



Single Audit Status Report

# DEPARTMENT OF HEALTH



Office of the  
Utah State Auditor

# Mission Statement

The Office of the Utah State auditor provides Utah taxpayers and government officials with an independent assessment of financial operation, statutory compliance, and performance management for state and local government.



# “Single Audit”

- Federal funds compliance audit
- All federal programs subject to testing
  - State Departments & Agencies
  - Colleges & Universities
- Risk-based selection



# Reading an Audit Report

- Findings listed in order of significance
- Repeat findings noted in table of contents
- Three categories:
  - Material
  - Significant
  - Other



# Scope of Audit

- 6 Department of Health programs reviewed for the statewide federal compliance audit for the fiscal year ended June 30, 2015
  - HIV Care/Ryan White
  - Immunization
  - Maternal & Child Health Services (MCH)
  - Women, Infants & Children (WIC)
  - Medicaid
  - CHIP



# Federal Programs with Findings

- 7 Findings and Recommendations
  - HIV Care/Ryan White – 2 findings
  - Immunization
  - MCH
  - WIC
  - Medicaid – 2 findings



# HIV Care/Ryan White

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Program objective – Improve quality, availability, and organization of health care and support services for individuals with HIV/AIDS



# HIV Care/Ryan White

- Contracts with University of Utah
  - Provide medical services to eligible program recipients
  - 8.8% of program funds passed through to the University
  - Requires client-level data to ensure eligible clients served





# HIV Care/Ryan White

- Issues
  - Client-level data not obtained per contract
  - No documentation of only eligible clients served
  - Question allowability of all costs paid to the University
  - Material noncompliance and material weakness related to internal controls
- Subsequent to review, adequate evidence obtained to remove question costs



# HIV Care/Ryan White

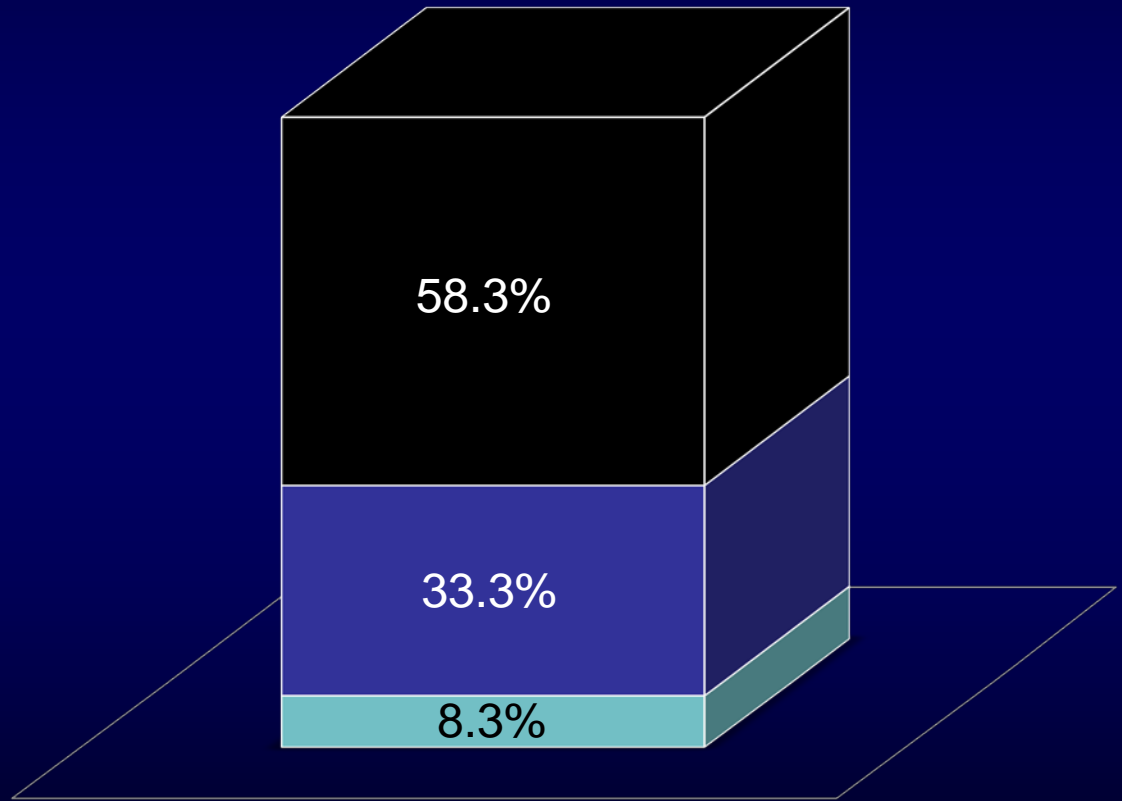
- Inadequate Documentation and Incorrect Eligibility Determination
  - 12 of 46 cases selected (26%)
  - Questioned costs - \$3,063
  - Outdated policies and procedures manual
  - Material noncompliance and material weakness related to internal controls



# Ryan White Eligibility Errors by Type

12 errors noted of 46 cases selected

- Outdated Policy Manual
- Documentation Issues
- Ineligible for Program



2015



# Immunization

- Program objective – reduce vaccine-preventable diseases
- Site visits to participating Health Care Providers
  - Completed Annually
  - Accurate Record Keeping
  - Eligibility Determination
  - Vaccine Safeguarding Procedures



# Immunization

## Audit Tests

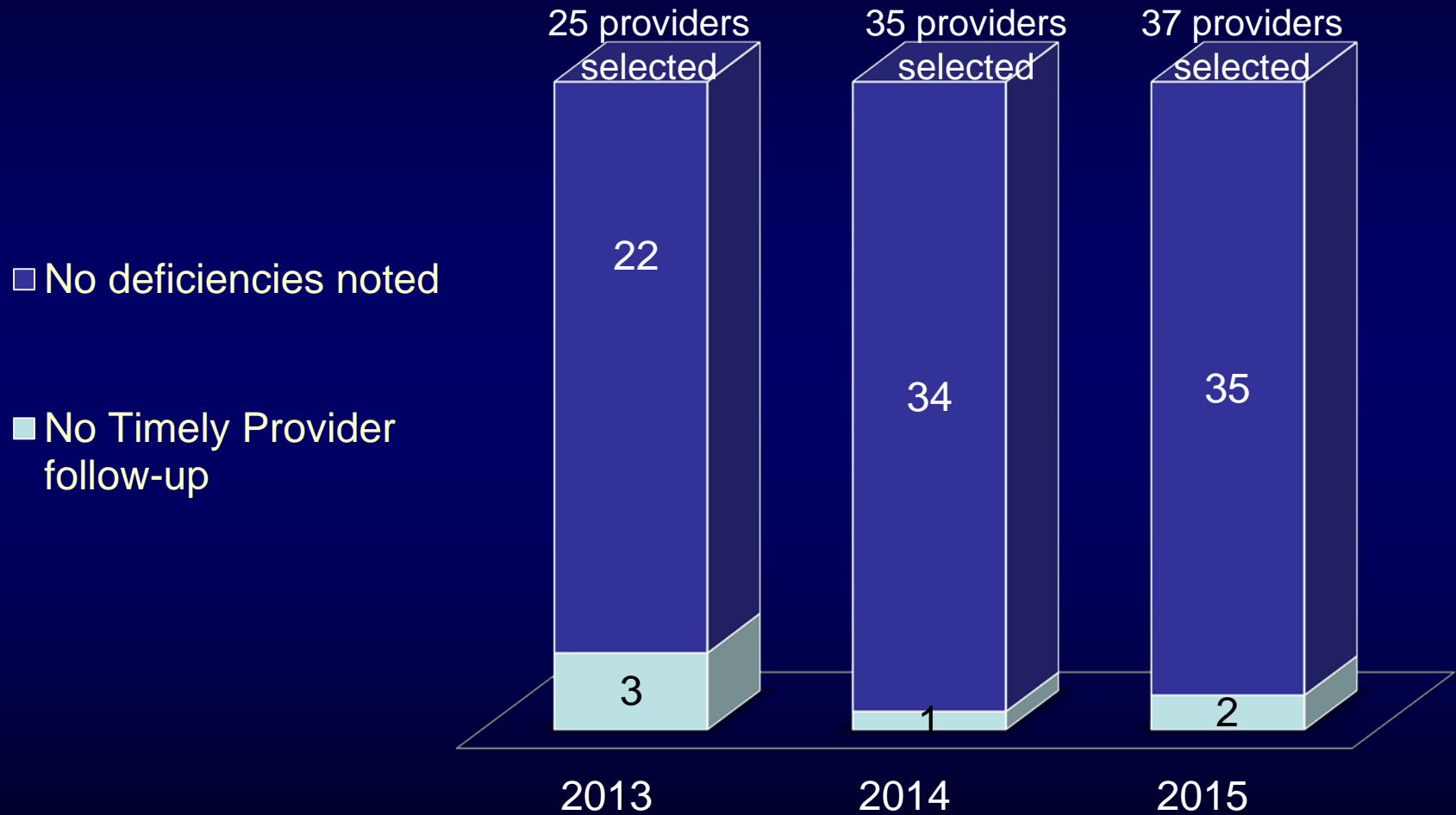
- Timeliness of annual site visit
- Timely follow up on deficiencies

## Results

- No exceptions
- Two exceptions



# Immunization – Follow-Up Visits



# Maternal & Child Health Services (MCH)

**Program Objective – Improve the health of all mothers and children**

## **Audit Test**

- Accurate submission of MCH Title V Application/Annual Report

## **Result**

- Unreliable information obtained from Local Health Departments



# Women, Infants & Children (WIC)

**Program Objective – Provide nutritious food and education to new mothers, infants, and young children**

## **Audit Test**

- Compliance with high risk vendor requirements

## **Result**

- Compliance investigation completed for 4.75% of required 5% minimum high risk vendors
- 1 of 3 (33%) sampled high risk vendors with investigations did not retain documentation





# Medicaid

## Audit Test

- Claims paid at the correct rate

## Result

- One out of 60 (1.7%) claims paid incorrectly
- Contract rate entered wrong affecting all related claims
- All affected claims corrected once error identified



# Medicaid

- Objective of post-payment reviews – to safeguard against unnecessary utilization of Medicaid services and identify suspected fraud
- Assume direct responsibility or contract with a Quality Improvement Organization



# Medicaid

- Utah Office of Inspector General (OIG) performs some post-payment reviews
- Health monitors OIG's reviews
- OIG not authorized as a Quality Improvement Organization by CMS



# Medicaid and CHIP

Scope of Federal audit requirements reduced eligibility testwork for fiscal year 2015. As a result, no eligibility findings for Medicaid and CHIP were noted.



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