



A lack of internal controls has been identified as a contributing cause of the Lack of Delivery Record findings included in the table above. The Provider has not placed enough emphasis on designing, implementing, and/or effectively operating internal controls, as it does not appear that the Provider had controls in place to adequately document and retain records to support that the billed services were provided in accordance with required regulations. Appropriate internal controls aid in assuring the recipients receive the correct medication(s)/counseling.

Myers and Stauffer attempted to speak with the Provider's contact to perform an entrance conference and further discuss audit information including preliminary findings and the Provider's internal controls but was unsuccessful.

Management's Response

A draft copy of this report was sent to the Provider on July 27, 2022. Myers and Stauffer also made multiple attempts to contact the Provider via phone and email to schedule an exit conference and obtain a response to the draft report within a reasonable period of time; however, a response was not received.

Final Determination of Overpayment

The Medicaid paid claims with identified findings are listed in detail in Appendix A of this report. The corresponding overpayment amount in Appendix A is only applicable to the sampled claims Myers and Stauffer reviewed during the audit. The overpayment calculated from our sample is \$54,705. The samples were not confirmed to be representative of the universes; therefore, it would not be appropriate to project the test results to the universes.

The total amount due to the HHSC-OIG is \$54,705 for the claims reviewed. Based on the findings cited in this Final Audit Report, the Provider is directed to:

- Remit the overpayment in the amount of \$54,705, pursuant to 1 TAC §371.1719, Recoupment of Overpayments Identified by Audit, 1 TAC §354.1891, Vendor Drug Providers Subject to Audit, and §354.1892, Exception Notification. Payment is to be made to the Texas HHSC-OIG.
- Comply with all state and federal Medicaid laws, regulations, rules, policies, and contractual requirements.

