



OFFICE OF INSPECTOR GENERAL
TEXAS HEALTH & HUMAN SERVICES COMMISSION

SYLVIA HERNANDEZ KAUFFMAN
INSPECTOR GENERAL

April 30, 2018

Ms. Dionne Rechelle Smith
Cook Children's Home Health
1101 W. Vickery Blvd.
Fort Worth, TX 76104

Dear Ms. Smith:

The Texas Health and Human Services Commission (HHSC) Office of Inspector General (OIG) Audit Division conducted an audit of Cook Children's Home Health (Cook Children's). The objectives of the audit were to determine whether Cook Children's (a) properly billed Vendor Drug Program (VDP) for Medicaid claims submitted and (b) complied with contractual and Texas Administrative Code (TAC) requirements for the period of March 1, 2012, through February 28, 2015. Limited testing of information technology (IT) IT general controls was performed to determine whether data used to form audit conclusions was reliable.

The auditors tested documentation supporting a sample of 152 claims selected from a population of 3,405 claims that Cook Children's submitted to VDP for reimbursement during the audit period. Results did not identify any exceptions to Texas Medicaid billing requirements, and indicated the claims tested (a) were properly billed and (b) complied with applicable contractual and TAC requirements. Based on the results of the IT general controls testing, the data was sufficiently reliable for the purposes of the audit.

The OIG Audit Division conducted this 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. The OIG Audit Division believes that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Thank you for your cooperation during this audit.

A handwritten signature in black ink that reads "Sylvia H. Kauffman".

Sylvia Hernandez Kauffman
Inspector General