

## Report in Brief

Date: October 2022

Report No. A-07-21-04125

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



### Why OIG Did This Audit

This audit is part of OIG's COVID-19 response strategic plan. American Indians and Alaska Natives have experienced disproportionate rates of COVID-19 infection and mortality during the pandemic. Tribes have turned to the Indian Health Service (IHS) for leadership and resources. IHS and the Centers for Disease Control and Prevention (CDC) entered into a Memorandum of Agreement (MOA) that specifies the conditions for IHS to receive COVID-19 vaccines from CDC. In November 2020 IHS issued its COVID-19 *Pandemic Vaccine Plan* (Vaccine Plan) detailing how IHS would prepare for and operationalize the delivery of vaccines.

Our objective was to determine whether IHS followed the provisions of both the MOA and the Vaccine Plan to coordinate the distribution, allocation, and administration of the vaccines to Tribal health programs to protect American Indian and Alaska Native beneficiaries.

### How OIG Did This Audit

We reviewed IHS's policies and procedures and evaluated measures implemented by 14 judgmentally selected Tribal health programs (Tribal programs) to distribute, allocate, and administer COVID-19 vaccines for the period December 11, 2020, through February 28, 2021. This audit period covered early efforts to implement the provisions of the MOA and the Vaccine Plan, both of which went into effect in November 2020.

## IHS Did Not Always Provide the Necessary Resources and Assistance To Help Ensure That Tribal Programs Complied With All Requirements During Early COVID-19 Vaccination Program Implementation

### What OIG Found

IHS did not fulfill all of the provisions outlined in the MOA and its Vaccine Plan to help ensure that the vaccination program was implemented appropriately at Tribal programs. Consequently, Tribal programs did not always comply with all program requirements during early program implementation. Specifically, IHS did not always provide the necessary resources and assistance to help ensure that Tribal programs: (1) met reporting requirements for vaccine administration data; (2) used billing practices that conformed to Centers for Medicare & Medicaid Services (CMS) and CDC requirements and American Medical Association guidance regarding reimbursement for vaccine administration fees; and (3) did not enter into unallowable dual-program agreements with both a State jurisdiction and IHS.

### What OIG Recommends and IHS Comments

We recommend that IHS: (1) ensure that Tribal programs comply with vaccine program requirements by establishing formal reconciliation processes to ensure that the data that the Tribal programs submit on doses administered are correct and by addressing data management system incompatibilities; (2) work with CMS to disseminate guidance to Tribal programs on vaccine coding and billing; (3) work with CDC and one Tribal program to ensure that it returns funds to individuals who were billed inappropriately; and (4) work with CDC to develop and disseminate additional guidance related to dual enrollment and together implement a formal monitoring process to help ensure that Tribal programs do not enter into unallowable dual-program agreements for Federal programs.

IHS concurred with all of our recommendations and described corrective actions that it had taken and planned to take. For our first recommendation, IHS said that it had developed a series of reporting solutions to address data reconciliation and data management system incompatibilities. For our second recommendation, IHS stated that it continues to distribute and work with CMS on coding and billing guidance. For our third recommendation, IHS stated that it would be available to work with CDC and provide assistance as needed and if requested by the Tribal program. For our last recommendation, IHS stated that it had assisted CDC in developing new guidance related to dual enrollment. We commend IHS for the actions it has taken and plans to take to address our recommendations.