



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office Of Inspector General  
Office Of Audit Services

Region II  
Jacob K. Javits Federal Building  
26 Federal Plaza  
New York, NY 10278

January 30, 2004

Report Number: A-02-03-03003

Mr. William Foley  
Vice President, Medicare Operations  
Empire Medicare Services  
2651 Strang Boulevard  
Yorktown Heights, New York 10598

Dear Mr. Foley:

Enclosed are two copies of our final report entitled "Review of Fiscal Year 2003 Financial Statement Activity at Empire Medicare Services". A copy of this report will be forwarded to the action official noted below for his review and any action deemed necessary.

The objectives of the audit were to [1] assess the accounting controls related to the reconciliation of paid claims and the financial activity reports, [2] verify the accuracy of financial activity that contributed to the preparation of the fiscal year 2003 combined financial statements for the Centers for Medicare & Medicaid Services (CMS), and [3] determine the status of findings resulting from the 1998, 1999 and 2001 Chief Financial Officers (CFO) audits.

The results of our review indicate that Empire Medicare Services's (Empire) accounting controls were generally adequate and that the reconciliation was substantially accurate, supportable and complete. We found, however, that accounting controls, over "Do Not Forward" transactions and the reconciliation of the CMS 1522 to Empire's paid claims tapes, needed strengthening in order to prevent misstatements of the CMS financial statements. We also determined that Empire has successfully resolved findings reported in prior CFO audits and continues to monitor the status of enhancements to the CMS systems.

We are recommending that Empire improve their reconciliation and financial reporting procedures by:

- ensuring that "Do Not Forward" transactions for the New Jersey carrier, such as the \$235,699 in reporting errors identified in this audit, are properly reported on the financial reports and

working with their programmers, CMS and Electronic Data Systems Corporation develop a better understanding of the system logic for calculating both the total Medicare payments and the number of claims processed in order to reconcile the paid claims file to both the Medicare systems reports and the CMS financial reports.

In written comments, Empire generally concurred with the recommendations and noted that corrective actions have already been taken with respect to the reported findings.

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), Office of Inspector General, OAS reports issued to the Department's grantees and contractors are made available to members of the 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.)

To facilitate identification, please refer to Report Number A-02-03-03003 in all correspondence. Any questions or further comments on any aspect of the report are welcome. Please address them to me at (212) 264-4620 or through e-mail at [thorgan@oig.hhs.gov](mailto:thorgan@oig.hhs.gov).

Sincerely,



Timothy J. Horgan  
Regional Inspector General  
for Audit Services

Enclosure

**Direct Reply to HHS Action Official:**

Mr. James T. Kerr, Regional Administrator  
Centers for Medicare & Medicaid Services  
26 Federal Plaza, Room 3811  
New York, New York 10278

**Department of Health and Human Services**

**OFFICE OF  
INSPECTOR GENERAL**

**REVIEW OF FISCAL YEAR 2003  
FINANCIAL STATEMENT ACTIVITY  
AT EMPIRE MEDICARE SERVICES**



**Inspector General**

**JANUARY 2004  
A-02-03-03003**

# *Office of Inspector General*

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Office of Audit Services  
Region II  
Jacob K. Javits Federal Building  
26 Federal Plaza, Room 3900A  
New York, NY 10278

January 30, 2004

Report Number: A-02-03-03003

Mr. William Foley  
Vice President, Medicare Operations  
Empire Medicare Services  
2651 Strang Boulevard  
Yorktown Heights, New York 10598

Dear Mr. Foley,

This report provides you with the results of our "REVIEW OF FISCAL YEAR 2003 FINANCIAL STATEMENT ACTIVITY AT EMPIRE MEDICARE SERVICES". Our review was required by the Chief Financial Officers (CFO) Act of 1990, as amended.

The objectives of this review were to [1] assess the accounting controls related to the reconciliation of paid claims and the financial activity reports, [2] verify the accuracy of financial activity that contributed to the preparation of the fiscal year (FY) 2003 combined financial statements for the Centers for Medicare & Medicaid Services (CMS), and [3] determine the status of findings resulting from the 1998, 1999 and 2001 CFO audits. Our audit period was the month of February 2003.

We found that the accounting controls were generally adequate and that the reconciliation was substantially accurate, supportable and complete. We found, however, that accounting controls over certain financial activities need to be strengthened in order to prevent misstatements of the CMS financial statements. Specifically, we recommend that Empire Medicare Services (Empire) improve their reconciliation and financial reporting procedures by:

- *ensuring that Do Not Forward (DNF) transactions for the New Jersey carrier, such as the \$235,699 in reporting errors identified in this audit, are properly reported on the financial reports and*
- *working with their programmers, CMS and Electronic Data Systems Corporation (EDS)<sup>1</sup> to develop a better understanding of the system logic for calculating both the total*

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<sup>1</sup> EDS developed and maintains the Medicare shared claims processing system referred to as the Multiple Carrier System (MCS).

*Medicare payments and the number of claims processed in order to reconcile the paid claims file to both the Medicare system reports and the CMS financial reports.*

We also reviewed the resolution of findings reported in prior CFO audits. With respect to the items identified in the 2001 CFO audit, Empire has successfully resolved both the reporting of DNF transactions for its New York carrier and the improper reporting of amounts associated with stale dated checks for its New Jersey carrier. As for the matter of timely review of the financial reports, Empire has updated its procedures to assure that any such errors will be detected and resolved on a timely basis. Finally, Empire has reviewed and corrected the unresolved errors that had affected the bank reconciliations.

Finally, we noted that three weaknesses in the shared claims processing systems, which were previously identified during the 1998, 1999 and 2001 CFO audits, are still under consideration by CMS. We, therefore, recommend that Empire continue its efforts to accomplish enhancements to the Fiscal Intermediary (FI) and Carrier shared claims processing systems with respect to:

- ▶ *Hospital Insurance (HI) and Supplementary Medical Insurance (SMI) Fund Classification* under the Fiscal Intermediary Shared System (FISS);
- ▶ *Void and Stop Payment Totals* under the Multiple Carrier System (MCS) and;
- ▶ *Non-Claim Transactions* reported under FISS.

Empire generally concurred with the recommendations and noted that corrective actions have already been taken with respect to the reported findings. The full text of Empire's response is attached as an Appendix to this report.

## **INTRODUCTION**

### **Background**

Medicare was established under Title XVIII of the Social Security Act by the Social Security Amendments of 1965. At the Federal level, Medicare is administered by CMS. To accomplish its mission, CMS contracts with fiscal intermediaries (FIs) and carriers to process Medicare claims submitted by health care providers. The CMS instructions to FIs and carriers are included in the Medicare Intermediary Manual (MIM) and the Medicare Carriers Manual (MCM), respectively.

Under contract with CMS, Empire acts as a Medicare FI and carrier and processes claims for providers located in New York, New Jersey, Connecticut, Massachusetts, and Delaware. As such, Empire is responsible for pricing covered medical items and services, making claims payments, guarding against the unnecessary use of medical services, and reporting financial activity to CMS. Empire uses three different shared systems to process its claims: FISS, MCS and the Viable Information Processing System (VIPS) Medicare System, or VMS.

With respect to reporting financial activity to CMS, Medicare contractors (FIs and carriers) prepare CMS Forms 1521 (Contractor Draws on Letter of Credit) and 1522 (Monthly Contractor Financial Report) each month to reconcile Medicare's benefit payments per the contractor's bank to CMS and contractor records.

The CMS 1521 summarizes the vouchers that the bank submits to the Federal Reserve to request transfers of funds to the contractor's bank account. The amounts drawn down by the bank for benefit payments are reported on the CMS 1521 as "*Funds Drawn this Month*" and these disbursements are also included on the CMS 1522.

The CMS 1522 reports all "Paid Claim" and "Non-Claim Transactions" for the month to CMS. The "Non-Claim Transactions" represent items such as cost report settlements, suspense/release payments, periodic interim payments, and cash collections. The net "Paid Claim" and "Non-Claim Transactions" in a given month account for the "*Total Funds Expended*" on the CMS 1522. The "*Total Funds Expended*" also represents the sum of all checks drawn and electronic funds transfer (EFT) payments issued during the calendar month, less voided checks and overpayment recoveries.

Empire submits to CMS, on a monthly basis, a separate FI and carrier CMS 1521 and 1522. During the one-month audit period (February 2003), the FI and carrier reported "*Total Funds Expended*" of \$1,478,827,229 and "*Funds Drawn*" of \$1,486,746,000.

### **Objectives, Scope and Methodology**

The objectives of this review were to [1] assess the accounting controls related to the reconciliation of paid claims and the financial activity reports, [2] verify the accuracy of financial activity that contributed to the preparation of the fiscal year (FY) 2003 combined financial statements for the Centers for Medicare & Medicaid Services, and [3] determine the status of findings resulting from the 1998, 1999 and 2001 CFO audits.

The Office of Audit Services reviewed, and will report separately on, Empire's entity-wide security program planning and management and access controls<sup>2</sup>. This review of accounting controls was primarily limited to matters concerning the recording and reporting of information on the CMS 1521 and CMS 1522. For the one-month audit period, we verified the reconciliation of the monthly CMS 1521 and CMS 1522 reports to Empire's paid claims tapes, bank statements, journals, and systems reports for both the FI and carriers. We also inquired about the reporting of activity for DNF checks and reviewed accounting procedures related to Empire's reconciliation and financial activity reports. Audit fieldwork was performed in September 2003 at Empire's office in Syracuse, New York.

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

## **FINDINGS AND RECOMMENDATIONS**

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<sup>2</sup> Report Number A-02-03-03002, "Audit of General Controls for Empire Medicare Services (EMS) in Syracuse, New York".

We found that the accounting controls were generally adequate and that the reconciliation performed by Empire was substantially accurate, supportable and complete. However, we found that accounting controls over certain financial activities need to be strengthened in order to prevent misstatements of the CMS financial statements. While Empire has successfully resolved the findings identified in the 2001 CFO audit, three weaknesses in the shared claims processing systems, which were previously identified during the 1998, 1999 and 2001 CFO audits, are still under consideration by the CMS.

## **ACCOUNTING CONTROLS AND FINANCIAL ACTIVITY**

For the one-month audit period, we verified the reconciliation of the CMS 1521 and CMS 1522 reports to Empire's paid claims tapes, bank statements, journals, and systems reports for both the FI and the carriers. We also reviewed accounting procedures related to Empire's reconciliation and financial activity reports. We found that the accounting controls were generally adequate and that the reconciliation performed by Empire was substantially accurate, supportable and complete. As noted below, however, the accounting controls over financial activities need to be strengthened in two areas.

**Reporting of "Do Not Forward" Transactions for the New Jersey Carrier** – The DNF initiative established procedures to be followed once the post office returns a check to the carrier. Effective July 1, 2000, CMS instructions require carriers to void the returned check and to prevent any further payments to the provider until a new address can be confirmed. In our audit period, however, we noted that Empire's New Jersey carrier was not properly reporting DNF financial activity for returned checks.

Our prior audit of the DNF Initiative (Report Number A-02-02-01023) identified an MCS system limitation that reflects DNF returned checks as outstanding items rather than as voided checks. Based on analysis of MCS reports, DNF returned checks on the CMS 1522 for February 2003 were reported as funds expended, overstating the "Total Funds Expended" and potentially understating both the cash balance and Medicare liabilities on the "Statement of Financial Position" (CMS 750 Report) by \$235,699<sup>3</sup>.

Empire informed us that the MCS system limitation was corrected as of June 2003. The MCS enhancement provides information on the New Jersey carrier's returned checks and ensures proper reporting of DNF transactions on the CMS 1522 and the CMS 750.

**Reconciliation of the CMS 1522 to Empire's Paid Claims Tapes** - The statistics on Medicare expenses and claims per the CMS 1522 reconciled to amounts on the paid claims tapes for Empire's FI operations in all material respects. Empire and OIG computer applications against the same paid claims tape for February 2003 activity at the New Jersey carrier, however, resulted in different totals for Medicare expenses, neither of which matched the total indicated on the

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<sup>3</sup> The CMS 750 reports Empire's financial position at the end of each calendar quarter. Although our audit was limited to financial activity for February 2003, we reviewed the reporting of DNF activity on the CMS 750 for the quarter ended March 31, 2003.



MCS system report or the CMS 1522. We were also unable to reconcile the claims count from the paid claims tape for the New York and New Jersey carriers to the number of claims processed per the CMS 1522, as illustrated below.

Carrier	Medicare Expenses					Medicare Claims			
	Total per CMS 1522	Empire's Difference		OIG's Difference		Total per CMS 1522	OIG's Totals		
		Amount	Percentage	Amount	Percentage		# Claims	Difference	% Difference
New Jersey	\$172,482,956	\$11,522	0.01%	\$14,966	0.01%	2,288,302	2,433,493	145,191	5.97%
New York	\$225,661,785	\$0	0.00%	\$0	0.00%	2,936,460	2,968,609	32,149	1.08%

It appears that the differences for New Jersey’s Medicare expenses are attributable to changes to the MCS system since “full claims adjustment” was fully instituted in October 2002. The problem appears to relate to situations when more than one adjustment claim, with the same claim number but different payment amounts, is finalized on the same payment date. While only one of these adjustment claims should be included in the final total paid, neither Empire nor OIG could determine which of the adjustment claims to include in the expenses and claims counts on the CMS 1522.

CMS Program Memo B-03-058 requires that Medicare contractors use totals on the MCS 2002 Report to develop the information reported on the CMS 1522. Although the unreconciled differences for New Jersey’s Medicare expenses appear to be immaterial, neither Empire nor OIG were able to determine the exact difference between the totals on the MCS 2002 Report and the CMS 1522 totals on the paid claims tape. In addition, we considered verification of the MCS program logic to be beyond the scope of this audit.

As noted above, we were also unable to reconcile the total number of claims per the paid claims tapes to the number of claims reported on the CMS 1522 reports for New York or New Jersey. In this regard, we note that neither the OIG nor the Empire programmers could duplicate the VMS or MCS systems’ logic in accumulating data on the claims counts. It is, however, important to note that we were able to reconcile the claims count on the CMS 1522 to reports from Empire’s claims processing operations. Accordingly, we have confidence that Empire’s claim totals for financial reporting are consistent with the data used to evaluate performance in terms of the cost of processing a Medicare claim. We also concluded that verification of the program logic was outside the scope of this audit.

**Recommendations**

We recommend that Empire improve their reconciliation and financial reporting procedures by:

- ❑ ensuring that DNF transactions for the New Jersey carrier, such as the \$235,699 in reporting errors identified in this audit, are properly reported on the financial reports, and
- ❑ working with their programmers, CMS and EDS develop a better understanding of the system logic for calculating both the total Medicare payments and the number of claims

processed in order to reconcile the paid claims file to both the Medicare system reports and the CMS financial reports.

### **STATUS OF PRIOR AUDIT FINDINGS**

The 2001 CFO audit at Empire identified reporting errors with respect to DNF transactions at the New York carrier, stale dated checks at the New Jersey carrier and duplicate reporting of the quarterly Health Provider Shortage Area (HPSA) payment. We had also noted a significant incidence of unresolved errors that affected the bank reconciliations for the New Jersey and New York carriers. Since that time, Empire adjusted its reporting procedures to minimize the likelihood that these types of errors would recur. Specifically, Empire has successfully resolved both the reporting of DNF transactions for its New York carrier and the reporting of amounts associated with stale dated checks. As for the matter of timely review of the CMS financial reports, we note that Empire updated its procedures in order to assure timely detection of clerical errors such as the duplicate recording of the HPSA payment. Finally, Empire has reviewed and corrected the unresolved errors that had affected the bank reconciliations.

### **STATUS OF PRIOR FINDINGS REGARDING PROPOSED ENHANCMENTS TO THE SHARED SYSTEMS AT EMPIRE**

As a result of the 1998, 1999 and 2001 CFO audits, we recommended that Empire suggest improvements to the shared systems in three areas:

- ❑ the proper classification of Part A (HI) and Part B (SMI) expenditures through FISS;
- ❑ the reporting of Voids and Stop Payments under MCS; and
- ❑ the addition of a Non-Claims Report to FISS.

As part of our fieldwork, we inquired about the current status of each of these matters.

**HI and SMI Fund Classification** - As previously mentioned in the discussion of our review of 1998, 1999 and 2001 CFO activity at Empire (Report Numbers: A-02-98-01023, A-02-99-01034 and A-02-01-01022), the FISS does not have the capability to properly allocate five types of transactions (miscellaneous deposits, refunds, stale-dated checks, additional benefits, and accounts receivable and withholding) between the HI and SMI trust funds. Based on this finding, Empire requested a system enhancement on March 3, 1999 under Problems Assistance Request (PAR) #NY1532; however, CMS responded that this PAR did not fall into the category of “essential” and, could not be addressed at that time. Empire officials informed us that CMS is still considering the request for a system enhancement, but in the meantime, has asked Empire not to adopt interim measures to correct the allocation problem. Empire currently continues to monitor and pursue resolution of the proposed enhancement and the PAR is scheduled for the January 2004 release at FISS.

Section 1412.1 of the MIM provides instructions for reporting the total funds expended and drawn for HI and SMI benefits on the CMS 1522. For the current one-month audit period, we found that the five types of transactions that cannot be properly classified by FISS totaled \$1,218,730 and were incorrectly reported on the CMS 1522 as impacting only the HI funds

expended. The reallocation of “*Total Funds Expended*” by OIG auditors indicated that the HI funds drawn were overstated, and the SMI funds drawn were understated, by \$803,174 on the CMS-1521.

**MCS Voids and Stop Payments Totals** - As previously mentioned in the discussion of our review of 1999 CFO activity at Empire (Report Numbers: A-02-99-01034 and A-02-01-01022), the MCS “*Issue and Voids Tape Statistical Report*” supports the amount of issued checks that are transmitted to the contractor’s bank and the total voids and stop payment orders reported on the CMS 1522. However, on the last day of each month under review during the 1999 CFO audit, the summary report and the supporting detail reports had different totals. At that time, Empire determined that the difference was caused by a system deficiency and referred the matter to the MCS user group. Change Request Form (CRF) #3392, which was issued on December 10, 1999, to request a program correction, is still pending and Empire continues to monitor and pursue a resolution.

Until the program correction is made, Empire has developed interim alternate balancing procedures. We have determined that the interim procedures accurately capture the MCS voids and stop payments and reconcile to the summary reports and supporting detail reports on the last day of the month.

**Non-Claims Transactions** - As previously mentioned in the discussion of our review of 1999 and 2001 CFO activity at Empire (Report Numbers: A-02-99-01034 and A-02-01-01022), the FISS cannot generate a report to automatically list and number the numerous “Non-Claim Transactions” (e.g., cost report settlements). To accommodate the OIG’s need to identify the universe of “Non-Claim Transactions” and select a random sample for substantive testing in the 1999 and 2001 reviews, Empire created a program and report to list and number the “Non-Claim Transactions”. We did not complete any substantive testing of the “Non-Claim Transactions” in our 2003 review of CFO activity. At our suggestion, Empire prepared PAR #NY1546 on January 27, 2000 to request that this report be added to the standard FISS software. This item is still pending and Empire continues to monitor and pursue a resolution.

## **Recommendations**

We recommend that Empire continue to monitor the status of its suggested enhancements to the FISS and MCS programs continue to use its interim procedures until such system enhancements are made.

## **CONCLUSION**

We found that the accounting controls were generally adequate and that the reconciliation performed by Empire was substantially accurate, supportable and complete. However, we found that accounting controls over certain financial activities need to be strengthened in order to prevent misstatements of the CMS financial statements. We also encourage Empire to continue to monitor the status of its suggested enhancements to the FISS and MCS programs.

### **Empire Medicare Service's Comments**

Empire, in its response dated January 7, 2004, generally concurred with the recommendations regarding the reporting of "Do Not Forward" transactions for the New Jersey Carrier and the reconciliation of the CMS 1522 to Empire's paid claim tapes. Empire noted that corrective actions have already been taken with respect to these findings. Empire, however, did not offer comments about the recommendations to monitor the status of proposed enhancements to the FISS and MCS programs. The full text of Empire's response is attached as an Appendix to this report.

### **Office of Audit Services' Comments**

We are pleased to note that Empire has initiated corrective actions to address the recommendations. Specifically, Empire commented that the "Do Not Forward" reporting error had been rectified in June 2003, shortly after our audit period. Empire also noted that the problems in the reconciliation of the CMS 1522 to the paid claim tapes are likely to be resolved effective January 1, 2004 by Change Request 2795 which requires the MCS systems maintainer to generate a file and report to be used by carriers to reconcile amounts to the CMS financial reports.

Although Empire did not formally respond to the recommendation to continue efforts to accomplish enhancements to the FISS and MCS programs, Empire officials had informed us that they continue to monitor the status of improvements to the shared systems.



**MEDICARE**  
*Part A Intermediary*  
*Part B Carrier*

January 7, 2004

Mr. Timothy J. Horgan  
Regional Inspector General for Audit Services  
Office of Audit Services  
DHHS Office of the Inspector General  
26 Federal Plaza, Room 3900A  
New York, New York 10278

Ref.: A-02-03-03003, Draft Report

Dear Mr. Horgan:

This is in response to the draft OIG report "Review of Fiscal Year 2003 Financial Statement Activity at Empire Medicare Services."

Following are our comments on the two findings:

Reporting of "Do Not Forward" Transactions for the New Jersey Carrier

This issue had already been identified and rectified by Empire prior to the audit. The DNF reporting error was due to a MCS system limitation. A report was created in June 2003 to provide information on returned checks and since June 2003 the amounts have been properly reported on the CMS-1522 and CMS-750 reports.

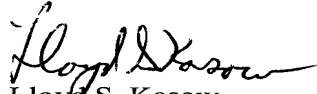
Reconciliation of the CMS-1522 to Empire's Paid Claim Tapes

Current system limitations result in difficulties reconciling the paid claims file to MCS financial reports. Empire's reconciliation efforts were able to reduce the difference to 0.01 percent of the total claim amount for the month. CMS issued Change Request 2795, effective January 1, 2004, that requires the MCS systems maintainer to generate a detailed claim file and independent report to be used by carriers to reconcile amounts to the CMS financial reports. It is anticipated that the information provided by this Change Request will eliminate issues relating to reconciliation of the CMS-1522 to paid claim tape information.

Mr. Timothy Horgan  
January 7, 2004  
Page 2

Thank you for the opportunity to comment. If you have any questions, please call Bob Myers at 315-442-4545 or me at 315-442-4650.

Sincerely,

A handwritten signature in cursive script that reads "Lloyd S. Kasow".

Lloyd S. Kasow  
Medicare Coordination

cc: Mr. William E. Foley  
Mr. Robert Myers