

Department of Health and Human Services

**OFFICE OF  
INSPECTOR GENERAL**

**ANTHEM HEALTH PLANS OF NEW  
HAMPSHIRE, INC., UNDERSTATED  
ITS MEDICARE SEGMENT  
PENSION ASSETS  
AS OF JANUARY 1, 2006**

*Inquiries about this report may be addressed to the Office of Public Affairs at  
[Public.Affairs@oig.hhs.gov](mailto:Public.Affairs@oig.hhs.gov).*



**Patrick J. Cogley  
Regional Inspector General**

June 2013  
A-07-13-00406

# *Office of Inspector General*

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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

***Anthem Health Plans of New Hampshire, Inc., understated its Medicare segment pension assets by \$24,363 as of January 1, 2006.***

### WHY WE DID THIS REVIEW

Medicare contractors are required to separately account for the Medicare segment pension plan assets based on the requirements of their Medicare contract and Cost Accounting Standards 412 and 413. The Centers for Medicare & Medicaid Services (CMS) incorporated this language into the Medicare contracts beginning with fiscal year 1988. Previous Office of Inspector General reviews found that Medicare contractors did not always correctly identify and update the segmented pension assets.

The objectives of this review were to determine whether Anthem Health Plans of New Hampshire, Inc. (Anthem New Hampshire), complied with Federal requirements and the Medicare contracts' pension segmentation requirements when (1) implementing the prior audit recommendation to decrease the Medicare segment pension assets as of December 31, 2002, and (2) updating the Medicare segment's pension assets from January 1, 2003, to January 1, 2006.

### BACKGROUND

Anthem New Hampshire, a subsidiary of WellPoint, Inc. (WellPoint), administers Medicare Part A operations under cost reimbursement contracts with CMS.

On October 27, 1999, Anthem Insurance Companies, Inc. (Anthem), acquired New Hampshire – Vermont Health Service (NH – VT) and on December 31, 2002, Anthem merged the Non-Contributory Retirement Program for Certain Employees of New Hampshire – Vermont Health Service into the Anthem Cash Balance Pension Plan. On November 30, 2004, Anthem merged with WellPoint Health Networks, Inc., and at that time, Anthem changed its name to WellPoint. On January 1, 2006, the Anthem Cash Balance Pension Plan was renamed the WellPoint Cash Balance Pension Plan. Also, effective November 17, 2006, WellPoint consolidated its Government contracting segments into one segment, AdminaStar Federal, Inc. (AdminaStar), which included the Anthem New Hampshire Medicare segment. In addition, as of that same date, AdminaStar changed its corporate name to National Government Services, Inc. (NGS). Thus, although we are addressing this report to NGS, we will associate the term Anthem New Hampshire with our finding and recommendation regarding the update of the Anthem New Hampshire Medicare segment's pension assets from January 1, 2003, through January 1, 2006.

We performed a prior pension segmentation audit of Anthem New Hampshire (A-07-08-00269, issued October 3, 2008), which brought the Anthem New Hampshire Medicare segment pension assets to December 31, 2002. We recommended that Anthem New Hampshire decrease its Medicare segment pension assets by \$163,046 and, as a result, recognize \$1,066,467 as the Anthem New Hampshire Medicare segment pension assets as of December 31, 2002.

## **WHAT WE FOUND**

Anthem New Hampshire implemented the prior audit recommendation to recognize \$1,066,467 as the Medicare segment pension assets as of December 31, 2002. Regarding our second objective, Anthem New Hampshire identified Medicare segment pension assets of \$276,718 as of January 1, 2006; however, we determined that the Medicare segment pension assets were \$301,081. Therefore, Anthem New Hampshire understated the Medicare segment pension assets by \$24,363. Anthem New Hampshire understated the Medicare segment pension assets because it did not have controls to ensure that it calculated those assets in accordance with Federal requirements and the Medicare contracts' pension segmentation language when updating the Medicare segment pension assets from January 1, 2003, to January 1, 2006.

## **WHAT WE RECOMMEND**

We recommend that Anthem New Hampshire increase the Medicare segment pension assets as of January 1, 2006, by \$24,363, and recognize \$301,081 as the Medicare segment pension assets.

## **AUDITEE COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE**

In written comments on our draft report, NGS concurred with our findings and recommendation. Anthem New Hampshire's Medicare contract was transitioned to NGS effective November 17, 2006; therefore, NGS commented on our draft report.

NGS also made technical comments to enhance the accuracy and clarity of this report; we accepted these suggestions and have incorporated them into this final report.

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## **INTRODUCTION**

### **WHY WE DID THIS REVIEW**

Medicare contractors are required to separately account for the Medicare segment pension plan assets based on the requirements of their Medicare contract and Cost Accounting Standards (CAS) 412 and 413. The Centers for Medicare & Medicaid Services (CMS) incorporated this language into the Medicare contracts beginning with fiscal year 1988. Previous Office of Inspector General reviews found that Medicare contractors did not always correctly identify and update the segmented pension assets.

### **OBJECTIVES**

Our objectives were to determine whether Anthem Health Plans of New Hampshire, Inc. (Anthem New Hampshire), complied with Federal requirements and the Medicare contracts' pension segmentation requirements when (1) implementing the prior audit recommendation to decrease the Medicare segment pension assets as of December 31, 2002, and (2) updating the Medicare segment's pension assets from January 1, 2003, to January 1, 2006.

### **BACKGROUND**

Anthem New Hampshire, a subsidiary of WellPoint, Inc. (WellPoint), administers Medicare Part A operations under cost reimbursement contracts with CMS.

On October 27, 1999, Anthem Insurance Companies, Inc. (Anthem), acquired New Hampshire – Vermont Health Service (NH – VT) and on December 31, 2002, Anthem merged the Non-Contributory Retirement Program for Certain Employees of New Hampshire – Vermont Health Service into the Anthem Cash Balance Pension Plan. On November 30, 2004, Anthem merged with WellPoint Health Networks, Inc., and at that time, Anthem changed its name to WellPoint. On January 1, 2006, the Anthem Cash Balance Pension Plan was renamed the WellPoint Cash Balance Pension Plan. Also, effective November 17, 2006, WellPoint consolidated its Government contracting segments into one segment, AdminaStar Federal, Inc. (AdminaStar), which included the Anthem New Hampshire Medicare segment. In addition, as of that same date, AdminaStar changed its corporate name to National Government Services, Inc. (NGS). Thus, although we are addressing this report to NGS, we will associate the term Anthem New Hampshire with our finding and recommendation regarding the update of the Anthem New Hampshire Medicare segment's pension assets from January 1, 2003, through January 1, 2006.

We performed a prior pension segmentation audit of Anthem New Hampshire (A-07-08-00269, issued October 3, 2008), which brought the Anthem New Hampshire Medicare segment pension assets to December 31, 2002. We recommended that Anthem New Hampshire decrease its Medicare segment pension assets by \$163,046 and, as a result, recognize \$1,066,467 as the Anthem New Hampshire Medicare segment pension assets as of December 31, 2002.

## HOW WE CONDUCTED THIS REVIEW

We reviewed Anthem New Hampshire's implementation of the prior audit recommendation; identification of its Medicare segment; and update of the Medicare segment assets from January 1, 2003, to January 1, 2006.

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 objectives.

Appendix A contains details of our audit scope and methodology.

## FINDINGS

Anthem New Hampshire implemented the prior audit recommendation to recognize \$1,066,467 as the Medicare segment pension assets as of December 31, 2002. Regarding our second objective, Anthem New Hampshire identified Medicare segment pension assets of \$276,718 as of January 1, 2006; however, we determined that the Medicare segment pension assets were \$301,081. Therefore, Anthem New Hampshire understated the Medicare segment pension assets by \$24,363. Anthem New Hampshire understated the Medicare segment pension assets because it did not have controls to ensure that it calculated those assets in accordance with Federal requirements and the Medicare contracts' pension segmentation language when updating the Medicare segment pension assets from January 1, 2003, to January 1, 2006.

Appendix B presents details of the WellPoint Cash Balance Pension Plan assets from January 1, 2003, to January 1, 2006, as determined during our audit. Table 1 below summarizes the audit adjustments required to update the Medicare segment pension assets in accordance with Federal requirements.

<b>Table 1: Summary of Audit Adjustments</b>			
	<b>Per Audit</b>	<b>Per Anthem New Hampshire</b>	<b>Difference</b>
<b>Prior Audit Recommendation</b>	\$1,066,467	\$1,066,467	\$0
<b>Update of Medicare Segment Assets</b>			
Contributions and Prepayment Credits	687,017	694,533	(7,516)
Benefit Payments	(1,659,402)	(1,659,402)	0
Net Transfers	(188,711)	(186,512)	(2,199)
Earnings, Net Expenses	395,710	361,632	34,078
<b>Understatement of Medicare Segment Assets</b>			<b>\$24,363</b>

## **PRIOR AUDIT RECOMMENDATION**

Anthem New Hampshire implemented the prior audit recommendation (A-07-08-00269) which recommended that New Hampshire decrease its Medicare segment pension assets by \$163,046 and, as a result, recognize \$1,066,467 of Medicare segment pension assets as of December 31, 2002.

## **UPDATE OF MEDICARE SEGMENT PENSION ASSETS**

The Medicare contract requires that Medicare contractors update the Medicare segment pension assets yearly in accordance with the CAS. The CAS requires that the asset base be adjusted by contributions, permitted unfunded accruals, income, benefit payments, and expenses.

For details on the Federal requirements and the Medicare contract, see Appendix C.

The following are our findings regarding the update of the Anthem New Hampshire Medicare segment pension assets from January 1, 2003, to January 1, 2006.

### **Contributions and Transferred Prepayment Credits Overstated**

The audited contributions and transferred prepayment credits are based on the assignable pension costs. In compliance with the CAS, we applied prepayment credits first to current-year assignable pension costs (because the credits were available at the beginning of the year) and then updated any remaining credits with interest to the next measurement (valuation) date. We then allocated contributions to assigned pension costs, as needed, as of the date of deposit. For details on these Federal requirements, see Appendix C.

Anthem New Hampshire overstated contributions and transferred prepayment credits by \$7,516 for the Medicare segment. The overstatement occurred primarily because of differences in the asset base used to compute the assignable pension costs, upon which the contributions and prepayment credits were based. As a result, Anthem New Hampshire overstated the Medicare segment pension assets by \$7,516.

### **Net Transfers Understated**

Anthem New Hampshire understated net transfers out of the Medicare segment by \$2,199. The understatement occurred primarily because Anthem New Hampshire incorrectly identified the participants who transferred out of the Medicare segment. This understatement of the net transfer adjustment resulted in an overstatement of the Medicare segment pension assets by \$2,199.

### **Earnings, Net Expenses Understated**

Anthem New Hampshire understated investment earnings, less administrative expenses, by \$34,078 for the Medicare segment, primarily because its 2003 weighted asset value (WAV) calculation incorrectly included the assets related to the Anthem Southeast merger that occurred

on December 31, 2003. In addition, Anthem New Hampshire used incorrect contributions and transferred prepayment credits and net transfers (discussed above), to develop the Medicare segment pension asset base. In our audited update, we allocated earnings, net expenses based on the applicable CAS requirements. For details on these Federal requirements, see Appendix C.

### **RECOMMENDATION**

We recommend that Anthem New Hampshire increase the Medicare segment pension assets as of January 1, 2006, by \$24,363, and recognize \$301,081 as the Medicare segment pension assets.

### **AUDITEE COMMENTS**

In written comments on our draft report, NGS concurred with our findings and recommendation. Anthem New Hampshire's Medicare contract was transitioned to NGS effective November 17, 2006; therefore, NGS commented on our draft report.

NGS also made technical comments to enhance the accuracy and clarity of this report. These comments clarified information pertaining to entity and pension plan names as well as the effective date of the Government contract segments' consolidation.

NGS's comments are included in their entirety as Appendix D.

### **OFFICE OF INSPECTOR GENERAL RESPONSE**

After reviewing NGS's comments, we accepted the technical comments and have incorporated them into this final report.

## APPENDIX A: AUDIT SCOPE AND METHODOLOGY

### Scope

We reviewed Anthem New Hampshire's implementation of the prior audit recommendation; identification of its Medicare segment; and update of the Medicare segment assets from January 1, 2003, to January 1, 2006.

Achieving our objective did not require us to review Anthem New Hampshire's overall internal control structure. We reviewed controls relating to the identification of the Medicare segment, the update of the Medicare segment's assets, and the Medicare segment's final assets and liabilities to ensure adherence to the Medicare contracts, CAS 412, and CAS 413.

We completed our audit work in November and December 2012.

### Methodology

To accomplish our objectives, we took the following steps:

- We reviewed the portions of the Federal Acquisition Regulation, CAS, and the Medicare contracts applicable to this audit.
- We reviewed the annual actuarial valuation reports prepared by WellPoint's actuarial consulting firms, which included the pension plan's assets, liabilities, normal costs, contributions, benefit payments, investment earnings, and administrative expenses. We used this information to calculate the Anthem New Hampshire Medicare segment assets.
- We obtained and reviewed the pension plan documents and Department of Labor/Internal Revenue Service Forms 5500 used in calculating the Medicare segment assets.
- We interviewed WellPoint staff responsible for identifying the Medicare segment to determine whether the segment was properly identified in accordance with the Medicare contracts.
- We reviewed WellPoint's accounting records to verify the segment identification and benefit payments made to the Medicare segment.
- We reviewed the prior segmentation audit performed at NH – VT (A-07-08-00269) to determine the beginning market value of assets.
- We provided the CMS Office of the Actuary with the actuarial information necessary for it to calculate the Anthem New Hampshire Medicare segment pension assets from January 1, 2003, to January 1, 2006.

- We reviewed the CMS actuaries' methodology and calculations.

We performed this review in conjunction with the following audits and used the information obtained during these audits during this review:

- *Anthem Health Plans of Maine, Inc., Overstated Its Medicare Segment Pension Assets as of January 1, 2006 (A-07-13-00404),*
- *Anthem Health Plans of Maine, Inc., Did Not Claim Some Allowable Medicare Pension Costs for Fiscal Years 2003 Through 2005 (A-07-13-00405),*
- *Anthem Health Plans of New Hampshire, Inc., Did Not Claim Some Allowable Medicare Pension Costs for Fiscal Years 2003 Through 2005 (A-07-13-00407),*
- *National Government Services, Inc., Understated Its Medicare Segment Pension Assets as of January 1, 2010 (A-07-13-00408), and*
- *National Government Services, Inc., Did Not Claim Some Allowable Medicare Pension Costs for Fiscal Years 2003 Through 2006 (A-07-13-00409).*

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 objectives.

**APPENDIX B: STATEMENT OF MARKET VALUE OF PENSION ASSETS  
FOR THE WELLPOINT CASH BALANCE PENSION PLAN  
FOR THE PERIOD JANUARY 1, 2003, TO JANUARY 1, 2006**

Description		Total Company	“Other” Segments	Anthem New Hampshire Segment	NGS Segment	Anthem Maine Segment
Assets January 1, 2003	<u>1/</u>	\$615,266,988	\$587,811,989	\$1,066,467	\$21,594,429	\$4,794,103
Prepayment Credits	<u>2/</u>	0	(4,564,241)	243,725	3,704,635	615,881
Contributions	<u>3/</u>	65,000,000	65,000,000	0	0	0
Other Transactions	<u>4/</u>	187,077,099	187,077,099	0	0	0
Earnings, Net Expenses	<u>5/</u>	130,802,578	124,178,263	223,306	5,256,726	1,144,283
Benefit Payments	<u>6/</u>	(61,198,247)	(58,130,416)	(565,058)	(2,214,866)	(287,907)
Transfers	<u>7/</u>	0	1,757,989	32	(1,568,631)	(189,390)
Assets January 1, 2004		\$936,948,418	\$903,130,683	\$968,472	\$26,772,293	\$6,076,970
Prepayment Credits		0	(4,466,299)	236,302	3,600,628	629,369
Contributions		10,000,000	10,000,000	0	0	0
Other Transactions		0	0	0	0	0
Earnings, Net Expenses		96,892,114	93,048,973	121,928	3,074,529	646,684
Benefit Payments		(71,819,385)	(66,927,468)	(135,543)	(3,404,623)	(1,351,751)
Transfers		0	2,384,375	(186,544)	(954,014)	(1,243,817)
Assets January 1, 2005		\$972,021,147	\$937,170,264	\$1,004,615	\$29,088,813	\$4,757,455
Prepayment Credits		0	(4,154,400)	206,990	3,276,707	670,703
Contributions		46,500,000	46,500,000	0	0	0
Other Transactions		0	0	0	0	0
Earnings, Net Expenses		64,686,123	62,144,538	50,476	2,161,997	329,112
Benefit Payments		(90,620,644)	(86,346,471)	(958,801)	(2,007,245)	(1,308,127)
Transfers		0	1,434,727	(2,199)	(971,749)	(460,779)
Assets January 1, 2006		\$992,586,626	\$956,748,658	\$301,081	\$31,548,523	\$3,988,364
Per Anthem New Hampshire	<u>8/</u>	992,586,626	957,532,240	276,718	30,305,489	4,472,179
Asset Variance	<u>9/</u>	0	783,582	(24,363)	(1,243,034)	483,815

**ENDNOTES**

1/ We determined the Anthem New Hampshire Medicare segment pension assets as of January 1, 2003, based on our prior segmentation audit of NH - VT (A-07-08-00269). The NH - VT pension plan merged into the Anthem Cash Balance Pension Plan effective December 31, 2002. We determined the Anthem Maine and NGS Medicare segment pension assets as of January 1, 2003, based on our prior segmentation audit of Anthem Insurance Companies, Inc. (A-07-04-00181). The amounts shown for the “Other” segment represent the difference between the Total Company and the Medicare segment. All pension assets are shown at market value.

2/ Prepayment credits represent funds available to satisfy future funding requirements and are applied to future funding requirements before current year contributions in order to avoid incurring unallowable interest. Prepayment credits are transferred to the Medicare segment as needed to cover funding requirements.

3/ We obtained Total Company contribution amounts from the actuarial valuation reports and Department of Labor/Internal Revenue Service Forms 5500. We allocated Total Company contributions to the Medicare segment based on the ratio of the Medicare segment funding target divided by the Total Company funding target. Contributions in excess of the funding targets were treated as prepayment credits and accounted for in the “Other” segment until needed to fund pension costs in the future.

4/ The “Other” transactions represent the merger of the Anthem Southeast Plan into WellPoint’s Cash Balance Plan on December 31, 2003. We obtained the Anthem Southeast Plan pension asset amount as of December 31, 2003, from WellPoint’s 2004 actuarial valuation report. These “Other” transactions did not impact the Medicare segment pension assets.

5/ We obtained net investment earnings from the actuarial valuation reports. We allocated net investment earnings based on the ratio of the segments’ WAV of assets to Total Company WAV of assets as required by the CAS.

6/ We based the Medicare segment’s benefit payments on actual payments to Medicare retirees. We obtained the benefit payments from documents provided by WellPoint.

7/ We identified participant transfers between segments by comparing valuation data files provided by WellPoint. Asset transfers were equal to the actuarial liability determined under the accrued benefit cost method in accordance with the CAS.

8/ We obtained total asset amounts from documents prepared by WellPoint's actuarial consulting firm.

9/ The asset variance represents the difference between our calculation of Medicare segment pension assets and WellPoint's calculation of the Medicare segment pension assets.

## **APPENDIX C: FEDERAL REQUIREMENTS RELATED TO PENSION SEGMENTATION**

### **Federal Regulations**

Federal regulations (CAS 412.50(a)(4)) require that contributions in excess of the pension cost assigned to the period be recognized as prepayment credits and accumulated at the assumed valuation interest rate until applied to future period costs. Prepayment credits that have not been applied to fund pension costs are excluded from the value of assets used to compute pension costs.

Federal regulations (CAS 413.50(c)(7)) require that the asset base be adjusted by contributions, permitted unfunded accruals, income, benefit payments, and expenses. For plan years beginning after March 30, 1995, the CAS requires investment income and expenses to be allocated among segments based on the ratio of the segment's WAV of assets to Total Company WAV of assets.

Federal regulations (CAS 413.50(c)(8)) require an adjustment to be made for transfers (participants who enter or leave the segment) if the transfers materially affect the segment's ratio of pension plan assets to actuarial accrued liabilities.

### **Medicare Contracts**

The Medicare contracts identify a Medicare segment as:

... any organizational component of the contractor, such as a division, department, or other similar subdivision, having a significant degree of responsibility and accountability for the Medicare contract/agreement, in which:

1. The majority of the salary dollars is allocated to the Medicare agreement/contract; or,
2. Less than a majority of the salary dollars are charged to the Medicare agreement/contract, and these salary dollars represent 40% or more of the total salary dollars charged to the Medicare agreement/contract.

Furthermore, the Medicare contracts state that "... the pension assets allocated to each Medicare Segment shall be adjusted in accordance with CAS 413.50(c)(7)."

## APPENDIX D: AUDITEE COMMENTS



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MEDICARE

May 14, 2013

Mr. Patrick J. Cogley  
Regional Inspector General for Audit Services  
Office of Audit Services, Region VII  
601 East 12<sup>th</sup> Street, Room 0429  
Kansas City, Missouri 64106

Reference: Report Number A-07-13-00406

Dear Mr. Cogley:

We have received the draft audit report from the Inspector General entitled "Anthem Health Plans of New Hampshire, Inc. Understated Its Medicare Segment Pension Assets as of January 1, 2006" and thank you for the opportunity to respond.

National Government Services, Inc. (NGS) concurs with the finding and recommendation outlined in the report and will make the appropriate adjustments to Medicare segment pension assets as of January 1, 2006.

In our review of the report, the following proposed revisions would enhance the accuracy and clarity of the report:

- In the "Executive Summary" section (page i) within the "Background" caption and in the "Introduction" section (page 1) within the "Background" caption, please replace the second paragraph with the following which accurately describes the organization:
- On October 27, 1999, Anthem Insurance Companies, Inc. (Anthem), acquired New Hampshire-Vermont Health Service (NH-VT) and on December 31, 2002 Anthem merged the Non-Contributory Retirement Program for Certain Employees of New Hampshire-Vermont Health Service ("Prior New Hampshire Plan") into the Anthem Cash Balance Pension Plan. On November 30, 2004, Anthem merged with WellPoint Health Networks, Inc. and changed its name to WellPoint, Inc. On January 1, 2006, the Anthem Cash Balance Pension Plan was renamed the WellPoint Cash Balance Pension Plan. Also, effective November 17, 2006, WellPoint consolidated its Government contracting segments into one segment, AdminaStar Federal, Inc. (AdminaStar), which include the Anthem





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## MEDICARE

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New Hampshire Medicare segment. In addition as of that same date, AdminaStar changed its corporate name to National Government Services, Inc. (NGS). Thus although we are addressing this report to NGS, we will associate the term Anthem New Hampshire with our finding and recommendation regarding the update of the Anthem New Hampshire Medicare segment's pension assets from January 1, 2003, through January 1, 2006.

- On page iii of the Table of Contents, item B under Appendixes should read:  
  
Statement of Market Value of Pension Assets for the WellPoint Cash Balance Pension Plan for the Period January 1, 2003, to January 1, 2006
- On page 2, second paragraph under "Findings", in the first line capitalize "Pension Plan".

We appreciate the opportunity to respond to this draft report. If you have any further questions, I can be reached at 414-459-5606 or via email at [todd.reiger@wellpoint.com](mailto:todd.reiger@wellpoint.com).

Sincerely,

Digitally signed by  
todd.reiger@wellpoint.com  
DN: cn=todd.reiger@wellpoint.com  
Date: 2013.05.14 09:04:19 -04'00'

Todd W. Reiger, CPA  
Medicare Chief Financial Officer  
National Government Services, Inc.

CC: Michael Kapp – NGS  
Dave Marshall – NGS  
Jeff Hannah – NGS  
Jim Maguire – NGS  
Matt Hughes – NGS  
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Joanne Imel – WellPoint  
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Jenene Tambke – OIG

