Part A fiscal intermediaries (FIs), that process and pay Medicare claims. Contracts between CMS and the Medicare contractors define the functions to be performed and provide for the reimbursement of allowable administrative costs incurred in the processing of Medicare claims.

Following the close of each fiscal year (FY), contractors submit to CMS a Final Administrative Cost Proposal (cost proposal) which reports the Medicare administrative costs incurred during the year. The cost proposal and supporting data provide the basis for the CMS contracting officer and contractor to negotiate a final settlement of allowable administrative costs.

For FYs 2004 and 2005, CMS contracted with United Government Services (UGS) to receive, review, audit, and pay Medicare Part A claims. UGS reported Medicare costs totaling \$203,419,584 in its FYs 2004 through 2005 cost proposals. Effective January 1, 2007, National Government Services assumed the Medicare business operations of UGS.

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

Our objectives were to determine whether (1) the UGS cost proposals for FYs 2004 and 2005 presented fairly the costs of program administration and (2) the costs were reasonable, allowable and allocable in accordance with Federal Acquisition Regulations (FAR) and other applicable criteria.

Scope

Our review covered the period October 1, 2003, through September 30, 2005. Because UGS changed the accounting systems used to track and claim administrative costs for Medicare reimbursement during the audit period, we gained an understanding of internal controls for both systems. This understanding was for the purpose of accomplishing our objective and not to provide assurance on the internal control structure.

For FYs 2004 through 2005, UGS reported Medicare costs totaling \$203,419,584. These costs included pension costs of \$3,296,504 that we excluded from this review because they will be the subject of a separate audit. UGS did not report any forward-funding costs in the cost proposals.

We conducted fieldwork at UGS's office in Milwaukee, Wisconsin from April through August 2007.

Methodology

To accomplish the objectives, we:

- reviewed applicable Medicare laws, regulations, and guidelines, as well as UGS's contracts with CMS;
- reviewed the independent auditor's reports for FY 2002 and 2003, and prior OIG audit reports for FY 1999 through 2001 for UGS;
- reconciled line item expenses on the cost proposal and cost classification reports to the contractor's subsidiary expense records by cost center and account;
- reconciled the cost proposals to UGS's accounting records;
- gained an understanding of UGS's cost allocation systems;
- reviewed invoices, journal entries, and expense reports;
- reviewed supporting documentation for the compensation of the top five executives of UGS's parent company and the top five executives in the Medicare segments;
- reviewed all executives' total compensation payout data for each fiscal year and the amount allocated to the Medicare program;
- compared senior and non-senior executive compensation costs to benchmark compensation amounts published in the Federal Register for FYs 2003, 2004, and 2005;
- applied the Medicare allocation percentage to each executive's compensation, up to the benchmark limit, to determine the allowable executive compensation amount;
- identified UGS's estimated unallowable executive compensation costs included in the cost proposal by fiscal year; and
- tested costs for allocability, reasonableness, and allowability.

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

UGS reported expenditures in its cost proposals that substantially complied with the Federal Acquisition Regulations and Medicare contract provisions. However, UGS did not accurately report allowable senior executive compensation costs and reported potentially unreasonable non-senior executive compensation costs as follows.

- UGS understated senior executive compensation costs by \$320,109 for FY 2004 and overstated senior executive compensation costs by \$34,013 for FY 2005.
- UGS reported non-senior executive compensation costs that may be unreasonable because the costs exceeded maximum benchmark amounts for senior executive compensation by \$48,774 for FY 2004 and \$20,838 for FY 2005.

REPORTED EXECUTIVE COMPENSATION COSTS

UGS did not accurately report allowable senior executive compensation costs and reported potentially unreasonable non-senior executive compensation costs.

Inaccurate Senior Executive Compensation Amounts Reported

UGS understated senior executive compensation costs by \$320,109 for FY 2004 and overstated senior executive compensation costs by \$34,013 for FY 2005.

FAR 31.205-6 (p) states, “Costs incurred after January 1, 1998, for compensation of a senior executive in excess of the benchmark compensation amount determined applicable for the contractor fiscal year by the Administrator, Office of Federal Procurement Policy (OFPP), under Section 39 of the OFPP Act (41 U.S.C. 435) are unallowable.” Effective January 2, 1999, senior executive means, “The five most highly compensated employees in management positions at each home office and each segment of the contractor, whether or not the home office or segment reports directly to the contractor’s headquarters.”

The actual benchmark compensation amount for each fiscal year is published in the Federal Register. This benchmark compensation amount applies to contract costs incurred after January 1 of that year. The maximum benchmark compensation amounts allowable under government contracts during fiscal years 2003, 2004 and 2005 were \$405,273,¹ \$432,851,² and \$473,318,³ respectively.

UGS estimated unallowable senior executive compensation costs on the cost proposals by including in the cost proposal a credit amount that reduced the amount reported for executive compensation. Estimated amounts must be adjusted after actual expenses are incurred.

¹68 Federal Register 23501 (May 2, 2003)

²69 Federal Register 26897 (May 14, 2004)

³70 Federal Register 23888 (May 5, 2005)

Senior Executive Compensation Costs

	FY 2004	FY 2005
Estimated Unallowable Costs	\$419,268	\$126,286
Actual Unallowable Costs	\$99,159	\$160,299
Understated/Overstated Costs (positive=understated)	\$320,109	(\$34,013)

UGS estimated unallowable senior executive compensation amounts of \$419,268 and \$126,286 for FYs 2004 and 2005, respectively. However, actual unallowable senior executive compensation costs were \$99,159 and \$160,299 for FYs 2004 and 2005, respectively. The difference resulted in the understated or overstated reported costs.

Non-Senior Executive Compensation Costs To Be Resolved By CMS

UGS reported non-senior executive compensation costs that may be unreasonable because the costs exceeded maximum benchmark amounts for senior executive compensation by \$48,774 for FY 2004 and \$20,838 for FY 2005.

FAR 31.205-6(b)(2) states, “Compensation for each employee or job class of employees must be reasonable for the work performed. Compensation is reasonable if the aggregate of each measurable and allowable element sums to a reasonable total. In determining the reasonableness of total compensation, consider only allowable individual elements of compensation. In addition to the provisions of 31.203-3 in testing the reasonableness of compensation for particular employees or job classes of employees, consider factors determined to be relevant by the contracting officer....”

Since maximum benchmark compensation amounts for non-senior executive compensation have not been established, we compared amounts allowable under government contracts for senior executive compensation to all non-senior executives allocating costs to Medicare to determine the reasonableness of the costs.

Non-Senior Executive Compensation Costs

	FY 2004	FY 2005
Allocated Non-Senior Executive Compensation Costs Claimed	\$142,197	\$53,013
Allowable Non-Senior Executive Compensation Costs	\$93,423	\$32,175
Costs for CMS Adjudication	\$48,774	\$20,838

The non-senior executive compensation costs exceeded the maximum benchmark amounts for senior executive compensation by \$48,774 and \$20,838 for FYs 2004 and 2005, respectively. We are setting aside these costs for the CMS contracting officer to review for reasonableness.

RECOMMENDATIONS

We recommend that National Government Services:

- increase the FY 2004 cost proposal by \$320,109 and decrease the FY 2005 cost proposal by \$34,013 to reflect allowable senior executive compensation costs, and
- work with the CMS contracting officer to determine the reasonableness of non-senior executive compensation costs of \$48,774 for FY 2004 and \$20,838 for FY 2005 that exceeded benchmark amounts for senior executive compensation.

AUDITEE'S COMMENTS

In written comments on our draft report, National Government Services concurred with our finding and recommendation regarding the unintentional misstatement of allowable executive compensation and will recoup the net amount of understatement at time of settlement.

National Government Services disagreed with our finding regarding non-senior executive compensation costs that may be unreasonable because it believes that such costs are reasonable within the context of normal and prudent business practices, industry norms, as well as geographic norms. National Government Services believes their compensation and related increases conform to the meaning, intent and requirements of FAR 31.205-6. National Government Services' comments are included as Appendix C.

OFFICE OF INSPECTOR GENERAL'S RESPONSE

We maintain that our finding and recommendation regarding non-senior executive compensation remain valid. We will provide a copy of this report to the CMS contracting officer for use in making a final determination as to the reasonableness of non-senior executive compensation.

APPENDIXES

**COSTS CLAIMED ON FINAL ADMINISTRATIVE COST PROPOSALS BY
COST CLASSIFICATION**

October 1, 2003, Through September 30, 2005

Category	<u>FY 2004</u>	<u>FY 2005</u>	<u>Total</u>
Salaries & Wages ¹	\$57,369,405	\$60,353,945	\$117,723,350
Fringe Benefits	18,059,562	16,298,464	34,358,026
Facility or Occupancy	4,147,875	6,027,252	10,175,127
EDP Equipment	2,956,030	3,688,065	6,644,095
Subcontracts	4,801,036	4,781,834	9,582,870
Outside Professional Services	7,649,519	3,356,788	11,006,307
Telephone & Telegraph	564,504	1,130,849	1,695,353
Postage & Express	4,691,464	7,773,743	12,465,207
Furniture/Equipment	342,092	535,240	877,332
Materials/Supplies	834,386	1,289,488	2,123,874
Travel	1,611,748	2,003,179	3,614,927
Return on Investment	58,025	88,605	146,630
Miscellaneous	161,104	-	161,104
Credits	(3,787,304)	(4,322,564)	(8,109,868)
Forward Funding	-	-	-
Subtotal	\$99,459,446	\$103,004,888	\$202,464,334
MMA Contracting Reform	-	955,250	955,250
Total	\$99,459,446	\$103,960,138	\$203,419,584

¹UGS estimated unallowable senior executive compensation costs within this category.

**United Government Services - Milwaukee, Wisconsin
Final Administrative Cost Proposal - Part A**

FY 2004 Comparison of Administrative Costs Claimed to Budget Authorization

<u>Operation</u>	<u>Budget Authorization</u>	<u>Administrative Costs Claimed</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Program Management</u>			
Bills/Claims Payment	\$26,096,600	\$25,912,444	\$184,156
Appeals/Reviews	6,736,400	6,590,535	145,865
Bene Inquiries	4,285,200	4,130,086	155,114
PM Provider Communication	179,500	159,611	19,889
Reimbursement	6,891,500	6,830,265	61,235
Productivity Investment	90,900	0	90,900
Provider Enrollment	1,905,400	1,844,413	60,987
Provider Telephone Inquiries	3,977,700	3,845,723	131,977
Credits	(3,496,200)	(3,787,304)	291,104
Subtotal- Program Management	\$46,667,000	\$45,525,773	\$1,141,227
<u>Medicare Integrity Program</u>			
Medical Review	\$9,522,400	\$9,406,252	\$116,148
MSP Prepayment	820,100	788,937	31,163
Benefits Integrity	184,000	174,944	9,056
MIP Provider Ed. & Training	1,389,600	1,290,384	99,216
Provider Communications	1,356,400	1,311,432	44,968
Audit	33,458,300	32,778,761	679,539
MIP Prod Investment	48,500	48,032	468
MSP Postpayment	8,185,900	8,134,931	50,969
Subtotal- Medicare Integrity Prog.	\$54,965,200	\$53,933,673	\$1,031,527
Totals	\$101,632,200	\$99,459,446	\$2,172,754

Note: All amounts were taken from Final Administrative Cost Proposal (Supplement No. 6 and 8) and Notice of Budget Approval (Supplement No. 11 and 15).

**United Government Services - Milwaukee, Wisconsin
Final Administrative Cost Proposal - Part A**

FY 2005 Comparison of Administrative Costs Claimed to Budget Authorization

<u>Operation</u>	<u>Budget Authorization</u>	<u>Administrative Costs Claimed</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Program Management</u>			
Bills/Claims Payment	\$27,430,100	\$27,342,187	\$87,913
Appeals/Reviews	6,437,900	6,472,756	(34,856)
Bene Inquiries	4,090,700	4,106,851	(16,151)
PM Provider Communication	179,600	172,214	7,386
Reimbursement	6,996,200	7,063,986	(67,786)
Provider Enrollment	2,655,000	2,638,527	16,473
Provider Telephone Inquiries	4,107,300	4,086,840	20,460
Credits	(4,197,000)	(4,322,564)	125,564
Subtotal- Program Management	\$47,699,800	\$47,560,797	\$139,003
<u>Medicare Integrity Program</u>			
Medical Review	\$8,793,400	\$8,679,805	\$113,595
MSP Prepayment	905,400	874,897	30,503
Benefits Integrity	98,000	93,560	4,440
MIP Provider Ed. & Training	2,150,000	2,130,864	19,136
Provider Communications	1,271,600	1,246,421	25,179
Audit	33,258,300	33,468,496	(210,196)
MSP Postpayment	8,300,200	8,282,857	17,343
Subtotal- Medicare Integrity Prog.	\$54,776,900	\$54,776,900	\$0
MMA Fee For Service	\$444,000	\$443,791	\$209
MMA Regulatory Reform	223,400	223,400	0
MMA Contract Reform	955,250	955,250	0
Subtotal	\$1,622,650	\$1,622,441	\$209
Totals	\$104,099,350	\$103,960,138	\$139,212

Note: All amounts were taken from Final Administrative Cost Proposal (Supplement No. 4) and Notice of Budget Approval (Supplement No.14).



National Government Services, Inc.
9901 Linn Station Road
Louisville, Kentucky 40223
A CMS Contracted Agent

GLENN RHODES
Chief Financial Officer
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glenn.rhodes@anthem.com

February 15, 2008

Mr. Marc Gustafson
Regional Inspector General for Audit Services
DHHS-OIG Office of Audit Services
233 North Michigan Avenue
Chicago, Illinois 60601

Reference: **Report Number A-05-07-00059**

Dear Mr. Gustafson:

We are in receipt of the draft audit report from the Inspector General entitled "Audit of Medicare Part A Administrative Costs for the Period October 1, 20003, through September 30, 2005" pertaining to United Government Services. As noted in the "Executive Summary" section of your report, the UGS Medicare contract was novated to National Government Services (NGS) effective January 1, 2007 thus NGS is responding to this draft report.

We concur with the finding regarding the unintentional misstatement of allowable executive compensation and will recoup the net amount of understatement at time of settlement. We disagree with the finding regarding non-senior executive compensation costs that may be unreasonable as we believe such costs are reasonable within the context of normal and prudent business practices, industry norms, as well as geographic norms. We also believe that our compensation and related increases conform to the meaning, intent and requirements of FAR 31.205-6.

We appreciate the opportunity to respond to the draft audit report which we believe validates that our administrative expenses for the period reviewed were reasonable, allocable and allowable

Sincerely,

A handwritten signature in cursive script that reads "Glenn Rhodes".

Glenn Rhodes
Chief Financial Officer

cc: Sandra Miller
Jeff Hannah
Wendy Perkins
Opal Nealy – CMS Chicago