



Office of Inspector General

Texas Health and Human Services Commission

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Performance Audit Report

University Medical Center of El Paso

February 25, 2016

IG Report No. 14-35-250082-VD-01

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EXECUTIVE SUMMARY

The Health and Human Services Commission (HHSC), Inspector General (IG), Audit Division, has completed its performance audit of University Medical Center of El Paso (Vendor), vendor number 250082, as specified in the Texas Administrative Code (TAC), Title 1, Part 15, Chapter 354, Subchapter F, Division 5, Section 354.1891.

Objectives

The objectives of the audit were to determine if the Vendor billed the Texas Medicaid Vendor Drug Program (VDP) accurately and complied with contractual requirements and the TAC rules.

Background

As part of the Texas Medical Assistance Program operated in accordance with the Title XIX of the Social Security Act, the VDP provides statewide outpatient pharmaceutical services to eligible recipients. Pharmaceutical services include the preparation, packaging, compounding, and labeling of covered legend and nonlegend drugs that appear in the latest revision of the Texas Drug Code Index. Contracted pharmacies and pharmacists provide the pharmaceutical services and submit claims for reimbursement to the HHSC through an electronic adjudication system. Payments made to the Vendor during the audit period reviewed totaled \$2,561,499.42.

Summary of Scope and Methodology

The engagement covered the period of September 1, 2009 through February 29, 2012 and included obtaining an understanding of internal controls limited to the objectives described above. Additionally, IG examined pharmacy prescriptions, daily logs, and other applicable accounting records that supported the claims submitted for reimbursement. For sampling methodology, see Appendix B.

IG conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that IG plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. IG believes the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

Conclusion

On a material basis, the Vendor billed the Texas Medicaid Vendor Drug Program (VDP) accurately and complied with contractual requirements and the TAC rules.

DETAILED FINDINGS

Invalid Claim: Missing Prescription for One Claim

For one claim, the Vendor did not comply with the TAC requirement for maintaining a prescription. The Vendor was paid for one claim for which an original prescription record was missing. According to Texas Administrative Code, Title 1, Part 15, Chapter 354, Subchapter F, Division 4, Rule §354.1863(b), "... A signed prescription must be maintained in the dispenser's file and available for audit at any reasonable time...."

Recommendation

The Vendor should retain the original prescription, written by the physician or via a phone order, in the pharmacy's files as required by the Texas Administrative Code.

Management's Response

For prescription [REDACTED] (Selzentry prescription copy is not complete - date and prescriber signature not valid), we respectfully disagree with your finding. We are providing a copy of all of the prescriptions that were given to this patient during [REDACTED] physicians visit on [REDACTED] along with letter from the prescriber, Dr. [REDACTED], verifying that he did write the prescription for Selzentry on [REDACTED].

Auditor's Follow-Up Comment

This finding was reduced to the dispensing fee based on the documentation provided prior to the release of the draft report. However, since the signed prescription was not available upon initial request, the dispensing fee remains as a finding.

Invalid Claims: Non Tamper-Resistant Prescriptions for Seven Claims

The Vendor did not comply with the TAC requirement for non tamper-resistant prescriptions. The Vendor dispensed medication for seven prescriptions written on non tamper-resistant prescription paper. As a result, the Vendor was paid for seven invalid claims. According to Texas Administrative Code, Title 1, Part 15, Chapter 354, Subchapter F, Division 4, Rule §354.1863(c) "...prescriptions for covered pharmaceuticals submitted to a pharmacy in written form will be eligible for payment only if the prescription is executed on tamper-resistant prescription paper, as required by §1903(i)(23) of the Social Security Act (42 U.S.C. §1936b(i)(23))."

Recommendation

The Vendor should comply with the TAC requirement for submitting eligible claims for payment. Prescriptions in written form are eligible for payment only when they are executed on tamper-resistant prescription paper.

Management's Response

For prescription [REDACTED], we respectfully disagree with your finding. A copy of the prescription, accompanied by a statement from the physician acknowledging the validity of her prescription, is included.

Prescription [REDACTED], we respectfully disagree with your finding. A copy of the prescription and the medical record notes from the clinic visit on [REDACTED], listing the medications that were prescribed at the visit and signed by the physician, are attached. Date and medications on the medical record notes match the prescription and initial fill date of the prescription. This attests to the validity of the prescription.

For prescription [REDACTED] which is listed twice on the audit, we respectfully disagree with your finding. Medical record notes from the patient's clinic visit on [REDACTED] are being provided. These notes are signed and dated by the physician, matching the prescription issued. Please notice that the Physician has annotated that a continuation of the medication therapy is to continue, which attests to the validity of the prescriptions. We also ask that in calculating the findings, the value of the prescription claim be used only once.

For prescription [REDACTED], we respectfully disagree with your finding. A copy of the prescription is being provided, along with a statement from the prescriber acknowledging the validity of the prescription.

For prescription [REDACTED], which is listed twice on the audit, we respectfully disagree with your findings. Medical record notes from the patient's clinic visit on the [REDACTED] are being provided. In these notes, the physician has documented the medical history of the patient, confirming use for this prescription. Physician has signed and dated the medical notes, and it correlates to the date of the prescription in question. This attests to the validity of the prescription. We also ask that in calculating the findings, the value of this prescription claim be used only once.

Auditor's Follow-Up Comment

Two of the prescriptions are calculated twice because they were paid twice to the pharmacy, and all four claims were on the random sample that was tested. These findings were reduced to the dispensing fees based on documentation provided before the release of the draft report. The IG reviewed the documents provided with the management's response, but the findings remain unchanged.

Invalid Claims: Incomplete Prescription Information For Ten Claims

The Vendor did not follow the criteria for ensuring prescription information is complete. The Vendor dispensed medication as follows for prescriptions that were incomplete:

- Eight claims with undated prescriptions: The Texas Administrative Code (TAC) requires this information be provided on each prescription. The TAC, Title 22, Part 15, Chapter 291, Subchapter D, Rule §291.75(c)(1)(A) states, "...Each original medication order shall bear the following information... (iv) the date;...".
- One claim with an unsigned prescription: The TAC, Title 22, Part 15, Chapter 291, Subchapter D, Rule §291.75(c)(1)(A) states, "...Each original medication order shall bear the following information.. (v) signature or electronic signature of the practitioner....".
- One claim with a prescription that did not indicate strength: The Texas Administrative Code (TAC) requires this information be provided on each prescription. The TAC, Title 22, Part

15, Chapter 291, Subchapter D, Rule §291.75(c)(1)(A) states, "...Each original medication order shall bear the following information.. (ii) drug name, strength, and dosage...".

As a result, the Vendor was paid for ten invalid claims.

Recommendation

The Vendor should ensure that prescriptions contain all the necessary information, including prescription date, signature, and strength as required by the Texas State Board of Pharmacy and Medicaid Rules.

Management's Response

For prescription [REDACTED] (unsigned prescription), we respectfully disagree with your finding. Medical record notes from the patient's clinic visit on [REDACTED] are being provided. In these notes, the physician has documented the names, strengths, and dosing of all of the medications prescribed for the patient, indicating the prescriptions were issued to the patient. The physician has signed and dated the medical record notes and this matches the initial prescription fill. This attests to the validity of the prescription.

For prescription [REDACTED] (not dated), we agree with your finding. We have provided staff education reviewing and procedures of state requirements for original prescriptions.

For prescription [REDACTED] (not dated), we respectfully disagree with your finding. Medical record notes from the patient's clinic visit on [REDACTED] are being provided. In these notes, the physician has documented medication name, strength and dosage in question. The notes are dated and signed by the physician, and correlates to the date of fill for the prescription in question. This attests to the validity of the prescription.

For prescription [REDACTED] (not dated), we respectfully disagree with your finding. Medical record notes from the patient's visit on [REDACTED] are being provided. In these notes, the physician has documented the names, strengths, and dosages of all the medications prescribed for the patient. This indicates that during this clinic visit, the prescription was issued to the patient. The physician has signed and dated the medical record notes and this date matches the first fill of the prescription. This attests to the validity of the prescription.

For prescription [REDACTED] (not dated), we respectfully disagree with your finding. Medical record notes from the patient's clinic visit on [REDACTED] are provided. In these notes, the physician has documented the name of the medication prescribed for the patient, indicating that during this clinic visit, the prescription was issued to the patient. The physician has signed and dated the medical record notes and this matches the first prescription fill, which attests to the validity of the prescription.

For prescription [REDACTED] (not dated), we respectfully disagree with your finding. Medical record notes from the patient's clinic visit on [REDACTED] are being provided. In these notes, the prescriber has documented the medication prescribed for the patient, indicating that the prescription was issued to the patient at this clinic visit. The prescriber has signed and dated the medical record notes and this matches the prescription fill date. This attests to the validity of the prescription.

For Prescription [REDACTED] (not dated), we respectfully disagree with your finding. Medical record notes from the patient's clinic visit on [REDACTED] are being provided. In these notes, the physician has documented the medication prescribed for the patient, indicating that during this clinic visit, the prescription was issued to the patient. The physician has signed and dated the medical record notes, and the date matches the prescription fill date and attests to the validity of the prescription.

For prescription [REDACTED] (not dated), we respectfully disagree with your finding. Medical record notes from the patient's clinic visit on [REDACTED] are being provided. In these notes, the physician has documented the names, strengths, and dosages of all of the medications prescribed for the patient, indicating that during this clinic visit, the prescription was issued to the patient. The physician has signed and dated the medical record notes and the date matches the prescription fill. This attests to the prescription being issued on the same date and its validity.

For prescription [REDACTED] (not dated), we respectfully disagree with your finding. Medical record notes from the patient's clinic visit on [REDACTED] are being provided. In these notes, the physician has documented the name of the medication prescribed for the patient, indicating that the prescription was issued to the patient. The physician has signed and dated the medical record notes and the date matches the prescription fill date. This attests to the prescription being issued on that date and its validity.

For prescription [REDACTED] (no strength), we respectfully disagree with your finding. A statement from the physician, [REDACTED] is being provided. The statement verifies that the strength of the [REDACTED] was correctly dispensed. This attests to the accuracy of the prescription dispensed.

Auditor's Follow-Up Comment

The nine findings with which the vendor disagrees were reduced to the dispensing fees based on documentation provided prior to the release of the draft report. The IG reviewed the documents provided with the management's response, but the findings remain unchanged.

Acquisition Cost Errors: Billed For Amounts Not Supported for Seventy Claims

The Vendor did not follow the criteria for reimbursements based on actual invoice costs to hospitals with outpatient pharmacies. The Vendor billed for amounts as follows with acquisition costs not supported by invoice records:

- Sixty-five claims billed more than the invoice costs.
- Five claims billed less than the invoice costs.

As a result, the Vendor was paid incorrectly for the claims. Texas Administrative Code, Title 1, Part 15, Chapter 355, Subchapter J, Division 28, Rule 355.8549 states, "Reimbursements to licensed physicians who dispense their own drugs and to hospitals with outpatient pharmacies are based on actual invoice costs, verifiable by audit, plus a dispensing fee assigned by the department or the provider's usual and customary charge to the general public, whichever is lower."

Recommendation

The Vendor should bill the actual acquisition costs of drugs and maintain purchase information in invoice records.

Management's Response

For prescriptions:

[REDACTED]

[REDACTED] (billed more than invoice cost), we respectfully agree with your findings. At time of audit, drug prices in our system were being managed via automatic updates from our computer system. We have since stopped this practice and are now manually updating prices directly from our invoices. Also, we have worked with other Texas Hospital Districts to negotiate a change in reimbursement rate with the Vendor Drug Program to WAC minus a percentage plus dispensing fee. These changes should prevent recurrence of such findings in the future.

For prescription [REDACTED] (billed more than invoice cost), we respectfully disagree with your finding. The medication dispensed was [REDACTED] 200mg. The invoice number ([REDACTED]) that was referenced by you does not correlate to this medication. The one that was purchased on your reference invoice was [REDACTED] 100mg, which is not what was dispensed. However, [REDACTED] 200mg was purchased on invoice [REDACTED] for [REDACTED] on [REDACTED].

For prescription [REDACTED] (no supporting invoice), we respectfully disagree with your finding. This medication is not dispensed often at the Pharmacy. Provided is documentation from our PDX system that shows that this medication is a slow mover. There are invoices that show that two bottles of this medication were purchased back on [REDACTED] and never dispensed. These two bottles were used to fill this prescription. The invoice number is [REDACTED] and shows that the medication was purchased for [REDACTED] per 210mls.

For prescription [REDACTED] (billed more than invoice cost), we respectfully disagree with your findings. For the claims billed on both [REDACTED] and [REDACTED], we are providing an invoice, [REDACTED], dated [REDACTED], which shows that two bottles of [REDACTED] were purchased at [REDACTED] per 120 tablet bottle. These two bottles of [REDACTED] were used to fill the claims on [REDACTED] and [REDACTED].

For prescription [REDACTED] (billed more than invoice cost), we respectfully disagree with your finding. For the claim billed on [REDACTED], an invoice dated [REDACTED] is being provided. This invoice shows that one bottle of [REDACTED] was purchased at [REDACTED] per 120 tablet bottle. This bottle was used to fill the claim on [REDACTED].

For prescription [REDACTED] (billed more than invoice cost), we respectfully disagree with your finding. For the claim billed on [REDACTED], an invoice dated [REDACTED] is being provided. This invoice, [REDACTED] shows that one bottle of [REDACTED] 120 tablets was purchased at [REDACTED] and was used to fill the claim on [REDACTED].

Auditor's Follow-Up Comment

The IG reviewed the documents provided for the five prescriptions with which the vendor disagreed. The findings associated with these five prescriptions were removed. The remaining 70 findings are unchanged.

APPENDICES

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

The objectives of the audit were to determine if the Vendor billed the Texas Medicaid VDP accurately and complied with contractual requirements and TAC rules.

Scope

The engagement covered the period of September 1, 2009 through February 29, 2012. During the engagement, IG did not review all internal controls. IG limited the internal control review to the objectives described above.

Methodology

An engagement letter was issued to the Vendor outlining the understanding of the IG with respect to the audit of paid claims submitted by the Vendor for reimbursement. To obtain an understanding of the Vendor's internal controls, an internal control questionnaire was completed and observations were made throughout the audit. Additionally, IG examined prescriptions, daily logs, and other applicable accounting records that supported the claims submitted for reimbursement. Professional judgment was exercised in planning, executing, and reporting the results of our audit.

Criteria

- Texas Administrative Code, Title 1, Part 15, Chapter 354, Subchapter F, Divisions 1 through 7, Sections 354.1801 through 354.1928; Chapter 355, Subchapter J, Division 28
- Texas Vendor Drug Contract
- Vendor Drug Program Pharmacy Provider Handbook, March 1, 2006
- Texas Drug Code Index
- Texas State Board of Pharmacy rules and regulations
- Health and Safety Code, Title 6, Subtitle C, Chapter 481, Subchapter A
- Revisions and updates to the aforementioned materials and information
- Notices or bulletins issued by the VDP concerning Medicaid pharmaceutical drug benefits

Team Members

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Other Information

Fieldwork was conducted from June 16, 2014 through June 19, 2014.

SAMPLING METHODOLOGY**Summary of Sample Methodology**

IG used statistically valid random sampling to determine the extent to which the Vendor billed the VDP for Medicaid prescription claims correctly. IG conducted its sampling methodology in accordance with guidance from CMS Medicare Program Integrity Manual Chapter 8 - Administrative Actions and Statistical Sampling for Overpayment Estimates and guidance issued by the American Institute of Certified Public Accountants and Statements on Auditing Standards (SAS), Number 39. In order to ensure proper evaluation of the entire population, IG divided the population into three groups: a population for low dollar transactions, a population for medium dollar transactions and a population for high dollar transactions. The low and medium populations were split into 13 strata. Sample sizes were calculated for each stratum in the low and medium population groups. In any stratum containing a single sample item only, extrapolation was excluded for that stratum and any errors were calculated on a dollar-for-dollar basis to determine the final extrapolated recoupment amount owed. To determine the final extrapolated recoupment amount owed by the Vendor, IG utilized RAT-STATs Stratified Variable Appraisal functionality to evaluate the results of the samples. The results for the low, medium, and high dollar populations can be found in tables A, B, and C respectively.

Results

To achieve valid sampling results, the population was separated into low, medium, and high dollar claims. To determine the dollar value of billing errors, IG tested 308 claims, of which 88 constituted exceptions. Of the 308 claims, 153 were low dollar, 142 were medium dollar, and 13 were high dollar. The low and medium dollar claims were selected for testing based on statistically valid random sampling. The high dollar claims were tested on a dollar for dollar basis. The testing resulted in 88 exceptions, of which 59 were low, 23 were medium, and 6 were high dollar claims. The exceptions for low dollar and medium dollar claims were categorized in two parts: a dollar-for-dollar population and an extrapolated population. The exceptions for high dollar claims were tested on a dollar-for-dollar basis only. The low dollar tested claims consisted of 6 dollar-for-dollar tested claims from the dollar-for-dollar population and 147 randomly sampled claims from the extrapolated population. The medium dollar tested claims consisted of 2 dollar-for-dollar tested claims from the dollar-for-dollar population and 140 randomly sampled claims from the extrapolated population. The high dollar tested claims consisted of 13 dollar-for-dollar tested claims from the dollar-for-dollar population. The total recoupment amount for the low dollar sample was calculated to be \$27,349.54, the medium dollar sample totaled \$16,307.13, and the high dollar sample totaled \$25,790.55, for a total combined recoupment amount of \$69,447.22 (Tables A, B, and C).

APPENDIX B (cont.)

During the engagement, IG identified the following instances of noncompliance for the claims:

Finding Type	Low Dollar Findings	Medium Dollar Findings	High Dollar Findings	Total Findings
Invalid Claims:				
Missing Prescription	0	1	0	1
Non-Tamper Resistant	1	6	0	7
Incomplete Rx: Not Dated	7	1	0	8
Incomplete Rx: Not Signed	1	0	0	1
Incomplete Rx: No Strength	0	1	0	1
Acquisition Cost Errors:				
Billed More Than Invoice Cost	45	14	6	65
Billed Less Than Invoice Cost	5	0	0	5
Total	59	23	6	88

See the Detailed Findings section of this report for details.

Sampling Frame

The sampling frame (population) was the Vendor's claims paid by the HHSC that had a "Date of Service" in the audit period of September 1, 2009 through February 29, 2012. The low dollar sample frame consisted of all paid claims less than or equal to \$293.90. The medium dollar sample frame consisted of all paid claims greater than \$293.90 and less than or equal to \$4,222.39. The high dollar sample frame consisted of all paid claims greater in amount than \$4,222.39.

Sample Unit

The sample unit was a paid claim. A paid claim is a prescription dispensed to a Medicaid recipient by a contracted Vendor or Pharmacist for which the HHSC paid the Vendor and the "Date of Service" was in the audit period of September 1, 2009 through February 29, 2012.

Table A**Total Population Paid and Recoupment Statistics
(Low Dollar)**

Total Paid Dollar Amount in Extrapolation Population	\$933,464.92
Total Paid Dollar Amount in Dollar-For-Dollar Population	\$293,604.92
Total Population Paid Dollar Amount	<u>\$1,227,069.84</u>
Total Recoupment Amount from Extrapolation Population Using RAT-STATs 2007 Stratified Variable Appraisal (Calculated at lower limit of 90% confidence interval)	\$27,347.00
Total Recoupment Amount from Dollar-For-Dollar Population	\$2.54
Total Population Recoupment Amount	<u>\$27,349.54</u>

Table B**Total Population Paid and Recoupment Statistics
(Medium Dollar)**

Total Paid Dollar Amount in Extrapolation Population	\$1,156,323.28
Total Paid Dollar Amount in Dollar-For-Dollar Population	\$82,383.63
Total Population Paid Dollar Amount	<u>\$1,238,706.91</u>
Total Recoupment Amount from Extrapolation Population Using RAT-STATs 2007 Stratified Variable Appraisal (Calculated at lower limit of 90% confidence interval)	\$16,306.00
Total Recoupment Amount from Dollar-For-Dollar Population	\$1.13
Total Population Recoupment Amount	<u>\$16,307.13</u>

Table C**Total Population Paid and Recoupment Statistics
(High Dollar)**

Total Paid Dollar Amount in Extrapolation Population	\$0.00
Total Paid Dollar Amount in Dollar-For-Dollar Population	\$95,722.67
Total Population Paid Dollar Amount	<u>\$95,722.67</u>
Total Recoupment Amount from Extrapolation Population Using RAT-STATs 2007 Stratified Variable Appraisal (Calculated at lower limit of 90% confidence interval)	\$0.00
Total Recoupment Amount from Dollar-For-Dollar Population	\$25,790.55
Total Population Recoupment Amount	<u>\$25,790.55</u>

Please note: Additional details regarding the samples and extrapolations will be provided upon request.

APPENDIX C

**Schedule of Findings
University Medical Center of El Paso
Vendor Number: 250082
Over/Under Payments for Low Dollar Claims**

Client Number	Prescription Number	Fill Date	Amount Paid	Audited Cost	Over/(Under) Payments	Comments
			\$77.36	\$68.34	\$9.02	Non Tamper-Resistant Prescription*
		Sub Total	\$77.36	\$68.34	\$9.02	
			\$9.18	\$5.50	\$3.68	Incomplete Rx: Not Signed*
		Sub Total	\$9.18	\$5.50	\$3.68	
			\$4.68	\$0.00	\$4.68	Incomplete Rx: Not Dated
			63.41	54.67	8.74	Incomplete Rx: Not Dated*
			30.46	30.13	0.33	Incomplete Rx: Not Dated*
			12.90	5.15	7.75	Incomplete Rx: Not Dated*
			2.97	1.99	0.98	Incomplete Rx: Not Dated*
			7.87	0.22	7.65	Incomplete Rx: Not Dated*
			13.65	\$10.60	3.05	Incomplete Rx: Not Dated*
		Sub Total	\$135.94	\$102.76	\$33.18	
			\$17.31	\$13.80	\$3.51	Billed More Than Invoice Cost
			17.44	16.58	0.86	Billed More Than Invoice Cost
			7.75	0.15	7.60	Billed More Than Invoice Cost
			7.08	6.85	0.23	Billed More Than Invoice Cost
			4.02	1.76	2.26	Billed More Than Invoice Cost
			12.09	11.22	0.87	Billed More Than Invoice Cost
			28.75	28.27	0.48	Billed More Than Invoice Cost
			57.99	57.11	0.88	Billed More Than Invoice Cost
			1.12	1.00	0.12	Billed More Than Invoice Cost
			4.02	1.68	2.34	Billed More Than Invoice Cost
			7.77	6.90	0.87	Billed More Than Invoice Cost
			7.76	6.90	0.86	Billed More Than Invoice Cost
			150.88	150.03	0.85	Billed More Than Invoice Cost
			7.79	7.17	0.62	Billed More Than Invoice Cost
			13.34	8.76	4.58	Billed More Than Invoice Cost
			14.13	13.26	0.87	Billed More Than Invoice Cost
			3.31	1.44	1.87	Billed More Than Invoice Cost
			8.00	0.75	7.25	Billed More Than Invoice Cost

APPENDIX C (cont.)

**Schedule of Findings
University Medical Center of El Paso
Vendor Number: 250082
Over/Under Payments for Low Dollar Claims**

Client Number	Prescription Number	Fill Date	Amount Paid	Audited Cost	Over/(Under) Payments	Comments
			\$8.39	\$7.53	\$0.86	Billed More Than Invoice Cost
			10.98	10.11	0.87	Billed More Than Invoice Cost
			4.00	1.59	2.41	Billed More Than Invoice Cost
			9.57	8.70	0.87	Billed More Than Invoice Cost
			24.45	23.58	0.87	Billed More Than Invoice Cost
			37.42	7.77	29.65	Billed More Than Invoice Cost
			30.21	29.35	0.86	Billed More Than Invoice Cost
			98.94	98.08	0.86	Billed More Than Invoice Cost
			5.91	1.42	4.49	Billed More Than Invoice Cost
			4.02	1.66	2.36	Billed More Than Invoice Cost
			0.81	0.46	0.35	Billed More Than Invoice Cost
			6.33	5.96	0.37	Billed More Than Invoice Cost
			8.00	7.46	0.54	Billed More Than Invoice Cost
			56.00	55.74	0.26	Billed More Than Invoice Cost
			270.68	268.14	2.54	Billed More Than Invoice Cost
			8.38	2.15	6.23	Billed More Than Invoice Cost
			5.91	2.14	3.77	Billed More Than Invoice Cost
			5.91	1.63	4.28	Billed More Than Invoice Cost
			1.64	1.48	0.16	Billed More Than Invoice Cost
			3.33	1.29	2.04	Billed More Than Invoice Cost
			14.24	13.37	0.87	Billed More Than Invoice Cost
			9.00	7.78	1.22	Billed More Than Invoice Cost
			25.91	24.39	1.52	Billed More Than Invoice Cost
			37.42	29.40	8.02	Billed More Than Invoice Cost
			49.49	48.61	0.88	Billed More Than Invoice Cost
			153.60	152.74	0.86	Billed More Than Invoice Cost
			8.02	3.17	4.85	Billed More Than Invoice Cost
		Sub Total	\$1,269.11	\$1,149.33	\$119.78	
			\$2.97	\$3.14	(\$0.17)	Billed Less Than Invoice Cost
			3.00	3.15	(0.15)	Billed Less Than Invoice Cost
			36.86	40.36	(3.50)	Billed Less Than Invoice Cost

APPENDIX C (cont.)

**Schedule of Findings
University Medical Center of El Paso
Vendor Number: 250082
Over/Under Payments for Low Dollar Claims**

Client Number	Prescription Number	Fill Date	Amount Paid	Audited Cost	Over/(Under) Payments	Comments
			\$2.97	\$3.14	(\$0.17)	Billed Less Than Invoice Cost
			3.00	3.15	(0.15)	Billed Less Than Invoice Cost
		Sub Total	\$48.80	\$52.94	(\$4.14)	
		Total	\$1,540.39	\$1,378.87	\$161.52	

APPENDIX C (cont.)

**Schedule of Findings
University Medical Center of El Paso
Vendor Number: 250082
Over/Under Payments for Medium Dollar Claims**

Client Number	Prescription Number	Fill Date	Amount Paid	Audited Cost	Over/(Under) Payments	Comments
			\$711.46	\$690.12	\$21.34	Missing Prescription*
		Sub Total	\$711.46	\$690.12	\$21.34	
			\$295.28	\$285.95	\$9.33	Non Tamper-Resistant Prescription*
			581.30	562.54	18.76	Non Tamper-Resistant Prescription*
			499.20	482.10	17.10	Non Tamper-Resistant Prescription*
			566.19	547.77	18.42	Non Tamper-Resistant Prescription*
			898.17	873.01	25.16	Non Tamper-Resistant Prescription*
			902.20	876.95	25.25	Non Tamper-Resistant Prescription*
		Sub Total	\$3,742.34	\$3,628.32	\$114.02	
			\$309.81	\$296.40	\$13.41	Incomplete Rx: Not Dated*
		Sub Total	\$309.81	\$296.40	\$13.41	
			\$534.77	\$516.93	\$17.84	Incomplete Rx: No Strength*
		Sub Total	\$534.77	\$516.93	\$17.84	
			\$1,062.00	\$1,029.09	\$32.91	Billed More Than Invoice Cost
			2,321.19	2,249.60	71.59	Billed More Than Invoice Cost
			503.36	187.74	315.62	Billed More Than Invoice Cost
			326.53	320.30	6.23	Billed More Than Invoice Cost
			1,263.98	799.18	464.80	Billed More Than Invoice Cost
			3,283.22	2,956.56	326.66	Billed More Than Invoice Cost
			3,383.00	3,381.87	1.13	Billed More Than Invoice Cost
			319.09	313.65	5.44	Billed More Than Invoice Cost
			446.56	283.48	163.08	Billed More Than Invoice Cost
			2,321.19	2,308.79	12.40	Billed More Than Invoice Cost
			503.36	99.70	403.66	Billed More Than Invoice Cost
			\$462.56	\$455.30	\$7.26	Billed More Than Invoice Cost
			812.89	543.84	269.05	Billed More Than Invoice Cost
			3,283.06	2,739.49	543.57	Billed More Than Invoice Cost
		Sub Total	\$20,291.99	\$17,668.59	\$2,623.40	
		Total	\$25,590.37	\$22,800.36	\$2,790.01	

*Adjusted dispensing fee and administrative fee from amount paid.

APPENDIX C (cont.)

**Schedule of Findings
University Medical Center of El Paso
Vendor Number: 250082
Over/Under Payments for High Dollar Claims**

Client Number	Prescription Number	Fill Date	Amount Paid	Audited Cost	Over/(Under) Payments	Comments
			\$9,476.99	\$3,324.41	\$6,152.58	Billed More Than Invoice Cost
			7,933.49	3,075.02	4,858.47	Billed More Than Invoice Cost
			7,933.49	3,075.02	4,858.47	Billed More Than Invoice Cost
			7,933.49	3,035.45	4,898.04	Billed More Than Invoice Cost
			7,933.49	3,036.01	4,897.48	Billed More Than Invoice Cost
			4,716.52	4,591.01	125.51	Billed More Than Invoice Cost
		Sub Total	\$45,927.47	\$20,136.92	\$25,790.55	
		Total	\$45,927.47	\$20,136.92	\$25,790.55	

REPORT DISTRIBUTION

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