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NEWS RELEASE

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FOR RELEASE January 22, 2010

Auditor of State David A. Vaudt today released a report on payments made subsequent to recipients' dates of death under the Medicaid program (Medicaid payments after death) administered by the Department of Human Services (DHS) for the period July 1, 2006 through December 31, 2008. The review was conducted in conjunction with our audit of the financial statements of the State of Iowa and in accordance with Chapter 11 of the *Code of Iowa* to determine whether Medicaid payments after death are properly administered and in compliance with applicable laws, rules and guidelines.

Medicaid is a state administered program which provides medical assistance for families and individuals with low incomes and resources. One component of the Medicaid program is payments after death. These represent payments made on Medicaid claims submitted to the Iowa Medicaid Enterprise within DHS (DHS-IME) subsequent to the recipients' dates of death.

DHS-IME provided a database including all transactions associated with Medicaid payments after death. According to the database, DHS-IME paid 346,418 claims during the period reviewed for 1,899 recipients for whom the month of service was after the month the recipient died and 16,106 recipients for whom the month of service was the same as the month of death. Vaudt reported it was not possible to determine the total dollar amount paid for the 346,418 claims because a significant number of the transactions included in the database represent adjustments and/or reductions to previous claims and all amounts listed are absolute value, rather than positive and negative amounts. Vaudt also reported 200 of the 1,899 recipients and 25 of the 16,106 recipients were judgmentally selected resulting in 1,101 claims tested of the 346,418 claims paid.

Vaudt reported the review identified 284 claims totaling \$26,217.32 paid to providers for services claimed after the Medicaid recipient's death prior to December 31, 2008. Of these 284 claims, 246 were identified from the 1,101 claims selected for testing. The remaining 38 claims represent payments to providers for services for the period January 1, 2009 through November 1, 2009 claimed after the Medicaid recipient's death. These 38 claims represent additional payments for those individuals who had already been identified as having excess capitation payments prior to December 31, 2008.

The \$26,217.32 consisted of \$23,270.82 for capitation payments (which are monthly payments to purchase medical services), \$2,223.81 for services such as waivers (which are payments to purchase medical and other services for specific targeted groups) and respiratory assistance devices and \$722.69 for pharmacy payments. Vaudt also reported DHS-IME had recovered \$25,031.46 of the excess Medicaid payments after death prior to the completion of fieldwork for this review. In addition, DHS-IME has initiated the recovery process for the remaining \$1,185.86.

Because the sample selected is a very small percentage of the 346,418 claims paid during the period reviewed and approximately 23% of the claims tested were improperly paid after the recipients' death, it is likely additional improper payments would have been identified if more claims were tested. However, it is not possible to project the amount associated with the additional improper claims.

Vaudt also reported the review identified 7 incorrect social security numbers recorded in the file maintained by the Bureau of Vital Statistics within the Iowa Department of Public Health (IDPH). In addition, Vaudt reported IDPH does not verify the accuracy of social security numbers reported.

The report includes recommendations to review additional claims paid for potential improper payments and recovery and to strengthen DHS-IME's internal controls to ensure Medicaid recipients' dates of death are recorded in a timely manner and to improve monitoring of capitation payments, pharmacy expenses and payments for other services. In addition, Vaudt recommended DHS-IME work with IDPH to implement procedures for sharing of data and consistent reporting of correct social security numbers for deceased individuals to ensure eligibility for Medicaid is appropriately canceled.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/index.html>.

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**A REVIEW OF
PAYMENTS MADE SUBSEQUENT TO RECIPIENTS' DATES OF DEATH
UNDER THE MEDICAID PROGRAM
ADMINISTERED BY THE
DEPARTMENT OF HUMAN SERVICES**

**FOR THE PERIOD
JULY 1, 2006 THROUGH DECEMBER 31, 2008**

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Auditor's Transmittal Letter

To the Governor, Members of the General Assembly and the
Director of the Department of Human Services:

In conjunction with our audit of the financial statements of the State of Iowa and in accordance with Chapter 11 of the *Code of Iowa*, we have conducted a review of the payments made subsequent to recipients' dates of death under the Medicaid program (Medicaid payments after death) administered by the Department of Human Services (DHS). The review was conducted to determine whether the Iowa Medicaid Enterprise within DHS (DHS-IME) had properly issued payments for eligible Medicaid recipients subsequent to their dates of death for the period July 1, 2006 through December 31, 2008. In conducting our review, we performed the following procedures:

- (1) Interviewed personnel from DHS-IME to gain an understanding of the Medicaid program and Medicaid payments after death.
- (2) Reviewed applicable laws, rules and guidelines.
- (3) Obtained a file maintained by the Bureau of Vital Statistics (Vital Statistics) within the Iowa Department of Public Health (IDPH), including the first name, middle name, last name, social security number and date of death of all individuals pronounced deceased during the period July 1, 2006 through December 31, 2008.
- (4) Compared the social security numbers obtained from Vital Statistics to DHS' Iowa Automated Benefits Calculation (IABC) system to determine if the individuals received public assistance and to obtain the individuals' state identification numbers if assistance was received.
- (5) Compared the state identification numbers to the payments recorded in the Medicaid Management Information System (MMIS) to obtain a listing of payments made for individuals receiving public assistance during and subsequent to their month of death.
- (6) Compared the dates of service for certain payments to the individuals' dates of death to determine if the dates of service were subsequent to the individuals' dates of death.
- (7) Compared the social security numbers recorded in the file maintained by Vital Statistics to the social security numbers recorded in the IABC system to determine if any incorrect social security numbers had been recorded.

Based on these procedures, we identified 284 claims totaling \$26,217.32 of excess Medicaid payments after death. Of these 284 claims, 246 were identified from the 1,101 claims tested. The remaining 38 claims represent payments to providers for services for the period January 1, 2009 through November 1, 2009 claimed after the Medicaid recipient's death prior to December 31, 2008. These 38 claims represent additional payments for those individuals who had already been identified as having excess capitation payments prior to December 31, 2008.

By completion of fieldwork, DHS-IME had recovered \$25,031.46 of the payments identified and had initiated the recovery process for the remaining \$1,185.86. Because approximately 23% of the small number of claims tested were improperly paid after the recipient's death, it is likely additional improper payments would have been identified if more claims were tested. We have also developed certain recommendations and other relevant information we believe should be considered by the Governor, the General Assembly and officials of the Department of Human Services.

We extend our appreciation to the management and staff of the Departments of Human Services and Public Health for the courtesy, cooperation and assistance provided to us during this review.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

November 23, 2009

BACKGROUND

Title XIX of the Social Security Act is the legal basis for Medicaid. Medicaid is a state administered program which provides medical assistance for families and individuals with low incomes and resources.

The Medicaid program is funded with Federal and State appropriations, as well as other revenue sources. **Table 1** summarizes the amount received by the Department of Human Services (DHS) for the Medicaid program by fiscal year.

Table 1

Revenue Type	Fiscal Year Ended June 30,			Total
	2007	2008	2009	
Federal	\$1,469,520,642	1,605,710,001	1,889,037,520	4,964,268,163
State	664,811,610	631,593,774	593,302,330	1,889,707,714
Other*	491,143,725	604,755,749	636,075,680	1,731,975,154
Total	\$2,625,475,977	2,842,059,524	3,118,415,530	8,585,951,031

* - Includes revenue from local governments, transfers from other agencies, interest, fees and licenses, refunds and reimbursements and other sales.

As part of the Social Security Act, each state establishes its own guidelines regarding eligibility and services. For Iowa, DHS is responsible for administration of the Medicaid program. Therefore, DHS determines the guidelines regarding eligibility and services for Medicaid.

DHS has determined individuals within the following groups are eligible for Medicaid if they also meet the additional criteria stated below:

- A child under the age of 21,
- A parent living with a child under the age of 18,
- A woman who is pregnant,
- A woman who needs treatment for breast or cervical cancer and who has been diagnosed through the Breast and Cervical Cancer Early Detection Program,
- A person over the age of 65,
- A person who is blind or disabled,
- Certain Medicare beneficiaries or
- A person who is disabled and working.

Individuals within the groups identified above must also:

- Be a U.S. citizen or a legal qualified alien,
- Live in Iowa,
- Provide a social security number or proof of application for a social security number,
- Meet income and resources limits which vary by program and
- Provide all information needed to determine eligibility and benefit level.

Individuals seeking Medicaid assistance complete applications available at their local county DHS office. The DHS office personnel then use the completed applications along with any additional supporting documentation regarding income and resource levels, such as W-2s and pay stubs, to determine if the individuals are eligible to receive Medicaid assistance. Once individuals have been identified as eligible for Medicaid assistance, that eligibility may be applied retroactively up to 3 months before the month of application if the individuals

A Review of Medicaid Payments after Death

have either paid or unpaid medical expenses for covered medical services incurred during the months prior to applying for assistance. In addition, the individuals must meet the eligibility criteria for those 3 months as if they had applied for Medicaid.

In 2003, DHS separated the State Medicaid System into the following 9 components under the direction of the Iowa Medicaid Enterprise within DHS (DHS-IME).

- Provider Services – Enrolls health care professionals as participating providers and offers assistance for billing services through routine training seminars and telephone assistance.
- Member Services – Operates a statewide telephone call center to assist Medicaid members in accessing services or explaining how services can be provided. The hotline staff will assist members in enrolling in managed care, when applicable.
- Provider Audit and Rate Setting – Helps policy staff develop payment rates which are consistent and appropriate for services provided to members, including rates for physicians and hospitals, among others, using various methodologies.
- Core Services – Performs multiple functions, including claims processing and payment, mail handling and reporting. This unit also provides and updates the automated eligibility verification system.
- Medical Services – Consists of medical professionals and affiliated staff which provide medical opinions on specific areas, such as coverage and benefits, as well as assisting with opinions on exceptions to policy and appeals.
- Pharmacy Medical Services – Oversees the operation of the Preferred Drug List (PDL) and Prior Authorization (PA) for prescription drugs. The development and updating of the PDL allows the Medicaid program to optimize the funds spent for prescription drugs. PAs are performed along with medical professionals who evaluate each request for the use of a number of drugs.
- Surveillance and Utilization Review (SURS) – Routinely inspects claims submitted to ensure Medicaid is paying only for covered services.
- Pharmacy Point of Sale System – A real-time system used by pharmacies to submit prescription drug claims for Iowa Medicaid members and receive a timely determination regarding payment.
- Revenue Collections Unit – Provides for capture of payments made to the Medicaid program through other sources, such as third-party insurance, estate recovery and liens.

DHS-IME staff utilizes 3 different computer systems:

- Medicaid Management Information System (MMIS),
- Iowa Automated Benefits Calculation (IABC) and
- OnBase.

These computer systems will be discussed in more detail in the Program Administration and Medicaid Payments after Death sections of this report.

This review focused on Medicaid payments made subsequent to eligible recipients' dates of death (Medicaid payments after death). The majority of these payments are capitation payments, which are paid on a monthly basis to Medicaid Health Maintenance Organizations (HMOs) for each Medicaid beneficiary. According to the DHS Income Maintenance Manual, a capitation payment is like an insurance premium paid monthly to purchase coverage for medical services, regardless of whether services are used by the recipient that month. Once a recipient's date of death is recorded in MMIS, capitation payments are discontinued. More detailed information regarding Medicaid payments after death is provided in a later section of this report.

Report Overview

The remainder of this report is organized as presented in **Table 2**.

Table 2

Report Section	Description
Objectives, Scope and Methodology	Summary of the review’s focus, scope and methodology.
Program Administration	Summary of the Medicaid system processes.
Medicaid Payments after Death	Summary of methodology used to document findings.
Findings and Recommendations	Summary and detailed examples of findings and related recommendations for improving payment of Medicaid claims.
Schedules	Summary of excess payments identified.

As a result of our review, we identified 284 claims totaling \$26,217.32 paid to providers for services claimed after the Medicaid recipients’ deaths. Of these 284 claims, 246 were identified from the 1,101 claims tested. The remaining 38 claims represent payments to providers for services for the period January 1, 2009 through November 1, 2009 claimed after the Medicaid recipient’s death prior to December 31, 2008. These 38 claims represent additional payments for those individuals who had already been identified as having excess capitation payments prior to December 31, 2008.

The \$26,217.32 consisted of \$23,270.82 for capitation payments (which are monthly payments to purchase medical services), \$2,223.81 for services such as waivers (which are payments to purchase medical and other services for specific targeted groups) and respiratory assistance devices and \$722.69 of pharmacy payments. DHS-IME recovered \$25,031.46 of the payments identified prior to the completion of our fieldwork. In addition, DHS-IME had initiated the recovery process for the remaining \$1,185.86. Because approximately 23% of the small number of claims tested were improperly paid after the recipient’s death, it is likely additional improper payments would have been identified if additional claims were tested.

The results and recommendations included in this report will enhance administration of the Medicaid program. DHS-IME should:

- ensure the dates of death for eligible recipients are recorded in MMIS in a timely manner to prevent payment of claims subsequent to the dates of death.
- improve monitoring of capitation payments, pharmacy expenses and payments for other services.
- implement procedures to ensure consistent reporting of correct social security numbers to allow appropriate cancellation of Medicaid eligibility for deceased individuals.

Objectives, Scope and Methodology

Objectives

Our review was conducted to determine if:

- the IABC system contains valid social security numbers for eligible Medicaid recipients.
- DHS-IME properly issued payments for eligible Medicaid recipients subsequent to their dates of death (Medicaid payments after death).
- DHS-IME had initiated the recovery process for any excess payments made.

Scope and Methodology

We reviewed DHS-IME's program operations and monitoring of Medicaid payments after death. We also tested compliance with significant laws, rules and guidelines. In addition, we reviewed payments made on behalf of selected eligible Medicaid recipients during and after the months of death for the period July 1, 2006 through December 31, 2008. If any excess payments were identified during the period of review, we determined if payments continued after January 1, 2009. During this review, we focused the detailed procedures on the dates of eligible Medicaid services to deceased individuals to determine if any excess payments could be identified.

To gain an understanding of program operations, procedures and controls related to claims processing, death of recipients and Medicaid payments after death, we interviewed personnel from DHS-IME and reviewed significant laws, rules, policies and procedures and program information obtained from DHS-IME.

To determine if DHS-IME issued payments for eligible Medicaid recipients subsequent to their dates of death, we:

- Obtained the file maintained by the Bureau of Vital Statistics (Vital Statistics) within the Iowa Department of Public Health (IDPH), which includes the first name, middle name, last name, social security number and date of death of all individuals pronounced deceased from July 1, 2006 through December 31, 2008.

We then compared the 69,650 social security numbers obtained from Vital Statistics to the IABC system to determine if the individuals received public assistance. During that process, we identified 438 of the social security numbers (SSN's) which were listed as "000-00-0000" on the file provided by Vital Statistics. As a result, we could not determine if that individual was included in the IABC system.

Through discussions with personnel from Vital Statistics, we determined there are occasions when an inaccurate social security number is reported upon an individual's death. According to an IDPH representative, the information on all death certificates is self reported and the IDPH does not attempt to resolve unreported SSN's. In addition, there is no verification of reported SSN's so incorrect SSN's are not identified.

To mitigate this problem, we attempted to perform a comparison using the individuals' birth dates and social security numbers obtained from Vital Statistics to the IABC system. However, because the computer program could not compare multiple fields, the comparison did not work. Therefore, we were unable to determine the completeness of the population used to identify individuals receiving public assistance.

For those individuals we identified as receiving public assistance, we generated a computer match of state identification (ID) numbers to paid claims recorded in MMIS. We used this information to produce a listing of claims paid for the individuals identified during and after their months of death.

- Used a computer analysis to identify 8,622 claims for 1,899 Medicaid recipients which were paid subsequent to the months of the recipients' dates of death. In addition, we

A Review of Medicaid Payments after Death

identified 337,796 claims representing 16,106 Medicaid recipients which were paid during the recipients' months of death. A total of 346,418 claims were identified.

- Reviewed the listing of paid claims and selected 200 of the 1,899 recipients to test for services provided subsequent to their months of death. We also selected 25 of the 16,106 recipients to test for services provided during their months of death. Of the 346,418 claims identified, we tested 1,101 for the 225 recipients selected.
- Used MMIS to review paid claims for the individuals selected during and after their months of death by entering the claims' transaction numbers and state ID numbers to obtain the service codes, service dates and claim amounts.
- Compared the service dates documented on the paid claims to the individuals' dates of death to determine if any excess Medicaid payments after death could be identified. It would not be unusual to have a payment in the month following the month of death as the affairs of the deceased are finalized. According to DHS-IME representatives, DHS-IME must give notice to the individual's family of Medicaid termination which may take up to 30 days following the death. However, according to DHS-IME representatives, DHS-IME procedures have changed as a result of our review and findings. DHS-IME is now identifying and seeking recovery of all capitation payments after the date of death.

In addition, certain services are provided to individuals on an on-going monthly basis, such as supplying oxygen or other durable medical equipment. Payments for the services are usually made at the beginning of the month. DHS-IME often does not attempt to recover payments for unused services provided during the month of the individual's death.

DHS-IME reviews potential excess payments on a case-by-case basis to determine if the amount should be recovered. We considered capitation claims paid after the date of death and other claims paid subsequent to the recipients' dates of death as excess payments. As a result, these claims should have been included in DHS-IME's recovery process. However, during our period of review, the recovery process had not yet been initiated. Prior to our review, DHS-IME recoveries resulted primarily from random quality assurance reviews or information received from outside sources. As a result of our review, DHS-IME now obtains a file from vital statistics within IDPH on a monthly basis, which is compared against all Medicaid eligible recipients to identify potential excess payments.

Program Administration

As stated previously, DHS-IME was created to be solely responsible for the State of Iowa Medicaid program. In this section of the report, the processes implemented by DHS-IME to pay Medicaid claims, including Medicaid payments after death, are discussed in further detail.

Core Services

The Medicaid Management Information System (MMIS) is used to gather all data related to Medicaid payments. Medicaid claims mailed to DHS-IME are sorted into batches, assigned an archive number and scanned into OnBase, DHS' imaging software. At the end of each day, 3 batch files are created, 2 of which are loaded into MMIS. The 1st file is a database which provides the key fields from the scanned Medicaid claims to be used by the Activation File. The 2nd file, the Activation File, includes all the transaction control numbers (TCNs) to be assigned to the claims as they are processed through the MMIS system. The TCN is a unique string of numbers and letters assigned to each claim as it is processed through MMIS. The final batch file is a database of all the imaged documents contained in OnBase for the day.

Once the scanned Medicaid claims have been loaded into MMIS, the system performs edit checks to detect missing or inaccurate data based on the type of Medicaid claim being reviewed. In addition, MMIS compares the current claims to a 36-month history of paid claims to identify potential duplicates or claims exceeding established limits. MMIS also

A Review of Medicaid Payments after Death

verifies the recipient is active and eligible for the date(s) of service, ensures the provider is eligible to perform the billed services and is not under review and determines the allowed charge. If a claim satisfies the MMIS edit checks, the claim is automatically processed without any manual intervention by DHS-IME personnel. Claims failing the MMIS edit checks may be suspended, denied or paid but reported, depending on the programmed response for the type of exception in the Exception Control File.

Suspended claims are placed in a queue for manual correction. A report is generated showing all suspended claims, which is sent to the claims unit. The claims are grouped based on the specific edit check which was not satisfied and assigned to the appropriate adjudicator for manual correction. Once the claims have been manually corrected, they are released from the suspended file and processed through MMIS in the same manner as other claims. Denied claims or paid but reported claims are held in the Adjudicated Claim file until the next payment cycle. While these claims are being held in the Adjudicated Claim file, they are reviewed by the appropriate adjudicator and are not paid until the next payment cycle. Only those claims for eligible recipients are paid.

For all claims requiring manual correction, the oldest claims are reviewed first. The adjudicators log in to MMIS and enter their location to pull up their assigned claims. Each edit check contains a brief description of the error identified and possible solutions. After the edit checks are reviewed, the adjudicators determine if the claims need to be manually processed or denied. All claims must be adjudicated within 120 days.

On occasion, paid claims will require credits or adjustments. A credit is a complete reversal of a paid claim while an adjustment is a net change to a paid claim. The same process is used for both credits and adjustments. A request form must be completed by either the provider or a DHS-IME employee before an adjustment can be made. A second DHS-IME employee reviews the claim after an adjustment is made to ensure it is correct. Most adjustments result from provider requests. However, there are some internal requests if, for example, there was a data entry error. If a provider's adjustment request is unclear, the request is returned with an explanation of the information still needed to process the request. All adjustments must be processed within 10 days of receipt. In addition, all claims are subject to a quality assurance review.

Gross adjustments are made to credit or debit a provider's account without reprocessing specific TCNs. These adjustments are usually made on claims older than 12 months and must be requested. The requests can only be made internally and a request form must be completed by a DHS-IME employee. For example, if a request is made to adjust 2 claims paid in 2008 for \$50 and \$40, the recipient's next claim is adjusted by \$90. A DHS-IME employee can only adjust paid claims for their assigned location.

Mass adjustments are made for across-the-board changes, such as retroactive rate or eligibility changes. These requests can be made by either a provider or a DHS-IME employee. The change is made in MMIS and an e-mail is sent to the claims unit advising a change was made and the effective date. These adjustments may affect claims on the suspended claims listing. For example, if a claim was suspended because the individual did not meet eligibility requirements and the change made in MMIS resulted in the individual becoming eligible, the claim would be removed from the suspended claims listing and continue through the adjudication process.

Medical Services Unit

Adjudicators are not allowed to correct all edit check errors. For example, some edit checks relate to medical services provided. These claims are sent to the Medical Services Unit where the medical information is reviewed by nurses for necessity. However, the process used for these claims is similar to that of other claims. The Medical Services Unit receives a listing of suspended claims and DHS-IME employees are assigned to correct claims in each location based on their expertise. All Medical Services Unit claims are also subject to a quality assurance review.

A Review of Medicaid Payments after Death

MMIS has internal procedure codes which cause certain types of claims to always be suspended. These include claims for possible cosmetic purposes, hysterectomies and procedures requiring prior authorization before they are performed.

Quality Assurance

After edit check errors have been corrected, the claims are sent to Quality Assurance (QA) for review. For adjudications and adjustments, QA cannot be performed until the claims have been processed. However, because credits are manually recorded, QA can be performed prior to claims processing. QA uses a software program called Monarch to randomly select edit check corrections to be reviewed for accuracy. Currently, 1 DHS-IME employee handles all QA reviews. In that employee's absence, 1 of the process analysts or claims team leaders can perform the QA review.

Payment Processing

At the end of each week, files of all adjudicated claims are sent to Fargo, North Dakota for payment processing. A separate file is sent for electronic payments and warrant payments. Noridian Administrative Services, an MMIS contractor, prepares the electronic funds transfer file for electronic payments and sends the file to Wells Fargo Bank for processing. Weekly reports are generated showing which claims were sent to Fargo, North Dakota. Month-end processing occurs the weekend before the last Monday of the month. At this time, MMIS is unavailable to ensure the proper information is included on the monthly reports. The monthly reports include information about the month's expenditures and eligibility.

Claims which have not been paid within 12 months of the dates of service are automatically posted as an "edit 128" by MMIS. This signifies the claims' dates of service are older than 12 months. There are 4 situations in which a DHS-IME employee can override "edit 128", as follows:

1. The original claim may have been filed timely but payment was denied. At a later date, the claim is resubmitted by the provider. A DHS-IME employee then reviews the original filing date and tries to process the resubmission.
2. A third party liability may exist on the claim. These claims involve a third party, such as insurance companies, who refuse to pay either a portion of the claim or the entire claim. In these instances, 12 months may lapse before the claim is submitted for DHS-IME's consideration.
3. The claims may relate to the retroactive eligibility period for newly approved recipients. These claims are paid as long as all other requirements have been met.
4. Medicare cross-overs may be submitted for up to 2 years. A Medicare cross-over is the process by which Medicare automatically forwards medical claims to United Healthcare for processing.

DHS-IME claim examiners review all old claims to determine if 1 of these 4 situations exists. If so, they can override "edit 128". If the examiner cannot override the edit, the claims are denied. However, if the claims are less than 2 years old, the providers can submit the claims to DHS-IME if they feel they were improperly denied. The Program Integrity Manager at DHS-IME reviews the claims submitted and overrides the edit, if necessary. Providers have 1 year from the date of payment to request adjustments to claims. As previously stated, DHS-IME adjustment clerks review these requests.

Medicaid Payments after Death

Death of a Medicaid Recipient

Per Chapter 441-75.7 of the Iowa Administrative Code, all applicants or recipients of medical assistance are required to provide a valid social security number (SSN). When a case is first opened, the case worker must enter an SSN for each individual on the case. DHS' eligibility

A Review of Medicaid Payments after Death

system, the IABC system, automatically queries the Social Security Administration's (SSA) database when the SSN is entered. If the SSN does not match SSA's records, the case worker receives an error report and follows up. Therefore, the SSNs maintained in IABC are considered verified and reliable.

In the following situations, an individual does not have a valid SSN prior to receiving benefits:

- A mother of a newborn child has until the 2nd month following discharge from the hospital to apply for an SSN for the child.
- Illegal aliens, who would not have an SSN, are eligible to receive emergency services.

A U.S. citizen who does not have an SSN is allowed to complete an application for a SSN and must provide proof he/she applied. If the individual is completing the process to obtain an SSN, Medicaid assistance will not be denied, delayed or discontinued. However, if the individual does not cooperate or report the SSN within 10 days of receipt, Medicaid assistance is cancelled.

When a Medicaid recipient residing in a long-term care facility, such as a nursing home, Intermediate Care Facility or Mental Health Institution, passes away, facility personnel are to contact DHS-IME within 10 days of the date of death and submit an Estate Recovery Program Referral. Facility personnel also assist the individual responsible for completion of the Medical Assistance Debt Response Form.

If a Medicaid recipient is not residing in a long-term care facility, the family of the deceased is responsible for notifying the deceased individual's DHS case worker. However, the family does not always report timely, nor does the DHS case worker always cancel the case immediately. Therefore, DHS-IME has contracted with Vital Statistics within IDPH to provide its file on a monthly basis. DHS-IME's SURS Unit performs a computer match between the file maintained by IDPH and MMIS to determine if any recipients eligible for Medicaid passed away during that month. The SURS Unit compares the individual's full name, SSN, birth date and address.

There are instances in which the SSN listed in the file from IDPH is not correct. This usually occurs as a result of a family member or the executor of the estate inadvertently giving the incorrect SSN. However, as previously stated, because the SURS Unit compares more than the SSN, the matches are considered reliable. If personnel from the SURS Unit are unsure if a match is correct due to an incorrect SSN, they forward the information to the appropriate individual who contacts the case worker for verification. Case files generally contain a copy of each individual's social security card, as well as their address history.

If a Medicaid recipient is included in the file from IDPH, the case worker is notified and he/she is to record the date of death in MMIS as the end date of eligibility. As stated previously, MMIS has edit checks which would reject a claim with dates of service occurring after the end date of eligibility. However, if the case worker does not record the end date of eligibility in a timely manner, Medicaid claims continue to be processed in MMIS.

The claims most likely to continue processing after the date of death are capitation payments. Capitation payments are paid on a monthly basis to Medicaid Health Maintenance Organizations (HMOs) for each Medicaid beneficiary. As previously stated, according to the DHS Income Maintenance Manual, a capitation payment is like an insurance premium paid monthly to purchase coverage for medical services, regardless of whether services are used by the recipient that month. The capitation payment amounts are determined actuarially based on certain demographic information, such as age and sex. For substance abuse and/or mental health services, DHS-IME contracts with Magellan Behavioral Care of Iowa to pay the providers furnishing those services to Medicaid recipients.

Because capitation payments are paid for all Medicaid recipients regardless of whether or not services are actually provided, overpayments can result if a DHS case worker fails to record

A Review of Medicaid Payments after Death

the end date of eligibility in MMIS in a timely manner. In those cases, capitation payments could continue to process for months or years after the recipients' deaths.

If personnel within the SURS Unit determine DHS-IME has been paying for deceased recipients' services provided after the dates of death, the SURS Unit sends a discovery letter or request for refund to the providers or contractors. The providers have 30 days to respond with a refund check, a request for monthly payments or an appeal. If the providers choose not to submit a refund check, the SURS Unit records credit adjustments in MMIS to deduct the applicable overpayment amounts from future provider payments. If the providers are no longer contracting with Medicaid, a refund check is demanded or a repayment plan is established with DHS-IME's approval. Insufficient provider cooperation can subject them to further legal actions and involvement by the Iowa Attorney General.

The SURS Unit monitors all overpayments due and recovery actions in the OnBase software. OnBase documents the discovery letters' dates, receipt dates for refund checks received from providers, credit adjustments recorded in MMIS and claim payment offsets.

As previously stated, for the period July 1, 2006 through December 31, 2008, we judgmentally selected 200 of the 1,899 Medicaid recipients for whom claims were submitted for services provided after their months of death to determine if the claims were subsequently paid. In addition, we judgmentally selected 25 of the 16,106 Medicaid recipients for whom claims were submitted for services provided during their months of death to determine if the services were received prior to the individuals' dates of death. For the Medicaid recipients selected, we tested 904 claims and 197 claims, respectively. No findings were identified on the 197 claims tested for the 25 recipients for whom claims were submitted during their month of death.

As previously stated, a total of 904 claims were tested for the 200 recipients selected, representing .26% of the 346,418 claims paid for the period reviewed. As a result of the procedures performed, we identified several findings and recommendations for enhancing the Medicaid program which are discussed in the following section of this report.

During our review, we also identified 7 individuals included on the file obtained from IDPH were not deceased. Through discussions with DHS-IME and IDPH personnel, it was determined an incorrect SSN was provided to IDPH. Therefore, the 200 recipients selected for testing included 7 individuals who were still alive and receiving Medicaid benefits. However, because the errors identified were on IDPH's file, DHS-IME was still paying Medicaid benefits as appropriate for these individuals.

In addition to the incorrect SSNs, we identified 57 deceased recipients for whom claims were paid for services provided subsequent to their death. A total of 246 claims were incorrectly paid on behalf of the 57 recipients, resulting in excess payments of \$22,589.60. The 246 claims represent 22.3% of the claims tested. The 1,101 claims tested represent a small percentage of the 346,418 claims paid. For those 57 recipients, we also identified 38 claims totaling \$3,627.72 for the period January 1, 2009 through November 1, 2009. Total excess payments for the 284 claims are \$26,217.32.

As illustrated by **Table 2**, of the \$26,217.32 identified, \$23,270.82 were capitation payments for services claimed after the recipients' deaths. The individual payments are included in **Schedule 1**. During our review, we identified 5 recipients not having capitation payments for 1 to 3 months following their date of death. According to DHS-IME representatives, DHS-IME received a bill for the recipient but could not initially pay it because a case file had not been established. Therefore, the case worker retroactively established the file, but the file was not closed in a timely manner. Because the file was not closed timely, capitation payments were being made for that individual.

Of the \$26,217.32, \$2,223.81 were for other services, such as waivers, which are payments to purchase medical and other services for specific targeted groups, and respiratory assistance devices, and \$722.69 were for pharmacy services. Because approximately 23% of the small

A Review of Medicaid Payments after Death

number of claims tested were improperly paid after the recipient’s death, it is likely additional improper payments would have been identified if more claims were tested.

We discussed the 284 claims identified with DHS-IME personnel. As a result of our discussion, DHS-IME implemented recovery procedures and has recovered \$25,031.46. **Table 2** also shows the amount recovered for the capitation payments, other services and pharmacy services. Recovery procedures are in process for the remaining \$1,185.86.

Table 2

Description	Schedule	Amount		Net Excess Amount
		Excess Payments	Recovered	
Capitation Payments	1	\$ 23,270.82	23,270.82	-
Other Services	2	2,223.81	1,037.95	1,185.86
Pharmacy Services	3	722.69	722.69	-
Total		\$ 26,217.32	25,031.46	1,185.86

The individual claims included in **Table 2** are listed in **Schedules 1** through **3**, as referenced by the **Table**. The amounts recovered have been separately identified in **Schedule 2**. At the time of this report, no payments had been received on the remaining amount due.

Findings and Recommendations

We reviewed the Medicaid payments after death to determine if the IABC system contained valid SSNs for eligible recipients, if DHS-IME had issued payments for eligible Medicaid recipients subsequent to their dates of death and if DHS-IME had initiated the recovery process for any excess payments identified for the period July 1, 2006 through December 31, 2008. As a result, we identified certain findings and recommendations relating to SSNs and the payment of Medicaid claims which should be considered by DHS-IME.

FINDING A – Incorrect Social Security Numbers

Per Chapter 441-75.7 of the Iowa Administrative Code, all applicants or recipients of medical assistance are required to provide a valid SSN. When a case is first opened, the DHS case worker must enter the SSN for each individual. DHS’ IABC system automatically queries SSA’s database when the SSN is entered. If the SSN does not match SSA’s records, the DHS case worker receives an error report and follows up. Therefore, the SSNs maintained in the IABC system are considered verified and reliable.

However, during our review, we identified 7 individuals for which incorrect SSNs had been recorded in the file maintained by the Bureau of Vital Statistics within IDPH. According to representatives of IDPH, incorrect SSNs had been provided by the individual reporting the death. All information is self reported and IDPH does not perform any verification.

Recommendation – DHS-IME should work with IDPH officials to share information and implement procedures to ensure accurate SSNs are obtained for the file maintained by Vital Statistics, such as requiring family members to provide the deceased individual’s social security card or other appropriate documentation, such as bank records or probate records.

FINDING B – Excess Payments after Date of Death

We identified a number of payments made on Medicaid claims submitted to DHS-IME for services provided subsequent to the recipients’ dates of death. The payments identified consisted of capitation, pharmacy and other services.

We identified 255 capitation payments totaling \$23,270.82 which were paid following the months of death. Of the 255 excess payments, 40, totaling \$3,455.50 were paid the month

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following the date of death. In addition, 157, totaling \$14,271.78, were paid between 2 and 12 months subsequent to the dates of death and 58, totaling \$5,543.54, were paid 13 or more months subsequent to the dates of death. For example, we identified continued capitation payments for over 3 years after the death of 1 recipient. However, as a result of our review, DHS was able to stop payments. Otherwise, payments were likely to continue.

We also identified 29 claims paid to pharmacies and providers for medication and equipment which were paid subsequent to the recipients' dates of death. Of the 29, 16 claims, totaling \$722.69, were paid to pharmacies. Of those, 15 were paid for services claimed within 1 week subsequent to the recipients' dates of death while 1 claim was paid for services up to 2 weeks subsequent to the dates of death.

The remaining 13 claims total \$2,223.81 and were paid to providers for equipment and medication. Of the 13 claims, 9 were paid for services provided within 1 month subsequent to the recipients' dates of death and 4 were paid for services provided over 1 month subsequent to the dates of death. Because approximately 20% of the small number of claims tested were improperly paid after the recipient's death, it is likely additional improper payments would have been identified if more claims were tested.

Prior to our review, DHS-IME recoveries resulted primarily from random quality assurance reviews or information received from outside sources. According to DHS-IME representatives, as a result of our review, DHS-IME now obtains a file maintained by Vital Statistics within IDPH on a monthly basis. The file is then compared against all Medicaid eligible recipients to determine if any excess payments have been made and also to deny any future payments.

Recommendation – DHS-IME should continue to work with Vital Statistics to ensure payments to or for Medicaid recipients are properly cancelled upon their date of death and implement procedures to ensure DHS case workers are entering Medicaid recipients' dates of death to MMIS in a more timely manner. As stated previously, we tested only 904 claims from a population of 346,418 and identified an error rate of approximately 20%. Based on the result of our testing, DHS-IME should review additional capitation claims for services provided subsequent to recipients' dates of death.

Schedule 1**A Review of Medicaid Payments after Death**

Excess Capitation Payments
For the period July 1, 2006 through December 31, 2008
(and subsequent months when applicable)

Recipient**	Transaction Control Number	Amount	Service Provided	Date(s) of Service	Date of Death
A1	40901700700205806	\$ 96.90	Capitation	Oct-08	09/24/08
	40831000918002194	96.90	Capitation	Nov-08	09/24/08
	40833800918002167	96.90	Capitation	Dec-08	09/24/08
	40900700918002184	96.90	Capitation	Jan-09	09/24/08
	40903500918002163	96.90	Capitation	Feb-09	09/24/08
	40906300918002160	96.90	Capitation	Mar-09	09/24/08
	40909800918002156	96.90	Capitation	Apr-09	09/24/08
A2	# 40736100600203968	91.46	Capitation	Oct-06	07/28/06
	40800300700203949	91.46	Capitation	Nov-06	07/28/06
	40801400700203907	91.46	Capitation	Dec-06	07/28/06
	40801600700203902	91.46	Capitation	Jan-07	07/28/06
A3	40815600918004310	97.86	Capitation	Jun-08	05/17/08
	40901000700209043	96.90	Capitation	Jul-08	05/17/08
	40901000700209044	96.90	Capitation	Aug-08	05/17/08
	40901700700210153	96.90	Capitation	Sep-08	05/17/08
	40901700700210154	96.90	Capitation	Oct-08	05/17/08
	40831000918004248	96.90	Capitation	Nov-08	05/17/08
	40833800918004201	96.90	Capitation	Dec-08	05/17/08
	40900700918004229	96.90	Capitation	Jan-09	05/17/08
	40903500918004191	96.90	Capitation	Feb-09	05/17/08
	40906300918004188	96.90	Capitation	Mar-09	05/17/08
	40909800918004166	96.90	Capitation	Apr-09	05/17/08
A5	40700200918006221	57.45	Capitation	Jan-07	11/03/06
A6	40816600700214841	97.86	Capitation	Dec-07	11/07/07
	40816600700214842	97.86	Capitation	Jan-08	11/07/07
	40818700700214798	97.86	Capitation	Feb-08	11/07/07
	40818700700214799	97.86	Capitation	Mar-08	11/07/07
	40810000918007040	97.86	Capitation	Apr-08	11/07/07
	40812800918007058	97.86	Capitation	May-08	11/07/07
	40815600918007036	97.86	Capitation	Jun-08	11/07/07
	40901000700214780	96.90	Capitation	Jul-08	11/07/07
	40901000700214781	96.90	Capitation	Aug-08	11/07/07
	40901700700215860	96.90	Capitation	Sep-08	11/07/07
	40901700700215861	96.90	Capitation	Oct-08	11/07/07
A8	40831000916027704	2.00	Capitation	Oct-08	09/29/08
	40901700700221601	32.32	Capitation	Oct-08	09/29/08
	40831000918009641	32.32	Capitation	Nov-08	09/29/08
	40833800916029004	2.00	Capitation	Nov-08	09/29/08

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Excess Capitation Payments
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Recipient**	Transaction Control Number	Amount	Service Provided	Date(s) of Service	Date of Death
	40833800918009555	32.32	Capitation	Dec-08	09/29/08
	40900700916031627	2.00	Capitation	Dec-08	09/29/08
	40900700918009602	32.32	Capitation	Jan-09	09/29/08
	40903500916032016	2.00	Capitation	Jan-09	09/29/08
A11	40811000700227670	106.62	Capitation	Aug-07	07/02/07
	40811000700227671	106.62	Capitation	Sep-07	07/02/07
	40813800700213851	106.62	Capitation	Oct-07	07/02/07
	40815200700213781	106.62	Capitation	Nov-07	07/02/07
	40816600700227396	106.62	Capitation	Dec-07	07/02/07
	40816600700227397	106.62	Capitation	Jan-08	07/02/07
	40818700700227426	106.62	Capitation	Feb-08	07/02/07
	40810000921000716	106.62	Capitation	Mar-08	07/02/07
	40812800921000797	106.62	Capitation	Apr-08	07/02/07
	40815600921000708	106.62	Capitation	May-08	07/02/07
A12	40816600700229277	97.86	Capitation	Dec-07	11/01/07
	40816600700229278	97.86	Capitation	Jan-08	11/01/07
	40818700700229305	97.86	Capitation	Feb-08	11/01/07
	40818700700229306	97.86	Capitation	Mar-08	11/01/07
	40810000918013877	97.86	Capitation	Apr-08	11/01/07
	40812800918013949	97.86	Capitation	May-08	11/01/07
	40815600918013896	97.86	Capitation	Jun-08	11/01/07
	40901000700229150	96.90	Capitation	Jul-08	11/01/07
	40901000700229151	96.90	Capitation	Aug-08	11/01/07
	40901700700230153	96.90	Capitation	Sep-08	11/01/07
	40901700700230154	96.90	Capitation	Oct-08	11/01/07
	40831000918013648	96.90	Capitation	Nov-08	11/01/07
	40833800918013572	96.90	Capitation	Dec-08	11/01/07
	40900700918013637	96.90	Capitation	Jan-09	11/01/07
	40903500918013604	96.90	Capitation	Feb-09	11/01/07
	40906300918013624	96.90	Capitation	Mar-09	11/01/07
	40909800918013614	96.90	Capitation	Apr-09	11/01/07
A14	40810000918016376	106.62	Capitation	Apr-08	03/29/08
	40812800918016441	106.62	Capitation	May-08	03/29/08
	40815600918016379	106.62	Capitation	Jun-08	03/29/08
	40901000700234359	105.65	Capitation	Jul-08	03/29/08
	40901000700234360	105.65	Capitation	Aug-08	03/29/08
	40901700700235352	105.65	Capitation	Sep-08	03/29/08
	40901700700235353	105.65	Capitation	Oct-08	03/29/08
	40831000918016083	105.65	Capitation	Nov-08	03/29/08

Schedule 1**A Review of Medicaid Payments after Death**

Excess Capitation Payments
For the period July 1, 2006 through December 31, 2008
(and subsequent months when applicable)

Recipient**	Transaction Control Number	Amount	Service Provided	Date(s) of Service	Date of Death
	40833800918015992	105.65	Capitation	Dec-08	03/29/08
	40900700918016067	105.65	Capitation	Jan-09	03/29/08
	40903500918016033	105.65	Capitation	Feb-09	03/29/08
	40906300918016045	105.65	Capitation	Mar-09	03/29/08
	40909800918016054	105.65	Capitation	Apr-09	03/29/08
A15	40812800918017366	106.62	Capitation	May-08	04/16/08
A16	40818700700239558	106.62	Capitation	Feb-08	01/01/08
	40818700700239559	106.62	Capitation	Mar-08	01/01/08
	40810000918018763	106.62	Capitation	Apr-08	01/01/08
	40812800918018815	106.62	Capitation	May-08	01/01/08
	40815600918018761	106.62	Capitation	Jun-08	01/01/08
	40901000700239286	105.65	Capitation	Jul-08	01/01/08
	40901000700239287	105.65	Capitation	Aug-08	01/01/08
	40901700700240237	105.65	Capitation	Sep-08	01/01/08
	40901700700240238	105.65	Capitation	Oct-08	01/01/08
A17	40811000700241968	106.62	Capitation	Sep-07	08/27/07
	40813800700221017	106.62	Capitation	Oct-07	08/27/07
	40815200700220919	106.62	Capitation	Nov-07	08/27/07
	40816600700241720	106.62	Capitation	Dec-07	08/27/07
	40816600700241721	106.62	Capitation	Jan-08	08/27/07
	40818700700241787	106.62	Capitation	Feb-08	08/27/07
	40818700700241788	106.62	Capitation	Mar-08	08/27/07
	40810000918019803	106.62	Capitation	Apr-08	08/27/07
	40812800918019854	106.62	Capitation	May-08	08/27/07
	40815600918019778	106.62	Capitation	Jun-08	08/27/07
	40901000700241495	105.65	Capitation	Jul-08	08/27/07
	40901000700241496	105.65	Capitation	Aug-08	08/27/07
	40901700700242460	105.65	Capitation	Sep-08	08/27/07
	40901700700242461	58.29	Capitation	Oct-08	08/27/07
A18	40736100600222572	53.65	Capitation	Oct-06	09/21/06
	40800300700222468	53.65	Capitation	Nov-06	09/21/06
A19	40812800918021605	97.86	Capitation	May-08	04/29/08
	40815600918021511	97.86	Capitation	Jun-08	04/29/08
	40901000700245217	96.90	Capitation	Jul-08	04/29/08
	40901000700245218	96.90	Capitation	Aug-08	04/29/08
	40901700700246200	96.90	Capitation	Sep-08	04/29/08
	40901700700246201	96.90	Capitation	Oct-08	04/29/08
A20	40631100921002557	53.65	Capitation	Sep-06	08/08/06
	40736100600234581	53.65	Capitation	Oct-06	08/08/06
	40800300700234355	53.65	Capitation	Nov-06	08/08/06

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Excess Capitation Payments
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Recipient**	Transaction Control Number	Amount	Service Provided	Date(s) of Service	Date of Death
A21	40811000700276580	106.62	Capitation	Aug-07	07/26/07
	40811000700276581	106.62	Capitation	Sep-07	07/26/07
	40813800700238343	106.62	Capitation	Oct-07	07/26/07
	40815200700238190	106.62	Capitation	Nov-07	07/26/07
A22	40800300700240788	99.10	Capitation	Nov-06	10/01/06
	40801400700240557	99.10	Capitation	Dec-06	10/01/06
A23	40815600918047286	106.62	Capitation	Jun-08	05/03/08
	40901000701201455	105.65	Capitation	Jul-08	05/03/08
	40901000701201456	105.65	Capitation	Aug-08	05/03/08
	40901700701202362	105.65	Capitation	Sep-08	05/03/08
A25	40624800918061735	85.90	Capitation	Sep-06	08/13/06
	40736100600266500	91.46	Capitation	Oct-06	08/13/06
	40800300700265947	91.46	Capitation	Nov-06	08/13/06
A26	40813800700266239	97.86	Capitation	Oct-07	09/13/07
	40815200700265773	97.86	Capitation	Nov-07	09/13/07
	40816600701230837	97.86	Capitation	Dec-07	09/13/07
	40816600701230838	97.86	Capitation	Jan-08	09/13/07
	40818700701231311	97.86	Capitation	Feb-08	09/13/07
	40818700701231312	97.86	Capitation	Mar-08	09/13/07
	40810000918060584	97.86	Capitation	Apr-08	09/13/07
	40812800918060853	97.86	Capitation	May-08	09/13/07
	40815600918060318	97.86	Capitation	Jun-08	09/13/07
	40901000701229946	96.90	Capitation	Jul-08	09/13/07
	40901000701229947	96.90	Capitation	Aug-08	09/13/07
	40901700701230520	96.90	Capitation	Sep-08	09/13/07
	40901700701230521	96.90	Capitation	Oct-08	09/13/07
	40831000918059497	96.90	Capitation	Nov-08	09/13/07
	40833800918058692	96.90	Capitation	Dec-08	09/13/07
40900700918059151	96.90	Capitation	Jan-09	09/13/07	
A27	40818700701240593	32.86	Capitation	Mar-08	02/01/08
	40810000918064797	32.86	Capitation	Apr-08	02/01/08
	40812800918065061	32.86	Capitation	May-08	02/01/08
	40815600918064447	32.86	Capitation	Jun-08	02/01/08
	40901000701238970	31.27	Capitation	Jul-08	02/01/08
	40901000701238971	31.27	Capitation	Aug-08	02/01/08
	40901700701239538	31.27	Capitation	Sep-08	02/01/08
	40901700701239539	31.27	Capitation	Oct-08	02/01/08
	40831000918063549	105.65	Capitation	Nov-08	02/01/08

Schedule 1

A Review of Medicaid Payments after Death

Excess Capitation Payments
For the period July 1, 2006 through December 31, 2008
(and subsequent months when applicable)

Recipient**	Transaction Control Number	Amount	Service Provided	Date(s) of Service	Date of Death
	40833800918062722	105.65	Capitation	Dec-08	02/01/08
	40900700918063241	105.65	Capitation	Jan-09	02/01/08
	40903500918063106	105.65	Capitation	Feb-09	02/01/08
	40906300918063149	105.65	Capitation	Mar-09	02/01/08
	40909800918063469	105.65	Capitation	Apr-09	02/01/08
A28	40800300700276104	91.46	Capitation	Nov-06	10/29/06
	40801400700275371	91.46	Capitation	Dec-06	10/29/06
	40801600700275107	91.46	Capitation	Jan-07	10/29/06
	40801900701249648	91.46	Capitation	Feb-07	10/29/06
	40801900701249649	91.46	Capitation	Mar-07	10/29/06
	40804000701248729	91.46	Capitation	Apr-07	10/29/06
	40804000701248730	91.46	Capitation	May-07	10/29/06
	40804700700267969	91.46	Capitation	Jun-07	10/29/06
	40810300700273256	97.86	Capitation	Jul-07	10/29/06
	40811000701247042	97.86	Capitation	Aug-07	10/29/06
	40811000701247043	97.86	Capitation	Sep-07	10/29/06
	40813800700273304	97.86	Capitation	Oct-07	10/29/06
	40815200700272781	97.86	Capitation	Nov-07	10/29/06
	40816600701244790	97.86	Capitation	Dec-07	10/29/06
	40816600701244791	97.86	Capitation	Jan-08	10/29/06
	40818700701245196	97.86	Capitation	Feb-08	10/29/06
	40818700701245197	97.86	Capitation	Mar-08	10/29/06
	40810000918066898	97.86	Capitation	Apr-08	10/29/06
	40812800918067214	97.86	Capitation	May-08	10/29/06
	40815600918066600	97.86	Capitation	Jun-08	10/29/06
	40901000701243619	96.90	Capitation	Jul-08	10/29/06
	40901000701243620	96.90	Capitation	Aug-08	10/29/06
	40901700701244260	96.90	Capitation	Sep-08	10/29/06
	40901700701244261	96.90	Capitation	Oct-08	10/29/06
	40831000918065719	96.90	Capitation	Nov-08	10/29/06
	40833800918064865	96.90	Capitation	Dec-08	10/29/06
	40900700918065406	96.90	Capitation	Jan-09	10/29/06
	40903500918065297	96.90	Capitation	Feb-09	10/29/06
	40906300918065318	96.90	Capitation	Mar-09	10/29/06
	40909800918065675	96.90	Capitation	Apr-09	10/29/06
	40912700918065790	96.90	Capitation	May-09	10/29/06
	40915400918064980	96.90	Capitation	Jun-09	10/29/06
	40918900918064678	96.90	Capitation	Jul-09	10/29/06
	40921700918064776	96.90	Capitation	Aug-09	10/29/06
	40925200918064381	96.90	Capitation	Sep-09	10/29/06

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Excess Capitation Payments
For the period July 1, 2006 through December 31, 2008
(and subsequent months when applicable)

Recipient**	Transaction Control Number	Amount	Service Provided	Date(s) of Service	Date of Death
	40928000918064951	96.90	Capitation	Oct-09	10/29/06
	40930800918065069	96.90	Capitation	Nov-09	10/29/06
A30	40811000701296214	106.62	Capitation	Sep-07	08/24/07
	40813800700297938	106.62	Capitation	Oct-07	08/24/07
A32	40812800918098166	106.62	Capitation	May-08	04/17/08
	40815600918097361	106.62	Capitation	Jun-08	04/17/08
	40901000702210278	105.65	Capitation	Jul-08	04/17/08
	40901000702210279	105.65	Capitation	Aug-08	04/17/08
	40901700702211951	105.65	Capitation	Sep-08	04/17/08
	40901700702211952	105.65	Capitation	Oct-08	04/17/08
	40831000918097228	105.65	Capitation	Nov-08	04/17/08
	40833800918096138	105.65	Capitation	Dec-08	04/17/08
A34	40812800921009283	106.62	Capitation	Apr-08	03/08/08
	40815600921008628	106.62	Capitation	May-08	03/08/08
	40819100921008199	106.62	Capitation	Jun-08	03/08/08
	40901000702236852	105.65	Capitation	Jul-08	03/08/08
	40901000702236853	105.65	Capitation	Aug-08	03/08/08
	40901700702238921	105.65	Capitation	Sept-08	03/08/08
	40901700702238922	105.65	Capitation	Oct-08	03/08/08
	40833800921008281	105.65	Capitation	Nov-08	03/08/08
	40900700921010060	105.65	Capitation	Dec-08	03/08/08
A35	40801600701236184	41.21	Capitation	Jan-07	12/03/06
	40801900702271139	41.21	Capitation	Feb-07	12/03/06
	40801900702271140	41.21	Capitation	Mar-07	12/03/06
	40804000702269658	41.21	Capitation	Apr-07	12/03/06
	40804000702269659	41.21	Capitation	May-07	12/03/06
A36	# 40801900703209093	99.10	Capitation	Feb-07	11/20/06
	40801900703209094	99.10	Capitation	Mar-07	11/20/06
	40804000703207277	99.10	Capitation	Apr-07	11/20/06
A38	# 40810300701270981	97.86	Capitation	Jul-07	04/15/07
A39	40901700703242120	58.29	Capitation	Sep-08	08/21/08
	40901700703242121	58.29	Capitation	Oct-08	08/21/08
A41	# 40900700921017244	96.90	Capitation	Dec-08	10/17/08
A42	40815200702255769	97.86	Capitation	Nov-07	10/10/07
	40816600705206541	97.86	Capitation	Dec-07	10/10/07
A43	40804000705242197	30.44	Capitation	May-07	04/07/07
	40804700702246110	30.44	Capitation	Jun-07	04/07/07

Schedule 1**A Review of Medicaid Payments after Death**

Excess Capitation Payments
For the period July 1, 2006 through December 31, 2008
(and subsequent months when applicable)

Recipient**	Transaction Control Number	Amount	Service Provided	Date(s) of Service	Date of Death
A45	# 40818700705274432	97.86	Capitation	Mar-08	11/01/07
	40815600921021456	97.86	Capitation	Apr-08	11/01/07
	40815600921021455	97.86	Capitation	May-08	11/01/07
	40819100921019805	97.86	Capitation	Jun-08	11/01/07
	40901000705263624	96.90	Capitation	Jul-08	11/01/07
A46	40815600918032494	106.62	Capitation	Jun-08	05/27/08
A47	40901700700250151	96.90	Capitation	Oct-08	09/06/08
A48	40736100602235271	41.21	Capitation	Oct-06	09/01/06
A49	40833800918043113	105.65	Capitation	Dec-08	11/18/08
	40900700918043441	105.65	Capitation	Jan-09	11/18/08
	40903500918043367	105.65	Capitation	Feb-09	11/18/08
	40906300918043431	105.65	Capitation	Mar-09	11/18/08
	40909800918043734	105.65	Capitation	Apr-09	11/18/08
A50	40804000700284478	99.10	Capitation	Apr-07	03/23/07
A51	40815600918001343	97.86	Capitaton	Jun-08	05/28/08
A52	40736100600260608	53.65	Capitation	Oct-06	09/27/06
A53	40813800700253718	106.62	Capitation	Oct-07	09/18/07
A54	40818700700213131	106.62	Capitation	Mar-08	02/18/08
A55	40812800918051309	97.86	Capitation	May-08	04/22/08
A56	40901700705227715	105.65	Capitation	Sep-08	08/28/08
A57	40811000701296214	<u>106.62</u>	Capitation	Jan-08	12/25/07
Total		<u>\$ 23,270.82</u>			

** - Identification numbers have been assigned by the auditor for confidentiality purposes.

- Recipient's case file was retroactively set-up but not closed.

A Review of Medicaid Payments after Death

Excess Payments for Other Services
For the period July 1, 2006 through December 31, 2008

Recipient**	Transaction Control Number	Amount	Service Provided	Date(s) of Service	Date of Death
A7	30705400001009600	\$ 70.00	Waiver	11/01/2006	10/31/2006
A10	30624800006046200	35.00	Waiver	08/01/2006 - 08/31/2006	07/31/2006
A13	00812322002064500	158.40	HCFA 1500 - Blood Glucose Test	05/01/2008	04/28/2008
A15	00816222012008300	283.82 #	HCFA 1500 - Oxygen Concentrator	May 2008	04/16/2008
	00816222012008200	249.87 #	HCFA 1500 - Respiration Assistance Device	05/14/2008	04/16/2008
	00818922014040900	274.60	HCFA 1500 - Oxygen Concentrator	06/30/2008	04/16/2008
	00818922015094000	251.87 #	HCFA 1500 - Respiration Assistance Device	06/30/2008	04/16/2008
	00821722022044600	252.39 #	HCFA 1500 - Respiration Assistance Device	07/14/2008	04/16/2008
A24	00701866012010600	241.65	HCFA 1500 - Oxygen Concentrator	11/02/2006 - 11/30/2006	10/20/2006
A29	30713500004065300	28.00	Waiver	04/01/2007	03/31/2007
A31	00733322014000500	285.82	HCFA 1500 - Oxygen Concentrator	10/25/2007 - 11/24/2007	10/26/2007
A33	00728922003001500	57.04	HCFA 1500 - Disposable Liner	10/04/2007	09/4/2007
A44	30736100008053200	35.35	HCFA 1500	12/04/2007	10/31/2007
Total		<u>\$ 2,223.81</u>			

** - Identification numbers have been assigned by the auditor for confidentiality purposes.

- Amount has been recovered by DHS.

Schedule 3

A Review of Medicaid Payments after Death

Excess Pharmacy Payments
For the period July 1, 2006 through December 31, 2008

Recipient**	Transaction Control Number	Amount	Service Provided	Date(s) of Service	Date of Death
A4	10824700800007968	\$ 4.66	Pharmacy	09/03/2008	08/28/08
A9	10806300800022935	8.42	Pharmacy	03/01/2008	02/27/08
	10806300800022939	4.27	Pharmacy	03/01/2008	02/27/08
	10806300800022940	4.94	Pharmacy	03/01/2008	02/27/08
	10806300800022942	11.64	Pharmacy	03/01/2008	02/27/08
	10806300800022943	63.25	Pharmacy	03/01/2008	02/27/08
	10806300800022944	6.27	Pharmacy	03/01/2008	02/27/08
	10806300800022930	50.15	Pharmacy	03/01/2008	02/27/08
	10806300800022931	171.96	Pharmacy	03/01/2008	02/27/08
	10806300800022932	80.80	Pharmacy	03/01/2008	02/27/08
	10806300800022933	87.74	Pharmacy	03/01/2008	02/27/08
	10806300800022934	25.04	Pharmacy	03/01/2008	02/27/08
A14	10809200800000281	120.25	Pharmacy	04/01/2008	03/29/08
A37	10632500800006368	4.63	Pharmacy	11/14/2006	10/30/06
A40	10720000800010033	55.93	Pharmacy	06/01/2007	05/31/07
	10721900800008494	<u>22.74</u>	Pharmacy	06/01/2007	05/31/07
Total		<u>\$ 722.69</u>			

** - Identification numbers have been assigned by the auditor for confidentiality purposes.

A Review of Medicaid Payments after Death

Staff

This review was conducted by:

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