

## Report in Brief

Date: August 2020  
Report No. A-05-19-00028

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES  
**OFFICE OF INSPECTOR GENERAL**



### Why OIG Did This Audit

On the Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program (Form CMS-64) for the quarter ended September 30, 2014, Indiana claimed increasing adjustments on Line 10A, Adjustments Decreasing Claims For Prior Quarters: Federal Audit (Line 10A). We audited Indiana's methodology in claiming the increasing adjustment.

### How OIG Did This Audit

Our audit covered \$8.3 million (\$5.6 million Federal share) in increasing adjustments on the September 30, 2014, Form CMS-64. We analyzed supporting documentation related to the Medicaid Drug Rebate Schedule for the March 31 through September 30, 2013, Form CMS-64s and traced them to the appropriate schedule. In addition, we reviewed supporting documentation related to an internal finding from the September 30, 2011, Form CMS-64.

## Indiana Properly Reported Adjustments Related to the Drug Rebate Program

### What OIG Found

The State agency followed its CMS-approved methodology and properly reported \$8.3 million (\$5.6 million Federal share) in increasing adjustments to the drug rebate program on Line 10A of the September 30, 2014, Form CMS-64. The State agency made the adjustments to correct clerical errors made on the Form CMS-64s for the quarters ending September 30, 2011, and June 30, 2013.

### What OIG Recommends

This report contains no recommendations.