DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General
Office of Audit Services

Region VII
601 East 12th Street
Room 284A
Kansas City, Missouri 64106

June 9, 2003

Report Number A-07-03-04012

Mr. Michael Deily, Director
Utah Department of Health
Division of Health Care Financing
PO Box 143102
Salt Lake City, UT 84114-3101

Dear Mr. Deily:

Enclosed are two copies of the U.S. Department of Health and Human Services (HHS), Office of Inspector General, Office of Audit Service's (OAS) final report entitled *"Audit of the Medicaid Drug Rebate Program in Utah."*

The HHS action official named below 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.

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To facilitate identification, please refer to Report Number A-07-03-04012 in all correspondence relating to this report.

Sincerely,

Thomas L Sutties for

James P. Aasmundstad
Regional Inspector General
for Audit Services

Direct Reply to HHS Action Official:

Mr. Alex Trujillo
Centers for Medicare and Medicaid Services
Regional Administrator, Region VIII
1600 Broadway, Suite 700
Denver, CO 80202

Enclosures—As stated

Department of Health and Human Services

OFFICE OF INSPECTOR GENERAL

AUDIT OF THE MEDICAID DRUG REBATE PROGRAM IN UTAH

JUNE 2003
A-07-03-04012

Office of Inspector General

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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 awarding agency will make final determination on these matters.

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June 9, 2003

Report Number A-07-03-04012

Mr. Michael Deily, Director
Utah Department of Health
Division of Health Care Financing
PO Box 143102
Salt Lake City, UT 84114-3101

Dear Mr. Deily:

This final report provides you with the results of our ***Audit of the Medicaid Drug Rebate Program in Utah.***

EXECUTIVE SUMMARY

OBJECTIVE

The audit objective was to evaluate whether the Utah Department of Health, Division of Health Care Financing (DHCF), had established adequate accountability and internal controls over the Medicaid drug rebate program.

FINDINGS

We found that the DHCF lacked sufficient internal controls with regard to the Medicaid drug rebate program as required by federal rules and regulations. Areas that lacked sufficient internal controls included:

- Recording accounts receivable.
- Reconciliation of Form CMS 64.9R.
- Tracking amounts related to $0 unit rebate amounts.
- Interest accrual and collection.
- Dispute resolution.
- Records retention.

These problems occurred because the DHCF did not develop or follow adequate policies and procedures with regard to the drug rebate program. Federal regulations require effective control over and accountability for all funds, property and other assets; and establish minimum records retention requirements. In addition, the rebate agreements

between the Center for Medicare and Medicaid Services (CMS) and the drug manufacturers require the payment of interest on all disputed, late, and unpaid drug rebates; and the use of the State hearings mechanism to resolve disputes.
Our review showed that drug rebate receivables were perpetually understated and it is likely that the DHCF did not receive all drug rebates and interest on disputed or late rebate payments due from manufacturers. Moreover, the lack of sufficient internal controls increased the risk for fraud, waste, or abuse of drug rebate program funds.

RECOMMENDATIONS

We recommend that the DHCF develop policies and procedures that include:

- Maintaining a general ledger accounts receivable control account.
- Reconciling the general ledger control account to the subsidiary ledgers/records and to the Form CMS 64.9R.
- Tracking and accounting for all $0 unit rebate amounts.
- Estimating and accruing interest on all overdue rebate balances.
- Making use of the State's hearing mechanism to resolve disputes after 60 days.
- Ensuring that records are kept for an appropriate period of time.

The DHCF officials generally concurred with our findings. Their written response to our draft report is included as Appendix A. The DHCF officials advised us that a new drug rebate software package is being developed. The DHCF officials expect the new system to be operational in August 2003. The DHCF will be implementing new procedures when the system is operational. These new procedures will resolve many of the issues addressed in this audit report.

INTRODUCTION

BACKGROUND

On November 5, 1990, Congress enacted the Omnibus Budget Reconciliation Act (OBRA '90) of 1990 legislation, which established the Medicaid drug rebate program. Responsibility for the rebate program is shared among the drug manufacturer(s), CMS, and the State(s). The legislation was effective January 1, 1991. The CMS also issued release memorandums to State agencies and manufacturers throughout the history of the rebate program to give guidance related to the Medicaid drug rebate program.

A manufacturer is required to have a rebate agreement in effect with CMS in order to have its products covered under the Medicaid program. The manufacturer is required to submit a listing to CMS of all covered outpatient drugs, and to report its average manufacturer price and best price information for each covered outpatient drug to CMS. Approximately 520 pharmaceutical companies participate in the program.

The CMS provides the unit rebate amount (URA) information to the State agency on a quarterly computer tape. However, the CMS tape may contain a $0 URA if the pricing information was not provided timely, or if the computed URA has a 50 percent variance from the previous quarter. In instances of $0 URAs, the State agency is instructed to invoice the units and the manufacturer is required to calculate the URA and remit the appropriate amount to the State agency. In addition, the manufacturers can change any URA based on updated pricing information, and submit this information to the State agency in a Prior Quarter Adjustment Statement (PQAS).

Each State agency is required to maintain drug utilization data for total units dispensed, by manufacturer, for each covered drug. That number is applied to the URA to determine the actual rebate amount due from each manufacturer. Each State agency is required to provide drug utilization data to the manufacturer and CMS on a quarterly basis. Approximately 56,000 National Drug Codes (NDC) are available under the program.

The manufacturer has 38 days to remit payment from the date an invoice is postmarked. The manufacturers provide the State agency with a Reconciliation of State Invoice (ROSI) detailing their payment by each NDC. A manufacturer can dispute utilization data that is believed to be erroneous, but they are required to pay the undisputed portion by the due date. If the manufacturer and the State agency cannot in good faith resolve the discrepancy, the manufacturer must provide written notification to the State agency by the due date. If the State agency and the manufacturer are not able to resolve the discrepancy within 60 days, the State agency must make a hearing mechanism available under the Medicaid program to the manufacturer in order to resolve the dispute.

The manufacturer is required to calculate and remit interest for disputed rebates when settlement is made in favor of the State. Governmental Accounting and Financial Reporting Standards require States to calculate and accrue a reasonable estimate of the interest owed. Tracking interest owed to the State agency is required by CMS.

Each State agency reports, on a quarterly basis, rebate collections on the Form CMS 64.9R. This report is part of the Form CMS 64 report, which summarizes actual Medicaid expenditures for each quarter and is used by CMS to reimburse the Federal share of these expenditures. The DHCF reported to CMS an uncollected rebate balance of $7,011,755 on the CMS 64.9R as of June 30, 2002.

OBJECTIVE, SCOPE AND METHODOLOGY

Objective

The audit objective was to evaluate whether the Utah Department of Health, Division of Health Care Financing (DHCF), had established adequate accountability and internal controls over the Medicaid drug rebate program.

Scope

The drug rebate program became effective January 1, 1991. We concentrated our audit on current policies, procedures and controls that existed with regard to the DHCF. Because data prior to January 1, 1994 was unavailable, we examined uncollected rebate balances for the period January 1, 1994 through June 30, 2002. We also interviewed DHCF staff to understand how the Medicaid drug rebate program has operated since 1994.

Methodology

To achieve our objective, we reviewed the applicable Federal laws, regulations, and requirements including sections 1903 and 1927 of the Social Security Act, the Omnibus Budget Reconciliation Act of 1990 (OBRA '90) and the OMB Circular A-87.

We examined copies of the CMS 64.9R reports for the period October 1, 2001 through June 30, 2002 submitted to CMS by the State of Utah. We obtained and reviewed drug rebate accounts receivable records. Finally, we interviewed DHCF staff who performed functions related to the drug rebate program and reviewed an internal audit report dated July 22, 1998.

Our fieldwork was conducted at the DHCF office in Salt Lake City, Utah the week of October 29, 2002, and continued in the Office of Audit Services field office in Denver, Colorado through February 2003. We performed additional audit work in Salt Lake City the week of April 28, 2003.

Our audit was conducted in accordance with generally accepted government auditing standards.

FINDINGS AND RECOMMENDATIONS

We found that the DHCF lacked sufficient internal controls with regard to the Medicaid drug rebate program as required by federal rules and regulations. Areas that lacked sufficient internal controls included:

- Recording accounts receivable.
- Reconciliation of Form CMS 64.9R.
- Tracking amounts related to $0 unit rebate amounts.
- Interest accrual and collection.
- Dispute resolution.
- Records Retention.

INTERNAL CONTROLS

Accounts Receivable

The State did not maintain a general ledger accounts receivable control account to account for uncollected rebate balances as required. Drug rebates are "other assets" to the State that should be accounted for properly.

Title 45 sec. 74.21 paragraph (b)(3) of the Code of Federal Regulations requires that financial management systems provide for "Effective control over and accountability for all funds, property and other assets. Recipients shall adequately safeguard all such assets and assure they are used solely for authorized purposes." Additionally, generally accepted accounting principles (GAAP) require the use of a general ledger. The National Council on Governmental Accounting (NCGA)[1] issued *Statement 1, Governmental Accounting and Financial Reporting Principles*. It states in part,

> "A governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the financial position and results of financial operations of the funds and account groups of the governmental unit in conformity with generally accepted accounting principles; and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions."

While the State established a general ledger account for rebates accounts receivable, the balance in the account was only updated annually based on the year-end balance in the subsidiary ledger. The DHCF should be routinely posting activity to a general ledger control account to reflect all activity that affects the accounts receivable balance. Furthermore, the subsidiary ledger was maintained on a spreadsheet that was accessible to anyone within the Department who was authorized to access the computer server.

Because there was no current general ledger balance for accounts receivable to reconcile to the subsidiary ledger, the DHCF did not have reasonable assurance that rebate receivables were accurate or effectively safeguarded. As a result of these accounting weaknesses, rebate funds were subject to potential waste, fraud, and abuse.

CMS 64.9R Reconciliation

The DHCF did not perform a reconciliation to verify the accuracy of the uncollected rebate balance reported on the Form CMS 64.9R as required by Title 45 sec. 74.21 paragraph (b)(3) of the Code of Federal Regulations. The Form CMS 64.9R was

[1] The Governmental Accounting Standards Board (GASB) establishes standards for activities and transactions of State and local governmental entities. Its pronouncements are authoritative for State and local governmental entities. Following the jurisdictional approach discussed in the GASB Codification of Governmental Accounting and Financial Reporting Standards, the hierarchy of GAAP for governmental entities begins with GASB pronouncements and all pronouncements of the NCGA acknowledged as applicable by the GASB.

prepared by the Finance Department within the Utah Department of Health. The Finance Department calculated the uncollected rebate balance by subtracting the total rebate collections figure reported in the collections account from the total rebates invoiced as reported to them by the DHCF. Without a general ledger control account, routine reconciliations could not be performed.

As a result, the DHCF did not have reasonable assurance that receivables were adequately safeguarded or that drug rebate information reported to CMS was accurate.

$0 URA's

There were no values assigned to the $0 URA line items on invoices and the DHCF did not adequately track or account for them as required.

The Code of Federal Regulations, Title 45 Sec. 74.21 paragraph (b)(3) requires states to adequately safeguard assets. In addition, the CMS Medicaid Drug Rebate Program Release #33 requires states to include $0 URA's on the quarterly invoices sent to the manufacturers. Manufacturers are required to calculate the correct URA and remit the appropriate rebate to the State. In many cases, the manufacturer does not comply, requiring the State agency to track those amounts until payment is made in order to adequately safeguard assets.

A 1998 internal audit demonstrated that the DHCF was not adequately accounting for $0 URA line items.[2] The internal auditors reported that 80 of 381 invoices reviewed had $0 URA's, but payments were received for only 18 of those invoices. Consequently, rebates were left unpaid by many manufacturers and the rebates were not accounted for by the DHCF. During the course of our audit, the DHCF was unable to demonstrate that this deficiency had been resolved.

As a result, the drug rebate receivables were perpetually understated and it is likely that the DHCF did not receive all drug rebate payments due from manufacturers. Moreover, the lack of sufficient internal controls resulted in a potential risk for fraud, waste, or abuse of drug rebate program funds.

Interest on Late, Disputed, and Unpaid Rebates

The DHCF did not have adequate procedures to accrue interest for late or disputed rebate payments as required by federal rules and regulations.

According to the rebate agreements between the manufacturers and CMS, required by Section 1927 of the Social Security Act, manufacturers are required to pay interest on late, unpaid, or disputed rebates. Section V, paragraph (b) of the rebate agreement states:

[2] The State's Bureau of Financial Audit performed this audit and issued a report on July 22, 1998.

> *(b) If the Manufacturer in good faith believes the State Medicaid Agency's Medicaid Utilization Information is erroneous, the Manufacturer shall pay the State Medicaid Agency that portion of the rebate amount claimed which is not disputed within the required due date in II (b). The balance due, if any, plus a reasonable rate of interest as set forth in section 1903(d)(5) of the Act, will be paid or credited by the Manufacturer or the State by the due date of the next quarterly payment in II(b) after resolution of the dispute.*

The interest rate according to section 1903 (d)(5) of the Social Security Act is "based on the average of the bond equivalent of the weekly 90-day treasury bill auction rates during such period."

According to CMS Medicaid Drug Rebate Program Release #65, it is the manufacturers' responsibility to calculate and pay interest for applicable rebate invoices and the State's responsibility to track collections and report those amounts to CMS. In addition, Program Release #29 requires that interest must be collected and cannot be disregarded as part of the dispute resolution process by either the manufacturer or the State.

Governmental Accounting and Financial Reporting standards require the States to accrue revenue (interest) when it is measurable (a reasonable estimate) and available. Because the methodology is prescribed in the regulations, a reasonable estimate should have been made and booked as an accrual for all applicable billings.

The DHCF contends it is the manufacturer's responsibility to calculate and pay the interest that is owed on late, unpaid, or disputed rebate payments. Therefore, the DHCF did not accrue or track interest due from late, disputed or unpaid rebate payments, nor did they verify interest computations for interest payments they did receive. Furthermore, they did not actively pursue interest due from manufacturers who had not included it with their rebate payments.

We prepared an estimate of interest owed to the DHCF based on the subsidiary ledger maintained by the DHCF and the methodology prescribed by CMS in the Drug Rebate Program Operations Guide. That ledger indicated nearly $1.25 million was owed to the DHCF for uncollected rebates during the period January 1, 1994 through December 31, 2001.

As a result, we estimated the DHCF was owed at least $124,824 for interest that should have been accrued during the 8 year period. It is likely the amount of unpaid interest for the period was somewhat more than our estimate because this estimate did not consider interest owed for related $0 URA's or those cases where manufacturers have remitted late payments without including interest. Accordingly, the drug rebate receivables were perpetually understated by the amount of unaccrued interest and the State did not receive all drug rebate payments due from the manufacturers.

Dispute Resolution

The DHCF did not utilize state hearings to resolve disputes as required by the rebate agreement. Specifically, the rebate agreement requires that the State and the manufacturers resolve rebate discrepancies within 60 days of receipt of notification of a dispute. In the event that the State and the manufacturer are not able to resolve a discrepancy within 60 days, CMS shall require the State to make available to the manufacturer the State's hearing mechanism available under the Medicaid program.

Although the DHCF actively pursued disputes during Dispute Resolution Project (DRP) meetings or through direct contact, the DHCF did not use the state hearing mechanism for other unresolved disputes. Because participation in the DRP was voluntary, manufacturers were not required to attend DRP meetings. Therefore, there were no incentives for the manufacturers to resolve claims. We believe that the DHCF could increase collections by offering the manufacturers access to the State's hearing mechanism.

Records Retention

The DHCF did not adequately retain records pertaining to the Medicaid drug rebate program as required.

Title 45 Sec. 92.42 paragraph (b)(3) of the Code of Federal Regulations requires that records for a cooperative agreement (continued or renewed quarterly) be kept three years from:

> "…the day the grantee submits its expenditure report for the last quarter of the Federal fiscal year."

Furthermore, the CMS "Best Practices for Dispute Resolution" states that:

> "States should maintain completed and accurate records of all checks received, unit adjustments, write-offs, resolutions, interest paid, outstanding balances, and contacts with manufacturers. The lack of adequate and accurate documentation prolongs the process of rebate payment, as well as the process of resolution of disputes…. records should be maintained indefinitely at this point."

The DHCF disposed of ROSI's once all items on the invoice were settled. Documentation was destroyed due to space considerations. Because the DHCF disposed of ROSI's supporting previous billings, the DHCF may not be able to adequately track $0 URA's or resolve disputed rebate payments from prior years. As a result, the DHCF may not have received all drug rebates due from manufacturers.

RECOMMENDATIONS

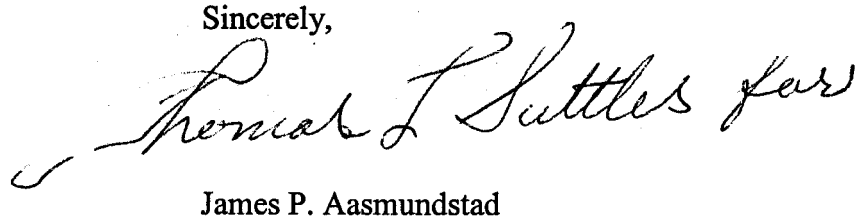
We recommend that the DHCF develop policies and procedures that include:

- Maintaining a general ledger accounts receivable control account.
- Reconciling the general ledger control account to the subsidiary ledgers/records and to the Form CMS 64.9R.
- Tracking and accounting for all $0 unit rebate amounts.
- Estimating and accruing interest on all overdue rebate balances.
- Making use of the State's hearing mechanism to resolve disputes after 60 days.
- Ensuring that records are kept for an appropriate period of time.

AUDITEE RESPONSE

The DHCF provided a written response to our draft report. They generally concurred with our findings and recommendations and agreed to take appropriate corrective actions. The DHCF response is included as Appendix A.

Sincerely,



James P. Aasmundstad
Regional Inspector General
for Audit Services

MICHAEL O. LEAVITT
Governor

OLENE S. WALKER
Lieutenant Governor

State of Utah

Utah Department of Health

Rod L. Betit
Executive Director

A. Richard Melton, Dr. P.H.
Deputy Directot

Scott D. Williams, M.D., M.P.H.
Deputy Director

Michael J. Deily
Division Director
Division of Health Care Financing

May 20, 2003

CRP-269-034-03
BFS-005-03

James P. Aasmundstad
Regional Inspector General for Audit Services
Department of Human Services
601 East 12th Street Room 284A
Kansas City, MO 64106

RE: **Report Number A-07-03-04012**

Dear Mr. Aasmundstad:

I appreciated your sharing with me the Office of Inspector General, Office of Audit Services (OAS), Audit of the Medicaid Drug Rebate Program In Utah. I found the report to be helpful and thorough. In an exit conference held with the audit team on May 1, 2003, many of the concerns addressed in the draft report were discussed. At that conference the State and the auditors mutually agreed on appropriate remedies to the concerns addressed in the audit. Hopefully this letter will supply additional information that should be considered related to this audit.

The State of Utah has recognized that there are areas of the Pharmacy Rebate program that have needed attention. Prior to the audit, which was conducted on site the week of October 29, 2002, the state had received approval from the Denver office of CMS to contract with Maximus, a computer programming company. This contract was to develop a better tracking process for the drug rebate program. This information was shared with the auditors, and was again discussed in the May 1, 2003 conference. Based on the representation by the state of what the new system should provide, it was agreed that many of the concerns addressed in the audit should be resolved. The new tracking system should be operational by August 2003.

One of the problems we encountered during the audit was the unique terminology involved in the pharmacy rebate program. There were times when the state staff involved in the pharmacy rebate program did not respond adequately to the request for information from the audit team due to lack of understanding of what was being requested. One such incident was the request for "Rosi's". The problem was that some responses from the manufacturers did not come back with "Rosi's" but came back with our original invoice attached, and a check for the amount billed. The program staff did not provide the copy of the invoice that represented the Rosi because they did not understand that both represented the same documentation need.

One of the areas that has given states problems with the Pharmacy Rebate program has been the lack of action by HHS to stop labelers from retroactively changing the amount they will pay on rebates. HHS has indicated that labelers may

change the amount they will pay states on rebates as far back as 1991. In many instances the state may not have Pharmacy Rebate records back that far. If a labeler lowers the amount they pay for a given rebate, they are allowed to deduct that amount from any amount owed to the state. This results in the state reporting amounts due that subsequently are not paid. 45 CFR 74.53 (Attachment B) requires a state to maintain records for a minimum of 3 years, and the State of Utah has records well beyond that period, but we may not have some of the records dating back to 1991. States remain at a disadvantage when pharmaceutical companies make retroactive adjustments to rebates as allowed by HHS.

I appreciated the ability of our staff to sit down with the auditors and management to discuss some of the concerns we had with the audit before it was finalized. I believe that meeting resulted in a better understanding of the process and the efforts the state is taking to resolve problems we both agree exist.

Sincerely,

Michael Deily, Director
Division of Health Care Financing

Attachments

Sg:\words\policy\pharmacy\OIG audit\audit response

Attachment A
OIG Pharmacy Rebate Audit Concern Areas
Report Number A-07-03-04012

The following is the State of Utah response to the audit of the Pharmacy Rebate program (Report Number A-07-03-04012 conducted by the Office of Inspector General, Office of Audit Services in October 2002. This response includes agreements reached with the audit team in discussions held May 1-2, 2003. We believe most of the findings in the audit report will be made through implementation of the Pharmacy Rebate program being currently developed under contract to Maximus.

Executive Summary - Findings - Generally the state agrees with the audit findings. However, it should be noted that the vast majority of all labelers (Manufacturers) pay the exact rebate requested. Approximately 15% of labelers have minimum adjustments that are not disputes but require write offs or increases due to NDC manipulation or changes. Approximately 10% of labelers have various disputes, the primary one being due to the manufacturers changing the amount of a rebate per unit (always reducing it), and deducting the difference arbitrarily from the current rebate. HHS has allowed these manufacturers to engage in this activity at any time and as frequently as they desire. The manufacturers simply deduct the amount they calculate from the current rebate, this appears as "receivables understated". Although the percent of manufacturers indulging in this activity are small, the dollar amount can be considerable. We see this not as a State initiated problem, but as a problem originating from HHS.

Accounts Receivable - We agree with the auditor's findings related to accounts receivable. While the state does have limits on who has access to the accounts, we agree with the auditors that these limits are insufficient, and need to be strengthened. We acknowledge that the audit helped us identify that additional security and control efforts would be appropriate in this area. We appreciate the discussion we had with the audit staff which pointed out areas where this function could be better managed. This shortcoming should be resolved with the implementation of the new computer system scheduled to be on-line in August 2003.

CMS 64.9 Reconciliation - We agree with the auditor's findings related to the CMS 64.9 reconciliation. This process also should be improved with the adoption of the new Pharmacy Rebate Tracking System scheduled for implementation August 2003.

$0 Unit Rebate Amount (URA)'s - The state acknowledges that additional work and control is needed in this area. This is one of the issues that should be resolved with implementation of the new automated pharmacy rebate tracking system due August 2003. We concur with the auditors determination that additional control in this area will help the state better manage the program.

Interest on Late, Disputed and Unpaid Rebates - We agree with the auditor's assessment in regard to interest accrual and collection even though federal regulations do not require the state to calculate it. At present, the State does not assess interest on old outstanding balances. Therefore, it can be asserted that the receivables are understated by a reasonable amount of interest. The State recognized this problem prior to the audit, and is in the process of correcting it through the contract for the new computer tracking system. This system will allow the calculation of interest. We do collect interest where the

manufacturer pays interest to us as required per CMS Medicaid Drug Rebate Program Release #65. Prior to the implementation of that system, the state has determined that the cost of determining and tracking the interest accrued is more costly than the amount that would be recovered. Currently we have determined that approximately $15,000 a year would be collectable, but the cost of the personnel, computer time and other resources necessary to track and collect the interest due would significantly outweigh the amount recovered.

Dispute Resolution - We agree with the auditor's assessment of the State's dispute resolution of past due amounts. The State maintains an on-going collection effort to resolve past due balances. However, the state has not used the hearing process to resolve these balances. The State has a highly effective Administrative Hearings process in operation, but that process has not been used to address drug rebate collection. Based on the recommendation of the audit, the State will develop and use the hearing process to collect old disputes. This is a positive finding that will allow the state to better manage the pharmacy rebate program.

In addition, the state has recently arranged with the Office of Recovery Services to pursue recovery on overdue payments from pharmacy manufacturers.

Record Retention - In the May 1-2, 2003 meeting with the auditors the issue of retention of records was discussed. The state agrees to maintain documents in accordance with federal and state retention requirements. In addition, the state will undertake changes after reviewing the auditor's recommendations such as scanning the documents into a retrievable database that will allow for easy and prompt retrieval of source documents.

sg:\words\policy\pharmacy\oig audit\oigaudit final response

ACKNOWLEDGMENTS

Report Number: A-07-03-04012

Audit of the Medicaid Drug Rebate Program In Utah

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

Patrick Cogley, *Audit Manager*
Randy Parker, *Senior Auditor*
Brent Owens, *Auditor*
Viola Perea, *Auditor*
Sue Jing, *Auditor*

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