

## Report in Brief

Date: October 2018

Report No. A-07-18-00539

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



### Why OIG Did This Review

Medicare contractors are required to separately account for the Medicare segment pension plan assets based on the requirements of their Medicare contracts and Cost Accounting Standards 412 and 413.

The HHS, OIG, Office of Audit Services, Region VII pension audit team reviews the Medicare segment pension assets to ensure compliance with Federal regulations.

Previous OIG reviews found that Medicare contractors did not always correctly identify and update the segmented pension assets.

Our objectives were to determine whether TrustSolutions, LLC (TrustSolutions), complied with Federal requirements and the Program Safeguard Contract Medicare contracts' pension segmentation requirements when (1) implementing the prior audit recommendation to increase the Medicare segment pension assets as of January 1, 2010, and (2) updating the Medicare segment pension assets from January 1, 2010, to December 31, 2012.

### How OIG Did This Review

We reviewed TrustSolutions's implementation of the prior audit recommendation, its identification of its Medicare segment, and its update of the Medicare segment pension assets from January 1, 2010, to December 31, 2012.

## TrustSolutions, LLC, Properly Updated the Medicare Segment Pension Assets as of December 31, 2012

### What OIG Found

TrustSolutions implemented the prior audit recommendation to recognize \$1.2 million as the Medicare segment pension assets as of January 1, 2010. In addition, TrustSolutions properly updated the Medicare segment pension assets from January 1, 2010, to December 31, 2012. Therefore, the assets presented by TrustSolutions of \$409,832 as of December 31, 2012, were reasonable and correct. Accordingly, this report contains no recommendations.