

## PI – Complying with State Auditor Requests

### Purpose:

I. Provides guidance on how Program Integrity complies with periodic requests for documentation and records from the Office of State Auditor.

### Identification of Roles:

<b>RACI Definitions</b>	
<b>RACI</b> - RACI charts are a type of responsibility assignment matrices in project management. These simple spreadsheets or tables highlight the different states of responsibility a stakeholder has over a particular task or deliverable and denotes it with the letters R, A, C, or I.	
<b>(R)</b>	Responsible
<b>(A)</b>	Accountable
<b>(C)</b>	Consulted
<b>(I)</b>	Informed

State Auditor Staff – Makes requests for documents and other records for testing as part of a regular auditing process of state agencies and contractors. **(I)**

Iowa Medicaid PI Financial Analyst – searches for and compiles copies and images of documents and other evidence of Program Integrity activity in response to requests from the state auditor staff. **(R)**

### Performance Standards:

Compile, organize, and securely transmit requested documentation on or before the requested due date from the state audit staff. Transmission goes through Alisa Horn (Administrative Assistant to Medicaid Director) with a copy to Lisa Reel Schmidt, if requested.

### Path of Business Procedure:

Periodically, the Iowa Office of the State Auditor will test and confirm overpayment and recovery transactions performed by the Iowa Medicaid Program Integrity Unit, Revenue Collections Unit, and Provider Cost Audit Unit. The audit will cover a specified period of time, usually all or a portion of the prior state fiscal year.

1. The Sr. Financial Analyst initially receives a request from the state auditor's office, by email and through Alisa Horn, for a copy of the Performance Tracking Report for either the entire prior state fiscal year or a portion of it. This copy is provided, by email through Alisa, on or before the requested due date. The state auditor will use this copy to select individual provider overpayments and recoveries for testing and confirmation. This request can come at any time and there is no predictable timeline for these requests.
  
2. Within a relatively short time another request will come, through Alisa by email, that includes a detailed list of the provider overpayments and/or recoveries the auditor's office wishes to test and confirm. When this request is received the analyst will create a new folder on the SURS network drive with the month and year of the audit request. The file path is: SURS > State Audits > New Folder [Month & Year]. This new folder will hold copies of any documentation examples from the state auditor as well as copies of all records and images retrieved to fulfill the auditor's request.
  
3. The analyst accesses the OnBase system and the SURS network to retrieve and compile copies and images of the provider overpayments and recoveries requested as follows.
  - All findings letters (FORs) and revised findings letters should be signed copies in the form of PDF files or similar format. Retrieve and save a copy in the newly created state audit folder. Be sure the Provider Name is part of the file copy name.
  - Where a recovery was made by check or money order, the OnBase check document with the check image must be retrieved and saved into the state audit folder created. Be sure the Provider Name is part of the file copy name. If the state auditor's request includes deposit composition and deposit confirmation documents, these items will have to come from Revenue Collections and Alisa Horn will have to be made aware of this.
  - Where a recovery is made by a claims offset in the MMIS, a "screen-print" of the MMIS, showing the offset being accomplished, must be copied into a Word document and saved into the state audit folder. Be sure the Provider Name is part of the file copy name.
  - Where a recovery is made by the Iowa Department of Revenue on behalf of the Iowa Medicaid, make a copy of the specific monthly recovery report from IDR showing the recovery and highlight this item. Save this copy into the state audit folder. Be sure to unprotect this report before saving, or the state auditor will not be able to access it easily.
  - Where a recovery is made by withholding a provider's personal state income tax refund, make a copy of the DAS report showing the actual amount of the refund that is officially being offset after PI provides offset instruction to DAS. Highlight the item but (IMPORTANT!) redact (blot out) social security numbers and any other sensitive data before sharing this as recovery evidence.

4. Another document the state auditors will usually request is a copy of the Exception Review Index Report (IAMS6900-R001) generated quarterly from the SURS subsystem of the MMIS. (CORE has discontinued this report as of 2020.) While the PI Unit no longer utilizes this report the state auditors have established a precedent for having this as evidence of the continued, limited operation of the SURS subsystem. An example of this report is included at the end of this procedure. This report is attached to a system-generated email at the end of each calendar quarter. The report is saved on the SURS network at this file path: PI > SURS > Review Foci > Annual Plan for Provider Types > SFYXXXX.
5. Once all relevant and appropriate documentation has been compiled and saved into the new state audit folder, all such files are compressed into a WINZIP file and saved into the same folder. The WINZIP file should be named with the month and year and the words "State Audit Iowa Medicaid PI". The WINZIP file should then be delivered by email to the Administrative Assistant for Program Integrity and Compliance, who will then forward it on to the state auditor's office.
6. While it may not be necessary, the analyst must be prepared to answer questions from the state auditor's office and to clarify information contained in the shared documents.

**Forms/Reports:**

Copies of Findings Letters and Evidences of Recoveries  
Exception Review Index Report IAMS6900-R001

**Interfaces:**

Iowa Medicaid PI State Staff  
Iowa Office of the State Auditor

**Attachments:**

Exception Review Index IAMS6900



Exception Review  
Index IAMS6900-R00

**File Path:**

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