



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General
Office of Audit Services

Report Number: A-07-02-00143

MAR 6 2003

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

Mr. Steve Renne, Acting Director
Missouri Department of Social Services
Broadway State Office Building
P.O. Box 1527
Jefferson City, MO 65101

Dear Mr. Renne:

Enclosed are two copies of the U.S. Department of Health and Human Services (HHS), Office of Inspector General, Office of Audit Services' (OAS) report entitled *Review of Missouri Medicaid Payments for Services Provided to Deceased Recipients*. A copy of this report will be forwarded to the action official noted below for his review and any action deemed necessary.

Final determination as to actions taken on all matters reported will be made by the HHS action official named below. We request that you respond to the HHS action official within 30 days from the date of this letter. Your response should present any comments or additional information that you believe may have a bearing on the final determination.

In accordance with the principles of the Freedom of Information Act (5 U.S.C. 552, as amended by Public Law 104-231), OIG, OAS reports issued to the Department's grantees and contractors are made available to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act which the Department chooses to exercise. (See 45 CFR Part 5.) As such, within ten business days after the final report is issued, it will be posted on the world-wide-web at <http://oig.hhs.gov>.

To facilitate identification, please refer to Report Number A-07-02-00143 in all correspondence relating to this report.

Sincerely yours,

James P. Aasmundstad
Regional Inspector General
for Audit Services

Enclosures – as stated

Direct Reply to HHS ACTION OFFICIAL:

Joe Tilghman, Consortium Administrator
Centers for Medicare & Medicaid Services (CMS)
Richard Bolling Federal Building
601 East 12th Street, Room 235
Kansas City, MO 64106-2808

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**REVIEW OF MISSOURI MEDICAID
PAYMENTS FOR SERVICES PROVIDED
TO DECEASED RECIPIENTS**



**JANET REHNQUIST
INSPECTOR GENERAL**

**MARCH 2003
A-07-02-00143**

Office of Inspector General

<http://oig.hhs.gov/>

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OAS FINDINGS AND OPINIONS

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





DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General
Office of Audit Services

Report Number: A-07-02-00143

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

Mr. Steve Renne, Acting Director
Missouri Department of Social Services
Broadway State Office Building
P.O. Box 1527
Jefferson City, MO 65101

Dear Mr. Renne:

This final report provides the results of our *Review of Missouri Medicaid Payments for Services Provided to Deceased Recipients*. The Missouri Division of Medical Services (State) is charged with monitoring, identifying, and collecting payments made to Medicaid recipients for services claimed after the date of death. The objective of our review was to determine whether the State paid claims for deceased Medicaid recipients during the period October 1, 1998 through December 31, 2001 and, if so, to determine the amount of the unallowable payments.

To accomplish our objective, we identified, using computer analysis, 75,193 claims representing 2,939 Medicaid recipients that were potentially paid after the date of death. Subsequently, we selected a statistical sample of 200 from the 2,939 recipients for further review and determined, with the State's concurrence, that claims of \$20,242 for 97 Medicaid recipients were unallowable. Projected for the 2,939 recipients, we estimated that unallowable claims paid for services after death totaled \$196,232 (Federal share \$118,362). However, the State indicated that not all claims were recoverable due to their age.

Our review also showed that unallowable payments were due, in part, because the State was maintaining incorrect or missing information in the Medicaid Management Information System (MMIS), the database used for monitoring payments made after the date of death. Our sample indicated that the MMIS had the following errors:

- The dates of death were incorrect or were missing for 32 percent of our sampled recipients.
- The Social Security Numbers (SSNs), which are needed for accurate identification of the recipient, were incorrect or were missing for 14 percent of our sampled recipients.

We are recommending the State recover the unallowable payments of \$20,242 identified in our sample and continue analyzing the remaining Medicaid recipients for potential recoveries. Unallowable payments projected for the 2,939 recipients would total an estimated \$196,232 (Federal share \$118,362). In addition, we are recommending that the State ensure that all information maintained in the MMIS is complete and correct to ensure effective monitoring of payments after death. The State commented that the OIG

should review in detail the remaining recipients not included in the sample and identify the actual overpayment, before they would initiate any more recoveries. We do not have the time or resources to make such a detail review. In addition, the State described their procedures for updating the MMIS file, but did not address the issue of incorrect or missing SSNs. The State's response is included in its entirety as Appendix B.

INTRODUCTION

Background

The Social Security Administration (SSA) keeps the most thorough death record information in the Federal government. The SSA purchases death certificate information from state governments as well as obtaining death notifications from funeral homes, friends, and family. The SSA uses this information to terminate benefits of the deceased and to match the State's death records against SSA payment records to identify and prevent erroneous payments after death.

The State performs a monthly match of recipients in the MMIS with death records provided by the Bureau of Vital Records (BVR), which has the most accurate dates of death. When claims have been paid after a recipient's date of death, the State takes action to recoup the overpayments.

During the State's fiscal year ended June 30, 2001, Medicaid expenditures totaled \$2.9 billion according to the State of Missouri's Single Audit for the year then ended. The State Auditor's Office summary schedule of prior audit findings noted the following findings relating to payments after death:

- FINDING 99-13 - *“We performed a match of Managed Care Plus (MC+) recipient and mental health services claims paid during the year ended June 30, 1999, with computer records of deaths reported in Missouri since 1990 obtained from the BVR. We identified 15 of 330 MC+ and 35 of 106 mental health recipients by social security number with BVR records of a deceased individual. Of these, we identified 40 recipients who had claims paid for service periods after their date of death but no recoupment had been made. The total amount of the claims paid for these recipients was \$13,906 (federal share \$8,377).”*
- FINDING 98-24 - *“We matched Medicaid recipient inpatient and nursing home claims paid during the fiscal year ended June 30, 1998, and managed care claims paid in June 1998, with computer records of deaths reported in Missouri since 1980 obtained from the state's Department of Health – Bureau of Vital Statistics (same as the Bureau of Vital Records). We identified 52 recipients who had claims paid for service periods after their date of death but no recoupment had been made. The total amount of claims paid for these recipients was \$108,221 (\$65,669 federal share). In addition, for 18 of the 52 recipients, the Missouri Medicaid Information System (MMIS) did not indicate a date of death, and recipient records for five of these 18 recipients still showed the individual as being eligible for Medicaid benefits.”*

For both of these findings, the State resolved the questioned costs and sought reimbursement from the providers for the overpayments. It should be noted the State Auditor's office performed limited reviews of claims paid after death during each of the Single Audits, but did not perform a comprehensive review of all Medicaid claims during any period. The State instituted a long-term corrective action, as of September 10, 2001, where 3,329 claims found to be paid in error were recouped resulting in recoveries totaling \$245,520. In our review, we did not consider as unallowable any payment that had been earlier recouped.

Objective

The objective of our review was to determine whether the State of Missouri paid claims for deceased Medicaid recipients during the period October 1, 1998 through December 31, 2001 and, if so, to determine the amount of the unallowable payments.

Scope

Our review was conducted in accordance with generally accepted government auditing standards, except the review did not require an understanding or assessment of the overall internal control structure. The review was not in sufficient detail to ensure the detection of system weaknesses that could affect the allowability of costs claimed.

Methodology

We discussed the objective of our review with State officials, and also reviewed the State Medicaid Manual and State Medicaid Bulletins. From the Office of the State Auditor, we obtained and reviewed the Single Audits for the State of Missouri for the years ended June 30, 1998 through June 30, 2001.

Initially, we requested a match of the Medicaid Statistical Information System (MSIS) payment data and SSA Master Death file that would show whether Medicaid payments had been made after a Medicaid recipient's date of death (as shown in SSA's Master Death file during the period October 1, 1998 through December 31, 2001). The data retrieved by our Advanced Techniques Staff indicated there were 108,323 claims for 8,147 Medicaid recipients.

Next, we reviewed the claims data for these 108,323 claims to determine whether they occurred after the date of death as recorded in the SSA's Master Death file or in the MSIS. If the date of death did not agree in these files, we used the later date to be conservative in our estimation. From the 108,323 claims, we eliminated 10,060 claims that were before this date of death. As a result, we were left with 98,263 claims for services after the date of death. These 98,263 claims were categorized into the four types of claims: inpatient of 431; long-term of 9,681; prescription of 41,350; and other 46,801.

From these 98,263 claims, we excluded claims that had: (1) previously been recouped in part or in full by the State, (2) not been paid, and (3) recovery actions taken by the State

where we did not have the corresponding paid claim. After eliminating those three categories, 75,193 claims for 2,939 Medicaid recipients were left. The payments for these 75,193 claims totaled \$10,840,896.

To accomplish our objective, we selected a statistical sample of 200 from the 2,939 Medicaid recipients who had at least one paid claim after their date of death where, as of December 31, 2001, the State had not recovered payments. Using the MMIS, we reviewed claims information for these 200 recipients and identified those that appeared to be for services after the recipient's date of death. We also reviewed the date of death information in the BVR to determine the correct date. After reviewing the MMIS and BVR, we concluded that 115 of the 200 recipients continued to show claims after the date of death.

The 115 recipients along with their claims were submitted for verification to the State, which confirmed 97 of the recipients had received unallowable payments. Based on this confirmation, we projected the results of our random sample of 200 to the 2,939 Medicaid recipients. Our estimated projections were based on the lower limit of the 90 percent two-sided confidence interval (See Appendix A).

Fieldwork was performed in Jefferson City, Missouri from May through June of 2002. The remaining audit work was performed at Office of Audit Services, Regional Office in Kansas City, Missouri and the Field Office in Jefferson City, Missouri.

FINDINGS AND RECOMMENDATIONS

The State paid during our audit period an estimated \$196,232 (Federal share \$118,362) in total Medicaid claims for services after the date of death that were unallowable. However, the State indicated that not all claims were recoverable due to their age.

Our review also showed that unallowable payments were due, in part, because the State maintains incorrect and inaccurate information in the MMIS system, the database used for monitoring payments made after the date of death. Our sample indicated that the MMIS had the following errors:

- The dates of death were incorrect or were missing for 32 percent of our sampled recipients.
- The SSNs, which are needed for accurate identification of the recipient, were incorrect or were missing for 14 percent of our sampled recipients.

Payments Made for Services to Deceased Recipients

Based on our review of 200 randomly selected recipients, the State agreed, after further review, that 97 recipients had \$20,242 (Federal share \$12,212) in unallowable claims paid for services after death. (However, due to the age of some of the claims, the State indicated they would only be able to recover \$11,535 of the unallowable payments.) Projected to the population of 2,939 recipients, we determined \$196,232 (Federal share \$118,362) in unallowable claims were paid for services after death.

MMIS Errors

To ensure the State can effectively monitor unallowable payments would require they maintain in the MMIS for each recipient an accurate date of death. About 32 percent of our sampled recipients in the MMIS had inaccurate or missing dates of death. This condition was due, in part, because the State matched recipients by name and date of birth before transferring the date of death from the BVR, which has the most accurate death information, to the MMIS. In our opinion, using a person's name and date of birth is not the best method for matching recipients between the two databases.

For example, our sample included a durable medical equipment claim with a date of service of January 6, 2000. The MMIS did not show a date of death even though the State's BVR had the correct date of December 12, 1999. According to officials, the State matches recipients based on their names and dates of birth in order to transfer dates of deaths from the BVR to the MMIS. In this instance, the person's first name did not match. One of the names is a nickname: "NORA" and the other one was the actual name "ELENORA." Because the first names did not match, the State never transferred the correct date to the MMIS. As a result of the MMIS not having the correct date of death, Medicaid improperly paid \$100. (The recipient had the same date of birth and SSN on both the MMIS and the BVR.)

Ideally, the State should match the two databases based on a specific identifier--the recipient's SSN. However, the SSNs, which are needed for accurate identification of the recipient, were inaccurate or missing in the MMIS for 14 percent of our sampled recipients. Furthermore, the single audit for the year ended June 30, 2001 indicated that the State has 52,000 Medicaid recipients that do not have any SSNs in the MMIS.

The Health Care Financing Administration (HCFA), currently named the Center for Medicare & Medicaid Services (CMS), issued a letter dated March 6, 1998 to the State Medicaid Directors informing them that the "*...social security number will be required from all States to facilitate matching with other programs.*"

The Social Security Act – Section 1137 (a) requires the disclosure of SSNs for applicants and recipients of Medicaid benefits. According to 42 CFR – Section 435.910(e), if a SSN has not been issued, the states must assist the individual in applying for one. The only instance where the states are not required to provide a SSN is when they are providing emergency Medicaid coverage for a non-citizen (Social Security Act – Section 1137).

We consider the lack of SSNs to be a problem that should be addressed by the State. The CMS requires the correct SSN in order for the States to match with other programs such as the BVR. In addition, the State's single audit for the year ended June 30, 2001 indicated that computer matches performed by the State with other database records cannot be effective if the recipients' SSNs are not consistently entered into the State's computer systems.

RECOMMENDATIONS

We are recommending that the State:

- Recover the unallowable payments of \$20,242 identified in our sample and continue analyzing the remaining Medicaid recipients for potential recoveries. Unallowable payments, we estimate would total about \$196,232 (Federal share \$118,362). (The State indicated that some of the improper payments were not collectable due to their age.)
- Ensure that all information maintained in the MMIS is complete and correct to ensure effective monitoring of payments after death.

Comments and OIG Response

Recoveries

The State indicated, if the OIG would provide them with a list of the claims that “*constitute this suggested unallowable payment,*” they would recover all of the overpayments. They mentioned already recovering \$11,535 of the \$20,242 in unallowable payments, which were identified in our sample. The overpayments not recovered were uncollectible, according to the State, due to their age.

We provided, based on a computer match, the State with a listing of 2,939 recipients with potential overpayments, but only analyzed in detail a sample of 200 recipients to determine if actual overpayments occurred. Due to our limited time and resources, we could not analyze all of the 2,939 recipients. Assuredly it would be financially advantageous to the State of Missouri if they recovered all of the overpayments, which were projected based on our sample results. For example, as detailed in Appendix A, the State’s share of estimated recoveries would be in a range of \$77,870, for the lower limit to \$158,115 for the upper limit.

Ensuring Accuracy of Information

The State indicated “*MMIS recipient detail information is supplied by Division of Family Services’ (DFS) file updates. Information received by DMS regarding a change in recipient data is forwarded to DFS for verification and update to their files, including date of death information.*” The State matches the BVR using the “*Social Security Number if contained on the DFS file*” with the information in the MMIS. Otherwise, the State matches the BVR against the MMIS using the following criteria: “*1) the month and year of the date of birth of the recipient, 2) the first two letters of the last name, and 3) the first letter of the first name of the recipient on file.*”

We commend the State for using SSNs in the “DFS file” for matching information in the BVR to the MMIS. During our review, State officials did not indicate that this procedure was in place. Moreover, we found examples in our sample where the procedure, if

implemented, was not effective. In the example mentioned in our finding, the recipient had the correct SSN in the BVR and the MMIS, but the State apparently did not match the recipient using their SSN to determine the correct date of death.

The State acknowledged in their comments that sometimes SSNs for Medicaid recipients were unavailable for matching purposes. It should be remembered SSNs, which are needed for accurate identification of the recipient, were not correct or were missing for 14 percent of our sampled recipients. The problem of missing or incorrect SSNs was not addressed by the State's comments.

The State's response, in its entirety, is presented as Appendix B.

Final determination as to actions taken on all matters reported will be made by the HHS action official named below. We request that you respond to the HHS action official within 30 days from the date of this letter. Your response should present any comments or additional information that you believe may have a bearing on the final determination.

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Sincerely,



James P. Aasmundstad
Regional Inspector General
for Audit Services

Enclosures

HHS ACTION OFFICIAL

Joe Tilghman, Consortium Administrator
Centers for Medicare & Medicaid Services (CMS)
Richard Bolling Federal Building
601 East 12th Street, Room 235
Kansas City, MO 64106-2808

SAMPLE METHODOLOGY, RESULTS, AND PROJECTIONS

Objective:

The objective of our review was to determine whether the State of Missouri paid claims for deceased Medicaid recipients during Federal Fiscal Year (FFY) 1999 through the first quarter of FFY 2002 and, if so, to determine the amount of the improper payments.

Population:

The sampling population consists of 2,939 Medicaid recipients who had at least one paid claim after the date of death on the Medicaid Management Information System (MMIS) where, as of December 31, 2001, the State had not recovered payments. The population excludes Medicaid recipients who had: (1) paid claims which have previously been recouped (in part or in full) by the State, (2) claims not paid, or (3) recovery actions taken by the State where we did not have the corresponding paid claim. Estimated claims paid after the recipients' date of death for FFY 1999 through the first quarter of FFY 2002 total \$10.8 million.

Sampling Unit:

The sample unit is a Medicaid recipient with at least one paid claim after the date of death. The date of death was considered to be the later date of death in either the MMIS or the SSA Master death file.

Sample Design:

We will perform a simple random sample of 2,939 Medicaid recipients, which had at least one paid claim after the date of death during FFY 1999 through the first quarter of 2002 where the State had not taken recovery actions.

Sample Size:

We selected a sample of 200 from 2,939 Medicaid recipients using a random sample.

Estimation Methodology:

We used the OAS Statistical Software Variable Appraisal program to project the amount of the unallowable claims.

SAMPLE METHODOLOGY RESULTS AND PROJECTION

Sample Results: The results of our review of 200 sampled Medicaid recipients for claims recovered by Missouri for services after death

Sample Size: 200 Medicaid recipients

Number of Non-Zero Errors: 97

Value of Reimbursement Errors (Overpayment):

Total Recovery \$20,242

Federal share \$12,212

Variable Projection: Overpayment

Point Estimate

Total Recovery \$297,455

Federal Share 179,462

90% Confidence Interval

Lower Limit

Recovery 196,232

Federal Share 118,362

State Share 77,870

Upper Limit

Recovery 398,678

Federal Share 240,563

State Share 158,115



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Steven E. Renne
ACTING DIRECTOR

February 6, 2003

James P. Aamundstad
Regional Inspector General for Audit Services
Office of Inspector General
Federal Office Building
601 East 12th Street, Room 284A
Kansas City, MO 64106

Re: CIN A-07-02-00143

Dear Mr. Aasmundstad:

This letter is in response to the recommendations in the January 9, 2003 draft report entitled, Audit of Medicaid Payments for Services Provided to Deceased Recipients. The objective of the Office Of Inspector General (OIG) review was to determine whether the State of Missouri paid claims for deceased Medicaid recipients during the period October 1, 1998 through December 31, 2001. During the period October 1, 1998 through December 31, 2001 the Division of Medical Services' (DMS) Medicaid Management Information System (MMIS) processed a total of 182,117,906 claims. Listed below are the specific OIG recommendations along with the Department of Social Services (DSS) response.

1. Recover the unallowable payments of \$20,242 identified in our sample and continue analyzing the remaining Medicaid recipients for potential recoveries. Unallowable payments, we estimate would total about \$196,232 (Federal share \$118,362). (The State indicated that some of the improper payments were not collectable due to their age.)

Response: DSS has recovered \$11,535 paid after the recipient's date of death. The remaining \$8,707 is not recoverable due to the age of the claims. The additional unallowable payment of \$196,232 is based on an extrapolation of the \$20,242

James P. Aamundstad
February 6, 2003
Page 2

unallowable payments for 97 Medicaid recipients identified in the sample. OIG did not provide DSS a listing of claims that constitute this suggested unallowable payment. Without a claim specific list from OIG, DSS cannot review this amount for its accuracy or perform recoveries from Medicaid providers.

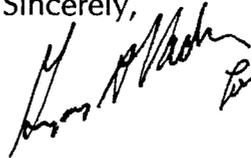
2. Ensure that all information maintained in the Medicaid Management Information System (MMIS) is complete and correct to ensure effective monitoring of payments after death.

Response: The MMIS recipient detail information is supplied by Division of Family Services' (DFS) file updates. Information received by DMS regarding a change in recipient data is forwarded to DFS for verification and update to their files, including date of death information. Once the information is updated on the DFS file, the daily file extract would update the MMIS recipient data file.

The DSS Division of Information Systems and Technology routinely performs a match with the Department of Health and Senior Services Bureau of Vital Records (BVR) to determine if any of the recipients now have a date of death on file. This match is performed using the Social Security Number if contained on the DFS file. If there is not a Social Security Number or no match is found, the following criteria must be met to match the recipient with a date of death on the BVR file: 1) the month and year of the date of birth of the recipient, 2) the first two letters of the last name, and 3) the first letter of the first name of the recipient on file.

Please feel free to contact Gregory A. Vadner, Director, Division of Medical Services at 573-751-6922 if you have additional questions.

Sincerely,



Steven E. Renne
Acting Director

SER/rjs

ACKNOWLEDGMENTS

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

Thomas Suttles, Audit Manager
Joseph Mickey, Senior Auditor
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Ann Lowe, *Senior Auditor*
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