

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**COMPANION DATA SERVICES, LLC,
UNDERSTATED ITS
ALLOCABLE PENSION COSTS**

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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.

Report in Brief

Date: August 2017

Report No. A-07-17-00511



Why OIG Did This Review

The Centers for Medicare & Medicaid Services (CMS) reimburses Medicare contractors for a portion of their pension costs, which are funded by the annual contributions that these contractors make to their pension plans.

At CMS's request, the HHS, OIG, Office of Audit Services, Region VII pension audit team reviews the cost elements related to qualified defined-benefit plans, and any other pension-related cost elements claimed by Medicare contractors through Incurred Cost Proposals.

Previous OIG reviews found that Medicare contractors did not always comply with Federal requirements when claiming pension costs for Medicare reimbursement.

The objective of this review was to determine whether the allocable pension costs that Companion Data Services, LLC (CDS), calculated, under the provisions of its enterprise data center (EDC) contract, for calendar years (CYs) 2008 through 2012 complied with Federal requirements.

How OIG Did This Review

We reviewed \$7.668 million of allocable pension costs used by CDS in the calculation of its indirect cost rates, under the provisions of its EDC-related contracts, for CYs 2008

through 2012.

Companion Data Services, LLC, Understated Its Allocable Pension Costs

What OIG Found

The allocable pension costs that CDS calculated did not comply with Federal requirements. Specifically, for CYs 2008 through 2012, CDS identified allocable pension costs of \$7.668 million; however, we determined that the allocable pension costs during this period were \$7.698 million. Thus, CDS understated its allocable pension costs by \$30,436. This understatement occurred because CDS did not calculate costs in accordance with Federal regulations.

What OIG Recommends and CDS Comments

We recommend that CDS increase the allocable pension costs for CYs 2008 through 2012 by \$30,436.

CDS accepted our recommendation.

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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. Previous Office of Inspector General (OIG) reviews found that Medicare contractors did not always comply with Federal requirements when claiming pension costs for Medicare reimbursement.

At CMS's request, the OIG, 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 entity Companion Data Services, LLC, (CDS). In particular, we examined the allocable pension costs that CDS used to calculate the indirect cost rates in its ICPs.

OBJECTIVE

Our objective was to determine whether the allocable pension costs that CDS calculated, under the provisions of its enterprise data center (EDC) contract, for calendar years (CYs) 2008 through 2012 complied with Federal requirements.

BACKGROUND

Companion Data Services, LLC

During our audit period, CDS was a subsidiary of Blue Cross Blue Shield of South Carolina (BCBS South Carolina), whose home office is in Columbia, South Carolina. CDS began performing Medicare functions after being awarded the EDC contract with CMS effective March 10, 2006.¹ During CYs 2006 and 2007, CDS was not separately accounted for as its own segment. Therefore, we are addressing the CYs 2006 and 2007 EDC costs for CDS in our separate reviews of the other segments' allocable pension costs.

¹ CDS's EDC contract is an indefinite delivery, indefinite quantity (IDIQ) contract. IDIQ contracts provide for an indefinite quantity of services for a fixed time. These contracts are used when the precise quantities of supplies or services that the Government will require during the contract period is unknown. CDS's EDC contract addresses activities necessary to provide efficient, effective, and responsive application hosting services, data center infrastructure services, and seat management services to support CMS requirements.

Under the provisions of their EDC-related contracts, Medicare contractors use pooled costing to calculate the indirect cost rates that they report on their 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.

This report addresses the Medicare segment allocable pension costs calculated by CDS under the provisions of its EDC-related contracts. We are addressing the pension costs claimed by Palmetto Government Benefits Administrator, LLC (Palmetto), and CGS Administrators, LLC, under the provisions of their fiscal intermediary and carrier contracts in separate reviews. We are also addressing the indirect costs that were allocated to CDS from BCBS South Carolina in a separate review.

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 the contracts that CMS developed with the Medicare contractors as part of the implementation of the Medicare Prescription Drug, Improvement, and Modernization Act,² the method by which Medicare reimbursed pension costs to the contractor changed from a cost reimbursement basis to an indirect cost basis. In accordance with the FAR and the EDC contract, reimbursement of costs was now based on indirect cost rates determined by the contract.

HOW WE CONDUCTED THIS REVIEW

We reviewed \$7,667,907 of allocable pension costs used by CDS in the calculation of its indirect cost rates, under the provisions of its EDC-related contracts, for CYs 2008 through 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 finding and conclusions based on our audit objectives.

Appendix A contains details of our audit scope and methodology.

² The Medicare Prescription Drug, Improvement, and Modernization Act of 2003, P.L. No. 108-173.

FINDING

The allocable pension costs that CDS calculated, under the provisions of its EDC contract, did not comply with Federal requirements. Specifically, for CYs 2008 through 2012, CDS identified allocable pension costs of \$7,667,907; however, we determined that the allocable pension costs during this period were \$7,698,343. Thus, CDS understated its allocable pension costs by \$30,436. This understatement occurred because CDS did not calculate costs in accordance with Federal regulations.

COMPANION DATA SERVICES, LLC, ALLOCABLE PENSION COSTS

CDS used pension costs of \$7,667,907 to calculate its indirect cost rates for the CDS Medicare segment. We calculated CAS-based pension costs for CYs 2008 through 2012 for the CDS Medicare segment in accordance with CAS 412 and 413. For details on the Federal requirements, see Appendix B.

UNDERSTATEMENT OF ALLOCABLE PENSION COSTS

We determined that the CAS-based pension costs for the CDS Medicare segment for CYs 2008 through 2012 were \$7,698,343. Thus, CDS understated its Medicare segment pension costs used to calculate its indirect cost rates for CYs 2008 through 2012 by \$30,436. This understatement occurred because CDS used incorrect CAS pension costs when calculating its indirect cost rates for this time period.

The table below shows the differences between the CDS Medicare segment CAS-based pension costs that we calculated and the pension costs that CDS used to calculate its indirect cost rates for CYs 2008 through 2012. Appendix C contains additional details on pension costs.

Table: CDS Allocable Pension Costs

Calendar Year	Per Audit	Per CDS	Difference
2008	\$996,234	\$953,755	\$42,479
2009	1,330,442	1,333,549	(3,107)
2010	1,694,256	1,692,441	1,815
2011	1,860,392	1,858,549	1,843
2012	1,817,019	1,829,613	(12,594)
Total	\$7,698,343	\$7,667,907	\$30,436

The OIG will use the information contained in this report and in the BCBS South Carolina allocable cost report (Appendix A) to determine the allowable CDS pension costs.³

RECOMMENDATION

We recommend that CDS increase the allocable pension costs for CYs 2008 through 2012 by \$30,436.

AUDITEE COMMENTS

In written comments on our draft report, CDS said that it accepted our recommendation. CDS's comments appear in their entirety as Appendix D.

³ This information in this report will be used, along with the review of allocable pension costs reported by BCBS South Carolina (A-07-15-00509) to determine the allowable pension costs for CDS. In addition, CMS will use the information provided by the audit organization that reviews the ICPs (regarding their compliance with the CAS) to determine the final indirect cost rates for CDS.

APPENDIX A: AUDIT SCOPE AND METHODOLOGY

SCOPE

We reviewed \$7,667,907 of allocable pension costs used by CDS in the calculation of its indirect cost rates, under the provisions of its EDC contracts, for CYs 2008 through 2012.

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

We performed our fieldwork at Palmetto in Columbia, South Carolina.

METHODOLOGY

To accomplish our objective, we:

- reviewed the portions of the FAR, CAS, and Medicare contracts applicable to this audit;
- reviewed information provided by CDS and BCBS South Carolina to identify the amount of pension costs used in CDS's calculation of its indirect cost rates for CYs 2008 through 2012;
- used information that CDS's and BCBS South Carolina's actuarial consulting firms provided, including information on the pension plan's assets, liabilities, normal costs, contributions, benefit payments, investment earnings, and administrative expenses;
- examined CDS's and BCBS South Carolina's accounting records, pension plan documents, annual actuarial valuation reports, and Department of Labor/Internal Revenue Service Forms 5500;
- determined the extent to which CDS 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 segments and the Other segment);
- reviewed the CMS actuaries' methodology and calculations; and
- provided the results of our review to CDS officials on April 11, 2017.

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

- *Blue Cross Blue Shield of South Carolina Overstated Its Allocable Qualified Pension Plan Costs (A-07-17-00509) and*
- *Companion Data Services, LLC, Overstated Its Medicare Segment Pension Assets (A-07-17-00512).*

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. This regulation also addresses the allowability of pension costs and requires that 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 require CDS, in accordance with certain task orders, to comply with FAR 52.216-7, 'Allowable Cost and Payment.'

**APPENDIX C: ALLOCABLE MEDICARE PENSION COSTS FOR
COMPANION DATA SERVICES, LLC,
FOR CALENDAR YEARS 2008 THROUGH 2012**

Date	Description	Total Company	"Other" Segment	Palmetto Segment	TrailBlazer Segment	CDS Segment
2008	Contributions	1/ \$55,000,000	\$55,000,000	\$0	\$0	\$0
	Discount for Interest	2/ (\$4,074,074)	(\$4,074,074)	\$0	\$0	\$0
January 1, 2008	Present Value Contributions	3/ \$50,925,926	\$50,925,926	\$0	\$0	\$0
	Prepayment Credit Applied	4/ \$44,832,164	\$34,654,231	\$4,985,138	\$4,196,561	\$996,234
	Present Value of Funding	5/ \$95,758,090	\$85,580,157	\$4,985,138	\$4,196,561	\$996,234
January 1, 2008	CAS Funding Target	6/ \$44,832,164	\$34,654,231	\$4,985,138	\$4,196,561	\$996,234
	Percentage Funded	7/	100.00%	100.00%	100.00%	100.00%
	Funded Pension Cost	8/	\$34,654,231	\$4,985,138	\$4,196,561	\$996,234
	Allowable Interest	9/	\$0	\$0	\$0	\$0
2008	CY Allocable Pension Cost	10/	\$34,654,231	\$4,985,138	\$4,196,561	\$996,234

Date	Description	Total Company	"Other" Segment	Palmetto Segment	TrailBlazer Segment	CDS Segment
2009	Contributions	\$50,000,000	\$50,000,000	\$0	\$0	\$0
	Discount for Interest	(\$3,638,889)	(\$3,638,889)	\$0	\$0	\$0
January 1, 2009	Present Value Contributions	\$46,361,111	\$46,361,111	\$0	\$0	\$0
	Prepayment Credit Applied	\$59,552,309	\$48,168,674	\$5,031,604	\$5,021,589	\$1,330,442
	Present Value of Funding	\$105,913,420	\$94,529,785	\$5,031,604	\$5,021,589	\$1,330,442
January 1, 2009	CAS Funding Target	\$59,552,309	\$48,168,674	\$5,031,604	\$5,021,589	\$1,330,442
	Percentage Funded		100.00%	100.00%	100.00%	100.00%
	Funded Pension Cost		\$48,168,674	\$5,031,604	\$5,021,589	\$1,330,442
	Allowable Interest		\$0	\$0	\$0	\$0
2009	CY Allocable Pension Cost		\$48,168,674	\$5,031,604	\$5,021,589	\$1,330,442

Date	Description	Total Company	"Other" Segment	Palmetto Segment	TrailBlazer Segment	CDS Segment
2010	Contributions	\$80,000,000	\$80,000,000	\$0	\$0	\$0
	Discount for Interest	(\$5,860,741)	(\$5,860,741)	\$0	\$0	\$0
January 1, 2010	Present Value Contributions	\$74,139,259	\$74,139,259	\$0	\$0	\$0
	Prepayment Credit Applied	\$63,326,220	\$50,736,124	\$5,650,955	\$5,244,885	\$1,694,256
	Present Value of Funding	\$137,465,479	\$124,875,383	\$5,650,955	\$5,244,885	\$1,694,256
January 1, 2010	CAS Funding Target	\$63,326,220	\$50,736,124	\$5,650,955	\$5,244,885	\$1,694,256
	Percentage Funded		100.00%	100.00%	100.00%	100.00%
	Funded Pension Cost		\$50,736,124	\$5,650,955	\$5,244,885	\$1,694,256
	Allowable Interest		\$0	\$0	\$0	\$0
2010	CY Allocable Pension Cost		\$50,736,124	\$5,650,955	\$5,244,885	\$1,694,256

Date	Description	Total Company	"Other" Segment	Palmetto Segment	TrailBlazer Segment	CDS Segment
2011	Contributions	\$55,000,000	\$55,000,000	\$0	\$0	\$0
	Discount for Interest	(\$3,997,074)	(\$3,997,074)	\$0	\$0	\$0
January 1, 2011	Present Value Contributions	\$51,002,926	\$51,002,926	\$0	\$0	\$0
	Prepayment Credit Applied	\$62,453,139	\$50,062,318	\$5,334,690	\$5,195,739	\$1,860,392
	Present Value of Funding	\$113,456,065	\$101,065,244	\$5,334,690	\$5,195,739	\$1,860,392
January 1, 2011	CAS Funding Target	\$62,453,139	\$50,062,318	\$5,334,690	\$5,195,739	\$1,860,392
	Percentage Funded		100.00%	100.00%	100.00%	100.00%
	Funded Pension Cost		\$50,062,318	\$5,334,690	\$5,195,739	\$1,860,392
	Allowable Interest		\$0	\$0	\$0	\$0
2011	CY Allocable Pension Cost		\$50,062,318	\$5,334,690	\$5,195,739	\$1,860,392

Date	Description	Total Company	"Other" Segment	Palmetto Segment	TrailBlazer Segment	CDS Segment
2012	Contributions	\$45,000,000	\$45,000,000	\$0	\$0	\$0
	Discount for Interest	(\$3,333,333)	(\$3,333,333)	\$0	\$0	\$0
January 1, 2012	Present Value Contributions	\$41,666,667	\$41,666,667	\$0	\$0	\$0
	Prepayment Credit Applied	\$53,584,576	\$46,652,450	\$5,115,107	\$0	\$1,817,019
	Present Value of Funding	\$95,251,243	\$88,319,117	\$5,115,107	\$0	\$1,817,019
January 1, 2012	CAS Funding Target	\$53,584,576	\$46,652,450	\$5,115,107	\$0	\$1,817,019
	Percentage Funded		100.00%	100.00%	0.00%	100.00%
	Funded Pension Cost		\$46,652,450	\$5,115,107	\$0	\$1,817,019
	Allowable Interest		\$0	\$0	\$0	\$0
2012	CY Allocable Pension Cost		\$46,652,450	\$5,115,107	\$0	\$1,817,019

ENDNOTES

- 1/ We obtained Total Company contribution amounts and dates of deposit from Internal Revenue Service Form 5500 reports. The contributions included deposits made during the CY and accrued contributions deposited after the end of the CY but within the time allowed for filing tax returns. We determined the contributions allocated to the Medicare segment during the pension segmentation review (A-07-15-00512). Therefore, the amounts shown for the "Other" segment represent the difference between the Total Company and each of the Medicare segments.
- 2/ We subtracted the interest that was included in the contributions deposited after the beginning of the valuation year to discount the contributions back to their beginning-of-the-year value. For purposes of this Appendix, we computed the interest as the difference between the present value of contributions (at the CAS valuation interest rate) and actual contribution amounts.
- 3/ The present value of contributions is the value of the contributions discounted from the date of deposit back to the first day of the CY. For purposes of this Appendix, we deemed deposits made after the end of the CY to have been made on the final day of the CY, consistent with the method established by the Employee Retirement Income Security Act prior to the implementation of the Pension Protection Act.
- 4/ A prepayment credit represents the accumulated value of premature funding from the previous year(s). A prepayment credit is created when contributions, plus interest, exceed the end-of-year CAS funding target. A prepayment credit is carried forward, with interest, to fund future CAS pension costs.
- 5/ The present value of funding represents the present value of contributions plus prepayment credits. This is the amount of funding that is available to cover the CAS funding target measured at the first day of the CY.
- 6/ The CAS funding target must be funded by contributions made during the current accounting period or prepaid contributions to satisfy the funding requirement of the FAR 31.205-6(j)(2)(i).
- 7/ The percentage of costs funded is a measure of the portion of the CAS funding target that was funded during the CY. Because any funding in excess of the CAS funding target is accounted for as a prepayment in accordance with CAS 412.50(c)(1), the funded ratio may not exceed 100 percent. We computed the percentage funded as the present value of funding divided by the CAS funding target. For purposes of illustration, the percentage of funding has been rounded to four decimal places.

8/ We computed the funded CAS-based pension cost as the CAS funding target multiplied by the percent funded.

9/ We assumed that interest on the funded CAS-based pension cost, less the prepayment credit, accrues in the same proportion as the interest on contributions bears to the present value of contributions. However, we limited the interest in accordance with FAR 31.205-6(j)(2)(iii), which does not permit the allowable interest to exceed the interest that would accrue if the CAS funding target, less the prepayment credit, were funded in four equal installments deposited within 30 days after the end of the quarter.

10/ The CY allocable CAS pension cost is the amount of pension cost that may be allocated for contract cost purposes.

June 13, 2017

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

Subject: CDS Draft Audit Report – No. A-07-17-00511

Mr. Cogley,

We are responding to the U.S. Department of Health and Human Services, Office of Inspector General, draft report dated May 16, 2017 and entitled *Companion Data Services, LLC Understated Its Allocable Pension Costs*. The report recommends that CDS increase the allocable pension costs for CYs 2008 through 2012 by \$30,000. Companion Data Services, LLC (CDS) accepts the OIG recommendation.

Please let me know if you have any questions or need additional information regarding our response.

Sincerely,

/Jim Dotson/

Jim Dotson
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