

## Report in Brief

Date: October 2018

Report No. A-07-18-00542

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



### Why OIG Did This Review

Certain 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 objective was to determine whether National Government Services, Inc. (NGS), complied with Federal requirements and the Medicare contracts' pension segmentation requirements when updating the NGS Plan B Medicare segment pension assets from January 1, 2011, to January 1, 2015.

### How OIG Did This Review

We reviewed NGS's identification of its Plan B Medicare segment and its update of the Plan B Medicare segment pension assets from January 1, 2011, to January 1, 2015.

## National Government Services, Inc., Properly Updated the Plan B Medicare Segment Pension Assets as of January 1, 2015

### What OIG Found

NGS properly updated the Plan B Medicare segment pension assets from January 1, 2011, to January 1, 2015. Therefore, the Plan B Medicare segment assets presented by NGS of \$16.3 million as of January 1, 2015, were reasonable and correct. Accordingly, this report contains no recommendations.