

Department of Health and Human Services

**OFFICE OF  
INSPECTOR GENERAL**

**WYOMING INCORRECTLY CLAIMED  
ENHANCED REIMBURSEMENT FOR  
MEDICAID FAMILY PLANNING  
STERILIZATION COSTS**

*Inquiries about this report may be addressed to the Office of Public Affairs at  
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**Gloria L. Jarmon  
Deputy Inspector General**

**August 2012  
A-07-11-01100**

# *Office of Inspector General*

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## **EXECUTIVE SUMMARY**

### **BACKGROUND**

Pursuant to Title XIX of the Social Security Act, the Medicaid program provides medical assistance to low-income individuals and individuals with disabilities. The Federal and State Governments jointly fund and administer the Medicaid program. 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 Wyoming, the Department of Health (State agency) is responsible for administering the Medicaid program.

The amount that the Federal Government reimburses to State Medicaid agencies, known as Federal financial participation or Federal share, is determined by the Federal medical assistance percentage (FMAP), which varies based on a State's relative per capita income. The State agency's FMAP ranged from 50.00 percent to 61.59 percent for claims paid during calendar years (CY) 2006 through 2010.

Federal requirements authorize Federal reimbursement at an enhanced 90-percent rate (90-percent rate) for family planning services, which include services that prevent or delay pregnancy or otherwise control family size. The State agency may claim the 90-percent rate for inpatient sterilization procedures if the individual provides written consent and is at least 21 years old at the time of consent. When sterilization and delivery procedures are performed during a single hospital stay, CMS requires that the State agency's claim for Federal reimbursement distinguish between those costs attributable to family planning (eligible for Federal reimbursement at the 90-percent rate) and those costs attributable to other covered services (reimbursed at the FMAP). Federal requirements also specify that hysterectomies must be claimed at the FMAP for Federal reimbursement.

During CYs 2006 through 2010, the State agency incurred costs of \$7,216,242 for 1,638 inpatient claims with delivery and sterilization procedures, which served as the basis for the State agency to calculate and claim Federal reimbursement.

### **OBJECTIVE**

Our objective was to determine whether the State agency claimed costs for Medicaid family planning inpatient sterilization procedures for CYs 2006 through 2010 pursuant to Federal and State requirements.

### **SUMMARY OF FINDINGS**

The State agency did not always claim costs for Medicaid family planning inpatient sterilization procedures for CYs 2006 through 2010 pursuant to Federal and State requirements. The State agency claimed 308 of the 1,638 family planning sterilization procedure claims using the correct rates of Federal reimbursement. However, the remaining 1,330 claims (4 claims contained

multiple errors) were claimed at incorrect rates of Federal reimbursement or were unallowable, resulting in unallowable Federal reimbursement totaling \$1,348,942. These errors included:

- 1,325 inpatient claims for delivery and sterilization procedures for which the State agency claimed either family planning or non-family planning costs using incorrect rates of Federal reimbursement (total of \$1,336,775),
- 5 inpatient sterilization claims that lacked the proper consent and that were therefore unallowable for Federal reimbursement (total of \$2,880), and
- 4 claims for hysterectomy procedures that were incorrectly classified as family planning services and for which the State agency incorrectly claimed costs at the 90-percent rate instead of at the FMAP (total of \$9,287).

These errors occurred because the State agency's controls were not adequate to ensure that it claimed costs pursuant to Federal and State requirements over the course of the audit period.

## **RECOMMENDATIONS**

We recommend that the State agency:

- refund \$1,348,942 to the Federal Government;
- review costs for inpatient sterilization procedures for quarterly reporting periods after our audit period and refund overpayments, if any, to the Federal Government; and
- strengthen internal controls to ensure that costs for Medicaid family planning sterilization procedures are claimed pursuant to Federal and State requirements.

## **STATE AGENCY COMMENTS**

In written comments on our draft report, the State agency concurred with our findings and said that it would perform the actions described in our recommendations.

The State agency's comments are included in their entirety as the Appendix.

# TABLE OF CONTENTS

	<b><u>Page</u></b>
<b>INTRODUCTION</b> .....	1
<b>BACKGROUND</b> .....	1
Medicaid Program.....	1
Wyoming Medicaid Program.....	1
Medicaid Coverage of Family Planning Inpatient Services .....	1
Family Planning Inpatient Sterilization Procedure Claims in Wyoming.....	2
<b>OBJECTIVE, SCOPE, AND METHODOLOGY</b> .....	2
Objective .....	2
Scope.....	2
Methodology.....	3
<b>FINDINGS AND RECOMMENDATIONS</b> .....	4
<b>INCORRECT FEDERAL REIMBURSEMENT FOR     FAMILY PLANNING SERVICES</b> .....	4
Incorrect Rates of Federal Reimbursement Used to Calculate Federal Financial Participation for Inpatient Delivery and Sterilization Procedures .....	4
Improper Consent for Sterilization Procedures.....	5
Hysterectomies Incorrectly Claimed as Family Planning.....	6
<b>INADEQUATE INTERNAL CONTROLS</b> .....	6
<b>UNALLOWABLE CLAIMS FOR FEDERAL REIMBURSEMENT</b> .....	6
<b>RECOMMENDATIONS</b> .....	6
<b>STATE AGENCY COMMENTS</b> .....	7
<b>APPENDIX</b>	
<b>STATE AGENCY COMMENTS</b>	

## 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 the Medicaid program. 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.

The Standard Form CMS-64, Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program (CMS-64 report), reports actual Medicaid expenditures for each quarter. CMS uses the CMS-64 report to reimburse States for the Federal share of Medicaid expenditures. The amounts reported on the CMS-64 report and its attachments must be actual expenditures that can be supported with documentation.

#### Wyoming Medicaid Program

In Wyoming, the Department of Health (State agency) is responsible for administering the Medicaid program. The amount that the Federal Government reimburses to State Medicaid agencies, known as Federal financial participation (FFP) or Federal share, is determined by the Federal medical assistance percentage (FMAP), which varies based on a State's relative per capita income. The State agency's FMAP ranged from 50.00 percent to 61.59 percent for claims paid during calendar years (CY) 2006 through 2010 (January 1, 2006, through December 31, 2010).

#### Medicaid Coverage of Family Planning Inpatient Services

Section 1905(a)(4)(C) of the Act requires States to furnish family planning services and supplies to individuals of childbearing age (including minors who can be considered sexually active) who are eligible under the State plan and who desire such services and supplies. Section 1903(a)(5) of the Act and 42 CFR §§ 433.10(c)(1) and 433.15(b)(2) authorize Federal reimbursement at an enhanced 90-percent rate (90-percent rate) for family planning services.

Section 4270 of the CMS *State Medicaid Manual* (the Manual) describes family planning services as those that prevent or delay pregnancy or otherwise control family size. Family planning services include, but are not limited to, the following items and services: counseling services and patient education; examination and treatment by medical professionals pursuant to States' requirements; devices to prevent conception; sterilization procedures; and may include infertility services, including sterilization reversals.

The CMS *Financial Management Review Guide Number 20: Family Planning Services* (the Guide) provides specific instructions for performing financial management reviews of claims for

family planning services. The Guide refers to a 1980 policy memorandum on CMS's policy for allocating family planning inpatient hospital costs in cases when multiple procedures are performed. That CMS policy states that when multiple procedures are performed during a single hospital stay and submitted as a single inpatient claim, a State claim for Federal reimbursement must distinguish between those costs attributable to family planning (eligible for Federal reimbursement at the 90-percent rate) and those costs attributable to other covered services (reimbursed at the FMAP).

### **Family Planning Inpatient Sterilization Procedure Claims in Wyoming**

To identify claims that include family planning inpatient sterilization procedures, the State agency used indicators such as procedure codes, diagnosis codes, surgical procedure codes, and modifiers. On claims with both sterilization (family planning) and delivery (non-family planning) procedures, the State agency had a policy to assign a fixed amount as the cost attributable to the sterilization procedure (eligible for reimbursement at the 90-percent rate) and classified the remainder (delivery portion) of cost as non-family planning services (eligible for reimbursement at the FMAP).

For each claim that includes an inpatient sterilization procedure, the State agency obtains and reviews a consent form before paying the claim. Further, an inpatient sterilization procedure for an individual under the age of 21 at the time of consent is not a Medicaid-covered benefit in Wyoming.

Federal regulations provide that hysterectomy procedures are eligible for Federal reimbursement at the FMAP under certain circumstances. The State agency obtains and reviews consent forms for hysterectomy procedures before paying the claims.

During CYs 2006 through 2010, the State agency incurred costs of \$7,216,242 for 1,638 inpatient claims with delivery and sterilization procedures, which served as the basis for the State agency to calculate and claim Federal reimbursement.

## **OBJECTIVE, SCOPE, AND METHODOLOGY**

### **Objective**

Our objective was to determine whether the State agency claimed costs for Medicaid family planning inpatient sterilization procedures for CYs 2006 through 2010 pursuant to Federal and State requirements.

### **Scope**

We reviewed 1,638 inpatient claims with sterilization procedures for which the State agency incurred costs of \$7,216,242 for claims for CYs 2006 through 2010. These claims included four claims for hysterectomy procedures. For these 1,638 claims, the State agency claimed Federal reimbursement of \$5,347,751 at either the 90-percent rate or the FMAP.

We did not review the State agency's overall internal control structure because our objective did not require us to do so. Rather, we reviewed only the internal controls directly related to our objective. Achieving our objective did not require us to perform a medical necessity review of the selected services or claims.

We performed fieldwork at the State agency in Cheyenne, Wyoming, during June and August 2011.

## **Methodology**

To accomplish our objective, we:

- reviewed applicable Federal laws, Federal and State regulations, CMS guidance, and the State plan;
- held discussions with CMS officials to gain an understanding of CMS requirements and guidance furnished to State agency officials on Medicaid family planning claims;
- held discussions with State agency officials to gain an understanding of how the State agency claimed Medicaid reimbursement for family planning inpatient services, including family planning sterilization procedures;
- obtained and reviewed the State agency's claims data for all inpatient claims with sterilization procedures;
- reconciled family planning expenditures for inpatient sterilization procedures reported on the CMS-64 reports with the State agency's claims data;
- identified, on claims with both delivery and sterilization procedures, the costs that the State agency claimed for reimbursement at the 90-percent rate and the costs that the State agency claimed for reimbursement at the FMAP;
- obtained and reviewed the consent forms for the four hysterectomy procedures to determine whether the claims were allowable for Federal reimbursement;
- calculated the correct Federal reimbursement amount using the State agency's policy to separate the costs for sterilizations and delivery procedures;
- calculated the amount of incorrect reimbursement for services claimed at incorrect rates of Federal reimbursement; and
- discussed the results of our review with State agency officials on January 19, 2012.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## **FINDINGS AND RECOMMENDATIONS**

The State agency did not always claim costs for Medicaid family planning inpatient sterilization procedures for CYs 2006 through 2010 pursuant to Federal and State requirements. The State agency claimed 308 of the 1,638 family planning sterilization procedure claims using the correct rates of Federal reimbursement. However, the remaining 1,330 claims (4 claims contained multiple errors) were claimed at incorrect rates of Federal reimbursement or were unallowable, resulting in unallowable Federal reimbursement totaling \$1,348,942. These errors included:

- 1,325 inpatient claims for delivery and sterilization procedures for which the State agency claimed either family planning or non-family planning costs using incorrect rates of Federal reimbursement (total of \$1,336,775),
- 5 inpatient sterilization claims that lacked the proper consent and that were therefore unallowable for Federal reimbursement (total of \$2,880), and
- 4 claims for hysterectomy procedures that were incorrectly classified as family planning services and for which the State agency incorrectly claimed costs at the 90-percent rate instead of at the FMAP (total of \$9,287).

These errors occurred because the State agency's controls were not adequate to ensure that it claimed costs pursuant to Federal and State requirements over the course of the audit period.

### **INCORRECT FEDERAL REIMBURSEMENT FOR FAMILY PLANNING SERVICES**

#### **Incorrect Rates of Federal Reimbursement Used to Calculate Federal Financial Participation for Inpatient Delivery and Sterilization Procedures**

Federal regulations (42 CFR § 433.32(a)) require that the State agency “[m]aintain an accounting system and supporting fiscal records to assure that claims for Federal funds [reported on the CMS-64 report] are in accord with applicable Federal requirements ....”

Pursuant to section 4270 of the Manual, only items and procedures clearly furnished or provided for family planning purposes may be claimed at a 90-percent rate. Additionally, section 4270(B)(1) of the Manual states that “FFP at the 90 percent rate is available for the cost of a Medicaid sterilization ....”

Contrary to these Federal requirements, the State agency claimed Federal reimbursement using incorrect rates of Federal reimbursement for a total of 1,325 inpatient claims for either delivery or sterilization procedures.

For 1,310 of the 1,325 claims, the State agency claimed the costs for either sterilization or delivery procedures at incorrect rates of Federal reimbursement. These errors created both overclaims and underclaims, for a net total of \$1,322,223, and included:

- 1,152 claims in which the State agency claimed the costs attributable to delivery procedures at the 90-percent rate instead of at the FMAP, for which the State agency received \$1,358,159 in unallowable Federal reimbursement and
- 158 claims in which the State agency claimed the costs attributable to sterilization procedures at the FMAP instead of at the 90-percent rate; because of this error, the State agency did not claim \$35,936 in allowable Federal reimbursement.

For 15 of the 1,325 claims, the State agency distinguished between the costs for sterilization and delivery procedures; however, it claimed each of these costs using incorrect rates to calculate Federal reimbursement. Specifically, the State agency (1) claimed costs for sterilization procedures at the FMAP instead of at the 90-percent rate, resulting in an underclaim and (2) claimed costs for delivery procedures at the 90-percent rate instead of at the FMAP, resulting in an overclaim. For these 15 claims, the State agency received a net total of \$14,552 in unallowable Federal reimbursement.

As a result of these errors, the State agency received \$1,336,775 in unallowable Federal reimbursement.<sup>1</sup>

### **Improper Consent for Sterilization Procedures**

Federal regulations (42 CFR § 441.253) state that Federal reimbursement is available in expenditures for the sterilization of an individual only if “[t]he individual is at least 21 years old at the time consent is obtained” and “[a]t least 30 days ... have passed between the date of informed consent and the date of the sterilization, except in the case of premature delivery ....”

*Wyoming Medicaid Rules*, chapter 26, section 38, states that sterilizations are not covered unless the requirements of 42 CFR pt. 441, subpart F (which contains subsection 253), are satisfied. Therefore, a sterilization procedure is not a Medicaid-covered benefit in Wyoming for an individual who is under the age of 21.

Contrary to these Federal and State requirements, the State agency improperly claimed \$2,880 in Federal reimbursement for five inpatient sterilization procedures that lacked proper consent. Specifically, providers obtained consent from patients who were under the age of 21. The costs of these sterilization procedures are not allowable for Federal reimbursement.

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<sup>1</sup> The \$1,336,775 is the net effect of the overclaims and underclaims described above.

## **Hysterectomies Incorrectly Claimed as Family Planning**

Federal regulations (42 CFR § 441.255) provide that under certain circumstances Federal reimbursement is allowable for hysterectomy procedures. For example, Federal reimbursement is available for hysterectomy procedures if the individual has signed a consent form indicating her understanding that the procedure will render her permanently incapable of reproducing. Federal reimbursement is also available for cases in which the physician who performs the hysterectomy procedure certifies in writing that the individual was already sterile at the time of the procedure. Further, section 4270 of the Manual states: “FFP at the 90 percent rate is not available for the cost of a hysterectomy ....” (Emphasis in original.) Therefore, the allowable rate of Federal reimbursement for hysterectomies is the FMAP.

Contrary to these Federal requirements, the State agency incorrectly claimed \$9,287 for four hysterectomy procedures. The State agency classified them as services eligible for reimbursement at the 90-percent rate. Subsequently, the State agency incorrectly claimed these costs using the 90-percent rate instead of the FMAP. The four claims met the requirements for Federal reimbursement at the FMAP.

## **INADEQUATE INTERNAL CONTROLS**

These errors occurred because the State agency’s controls were not adequate to ensure that it claimed costs pursuant to Federal and State requirements. The State agency had a policy to assign a fixed amount as the cost attributable to the sterilization procedure (eligible for reimbursement at the 90-percent rate) and classified the remainder (delivery portion) of cost as non-family planning services (eligible for reimbursement at the FMAP). However, State agency officials stated that problems with its computer systems caused inconsistent application of its policy to claims with sterilization and delivery procedures.

In addition, the State agency’s controls to review consent forms for sterilization procedures did not always prevent Federal reimbursement in cases when consent did not meet Federal and State requirements. Finally, the State agency’s controls did not always prevent Federal reimbursement at the 90-percent rate for hysterectomy claims.

## **UNALLOWABLE CLAIMS FOR FEDERAL REIMBURSEMENT**

The State agency received a total of \$1,348,942 of unallowable Federal reimbursement for CYs 2006 through 2010 because it claimed (1) family planning and non-family planning costs using incorrect rates to calculate reimbursement (\$1,336,775), (2) costs for sterilization procedures that lacked proper consent (\$2,880), and (3) costs for hysterectomies at the 90-percent rate instead of at the FMAP (\$9,287).

## **RECOMMENDATIONS**

We recommend that the State agency:

- refund \$1,348,942 to the Federal Government;

- review costs for inpatient sterilization procedures for quarterly reporting periods after our audit period and refund overpayments, if any, to the Federal Government; and
- strengthen internal controls to ensure that costs for Medicaid family planning sterilization procedures are claimed pursuant to Federal and State requirements.

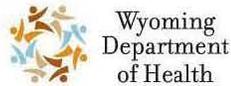
#### **STATE AGENCY COMMENTS**

In written comments on our draft report, the State agency concurred with our findings and said that it would perform the actions described in our recommendations.

The State agency's comments are included in their entirety as the Appendix.

# **APPENDIX**

## APPENDIX: STATE AGENCY COMMENTS



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Thomas O. Forslund, Director

Governor Matthew H. Mead

June 1, 2012

Ref: TG-2012-001

Mr. Patrick J. Cogley  
Regional Inspector General for Audit Services  
601 East 12 Street  
Room 0429  
Kansas City, MO 64106

Re: Report Number A-07-11-01100

Dear Mr. Cogley:

This letter provides the written comments of Wyoming Medicaid on the draft report referenced above issued by the Office of Inspector General regarding the OIG's review of the Wyoming Medicaid's Family Planning Sterilization Costs and incorrectly claimed enhanced reimbursement during the calendar years 2006 through 2010.

Wyoming Medicaid specific responses to each of the preliminary findings and recommendations identified in the Draft Audit Report are listed below:

**OIG Finding #1:** 1,325 inpatient claims for delivery and sterilization procedures for which the State agency claimed either family planning or non-family planning costs using incorrect rates of Federal reimbursement (\$1,336,775.00).

**OIG Recommendation:** Refund \$1,336,775.00 to the Federal Government and review costs for inpatient sterilization procedures for quarterly reporting period and refund overpayments, if any to the Federal Government.

**Wyoming Medicaid Response:** Wyoming Medicaid concurs with the OIG findings and will refund full amount and will review quarterly reports after the audit period and refund overpayments as necessary.

**OIG Finding #2:** Five (5) inpatient sterilization claims that lacked the proper consent and that were therefore unallowable for Federal reimbursement (total of \$2,880.00).

**OIG Recommendation:** Refund \$2,880.00 to the Federal Government and strengthen internal controls to ensure that costs for Medicaid family planning sterilization procedures are claimed pursuant to Federal and State requirements.

**Wyoming Medicaid Response:** Wyoming Medicaid concurs with the OIG findings and will refund full amount and will strengthen internal controls to ensure that costs for Medicaid family planning sterilization procedures are claimed pursuant to Federal and State requirements.

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OIG Audit  
Page 2

June 1, 2012  
Ref: TG-2012-001

**OIG Finding #3:** Four (4) claims for hysterectomy procedures that were incorrectly classified as family planning services and for which the State agency incorrectly claimed costs at the 90 percent rate instead of at the FMAP, (total \$9,287.00).

**OIG Recommendation:** Refund \$9,287.00 to the Federal Government and strengthen internal controls to ensure that costs for Medicaid family planning sterilization procedures are claimed pursuant to Federal and State requirements.

**Wyoming Medicaid Response:** Wyoming Medicaid concurs with the OIG findings and will refund full amount and will strengthen internal controls to ensure that costs for Medicaid family planning sterilization procedures are claimed pursuant to Federal and State requirements.

Sincerely,



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