DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General

Washington, D.C. 20201

MAR 13 2006

TO: Dennis G. Smith
Director, Center for Medicaid and State Operations
Centers for Medicare & Medicaid Services

FROM: Joseph E. Vengrin
Deputy Inspector General for Audit Services

SUBJECT: Review of the Adequacy of New Jersey Controls for Preventing Duplicate Medicaid and State Children's Health Insurance Program Payments (A-02-04-01011)

Attached is an advance copy of our final report on the adequacy of New Jersey's controls for preventing duplicate Medicaid and State Children's Health Insurance Program (SCHIP) payments. We will issue this report to the State within 5 business days.

The initial objectives of the audit were to determine whether New Jersey had adequate controls to (1) prevent Medicaid and SCHIP from paying providers for the same service to the same beneficiary and (2) prevent individuals from enrolling in both Medicaid and SCHIP or in multiple SCHIP plans.

After preliminary audit work, we added a third objective: to determine whether New Jersey accurately reported payments on the Quarterly Medical Assistance Expenditures by State Children's Health Insurance Program (CMS-64.21U) report and the Quarterly State Children's Health Insurance Program Statement of Expenditures for Title XXI (CMS-21) report submitted to the Centers for Medicare & Medicaid Services (CMS).

New Jersey's controls were adequate to prevent Medicaid and SCHIP from paying providers for the same service to the same beneficiary and to prevent individuals from enrolling in both Medicaid and SCHIP or in multiple SCHIP plans.

However, New Jersey overstated SCHIP payments for certain services on its CMS-64.21U and CMS-21 reports. The overstated payments resulted from a programming error in updating certain SCHIP payments on these reports. The error was not identified because the State did not reconcile the CMS-64.21U and CMS-21 quarterly reports to the Medicaid Management Information System (MMIS). As a result, New Jersey overstated its reported SCHIP payments by $9,142,057 ($5,942,337 Federal share) for the quarters ended March 31, 2001, through March 31, 2004, the last reporting period during our fieldwork.

We recommend that New Jersey:

- adjust SCHIP payments on the CMS reports by $9,142,057 and refund the $5,942,337 Federal share ($1,743,715 for the CMS-64.21U report and $4,198,622 for the CMS-21 report);

- determine reported overpayments after March 31, 2004, and refund the Federal share;

- correct the programming error affecting the CMS-64.21U and CMS-21 reports after March 31, 2004; and

- reconcile SCHIP expenditures on the CMS-64.21U and CMS-21 reports to the MMIS database of paid claims to prevent any recurrence of this error.

In comments on our draft report, State officials concurred with our findings and recommendations.

If you have any questions or comments about this report, please do not hesitate to call me, or your staff may contact George M. Reeb, Assistant Inspector General for the Centers for Medicare & Medicaid Audits, at (410) 786-7104 or James P. Edert, Regional Inspector General for Audit Services, Region II, at (212) 264-4620. Please refer to report number A-02-04-01011.

Attachment

DEPARTMENT OF HEALTH & HUMAN SERVICES OFFICE OF INSPECTOR GENERAL

OFFICE OF AUDIT SERVICES
Region II
Jacob K. Javits Federal Building
New York, New York 10278
(212) 264-4620

Report Number: A-02-04-01011 MAR 16 2006

Mr. James M. Davy
Commissioner
State of New Jersey
Department of Human Services
P.O. Box 700
Trenton, New Jersey 08625

Dear Mr. Davy:

Enclosed are two copies of the Department of Health and Human Services (HHS), Office of Inspector General (OIG) final report entitled "Review of the Adequacy of New Jersey Controls for Preventing Duplicate Medicaid and State Children's Health Insurance Program Payments." A copy of this report will be forwarded to the HHS action official noted on the next 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 the HHS action 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.

In accordance with the principles of the Freedom of Information Act (5 U.S.C. § 552, as amended by Public Law 104-231), OIG reports issued to the Department's grantees and contractors are made available to the public to the extent the information is not subject to exemptions in the Act that the Department chooses to exercise (see 45 CFR part 5).

Please refer to report number A-02-04-01011 in all correspondence.

Sincerely,

James P. Edert

James P. Edert
Regional Inspector General
for Audit Services

Enclosures

Direct Reply to HHS Action Official:

James T. Kerr
Regional Administrator
Centers for Medicare & Medicaid Services, Region II
Department of Health and Human Services
26 Federal Plaza, Room 3811
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Department of Health and Human Services

OFFICE OF INSPECTOR GENERAL

REVIEW OF THE ADEQUACY OF NEW JERSEY CONTROLS FOR PREVENTING DUPLICATE MEDICAID AND STATE CHILDREN'S HEALTH INSURANCE PROGRAM PAYMENTS

Daniel R. Levinson
Inspector General

MARCH 2006
A-02-04-01011

Office of Inspector General

http://oig.hhs.gov

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OAS FINDINGS AND OPINIONS

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

EXECUTIVE SUMMARY

BACKGROUND

The Medicaid program pays medical expenses for certain vulnerable and needy individuals and families with low incomes and resources. The Balanced Budget Act of 1997 expanded Title XIX of the Social Security Act (Medicaid) and created Title XXI, the State Children's Health Insurance Program (SCHIP). SCHIP allows States to provide health care coverage to uninsured children in families whose incomes are too high to qualify for Medicaid but too low to afford private coverage. Like Medicaid, SCHIP is a State and Federal partnership, but the Federal match for SCHIP expenses is greater than the match for Medicaid. Title XXI, section 2102, requires States to screen SCHIP applicants for Medicaid eligibility to ensure that they are appropriately enrolled in Medicaid or SCHIP, but not both. Within the Federal Government, the Centers for Medicare & Medicaid Services (CMS) administers Medicaid and SCHIP.

New Jersey's SCHIP initially included a Medicaid expansion component (New Jersey Family Care Plan A) and a separate child health component (New Jersey Family Care Plans B and C). The child health component covered children with family incomes from 134 to 200 percent of the Federal poverty level. The State later expanded SCHIP through a State plan amendment to cover children with family incomes up to 350 percent of the Federal poverty level (New Jersey Family Care Plan D).

States submit claims for Federal reimbursement for the Medicaid expansion component on the Quarterly Medical Assistance Expenditures by State Children's Health Insurance Program (CMS-64.21U) report. States submit claims for the child health component on the Quarterly State Children's Health Insurance Program Statement of Expenditures for Title XXI (CMS-21) report.

OBJECTIVES

The initial objectives of the audit were to determine whether New Jersey had adequate controls to (1) prevent Medicaid and SCHIP from paying providers for the same service to the same beneficiary and (2) prevent individuals from enrolling in both Medicaid and SCHIP or in multiple SCHIP plans.

After preliminary audit work, we added a third objective: to determine whether New Jersey accurately reported payments on the quarterly CMS-64.21U and CMS-21 reports submitted to CMS.

SUMMARY OF FINDINGS

New Jersey's controls were adequate to prevent Medicaid and SCHIP from paying providers for the same service to the same beneficiary. Our review of a simple random sample of 100 SCHIP beneficiaries who received services paid from October 1, 2002, through September 30, 2003, disclosed no duplicate payments. The controls were also

adequate to prevent individuals from enrolling in both Medicaid and SCHIP or in multiple SCHIP plans.

However, New Jersey overstated SCHIP payments for certain services on its CMS-64.21U and CMS-21 reports. The overstated payments resulted from a programming error in updating certain SCHIP payments on these reports. The error was not identified because the State did not reconcile the CMS-64.21U and CMS-21 quarterly reports to the Medicaid Management Information System (MMIS). As a result, New Jersey overstated its reported SCHIP payments by $9,142,057 ($5,942,337 Federal share) for the quarters ended March 31, 2001, through March 31, 2004, the last reporting period during our fieldwork.[1]

State officials agreed that reported amounts on the CMS-64.21U and CMS-21 reports were overstated.

RECOMMENDATIONS

We recommend that New Jersey:

- adjust SCHIP payments on the CMS reports by $9,142,057 and refund the $5,942,337 Federal share ($1,743,715 for the CMS-64.21U report and $4,198,622 for the CMS-21 report);

- determine reported overpayments after March 31, 2004, and refund the Federal share;

- correct the programming error affecting the CMS-64.21U and CMS-21 reports after March 31, 2004; and

- reconcile SCHIP expenditures on the CMS-64.21U and CMS-21 reports to the MMIS database of paid claims to prevent any recurrence of this error.

NEW JERSEY'S COMMENTS

In its written comments on our draft report, New Jersey concurred with our findings and recommendations. The State's comments are included in their entirety as Appendix B.

[1]The CMS-64.21U and CMS-21 were overstated by $2,682,637 ($1,743,715 Federal share) and $6,459,420 ($4,198,622 Federal share), respectively.

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INTRODUCTION

BACKGROUND

The Medicaid program pays for medical expenses for certain vulnerable and needy individuals and families with low incomes and resources. The Balanced Budget Act of 1997 expanded Title XIX of the Social Security Act (Medicaid) and created Title XXI, the State Children's Health Insurance Program (SCHIP). SCHIP allows States to provide health care coverage to uninsured children in families whose incomes are too high to qualify for Medicaid but too low to afford private coverage. Within the Federal Government, the Centers for Medicare & Medicaid Services (CMS) administers Medicaid and SCHIP.

Like Medicaid, SCHIP is a State and Federal partnership, but the Federal match for SCHIP expenses is greater than the match for Medicaid. Title XXI, section 2102, requires States to screen SCHIP applicants for Medicaid eligibility to ensure that they are appropriately enrolled in Medicaid or SCHIP, but not both.

New Jersey implemented its SCHIP on February 1, 1998. The New Jersey Department of Human Services, Division of Medical Assistance and Health Services (the State agency) administers the program by contracting with managed care organizations to provide services to qualified beneficiaries at negotiated capitation rates (premiums).

New Jersey's SCHIP initially included a Medicaid expansion component (New Jersey Family Care Plan A) and a separate child health component (New Jersey Family Care Plans B and C). The child health component covered children with family incomes from 134 to 200 percent of the Federal poverty level. The State later expanded SCHIP through a State plan amendment to cover children with family incomes up to 350 percent of the Federal poverty level (New Jersey Family Care Plan D).

States submit claims for Federal reimbursement for the Medicaid expansion component on the Quarterly Medical Assistance Expenditures by State Children's Health Insurance Program (CMS-64.21U) report. States submit claims for the child health component on the Quarterly State Children's Health Insurance Program Statement of Expenditures for Title XXI (CMS-21) report.

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

The initial objectives of the audit were to determine whether New Jersey had adequate controls to (1) prevent Medicaid and SCHIP from paying providers for the same service to the same beneficiary and (2) prevent individuals from enrolling in both Medicaid and SCHIP or in multiple SCHIP plans.

After preliminary audit work, we added a third objective: to determine whether New Jersey accurately reported payments on the quarterly CMS-64.21U and CMS-21 reports submitted to CMS.

Scope

The initial audit scope included all SCHIP payments for services provided to program beneficiaries from October 1, 2002, through September 30, 2003. Based on the results of our review for this period, we expanded our work to determine the accuracy of the amounts reported on the quarterly CMS-64.21U and CMS-21 reports for the quarters ended March 31, 2001, through March 31, 2004.

The objectives of our audit did not require an understanding or assessment of the State agency's overall internal control structure. We limited our review of internal controls to obtaining an understanding of the SCHIP enrollment and payment processes, assessing controls to prevent Medicaid and SCHIP from paying providers for the same service to the same beneficiary and to prevent individuals from enrolling in both Medicaid and SCHIP or in multiple SCHIP plans, and assessing controls to ensure that amounts were accurately reported on the quarterly CMS-64.21U and CMS-21 reports.

We performed fieldwork at the State offices in Mercerville, NJ, the eligibility determination vendor's offices in Cranbury, NJ, and the Middlesex County office in New Brunswick, NJ.

Methodology

To accomplish our objectives, we:

- reviewed Federal and State laws, regulations, policies, and procedures pertaining to SCHIP;

- examined the CMS-64.21U and CMS-21 reports and calculated the total claims reimbursed during the audit period;

- examined a database of paid SCHIP claims for the audit period and reconciled the total dollars paid with the amounts reported on the CMS-64.21U and CMS-21 reports;

- obtained an understanding of the SCHIP claims processing and reimbursement procedures;

- reviewed SCHIP eligibility and enrollment policies and procedures used by New Jersey, its eligibility determination vendor, and county welfare agencies;

- observed procedures and controls in place at the eligibility determination vendor that were intended to prevent duplicate enrollment in Medicaid and SCHIP and in multiple SCHIP plans;

- interviewed State agency representatives and Middlesex County officials to determine control procedures to prevent duplicate enrollment and to evaluate control procedures at the county level;

- identified and reviewed edit controls within the New Jersey Medicaid Management Information System (MMIS) that were designed to prevent duplicate payments;

- selected and reviewed a simple random sample of 100 SCHIP beneficiaries from a population of 263,175 who received services totaling $372,631,865 ($242,210,712 Federal share) paid during the audit period and analyzed the enrollment and claims history for each beneficiary to identify potential duplicate payments;

- determined the overstated amounts on the CMS-64.21U and CMS-21 reports submitted to CMS; and

- discussed the audit results with State and CMS officials.

We conducted the review in accordance with generally accepted government auditing standards.

FINDINGS AND RECOMMENDATIONS

New Jersey's controls were adequate to prevent Medicaid and SCHIP from paying providers for the same service to the same beneficiary and to prevent individuals from enrolling in both Medicaid and SCHIP or in multiple SCHIP plans.

However, New Jersey overstated SCHIP payments for certain services on its CMS-64.21U and CMS-21 reports. The overstated payments resulted from a programming error in updating certain SCHIP payments on these reports. The error was not identified because the State did not reconcile the CMS-64.21U and CMS-21 quarterly reports to the MMIS. As a result, New Jersey overstated its reported SCHIP payments by $9,142,057 ($5,942,337 Federal share) for the quarters ended March 31, 2001, through March 31, 2004, the last reporting period during our fieldwork.

ADEQUACY OF STATE CONTROLS

New Jersey implemented adequate controls to prevent Medicaid and SCHIP from paying providers for the same service to the same beneficiary. Our review of a simple random sample of 100 SCHIP beneficiaries who received services paid from October 1, 2002, through September 30, 2003, disclosed no duplicate payments. The controls were also

adequate to prevent individuals from enrolling in both Medicaid and SCHIP or in multiple SCHIP plans. (See Appendix A for additional details.)

OVERSTATED PAYMENTS

Office of Management and Budget Circular A-87, Attachment A, states that costs under a Federal award must be reasonable and allocable.

New Jersey overstated SCHIP payments in its claims for Federal reimbursement on the quarterly CMS-64.21U and CMS-21 reports for the quarters ended March 31, 2001, through March 31, 2004. Total reported SCHIP payments exceeded the total SCHIP payments in the State's MMIS database. The overstated payments resulted from a programming error in the reporting of SCHIP payments associated with early and periodic screening, diagnosis, and treatment services. The error was not identified because the State did not reconcile the submitted CMS-64.21U and CMS-21 quarterly reports to the MMIS.

As a result, New Jersey overstated its reported SCHIP payments by $9,142,057 ($5,942,337 Federal share): $2,682,637 ($1,743,715 Federal share) on the CMS-64.21U and $6,459,420 ($4,198,622 Federal share) on the CMS-21 reports for the quarters ended March 31, 2001, through March 31, 2004, the last reporting period during our fieldwork.

We discussed our findings with State officials, who agreed that reported amounts on the CMS-64.21U and CMS-21 reports were overstated.

RECOMMENDATIONS

We recommend that New Jersey:

- adjust SCHIP payments on the CMS reports by $9,142,057 and refund the $5,942,337 Federal share ($1,743,715 for the CMS-64.21U report and $4,198,622 for the CMS-21 report);

- determine reported overpayments after March 31, 2004, and refund the Federal share;

- correct the programming error affecting the CMS-64.21U and CMS-21 reports after March 31, 2004; and

- reconcile SCHIP expenditures on the CMS-64.21U and CMS-21 reports to the MMIS database of paid claims to prevent any recurrence of this error.

NEW JERSEY'S COMMENTS

In its written comments on our draft report, New Jersey concurred with our findings and recommendations. The State indicated that it had implemented programming changes to prevent future overpayments after the quarter ended March 31, 2004; processed prior period adjustments on the CMS-64.21U and CMS-21 reports in the quarter ended June 30, 2004, for the Federal share of the identified overpayments; and implemented review and reconciliation procedures of Federal fund disbursements to funds claimed on a quarterly and annual basis. The State's comments are included in their entirety as Appendix B.

APPENDIXES

ADEQUACY OF NEW JERSEY'S SYSTEM AND PROGRAM CONTROLS

To prevent Medicaid and the State Children's Health Insurance Program (SCHIP) from paying providers for the same service to the same beneficiary and to prevent individuals from enrolling in both Medicaid and SCHIP or in multiple SCHIP plans, States must establish adequate system and program controls in accordance with Title XXI of the Social Security Act (the Act). System controls must identify and prevent duplicate payments to providers for services rendered to Medicaid and SCHIP beneficiaries, and program controls must identify SCHIP applicants already enrolled in Medicaid or in another SCHIP plan.

Pursuant to Title XXI, section 2102, of the Act and 42 CFR § 457.350, States must use screening procedures to identify, at a minimum, any applicant or enrollee who is potentially eligible for Medicaid. In addition, a State child health plan must describe standards and methods used to establish eligibility and enrollment for targeted and low-income children.

Furthermore, 42 CFR § 433.32 requires the Medicaid agency to maintain an accounting system and supporting fiscal records to ensure that claims for Federal funds are in accordance with applicable Federal requirements.

SYSTEM CONTROLS

New Jersey and its SCHIP eligibility determination vendor implemented adequate system controls to prevent Medicaid and SCHIP from paying providers for the same service to the same beneficiary and to prevent individuals from enrolling in both Medicaid and SCHIP or in multiple SCHIP plans. For example:

- SCHIP and Medicaid claims are processed within the same system, the Medicaid Management Information System (MMIS).

- The eligibility determination vendor has a system edit that prevents data-entry personnel from entering a Social Security number that already exists in the system.

- MMIS has a system edit that reviews the Social Security and beneficiary number, date of birth, and beneficiary last name to identify potential duplicate payments to providers for the same service to a beneficiary on the same day.

In addition, our review of a simple random sample of 100 SCHIP beneficiaries who received services paid during the period October 1, 2002, through September 30, 2003, disclosed no duplicate payments to providers resulting from enrollment in both Medicaid and SCHIP or in multiple SCHIP plans.

PROGRAM CONTROLS

New Jersey implemented adequate program controls to prevent enrollment in both Medicaid and SCHIP or in multiple SCHIP plans. SCHIP enrollment and eligibility are determined by New Jersey's SCHIP eligibility determination vendor, which:

- prescreens SCHIP applicants for existing Medicaid or SCHIP enrollment,
- screens prospective SCHIP enrollees for income eligibility under the SCHIP enrollment plan,
- conducts annual renewal/redetermination eligibility reviews,
- generates management reports to identify potential duplicate enrollments, and
- conducts quality assurance reviews of randomly selected sample cases for accuracy and completeness.

State of New Jersey
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RICHARD J. CODEY
Acting Governor

JAMES M. DAVY
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ANN CLEMENCY KOHLER
Director

November 14, 2005

Mr. James P. Edert
Department Of Health and Human Services
Office of Inspector General
Office of Audit Services
Region II, Jacob K. Javits Federal Building
26 Federal Plaza
New York, New York 10278

Report Number- A-02-04-01011

Dear Mr. Edert:

This is in response to your correspondence dated October 20, 2005 concerning the above referenced subject. Your letter addresses the Office of the Inspector General's (OIG) draft report "Review of the Adequacy of New Jersey Controls for preventing duplicate Medicaid and State Children's Health Insurance Program Payments" (SCHIP).

A review of this draft report identifies overstated SCHIP payments reported on the quarterly CMS 64.21U and CMS 21 reports for the claiming period January 1, 2001 through March 31, 2004. Specifically, as stated in this report, the overstated payments resulted from a programming error in the reporting of SCHIP payments associated with Early Periodic Screening, Diagnosis, and Treatment Services (EPSDT) and their accompanying incentive payments. The combined total amount of those overpayments reported on the CMS quarterly reports and identified in this draft report equals $9,142,057 of which $ 5,942,337 represents the federal share.

A review of the available information indicated New Jersey's claims for FFP were overstated by the amount indicated above. Therefore, in addition to the immediate implementation of programming changes to prevent future EPSDT overpayments after the Quarter Ended March 31, 2004, decreasing prior period adjustments were processed on the Quarterly Medicaid Statement of Expenditures Report and the Quarterly State Children's Health Insurance Report. Those decreasing adjustments were included in the Quarter Ending June 30,

2004 CMS 64.21U report totaling $1,743,715 federal share and the CMS 21 report totaling $4,198,622 federal share.

In addressing OIG's recommendation for DMAHS to reconcile SCHIP expenditures to the MMIS database, the State now prepares reconciliations of federal fund disbursements to funds claimed, on a quarterly and yearly basis.

If you have questions or require additional information, please contact me or David Lowenthal, Bureau of Financial Reporting, at (609) 588-2820.

Sincerely,

Ann Clemency Kohler

Ann Clemency Kohler
Director

ACK:V
c: James M. Davy
David Lowenthal

ACKNOWLEDGMENTS

This report was prepared under the direction of James P. Edert, Regional Inspector General for Audit Services. Other principal Office of Audit Services staff who contributed include:

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For information or copies of this report, please contact the Office of Inspector General's Public Affairs office at (202) 619-1343.