

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**NATIONAL GOVERNMENT SERVICES,
INC., UNDERSTATED ITS
ALLOCABLE PENSION COSTS
FOR CALENDAR YEARS
2006 THROUGH 2009**

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



**Patrick J. Cogley
Regional Inspector General
for Audit Services**

**May 2015
A-07-14-00453**

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

National Government Services, Inc., understated its allocable pension costs for the Medicare and Other segments by \$1.6 million and \$5 million, respectively, for calendar years 2006 through 2009.

WHY WE DID THIS REVIEW

Medicare contractors are eligible to be reimbursed a portion of their pension costs, which are funded by the annual contributions that these contractors make to their pension plans. The amount of pension costs that the Centers for Medicare & Medicaid Services (CMS) reimburses to the contractors is determined by the cost reimbursement principles contained in the Federal Acquisition Regulation (FAR) and Cost Accounting Standards (CAS) as required by the Medicare contracts.

At CMS's request, the Office of Inspector General, Office of Audit Services, Region VII pension audit team reviews the cost elements related to qualified defined-benefit, nonqualified defined-benefit, postretirement benefit, and any other pension-related cost elements claimed by Medicare fiscal intermediaries and carrier contractors and Medicare administrative contractors (MACs) through Final Administrative Cost Proposals and/or Incurred Cost Proposals (ICPs).

For this review, we focused on one Medicare contractor, National Government Services, Inc. (NGS). In particular, we examined the allocable pension costs (which for this report we refer to as "pension costs") for the Medicare segment and the Other segment that NGS used to calculate the indirect cost rates in its ICPs.

The objective of this review was to determine whether the pension costs that NGS used to calculate the indirect cost rates in its ICPs for calendar years (CYs) 2006 through 2009 complied with Federal requirements.

BACKGROUND

NGS (formerly AdminaStar Federal, Inc. (AdminaStar)), a subsidiary of WellPoint, Inc., administered Medicare Parts A and B and Durable Medical Equipment operations under cost reimbursement contracts with CMS.

Effective November 17, 2006, WellPoint consolidated its Government contracting segments into one segment, AdminaStar, which included the following Government contracting segments: the AdminaStar; Anthem Health Plans of Maine, Inc.; Anthem Health Plans of New Hampshire, Inc.; United Government Services, LLC; and WellChoice, Inc. (formerly Empire), Medicare segments. As of that same date, AdminaStar changed its corporate name to NGS. Although this consolidation included the UGS Medicare segment participants, the WellPoint Cash Balance Plan and the UGS Pension Plan remain stand-alone pension plans.

Blue Cross Blue Shield of Georgia (BCBS Georgia) merged its Medicare segment into the WellPoint Cash Balance plan on June 30, 2006. However, the BCBS Georgia Medicare segment was maintained separately. We reviewed the Medicare segment pension costs that BCBS Georgia claimed in a separate review (A-07-12-00398, issued June 6, 2013).

With the implementation of Medicare contracting reform, NGS continued to perform Medicare work after being awarded the MAC contracts for Medicare Durable Medical Equipment and Medicare Parts A and B Jurisdiction B and Jurisdiction 13, effective January 6, 2006, and March 18, 2008, respectively. While performing MAC work, NGS also functioned as a Medicare Part A fiscal intermediary and Part B carrier.

Under the provisions of Medicare contracting reform, CMS transitioned the functions of the fiscal intermediaries and carriers, which had executed the Title XVIII Medicare contracts, to Medicare contractors. As part of this transition, the method by which Medicare reimbursed pension costs to the contactor changed from a cost reimbursement basis to an indirect cost basis. In accordance with the FAR and the Medicare contract, reimbursement of indirect costs was now based on indirect cost rates that met the negotiated indirect cost rates determined by the contract.

We reviewed \$12,550,686 of Medicare segment pension costs used by NGS in the calculation of its indirect cost rates for CYs 2007 through 2009. We also reviewed \$26,554,737 of Other segment pension costs used by NGS in the calculation of its indirect cost rates for CY 2006.

WHAT WE FOUND

Neither the Medicare segment nor the Other segment allocable pension costs that NGS used to calculate the indirect cost rates in its ICPs complied with Federal requirements. Specifically, for CYs 2006 through 2009:

- NGS used Medicare segment pension costs of \$12,550,686 to calculate its CYs 2006 through 2009 indirect cost rates; however, we determined that the Medicare segment pension costs that NGS should have used to calculate the indirect cost rates were \$14,107,354. Thus, NGS understated the Medicare segment pension costs used to calculate its indirect cost rates by \$1,556,668.
- NGS used Other segment pension costs of \$26,554,737 to calculate its CY 2006 indirect cost rates; however, we determined that the Other segment pension costs that NGS should have used to calculate the indirect cost rates were \$31,585,104. Thus, NGS understated the Other segment pension costs used to calculate its indirect cost rates by \$5,030,367.

These understatements occurred primarily because NGS used incorrect CAS pension costs to calculate its indirect cost rates for CYs 2006 through 2009.

WHAT WE RECOMMEND

We recommend that NGS:

- increase the Medicare segment pension costs used to calculate its indirect cost rates by \$1,556,668 for CYs 2006 through 2009 and
- increase the Other segment pension costs used to calculate its indirect cost rates by \$5,030,367 for CY 2006.

AUDITEE COMMENTS AND OUR RESPONSE

In written comments on our draft report, NGS concurred with our findings and recommendations and said that it would implement the appropriate action and work with CMS to adjudicate the final ICPs as they relate to Medicare segment and Other segment pension costs.

Our draft report included appendixes containing proprietary and confidential financial information that NGS asked us to redact from any publicly available posting of this report.

In response to NGS's request, we have removed the appendixes in question from the publicly available version of this final report. We are separately providing this report with these appendixes in their entirety to CMS.

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Office of Inspector General Note—Appendixes C, D, and E contain proprietary and confidential financial information and, at NGS’s request, have been redacted from the publicly available version of this report.

INTRODUCTION

WHY WE DID THIS REVIEW

Medicare contractors are eligible to be reimbursed a portion of their pension costs, which are funded by the annual contributions that these contractors make to their pension plans. The amount of pension costs that the Centers for Medicare & Medicaid Services (CMS) reimburses to the contractors is determined by the cost reimbursement principles contained in the Federal Acquisition Regulation (FAR) and Cost Accounting Standards (CAS) as required by the Medicare contracts.

At CMS's request, the Office of Inspector General, Office of Audit Services, Region VII pension audit team reviews the cost elements related to qualified defined-benefit, nonqualified defined-benefit, postretirement benefit, and any other pension-related cost elements claimed by Medicare fiscal intermediaries and carrier contractors and Medicare administrative contractors (MACs) through Final Administrative Cost Proposals (FACPs) and/or Incurred Cost Proposals (ICPs).

For this review, we focused on one Medicare contractor, National Government Services, Inc. (NGS). In particular, we examined the allocable pension costs (which for this report we refer to as "pension costs") for the Medicare segment and the Other segment that NGS used to calculate the indirect cost rates in its ICPs.

OBJECTIVE

Our objective was to determine whether the pension costs that NGS used to calculate the indirect cost rates in its ICPs for calendar years (CYs) 2006 through 2009 complied with Federal requirements.

BACKGROUND

National Government Services, Inc.

NGS (formerly AdminaStar Federal, Inc. (AdminaStar)), a subsidiary of WellPoint, Inc., administered Medicare Parts A and B and Durable Medical Equipment (DME) operations under cost reimbursement contracts with CMS.

Effective November 17, 2006, WellPoint consolidated its Government contracting segments into one segment, AdminaStar, which included the following Government contracting segments: the AdminaStar; Anthem Health Plans of Maine, Inc.; Anthem Health Plans of New Hampshire, Inc.; United Government Services, LLC (UGS); and WellChoice, Inc. (formerly Empire), Medicare segments. As of that same date, AdminaStar changed its corporate name to NGS.

Although this consolidation included the UGS Medicare segment participants, the WellPoint Cash Balance Plan¹ and the UGS Pension Plan² remain stand-alone pension plans.

With the implementation of Medicare contracting reform,³ NGS continued to perform Medicare work after being awarded the MAC contracts for Medicare DME and Medicare Parts A and B, Jurisdiction B and Jurisdiction 13, effective January 6, 2006, and March 18, 2008, respectively.^{4,5} While performing MAC work, NGS also functioned as a Medicare Part A fiscal intermediary and Part B carrier.

NGS amended its disclosure statement to implement pooled costing. Medicare contractors use pooled costing to calculate the indirect cost rates that they submit on their ICPs. The pension costs are included in the computation of the indirect cost rates reported on the ICPs. The FAR requires Medicare contractors to file final indirect cost rates on their ICPs 6 months after the year end. In turn, CMS uses the indirect cost rates in reimbursing costs under cost-reimbursement contracts.

Medicare Reimbursement of Pension Costs

CMS reimburses a portion of the Medicare contractors' annual pension costs, which are funded by the annual contributions that these contractors make to their pension plans. To be allowable for Medicare reimbursement, pension costs must be (1) measured, assigned, and allocated in accordance with CAS 412 and 413 and (2) funded as specified by part 31 of the FAR.

Under the provisions of Medicare contracting reform, CMS transitioned the functions of the fiscal intermediaries and carriers, which had executed the Title XVIII Medicare contracts, to Medicare contractors. As part of this transition, the method by which Medicare reimbursed

¹ Although the Medicare operations were consolidated into NGS, the Blue Cross Blue Shield of Georgia (BCBS Georgia) Medicare segment remained a separate segment in the WellPoint Cash Balance Plan. We reviewed the Medicare segment pension costs that BCBS Georgia claimed, under the provisions of its fiscal intermediary contracts, in a separate review (A-07-12-00398, issued June 6, 2013). BCBS Georgia claimed pension costs for Medicare reimbursement through its FACPs.

² The UGS Pension Plan includes the TrustSolutions Medicare segment, which is maintained as a separate segment and was not included in NGS's consolidation of its Government contracting segments. We reviewed the allocable pension costs that TrustSolutions used to calculate its indirect cost rates, under the provisions of its Program Safeguard Contracts, in a separate review, A-07-14-00451 (Appendix A). TrustSolutions claimed pension costs for Medicare reimbursement through its ICPs.

³ Section 911 of the Medicare Prescription Drug, Improvement, and Modernization Act of 2003, P.L. No. 108-173, required CMS to transfer the functions of fiscal intermediaries and carriers to MACs between October 2005 and October 2011. Most, but not all, of the MACs are fully operational; for jurisdictions where the MACs are not fully operational, the fiscal intermediaries and carriers continue to process claims. For purposes of this report, the term "Medicare contractor" means the fiscal intermediary, carrier, or MAC, whichever is applicable.

⁴ DME Jurisdiction B comprises the States of Illinois, Indiana, Kentucky, Michigan, Minnesota, Ohio, and Wisconsin.

⁵ Medicare Parts A and B Jurisdiction 13 comprises the States of Connecticut and New York.

pension costs to the contactor changed from a cost reimbursement basis to an indirect cost basis. In accordance with the FAR and the Medicare contract, reimbursement of indirect costs was now based on indirect cost rates that met the negotiated indirect cost rates determined by the contract.

HOW WE CONDUCTED THIS REVIEW

We reviewed \$12,550,686 of Medicare segment pension costs used by NGS in the calculation of its indirect cost rates for CYs 2006 through 2009. We also reviewed \$26,554,737 of Other segment pension costs used by NGS in the calculation of its indirect cost rates for CY 2006.⁶

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 finding and conclusions based on our audit objectives.

Appendix A contains details of our audit scope and methodology.

FINDINGS

Neither the Medicare segment nor the Other segment allocable pension costs that NGS used to calculate the indirect cost rates in its ICPs complied with Federal requirements. Specifically, for CYs 2006 through 2009:

- NGS used Medicare segment pension costs of \$12,550,686 to calculate its CYs 2006 through 2009 indirect cost rates; however, we determined that the Medicare segment pension costs that NGS should have used to calculate the indirect cost rates were \$14,107,354. Thus, NGS understated the Medicare segment pension costs used to calculate its indirect cost rates by \$1,556,668.
- NGS used Other segment pension costs of \$26,554,737 to calculate its CY 2006 indirect cost rates; however, we determined that the Other segment pension costs that NGS should have used to calculate the indirect cost rates were \$31,585,104. Thus, NGS understated the Other segment pension costs used to calculate its indirect cost rates by \$5,030,367.

These understatements occurred primarily because NGS used incorrect CAS pension costs to calculate its indirect cost rates for CYs 2006 through 2009.

UNDERSTATEMENT OF PENSION COSTS

Medicare Segment Pension Costs

NGS used pension costs of \$12,550,686 to calculate its indirect cost rates for the Medicare segment. We calculated CAS-based pension costs for CYs 2006 through 2009 for the Medicare

⁶ Effective January 1, 2007, NGS officials elected to request only direct Medicare segment pension costs for Medicare reimbursement. Thus, NGS no longer requests Medicare reimbursement for Other segment pension costs.

segment in accordance with CAS 412 and 413. For details on the Federal requirements, see Appendix B.

We determined that the CAS-based pension costs for the Medicare segment were \$14,107,354 for CYs 2006 through 2009. Thus, NGS understated the Medicare segment pension costs used to calculate its indirect cost rates for CYs 2006 through 2009 by \$1,556,668. This understatement occurred because NGS used incorrect CAS pension costs when calculating its indirect cost rates for this time period.

The table below shows the differences between the Medicare segment CAS-based pension costs that we calculated and the pension costs that NGS used to calculate its indirect cost rates for CYs 2006 through 2009.

Table: Comparison of Pension Costs for the Medicare Segment

	<u>Medicare Segment Pension Costs</u>		
Calendar Year	Per Audit	Per NGS	Difference
2006	\$2,115,825	\$1,475,995	\$639,830
2007	3,448,668	2,162,691	1,285,977
2008	3,104,584	2,680,000	424,584
2009	5,438,277	6,232,000	(793,723)
Total	\$14,107,354	\$12,550,686	\$1,556,668

Other Segment Pension Costs

NGS used pension costs of \$26,554,737 to calculate its indirect cost rates for the Other segment. We calculated CAS-based pension costs for CY 2006 for the Other segment in accordance with CAS 412 and 413. For details on the Federal requirements, see Appendix B.

We determined that the CAS-based pension costs for the Medicare segment were \$31,585,104 for CY 2006. Thus, NGS understated the Other segment pension costs used to calculate its indirect cost rates for CY 2006 by \$5,030,367. This understatement occurred because NGS used incorrect CAS pension costs when calculating its indirect cost rates for this time period.

CMS should use the information contained in this report in conjunction with NGS's ICP audit when determining the final allowable pension costs for NGS.

RECOMMENDATIONS

We recommend that NGS:

- increase the Medicare segment pension costs used to calculate its indirect cost rates by \$1,556,668 for CYs 2006 through 2009 and
- increase the Other segment pension costs used to calculate its indirect cost rates by \$5,030,367 for CY 2006.

AUDITEE COMMENTS

In written comments on our draft report, NGS concurred with our findings and recommendations and said that it would implement the appropriate action and work with CMS to adjudicate the final ICPs as they relate to Medicare segment and Other segment pension costs.

Our draft report included appendixes containing proprietary and confidential financial information that NGS asked us to redact from any publicly available posting of this report.

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

OFFICE OF INSPECTOR GENERAL RESPONSE

In response to NGS's request, we have removed the appendixes in question from the publicly available version of this final report. We are separately providing this report with these appendixes in their entirety to CMS.

APPENDIX A: AUDIT SCOPE AND METHODOLOGY

SCOPE

We reviewed \$12,550,686 of Medicare segment pension costs used by NGS in the calculation of its indirect cost rates for CYs 2006 through 2009. We also reviewed \$26,554,737 of Other segment pension costs used by NGS in the calculation of its indirect cost rates for CY 2006.

Achieving our objective did not require that we review NGS's overall internal control structure. We reviewed the internal controls related to the pension costs claimed for Medicare reimbursement to ensure that the pension costs were allocable in accordance with the CAS and allowable in accordance with the FAR.

We performed our fieldwork at NGS's office in Milwaukee, Wisconsin, and at WellPoint's office in Indianapolis, Indiana.

METHODOLOGY

To accomplish our objective, we:

- reviewed the portions of the FAR, CAS, and Medicare contracts applicable to this audit;
- reviewed information provided by WellPoint to identify the amount of pension costs used in NGS's calculation of its indirect cost rates for CYs 2006 through 2009;
- used information that WellPoint's actuarial consulting firms provided, including information on assets, liabilities, normal costs, contributions, benefit payments, investment earnings, and administrative expenses;
- examined NGS's accounting records, pension plan documents, annual actuarial valuation reports, and Department of Labor/Internal Revenue Service Forms 5500;
- determined the extent to which NGS funded CAS-based pension costs with contributions to the pension trust fund and accumulated prepayment credits;
- engaged the CMS Office of the Actuary to calculate the allocable pension costs based on the CAS (the calculations were based on separately computed CAS-based pension costs for the Medicare segment and the Other segment);
- reviewed the CMS actuaries' methodology and calculations; and
- provided the results of our review to NGS officials on September 18, 2014.

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

- *United Government Services, LLC, Understated Its Medicare Segment Pension Assets as of January 1, 2010 (A-07-14-00447);*
- *TrustSolutions, LLC, Understated Its Medicare Segment Pension Assets as of January 1, 2010 (A-07-14-00449);*
- *United Government Services, LLC, Claimed Some Unallowable Medicare Pension Costs for Fiscal Years 1999 Through 2006 (A-07-14-00450);*
- *TrustSolutions, LLC, Overstated Its Allocable Pension Costs for Calendar Years 2007 Through 2009 (A-07-14-00451); and*
- *National Government Services, Inc., Did Not Claim Some Allowable Medicare Pension Costs for Fiscal Years 2007 Through 2009 (A-07-14-00452).*

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 finding and conclusions based on our audit objectives.

APPENDIX B: FEDERAL REQUIREMENTS RELATED TO REIMBURSEMENT OF PENSION COSTS

FEDERAL REGULATIONS

Federal regulations (FAR 52.216-7(a)(1)) address the invoicing requirements and the allowability of payments as determined by the Contracting Officer in accordance with FAR subpart 31.2.

Federal regulations (FAR 31.205-6(j)) require Medicare contractors to measure, assign, and allocate the costs of all defined-benefit pension plans in accordance with CAS 412 and 413.

Federal regulations (FAR 31.205-6(j)) also address allowability of pension costs and require that Medicare contractors fund the pension costs assigned to contract periods by making contributions to the pension plan.

Federal regulations (CAS 412) (as amended) address the determination and measurement of pension cost components. This regulation also addresses the assignment of pension costs to appropriate accounting periods.

Federal regulations (CAS 413) (as amended) address the valuation of pension assets, allocation of pension costs to segments of an organization, adjustment of pension costs for actuarial gains and losses, and assignment of gains and losses to cost accounting periods.

MEDICARE CONTRACTS

The contracts state: “Once each month following the effective date of this contract, the Contractor may submit to the Government an invoice for payment, in accordance with FAR clause 52.216-7, ‘Allowable Cost & Payment.’”

APPENDIX F: AUDITEE COMMENTS



MEDICARE

April 24, 2015

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

Reference: Report Number A-07-14-00453

Dear Mr. Cogley:

We have received the draft audit report from the Inspector General entitled "National Government Services, Inc., Understated Its Allocable Pension Costs for Calendar Years 2006 Through 2009" and thank you for the opportunity to respond.

We concur with the findings and recommendations outlined in the report and will implement appropriate action in conjunction with working with the Centers for Medicare & Medicaid Services to adjudicate final Incurred Cost Proposals for the years in question as it relates to Medicare and Other segment pension costs.

Finally, we respectfully request that the Draft Report Appendix C, D and E which contains proprietary and confidential financial information relating to NGS' costs, be redacted from any publicly available posting of the Draft Report and subsequent Final Report.

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@anthem.com.

Sincerely,

A handwritten signature in black ink that reads "Todd W. Reiger".

Digitally signed by
todd.reiger@wellpoint.com
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Todd W. Reiger, CPA
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Jenenne Tambke – OIG

