MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

To the Executive Commissioner of the Texas Health and Human Services Commission
Austin, Texas

Myers and Stauffer LC (Myers and Stauffer) has completed the performance audit of Southside Pharmacy 9 to determine whether pharmacy claims billed and paid under the state Medicaid program were in accordance with applicable state and federal Medicaid laws, regulations, rules, policies, and contractual requirements. The specific state and federal Medicaid laws, regulations, rules, policies, and contractual requirements to be tested were agreed to by Texas Health and Human Services Commission Office of the Inspector General (HHSC-OIG) in the approved audit test plan.

Our audit was performed under Myers and Stauffer's master contract #529-17-0117-00004, Work Order/Contract #HHS000721400011, Purchase Order #HHSTX-2-0000278647 with HHSC. Our audit covered the period of March 1, 2018, through February 28, 2021.

With the exception of obtaining management responses, we conducted this audit in accordance with the performance audit provisions of Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to sufficiently obtain appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Southside Pharmacy 9 management responses are not included in this report as management did not respond to communication attempts from Myers and Stauffer after June 29, 2022.

This report is intended solely for the information and use of Texas HHSC-OIG and Southside Pharmacy 9 management and is not intended to be, and should not be, used by anyone other than these specified parties.

If we can be of any assistance to you or if you have any questions concerning this report, please contact us.

Sincerely,

Myers and Stauffer LC

Myers and Stauffer LC
August 19, 2022

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Final (Audit) Report

Southside Pharmacy 9
NPI 1457749590

Report Date
August 19, 2022

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Background and Criteria

The Texas Health and Human Services Commission Office of the Inspector General (HHSC-OIG) contracted Myers and Stauffer LC (Myers and Stauffer) to conduct audits of Medicaid claims billed by providers and paid by the state Medicaid program. Southside Pharmacy 9 (Provider) was selected in coordination with HHSC-OIG for Myers and Stauffer to perform a claims audit. The audit focused on paid managed care organization (MCO) pharmacy claims having dates of service during the period of March 1, 2018, through February 28, 2021.

The Provider was a community independent pharmacy that operated at 1111 Medical Plaza Drive, Suite 160, The Woodlands, TX 77380. Discussions with the Provider's contact confirmed that the location identified for audit was no longer operating when the audit was initiated; however, it was also confirmed that the overall company was still operating, including a pharmacy location at 6330 West Loop South, Suite 700 C or D, Bellaire, TX 77401. The Provider's contact subsequently informed Myers and Stauffer that the overall company was closing, including all pharmacy locations, but they would still cooperate with the audit. As the audit was initiated while the overall company was still in operation, HHSC-OIG and Myers and Stauffer proceeded with completing the audit.

Pharmacies receive, process, and dispense prescription drug or medication orders. Texas pharmacies must enroll with the HHSC Vendor Drug Program (VDP) prior to dispensing outpatient prescriptions to people enrolled in Medicaid managed care. The HHSC contracts with MCOs licensed by the Texas Department of Insurance and pays them a monthly amount to coordinate health services for Medicaid clients enrolled in their health plan. The health plans contract directly with doctors and other health care providers to create provider networks their members can use. The health plans are required to provide all covered, medically-necessary services to their members.

Claims for MCO pharmacies enrolled in the HHSC VDP should comply with the Texas Administrative Code (TAC); United States Code, including the False Claims Act and Controlled Substances Act (CSA); Texas Controlled Substances Act; Texas State Board of Pharmacy Rules and MCO rules, if applicable.

Audit Objective

The objective of the claims audit is to determine whether pharmacy claims billed to, and paid under, the state Medicaid program were in accordance with applicable state and federal Medicaid laws, regulations, rules, policies, and contractual requirements. The specific state and federal Medicaid laws, regulations, rules, policies, and contractual requirements to be tested were agreed to by the HHSC-OIG in the approved audit test plan.

Sampling Overview

For the period of March 1, 2018, through February 28, 2021, the HHSC-OIG identified $1,063,447 at risk of $1,607,047 total pharmacy service reimbursements for the Provider. HHSC-OIG provided all fee-for-

service (FFS) and MCO clams within the total payment population to Myers and Stauffer for review. Upon review of the algorithms, contracting guidelines, and claims data HHSC-OIG provided, the following MCO data outliers were identified to target for audit.

- Subclass – HIV (Human Immunodeficiency Virus).
- Subclass – NSAIDs (Non-Steroidal Anti-Inflammatory Drug) Anti Arthritic.
- Dollars per claim spike.

Furthermore, only select drugs were included in the final claims universes. These drugs account for the highest dollars in reimbursement for original claim fills and, with the exception of Xifaxan, are a focus of the risk areas identified.

- Biktarvy Tab
- Enbrel Mini Inj 50MG/ML
- Humira Pen 40MG/0.8ML
- Stelara Inj 90MG/ML
- Symtuza Tab
- Triumeq Tab
- Xifaxan Tab 550 MG

The final claims universes consisted of 154 claims for 42 unique recipients for which the Provider was reimbursed $452,836 (total may not match due to rounding). All 154 claim lines were selected for audit. Please see below for a breakdown of the claims for each MCO included in the audit.

- Amerigroup: The sample included 53 claim lines for 15 unique recipients for which the Provider was reimbursed $159,463.
- Molina: The sample included 30 claim lines for six unique recipients for which the Provider was reimbursed $72,175.
- Superior: The sample included seven claim lines for two unique recipients for which the Provider was reimbursed $33,623.
- United Healthcare: The sample included 64 claim lines for 20 unique recipients for which the Provider was reimbursed $187,576.

Audit Process

Scope

The scope of this audit includes the review of Medicaid MCO pharmacy claims with dates of service during the period of March 1, 2018, through February 28, 2021.

Testing of the HHSC VDP claims processing system is outside the scope of the audit. As such, pursuant to guidance from the HHSC-OIG, if the claims adjudicated for payment through the HHSC VDP claims processing system, the following assumptions will be made:

- Drug prescribed/dispensed was included in the Texas Drug Code Index.
- Prescribing practitioner was enrolled with the VDP.

In gaining an understanding of internal controls, Myers and Stauffer limited the review to the Provider's overall internal control structure significant to the audit objectives. Myers and Stauffer determined significant internal controls to the audit objective include:

- **Control Environment:** The foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives.
- **Control Activities:** The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity's information system.
- **Monitoring:** Activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other reviews.

Methodology

Myers and Stauffer conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) and applicable TAC rules, including 1 TAC §371.1719 and §354.1891, as appropriate. Those standards require that the audit is planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Audit testing was performed to verify compliance in the following areas:

- Verify that pharmaceuticals were dispensed by a licensed pharmacist enrolled in Medicaid by obtaining and reviewing licensing documentation for all dispensing pharmacists during the period under review.
- Verify that pharmaceuticals were prescribed by a practitioner licensed to prescribe legend drugs and enrolled as a Texas Medicaid provider by obtaining and reviewing documentation of prescribers' licensing, VDP status, and original signed prescriptions.
- Verify that claims included the prescriber's correct identification number by obtaining and reviewing the pharmacy claims data and original prescription.
- Verify that the original prescription met documentation requirements by obtaining and reviewing original signed prescriptions and documentation of telephone orders and faxed orders, if applicable.
    - Verify that the original prescription conformed to the Texas State Board of Pharmacy rules concerning the records to be maintained by a pharmacy.
    - Verify that the original prescription was signed.
    - Verify that the initials or identification code of the transcribing pharmacist was documented if the prescription order was communicated orally or telephonically.
    - Verify that faxed prescriptions included a statement that indicated that the prescription had been faxed (e.g., "Faxed To:").

- Verify that prescriptions for covered pharmaceuticals submitted to a pharmacy in written form were executed on tamper-resistant prescription paper.
- Verify that the original prescription bared the following information:
  - The name and address of the recipient.
  - The name of the prescriber and their work address.
  - The name and strength of the drug prescribed.
  - The quantity prescribed.
  - Directions for use.
  - Date of issuance.
- Verify that the pharmacist documents the following on either the original hardcopy prescription or in the pharmacy's data processing system when the prescription is dispensed:
  - The unique identification number of the prescription drug order.
  - The initials or identification number of the dispensing pharmacist.
  - The quantity dispensed (if different from the quantity prescribed).
  - The date of dispensing (if different from the date of issuance).
  - The National Drug Code (NDC) of the drug actually dispensed.
  - The name of the drug actually dispensed (if different from the one prescribed).

- Verify that refill prescriptions met all requirements by obtaining and reviewing the original prescriptions as well as pharmacy records of refills.
  - Verify that the pharmacist dated the prescription and initialed the refills.
  - Verify that the total amount of prescriptions authorized (up to 11 refills) were dispensed within one year of the original prescription by obtaining and reviewing records of refills dispensed and their corresponding original signed prescription.
  - Verify that the refills were dispensed as authorized by the prescriber by obtaining and reviewing the original signed prescription, record of refill, and other pharmacy records as needed.
- Verify that the pharmacist dispensed and billed drugs safely and accurately, as prescribed, by obtaining and reviewing the original signed prescription and prescriber authorizations as needed.
  - Verify that only authorized drugs were dispensed and billed.
    - Verify that substitutions were authorized by the prescribing physician and the substituted drug was dispensed accurately as prescribed.
    - Verify that prescriptions properly documented when a brand was necessary.
  - Verify that the prescribed and dispensed drug was received by the recipient/recipient's guardian by reviewing either signed prescription pickup logs or signed delivery confirmations.

- Verify that the quantity dispensed was the same as the quantity prescribed and billed, except as limited by HHSC's policies and procedures, by obtaining and reviewing the original signed prescription and pharmacy claims data.
- Verify that the prescription label met documentation requirements by obtaining and reviewing the prescription back tag.

In addition, inquiries; observations; inspection of documents and records; review of other audit reports; and/or direct tests were performed to assess the design, implementation and/or operating effectiveness of controls determined significant to the audit objectives stated in the scope.

Audit Results

Myers and Stauffer believes the evidence obtained during the course of the claims audit provides a reasonable basis for the findings and conclusions based on the audit objective. The audit was not intended to discover all possible errors and any errors not identified within this report should not lead to a conclusion the practice is acceptable. Due to the limited nature of the review, no inferences should be drawn from this report with respect to the Provider's overall level of performance.

Findings

Myers and Stauffer identified findings on 19 of 154 pharmacy claims. The table below provides a summary of the findings that have been identified in the audit for all combined claims universes. The findings for each individual claims universe are listed in detail in Appendix A. The list of findings and supporting policies follows in the table below:

List of Findings and Supporting Policies				
Finding No.	**Finding Type**	**Finding Definition**	**Number of Claims with Finding**	**Supporting Policy**
1	Lack of Delivery Record	Delivery confirmation of medication to the correct recipient was not submitted.	17	22 TAC §291.31(1) 22 TAC §291.32 (c)(1)(F) 1 TAC §371.1667
2	Original Prescription Not Submitted	The original prescription was not submitted.	1	1 TAC §371.1667
3	Incorrect Prescriber	The prescriber identified on the prescription record did not match the prescriber identified on the claim despite the prescriber on the prescription record holding a valid license and active National Provider Identification (NPI) number.	1	1 TAC §354.1835

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.

Appendix A – Detailed Findings

Southside Pharmacy 9
Project Number 015
NPI 1457749590

Original Claims Information														Audit Determination					
Sample Line Number	Managed Care Organization	State Issued Medicaid ID	Member Full Name	Claim Number	Prescription Number	Prescribing Provider NPI	Prescribing Provider Name	Drug Name	National Drug Code	Date of Service	Date Prescribed	Dispensing Fee Amount	Total Reimbursed Amount	Finding Type	Adjusted Prescribing Provider Name (if applicable)	Supporting Policy Reference	Recoupment Type	Corrected Claim Payment	Overpayment Amount
15	Amerigroup	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	HUMIRA PEN 40 MG/0.8 ML	[redacted]	[redacted]	[redacted]	$0.35	$10,170.54	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$10,170.54
21	Amerigroup	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	SYMTUZA TAB	[redacted]	[redacted]	[redacted]	$0.50	$3,678.84	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$3,678.84
22	Amerigroup	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	SYMTUZA TAB	[redacted]	[redacted]	[redacted]	$0.35	$3,658.59	INCORRECT PRESCRIBER	[redacted]	D	1	$0.00	$3,658.59
32	Amerigroup	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN 550 MG TABLET	[redacted]	[redacted]	[redacted]	$0.50	$2,525.94	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$2,525.94
33	Amerigroup	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN 550 MG TABLET	[redacted]	[redacted]	[redacted]	$0.50	$2,525.94	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$2,525.94
51	Molina	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN TAB 550MG	[redacted]	[redacted]	[redacted]	$0.15	$2,476.52	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$2,476.52
54	Molina	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN TAB 550MG	[redacted]	[redacted]	[redacted]	$0.15	$2,476.52	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$2,476.52
55	Molina	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN TAB 550MG	[redacted]	[redacted]	[redacted]	$0.15	$2,476.52	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$2,476.52
56	Molina	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN TAB 550MG	[redacted]	[redacted]	[redacted]	$0.15	$2,476.52	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$2,476.52
66	UHC	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	TRIUMEQ TAB	[redacted]	[redacted]	[redacted]	$0.90	$2,777.11	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$2,777.11
69	UHC	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	TRIUMEQ TAB	[redacted]	[redacted]	[redacted]	$0.90	$2,696.25	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$2,696.25
100	Amerigroup	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN 550 MG TABLET	[redacted]	[redacted]	[redacted]	$0.50	$2,341.04	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$2,341.04
103	Amerigroup	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN 550 MG TABLET	[redacted]	[redacted]	[redacted]	$0.50	$2,341.04	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$2,341.04
106	Amerigroup	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN 550 MG TABLET	[redacted]	[redacted]	[redacted]	$0.50	$2,341.04	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$2,341.04
112	Molina	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN TAB 550MG	[redacted]	[redacted]	[redacted]	$0.35	$2,325.25	ORIGINAL PRESCRIPTION NOT SUBMITTED		C	1	$0.00	$2,325.25
114	Molina	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN TAB 550MG	[redacted]	[redacted]	[redacted]	$0.35	$2,325.25	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$2,325.25
125	Molina	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN TAB 550MG	[redacted]	[redacted]	[redacted]	$0.15	$1,733.61	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$1,733.61
135	UHC	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN TAB 550MG	[redacted]	[redacted]	[redacted]	$0.90	$1,719.76	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$1,719.76
142	Amerigroup	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	XIFAXAN 550 MG TABLET	[redacted]	[redacted]	[redacted]	$0.50	$1,638.88	LACK OF DELIVERY RECORD		A, B, C	1	$0.00	$1,638.88
Amerigroup												**$4.20**	**$31,221.85**					**$0.00**	**$31,221.85**
Molina												**$1.45**	**$16,290.19**					**$0.00**	**$16,290.19**
United Healthcare												**$2.70**	**$7,193.12**					**$0.00**	**$7,193.12**
Totals												**$8.35**	**$54,705.16**					**$0.00**	**$54,705.16**

Legends

Finding Type	Policy Reference	Definition
LACK OF DELIVERY RECORD	A, B, C	Delivery confirmation of medication to the correct recipient was not submitted.
ORIGINAL PRESCRIPTION NOT SUBMITTED	C	The original prescription was not submitted.
INCORRECT PRESCRIBER	D	The prescriber identified on the prescription record did not match the prescriber identified on the claim despite the prescriber on the prescription record holding a valid license and active National Provider Identification (NPI) number.

Recoupment Type	Recoupment Type Definition
1	Full

Reference	Supporting Policy	Policy
A	22 TAC §291.31(1)	(1) Accurately as prescribed--Dispensing, delivering, and/or distributing a prescription drug order: (A) to the correct patient (or agent of the patient)for whom the drug or device was prescribed; (B) with the correct drug in the correct strength, quantity, and dosage form ordered by the practitioner; and (C) with correct labeling (including directions for use) as ordered by the practitioner. Provided, however, that nothing herein shall prohibit pharmacist substitution if substitution is conducted in strict accordance with applicable laws and rules, including Chapter562 of the Texas Pharmacy Act.
B	22 TAC §291.32 (c)(1)(F)	(F) A dispensing pharmacist shall be responsible for and ensure that the drug is dispensed and delivered safely and accurately as prescribed, unless the pharmacy's data processing system can record the identity of each pharmacist involved in a specific portion of the dispensing processing. If the system can track the identity of each pharmacist involved in the dispensing process, each pharmacist involved in the dispensing process shall be responsible for and ensure that the portion of the process the pharmacist is performing results in the safe and accurate dispensing and delivery of the drug as prescribed. The dispensing process shall include, but not be limited to, drug regimen review and verification of accurate prescription data entry, including prescriptions placed on hold, packaging, preparation, compounding, transferring, labeling, and performance of the final check of the dispensed prescription. An intern has the same responsibilities described in this subparagraph as a pharmacist but must perform his or her duties under the supervision of a pharmacist.

Legends

Finding Type	Policy Reference	Definition
LACK OF DELIVERY RECORD	A, B, C	Delivery confirmation of medication to the correct recipient was not submitted.
ORIGINAL PRESCRIPTION NOT SUBMITTED	C	The original prescription was not submitted.
INCORRECT PRESCRIBER	D	The prescriber identified on the prescription record did not match the prescriber identified on the claim despite the prescriber on the prescription record holding a valid license and active National Provider Identification (NPI) number.

Recoupment Type	Recoupment Type Definition
1	Full

Reference	Supporting Policy	Policy
C	1 TAC §371.1667	A person is subject to administrative actions or sanctions if the person: (1) fails to make, maintain, retain, or produce adequate documentation according to Medicaid or other HHS policy, state or federal law, rule or regulation, or contract for a minimum period of: (A) five years from the date of service or until all audit questions, administrative hearings, investigations, court cases, or appeals are resolved; (B) six years or until all audit questions, administrative hearings, investigations, court cases, or appeals are resolved if the person is a Freestanding Rural Health Clinic; and (C) ten years or until all audit questions, administrative hearings, investigations, court cases, or appeals are resolved if the person is a hospital-based Rural Health Clinic; (2) fails to provide originals or complete and correct copies of records or documentation as requested upon reasonable request by a requesting agency; or (3) fails to grant immediate access to the premises, records, documentation, or any items or equipment determined necessary by the OIG to complete its official functions related to a fraud, waste, or abuse investigation upon request by a requesting agency. Failure to grant immediate access may include, but is not limited to, the following: (A) failure to allow the OIG or any requesting agency to conduct any duties that are necessary to the performance of their official functions; (B) failure to provide to the OIG or a requesting agency, upon request and as requested, for the purpose of reviewing, examining, and securing custody of records, access to, disclosure of, and custody of copies or originals of any records, documents, or other requested items, as determined necessary by the OIG or a requesting agency to perform official functions; (C) failure to produce or make available records within 24 hours of a request for production, for the purpose of reviewing, examining, and securing custody of records upon reasonable request, as determined by the OIG or a requesting agency except where the OIG or a requesting agency reasonably believes that requested documents are about to be altered or destroyed or that the request may be completed at the time of the request and/or in less than 24 hours; (D) failure to grant access to a person's premises at the time of a reasonable request; (E) failure to provide access to records at the time of a request, for the purpose of reviewing, examining, and securing custody of records upon reasonable request, when the OIG or a requesting agency has reason to believe that: (i) requested documents are about to be altered or destroyed; or (ii) in the opinion of the OIG or a requesting agency, the request could be met at the time of the request or in less than24 hours; (F) failure to relinquish custody of records and documents as directed by the OIG or a requesting agency; (G) failure to complete a records affidavit, business records affidavit, evidence receipt, or patient record receipt, at the direction of the OIG or a requesting agency and to attach these documents to the records or documentation requested; or (4) fails to make, maintain, retain, or produce documentation sufficient to demonstrate compliance with any federal or state law, rule, regulation, contract, Medicaid or other HHS policy, or professional standard in order to: (A) participate in the Medicaid or other HHS program; (B) support a claim for payment; (C) verify delivery of services or items provided; (D) establish medical necessity, medical appropriateness, or adherence to the professional standard of care related to services or items provided; (E) determine appropriate payment for items or services delivered in accordance with established rates; (F) confirm the eligibility of a person to participate in the Medicaid or other HHS program; (G) demonstrate solvency of risk-bearing providers; (H) support a cost or expenditure; (I) verify the purchase and actual cost of products, items, or services; or (J) establish compliance with applicable state and federal regulatory requirements.
D	1 TAC §354.1835	Unless an exception is needed during a disaster, as described in §354.1868 of this subchapter (relating to Exceptions in Disasters),vendors must enter the identification number of the prescriber, as listed with the appropriate medical specialty board, on each claim.