

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**THE NEW JERSEY
DEPARTMENT OF HUMAN SERVICES
CLAIMED MEDICAID DISPROPORTIONATE
SHARE HOSPITAL PAYMENTS
TO FIVE HOSPITALS THAT DID NOT
MEET FEDERAL ELIGIBILITY
REQUIREMENTS**

*Inquiries about this report may be addressed to the Office of Public Affairs at
Public.Affairs@oig.hhs.gov.*



Daniel R. Levinson
Inspector General

November 2012
A-02-09-01017

Office of Inspector General

<https://oig.hhs.gov>

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OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS

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

EXECUTIVE SUMMARY

BACKGROUND

Pursuant to Title XIX of the Social Security Act (the Act), the Medicaid program provides medical assistance to low-income individuals and individuals with disabilities. The Federal and State Governments jointly fund and administer Medicaid. At the Federal level, the Centers for Medicare & Medicaid Services (CMS) administers the program. Each State administers its Medicaid program in accordance with a CMS-approved State plan. Although the State has considerable flexibility in designing and operating its Medicaid program, it must comply with applicable Federal requirements. In New Jersey, the Department of Human Services (State agency) administers Medicaid.

The Omnibus Budget Reconciliation Act of 1981 established the Medicaid Disproportionate Share Hospital (DSH) program. Under the DSH program, the State agency is required to make special payments, known as DSH payments, to hospitals that serve a disproportionate share of low-income and/or uninsured patients. For a hospital to receive DSH payments, the State must classify the hospital as a DSH.

Pursuant to section 1923(d) of the Act, the State agency must make DSH payments to certain hospitals that meet certain requirements and thus are deemed DSHs. The Act also allows the State agency to define hospitals in the State plan as DSHs. Specifically, the State agency may not define or deem a hospital as a DSH unless the hospital has a Medicaid inpatient utilization rate (MIUR) of not less than 1 percent. (A hospital's MIUR, expressed as a percentage, is the number of inpatient days attributable to patients who were Medicaid-eligible, divided by the total of the hospital's inpatient days in a particular year.) The Federal Government reimburses the State agency 50 percent of its DSH payments.

For State fiscal years (SFY) 2003 through 2007, the State agency claimed \$6,209,296,319 (\$3,104,648,159 Federal share) in DSH payments to 109 hospitals.

OBJECTIVE

Our objective was to determine whether the State agency claimed Federal reimbursement for DSH payments to hospitals in accordance with Federal eligibility requirements.

SUMMARY OF FINDING

Contrary to Federal requirements, the State agency claimed DSH payments totaling \$100,127,954 (\$50,063,977 Federal share) for five hospitals that did not meet Federal requirements for DSH payments during our audit period. Specifically, for the five hospitals, the State agency calculated a MIUR of less than 1 percent during one or more SFYs. The State agency stated that it claimed DSH payments for the hospitals because it misinterpreted Federal regulations on DSH eligibility.

RECOMMENDATIONS

We recommend that the State agency:

- refund \$50,063,977 to the Federal Government and
- ensure that all hospitals designated as DSHs meet Federal eligibility requirements for DSH payments.

STATE AGENCY COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE

In written comments on our draft report, the State agency partially agreed with our first recommendation and did not indicate either concurrence or nonconcurrence with our second recommendation. The State agency stated that two of the five hospitals satisfied the 1-percent MIUR standard during a portion of our audit period. In addition, the State agency contended that valid claims for DSH payments to other hospitals throughout the State exceeded the State's DSH allotment during a portion of our audit period; therefore, these claims should be considered as an offset to the unallowable DSH payments associated with our finding. As a result, the State agency stated that the most it should refund to the Federal Government is \$3,465,811. The State agency provided, in separate correspondence, additional documentation to support its claim.

After reviewing the State agency's comments and additional documentation, we accepted some of the DSH payments we had questioned in our draft report related to one hospital and revised our finding and related recommendation accordingly. Although the State agency contended that valid claims for DSH payments to other hospitals should be considered as an offset to the unallowable DSH payments associated with our finding, the State agency provided no specific evidence to support an offset.

The State agency's comments appear as Appendix B.

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INTRODUCTION

BACKGROUND

Medicaid Program

Pursuant to Title XIX of the Social Security Act (the Act), the Medicaid program provides medical assistance to low-income individuals and individuals with disabilities. The Federal and State Governments jointly fund and administer Medicaid. At the Federal level, the Centers for Medicare & Medicaid Services (CMS) administers the program. Each State administers its Medicaid program in accordance with a CMS-approved State plan. Although the State has considerable flexibility in designing and operating its Medicaid program, it must comply with applicable Federal requirements. In New Jersey, the Department of Human Services (State agency) administers Medicaid.

New Jersey's Disproportionate Share Hospital Program

The Omnibus Budget Reconciliation Act of 1981 established the Medicaid Disproportionate Share Hospital (DSH) program. The Medicaid DSH program was established to provide additional financial support to hospitals that provide significant amounts of uncompensated care to Medicaid and low-income populations.¹

Under the DSH program, the State agency is required to make special payments, known as DSH payments, to hospitals that serve a disproportionate share of low-income and/or uninsured patients. The Federal Government pays its share of a State's DSH payments under Medicaid based on the Federal medical assistance percentage, which varies depending on the State's relative per capita income. The Federal Government reimbursed the State agency for 50 percent of its DSH payments. For State fiscal years (SFY) 2003 through SFY 2007 (July 1, 2002, through June 30, 2007), the State agency claimed \$6,209,296,319 (\$3,104,648,159 Federal share) in DSH payments to 109 hospitals.

Disproportionate Share Hospital Payment Eligibility

For a hospital to receive DSH payments, the State agency must classify the hospital as a DSH. Pursuant to section 1923(d) of the Act, the State agency must make DSH payments to certain hospitals that meet certain requirements and thus are deemed DSHs. The Act also allows the State agency to define hospitals in the State plan as DSHs.

Section 1923(d)(3) of the Act stipulates that no hospital may be defined or deemed as a DSH unless the hospital has a Medicaid inpatient utilization rate (MIUR) of not less than 1 percent.²

¹ Uncompensated care costs are costs incurred to provide services to Medicaid and uninsured patients less payments received for those services.

² The MIUR, expressed as a percentage, is the number of inpatient days attributable to patients who were Medicaid-eligible divided by the total of the hospital's inpatient days in a particular year.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

Our objective was to determine whether the State agency claimed Federal reimbursement for DSH payments to hospitals in accordance with Federal eligibility requirements.

Scope

Our audit covered DSH payments claimed by the State agency totaling \$6,209,296,319 (\$3,104,648,159 Federal share) for the period SFYs 2003 through 2007. We reviewed the MIURs for 109 hospitals for which the State agency claimed Federal reimbursement for DSH payments.

Our objective did not require an understanding or assessment of the State agency's or the hospitals' overall internal control structures. Our review was limited to gaining an understanding of the hospitals' MIUR calculations and the State agency's calculation for claiming DSH payments.

We performed our fieldwork at the State agency's offices in Trenton, New Jersey.

Methodology

To accomplish our objective, we:

- reviewed applicable Federal and State laws and regulations;
- obtained from the State agency a list of hospitals that received DSH payments;
- reviewed the State agency's Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program, Form CMS-64, for the period July 1, 2002, through June 30, 2009, to determine DSH payments claimed for Federal reimbursement;
- obtained from the State agency its MIUR calculations for all 109 hospitals; and
- reviewed the Hospital Cost Report, CMS-2552-96, submitted to CMS by each hospital for the period 2000 through 2004 to identify those hospitals that did not meet the 1-percent MIUR eligibility requirement and verified the hospital's MIUR calculations.³

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objective.

³ Cost reports from 2000 through 2004 were the basis for calculating the MIURs for 2003 through 2007.

FINDING AND RECOMMENDATIONS

HOSPITALS DID NOT MEET FEDERAL ELIGIBILITY REQUIREMENTS

Contrary to section 1923(d)(3) of the Act, the State agency claimed DSH payments totaling \$100,127,954 (\$50,063,977 Federal share) for five hospitals that did not meet Federal eligibility requirements for DSH payments during our audit period. Specifically, for the five hospitals, the State agency calculated a MIUR of less than 1 percent during one or more SFYs. The State agency stated that it claimed DSH payments for the hospitals because it misinterpreted Federal regulations on DSH eligibility. Appendix A contains a summary of DSH payments to the ineligible hospitals.

RECOMMENDATIONS

We recommend that the State agency:

- refund \$50,063,977 to the Federal Government and
- ensure that all hospitals designated as DSHs meet Federal eligibility requirements for DSH payments.

STATE AGENCY COMMENTS

In written comments on our draft report, the State agency partially agreed with our first recommendation and did not indicate either concurrence or nonconcurrence with our second recommendation. The State agency stated that two of the five hospitals satisfied the 1-percent MIUR standard during a portion of our audit period. In addition, the State agency contended that valid claims for DSH payments to other hospitals throughout the State exceeded the State's DSH allotment during a portion of our audit period; therefore, these claims should be considered as an offset to the unallowable DSH payments associated with our finding. As a result, the State agency stated that the most it should refund to the Federal Government is \$3,465,811.

The State agency stated that the DSH claims it had submitted for one hospital, Mount Carmel Guild, for SFYs 2006 and 2007, were proper because the hospital had met the 1-percent MIUR standard for designation as a DSH. The State agency asserted that we had excluded from our calculation of MIUR a number of Medicaid-eligible days, and that “[w]hen the days are added to Medicaid-paid days for each year in question, the MIUR rate exceeds one percent.” The State agency provided additional documentation, in separate correspondence, to support its claim. The State agency also stated that another hospital, Meadowview Psychiatric Hospital, qualified as a DSH during our audit period if certain Medicaid-eligible days were included in its MIUR calculation; however, the State agency acknowledged that CMS does not permit the inclusion of these days in the MIUR calculation.⁴ The State agency's comments appear as Appendix B.

⁴ The days in question relate to Medicaid-eligible beneficiaries between the ages of 22 and 64 at institutions for mental disease.

OFFICE OF INSPECTOR GENERAL RESPONSE

After reviewing the State agency's comments and additional documentation, we accepted some of the DSH payments questioned in our draft report related to Mount Carmel Guild and revised our finding and related recommendation accordingly.

Regarding the State agency's contention that Meadowview Psychiatric Hospital qualified as a DSH if certain Medicaid-eligible days were included in the hospital's MIUR calculation, Federal law states (section 1905(a)(28)(B) of the Act) that Federal financial participation is not available for the days in question. Therefore, we did not include those days in our calculation of the hospital's MIUR. Although the State agency asserted that valid claims for DSH payments to other hospitals should be considered as an offset to the unallowable DSH payments associated with our finding, the State agency provided no specific evidence to support an offset.⁵

⁵ The State agency may directly address the offset of excess claims with CMS.

APPENDIXES

APPENDIX A: INELIGIBLE DISPROPORTIONATE SHARE HOSPITAL PAYMENTS

State Fiscal Year 2003

Hospital	MIUR*	DSH** Payment claimed	Federal Share
Saint Barnabas Behavioral Health	0.72%	\$4,661	\$2,331
Buttonwood Hospital	0.11%	3,054,479	1,527,240
Hudson County Psych Hospital / Meadowview Psychiatric Hospital/Hudson County	0.08%	14,654,468	7,327,234
Total		\$17,713,608	\$8,856,804

State Fiscal Year 2004

Hospital	MIUR	DSH Payment claimed	Federal Share
Healthsouth Garden State Rehab	0.56%	\$3,022	\$1,511
Hudson County Psych Hospital / Meadowview Psychiatric Hospital/Hudson County	0.47%	14,899,567	7,449,784
Total		\$14,902,589	\$7,451,295

State Fiscal Year 2005

Hospital	MIUR	DSH Payment claimed	Federal Share
Healthsouth Garden State Rehab	0.73%	\$1,723	\$862
Mount Carmel Guild	0	10,088,483	5,044,242
Hudson County Psych Hospital / Meadowview Psychiatric Hospital/Hudson County	0.90%	15,386,871	7,693,436
Total		\$25,477,077	\$12,738,539

State Fiscal Year 2006

Hospital	MIUR	DSH Payment claimed	Federal Share
Saint Barnabas Behavioral Health	0.47%	\$5,900	\$2,950
Buttonwood Hospital	0	3,972,697	1,986,349
Hudson County Psych Hospital / Meadowview Psychiatric Hospital/Hudson County	0	15,973,674	7,986,837
Total		\$19,952,271	\$9,976,136

State Fiscal Year 2007

Hospital	MIUR	DSH Payment claimed	Federal Share
Healthsouth Garden State Rehab	0.16%	\$308	\$154
Saint Barnabas Behavioral Health	0.69%	1,837	919
Buttonwood Hospital	0	4,266,129	2,133,065
Hudson County Psych Hospital / Meadowview Psychiatric Hospital/Hudson County	0	17,814,135	8,907,068
Total		\$22,082,409	\$11,041,205
Total - State Fiscal Years 2003-2007		\$100,127,954	\$50,063,977

* MIUR = Medicaid inpatient utilization rate

** DSH = Disproportionate Share Hospital

APPENDIX B: STATE AGENCY COMMENTS



CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

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July 17, 2012

James P. Edert
Regional Inspector General for Audit Services
Department of Health and Human Services
Office of the Inspector General
Office of Audit Services Region II
Jacob K. Javits Federal Building
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**Re: New Jersey Response—Review of Medicaid Disproportionate Share
Hospital Payments to Five Hospitals, A-02-09-01017**

Dear Mr. Edert:

This letter provides the New Jersey Department of Human Services's (DHS) response to the Department of Health and Human Services Office of the Inspector General's (OIG) draft audit report A-02-09-01017 entitled The New Jersey Department of Human Services Claimed Medicaid Disproportionate Share Hospital Payments to Five Hospitals That Did Not Meet Federal Eligibility Requirements, covering claims for State Fiscal Years (SFYs) 2003 through 2007.

DHS strongly disagrees that the OIG's findings support the Draft Audit's recommendation that the State return \$57,949,409 in federal funds paid to five Disproportionate Share Hospitals (DSHs). As explained below, at most, the amount of DSH funds that should be returned by the State to resolve the Draft Audit is \$3,465,811.

Pursuant to section 1923(d)(3) of the Social Security Act (SSA), 42 U.S.C. § 1396r-4(d)(3), a State may define or deem a hospital as a DSH if it has a Medicaid inpatient utilization rate (MIUR) of at least one percent. A hospital's MIUR, expressed as a percentage, is the number of inpatient days attributable to patients who were Medicaid-eligible divided by the total of the hospital's inpatient days in a particular year. See SSA § 1923(b)(2), 42 U.S.C. § 1396r-4(b)(2). The Draft Audit determined that five of the hospitals for which New Jersey submitted DSH claims—Buttonwood Hospital, Healthsouth Garden State Rehab, Meadowview Psychiatric Hospital, Mount Carmel Guild, and St. Barnabas Behavioral Health—had a MIUR of less than one percent

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during at least one of the SFYs covered by the audit, and thus did not qualify for DSH payments.

As we show below, some of the above-named hospitals did in fact satisfy the one percent MIUR standard in several of the years in question. Moreover, and apart from this, the State made and reported to CMS DSH payments in each of the years in question that utilize all or almost all of its allotments for those years, without regard to the payments made that were questioned by the OIG audit. Accordingly, the State has not, with the exceptions noted below, received DSH funds for non-qualifying hospitals and has no repayment obligation with respect to those funds.

Under Section 1923(d)(3), the MIUR calculation includes all days on which services were provided to Medicaid-eligible patients ("Medicaid-eligible days"), not just days for which the hospital was paid through Medicaid ("Medicaid-paid days"). The OIG auditors applied MIURs from three years' prior (SFYs 2000 through 2004) taken from CMS 2552-96 reports, which reflect only Medicaid paid days and exclude Medicaid-eligible days, without making further adjustments to include additional Medicaid-eligible days. This principally affects Mount Carmel Guild hospital, a facility that is not an Institute for Mental Disease (IMD), which was found by the OIG to have a MIUR rate below one percent in SFYs 2005, 2006 and 2007. For the rate years OIG used to calculate MIURs for SFYs 2006 and 2007 (SFYs 2003 and 2004), the State has identified a number of Medicaid-eligible days for Mount Carmel for which the State did not submit Medicaid claims. These days were excluded from the OIG's MIUR calculations. When the days are added to the Medicaid-paid days for each year in question, the MIUR rate exceeds one percent, as demonstrated by Table 1 below. Thus, the DSH claims New Jersey submitted for Mount Carmel in SFYs 2006 and 2007 were proper.

	SFY 2000	SFY 2001	SFY 2002	SFY 2003	SFY 2004
Total In-Patient Days	--	--	--	1,092	1,095
Medicaid Paid Days	--	--	--	0	0
Medicaid-Eligible Days	--	--	--	28	308
MIUR (Including Medicaid-Eligible Days)	--	--	--	2.56%	28.13%

For IMDs, Medicaid-eligible days include days on which in-patient services were provided to Medicaid-eligible beneficiaries between the ages of 22 and 64. Regular Medicaid payments are not permitted for these services. See SSA § 1905(a)(14), 42 U.S.C. § 1396d(a)(14); 42 C.F.R. § 440.160. But the State believes that these days should have been included in the MIUR calculations for the IMD hospitals audited by the OIG: Buttonwood and Meadowview. For at least one of these IMDs—Meadowview—there are sufficient Medicaid-eligible days excluded from the OIG's MIUR calculations to bring the hospital's MIUR to over one percent for each rate year included in the CMS 2552-96, thus qualifying Meadowview as a DSH hospital. The State, however, acknowledges that CMS has taken the opposite view and does not permit the inclusion of in-patient days provided to Medicaid-eligible beneficiaries between the ages of 22

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and 64 at IMDs to be included in the MIUR calculations. See New York State Department of Health, DAB No. 1867 (2003). The State specifically reserves its right to pursue this issue should it become dispositive in this or other audits.

The issue should not be dispositive in this case because whether or not the IMDs found ineligible by the Draft Audit meets the one percent MIUR standard, substantially all of the recommended recoupment relating to the IMDs is unwarranted. That is because the State submitted valid claims for DSH payments to other, qualifying IMDs that fully utilized the portion of the State's DSH allotment available for IMD payments. Thus, the FFP received by the State was based on claims that have not been questioned by the audit. To that extent, no return of DSH funds is required.

Each state is provided annually an overall DSH allotment, and a sub-allotment that may be used for payments to IMDs. Tables 2 and 3 show, for each of the Federal Fiscal Years (FFYs) included in the time period in question (FFYs 2002 through 2007), the amounts of the IMD sub-allotment, the amount claimed by the State for IMD DSH payments, and the amount of payments found by the OIG to be unwarranted. Because there were other claims available in each year to fully utilize the State's IMD DSH sub-allotment, the claims of Buttonwood and Meadowview did not have any impact on the State's entitlement to FFP and are included within the excess claims for which the State received no FFP.

	FFY 2002	FFY 2003	FFY 2004	FFY 2005	FFY 2006	FFY 2007
Statewide Claims						
Statewide Sub-Allotment	\$178,628,772	\$170,737,825	\$178,685,231	\$178,685,231	\$178,685,231	\$178,685,231
State Claims	\$205,222,827	\$212,651,803	\$208,773,424	\$223,307,878	\$243,125,250	\$210,956,109
Excess State Claims	\$26,594,055	\$41,913,978	\$30,088,193	\$44,622,647	\$64,440,019	\$32,270,878

	SFY 2003	SFY 2004	SFY 2005	SFY 2006	SFY 2007
OIG-Recommended Disallowance					
Buttonwood Hospital	\$1,527,240	\$0	\$0	\$1,986,349	\$2,133,065
Meadowview Hospital	\$7,327,234	\$7,449,784	\$7,693,436	\$7,986,837	\$8,907,068
Total Recommended Disallowance	\$8,854,474	\$7,449,784	\$7,693,436	\$9,973,186	\$11,040,133

* All amounts in both tables represent the federal share of the claims submitted through the last quarter of FFY 2007. New Jersey's annual statewide DSH allotment can be found at 63 Fed. Reg. 54142, 54143 (Oct. 8, 1998), 69 Fed. Reg. 15850, 15863 (Mar. 26, 2004), and 71 Fed. Reg. 58398, 58409-11 (Oct. 3, 2006).

The other three hospitals found by the OIG not to qualify for DSH payments (St. Barnabas for SFYs 2003, 2006, and 2007, Healthsouth for SFYs 2004, 2005, and 2007, and Mount Carmel Guild for SFYs 2005, 2006, and 2007) are not IMDs. But in FFYs 2002, 2003, 2004, and 2007, New Jersey's overall DSH claims were substantially greater than the available allotment, and the excess in each year was far greater than

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the amounts for these three hospitals found by OIG to be unwarranted for SFYs 2003, 2004, and 2007. This is demonstrated by Tables 4 and 5 below. Thus, the allegedly improper claims for St. Barnabas, Healthsouth, and Mount Carmel for SFYs 2003, 2004, and 2007 did not affect the State's entitlement to FFP and fall within the excess claims for which the State received no FFP.

Table 4: Non-IMD DSH Claims Relative to State Allotments						
	FFY 2002	FFY 2003	FFY 2004	FFY 2005	FFY 2006	FFY 2007
<u>Statewide Claims</u>						
Statewide Allotment Less IMD Sub-Allotment	\$368,254,878	\$351,987,175	\$427,675,769	\$427,675,769	\$427,675,769	\$427,675,769
State Non-IMD Claims	\$378,066,174	\$355,597,998	\$429,259,523	\$375,728,763	\$395,937,472	\$462,010,668
Excess Non-IMD State Claims	\$9,811,296	\$3,610,823	\$1,583,754	--	--	\$34,334,899

Table 5: Audited DSH Claims					
	SFY 2003	SFY 2004	SFY 2005	SFY 2006	SFY 2007
<u>OIG-Recommended Disallowance</u>					
<i>IMD Hospitals (from Table 1)</i>					
Recommended Disallowance	\$8,854,474	\$7,449,784	\$7,693,436	\$9,973,186	\$11,040,133
Net Improper Claims	\$0	\$0	\$0	\$0	\$0
<i>Non-IMD Hospitals</i>					
St. Barnabas Behavioral Health Center	\$2,331	\$0	\$0	\$2,950	\$919
Healthsouth Garden State Rehabilitation Hospital	\$0	\$1,511	\$862	\$0	\$154
Mount Carmel Guild	\$0	\$0	\$5,044,242	\$4,148,202	\$3,737,230
Total Non-IMD Recommended Disallowance	\$2,331	\$1,511	\$5,045,104	\$4,151,152	\$3,738,303

* All amounts in both tables represent the federal share of the claims submitted through the last quarter of FFY 2007.

Although the State did not report DSH payments in FFYs 2005 and 2006 in excess of its allotment for those years, recoupment is nevertheless inappropriate for the vast majority of claims the State submitted for the non-IMD hospitals during these years. The recovery amounts recommended for Mount Carmel in those two years represent the overwhelming majority of the total recommended recovery for non-IMD hospitals. But as shown above, it met the MIUR standard in 2006 (as it also did in 2007).

However, the State is unable to determine that it did so in SFY 2005, and therefore agrees that there should be a recovery for that year. That said, the amount recommended by the Draft Audit for that year (\$5,044,242) is too high. A portion of this payment is attributable to FFY 2004, and in that year there were payments to other qualifying hospitals that covered the amount claimed for Mount Carmel in SFY 2005, even after deducting the allegedly improper payment to Healthsouth in SFY 2004. Thus, a reduction in the amount of \$1,582,243 should be made to the \$5,045,104 in allegedly improper claims identified by the OIG for SFY 2005, resulting in \$3,462,861.

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The State is prepared to repay this amount, as well as the allegedly improper DSH claims totaling \$2,950 for St. Barnabas for SFY 2006 to resolve the Draft Audit.

Thank you for providing the State with an opportunity to comment on the Draft Audit. Should you have any questions, please contact me or Richard H. Hurd at 609-588-2550 or by e-mail at Richard.H.Hurd@dhs.state.nj.us.

Sincerely,



Valerie Harr
Director

VH:H

c: Jennifer Velez
Richard H. Hurd