

JOINT COMMITTEE ON GOVERNMENT AND FINANCE
WEST VIRGINIA OFFICE OF THE LEGISLATIVE AUDITOR

POST AUDIT DIVISION

LEGISLATIVE AUDIT REPORT

Medicaid Fraud Control Unit Performance Study

Legislative Auditor: Aaron Allred
Post Audit Division Director: Justin Robinson



GENERALLY ACCEPTED GOVERNMENT
AUDITING STANDARDS STATEMENT

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (**GAGAS**). 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

POST AUDIT DIVISION
Justin Robinson, Director

POST AUDIT DIVISION

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Medicaid Fraud Control Unit - Performance Study

September 10, 2023

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Background

The United States Department of Health and Human Services, Office of Inspector General (HHS-OIG), oversees every state's Medicaid Fraud Control Unit (MFCU), ensuring each fulfills its statutory functions. Currently, every state in the union has an MFCU in operation. The HHS-OIG certifies and annually recertifies MFCUs as eligible for Federal Financial Participation (FFP) and reimburses the states for costs incurred in operating a MFCU. Through the certification and recertification process, OIG ensures that the MFCUs meet the requirements for FFP. As part of the recertification process, OIG reviews reports from the MFCUs, obtains information from other Federal and State agencies, and conducts periodic onsite reviews. Currently all States' MFCUs are reimbursed at 75 percent of the costs of operating a certified MFCU.

The mission of MFCUs is to investigate and prosecute Medicaid provider fraud and patient abuse and neglect. The MFCU fulfills this mission by initiating investigations based on information received via credible allegations, referrals, internal data mining initiatives, or as a result of other open cases. If the information is credible, the MFCU will continue the investigation and seek prosecution of the individual or company. If the investigation does not require prosecution the MFCU then seeks to collect the amount of money that was taken.

In 1981, the Medicaid Fraud Control Unit was originally established under the Department of Health and Human Resources (DHHR). During the 2019 Legislative Session, Senate Bill 318 was passed which moved the MFCU from under the DHHR to the Attorney General's Office (AGO) effective October 1, 2019, which is codified in W.Va. Code §9-7-1. Along with this organizational change, there was an additional provision in the same statute that requires the Legislative Auditor to conduct a review of the performance of the MFCU under the AGO as compared to when it was under the DHHR as follows:

W.Va. Code §9-7-1(d) states:

(d) On or before December 31, 2022, the Legislative Auditor shall study and report to the Joint Committee on Government and Finance on the performance of the Medicaid Fraud Control Unit within the Office of the Attorney General during the previous three years compared to the performance of the unit while it was established within the Department of Health and Human Resources.

The Legislative Auditor was unaware of this provision until discovered by auditors when researching state code for another audit, but upon becoming aware the Post Audit Division immediately initiated the review and work began on determining what organizational changes had occurred as a result and whether this change has led to positive outcomes.

With the transfer of the MFCU to the AGO, several operational changes were implemented that the AGO deemed necessary to improve the efficiency and effectiveness of the MFCU. These operational changes included establishing an outreach program, conducting criminal and civil investigations simultaneously, and actively pursuing civil remedies. Based on the analysis performed, the operational changes implemented by the AGO have improved the measurable outcomes of the MFCU as compared to the same measurable outcomes achieved by DHHR. While increasing program outcomes, the AGO has also reduced state expenditures through modest reductions in most expenditure categories, and better allocation of expenditures while also filling vacant full-time equivalent units (FTEs) that were previously left unfilled.

One of the changes implemented by the AGO was to establish a new outreach program where a senior investigator delivers presentations around the state regarding the MFCU and its mission. Investigators, attorneys, and fraud analysts from the MFCU have direct involvement with fraud task forces in both the Northern and Southern District of the United States Attorney's Offices in West Virginia. According to the AGO, these are new processes that have been established since the MFCU has been under the authority of the AGO. This change in operations has helped increase referrals to a total of 2,046 during the Federal Fiscal Years (FFYs) 20-22 while under the AGO, an increase of 1,252 from the 794 referrals during the FFYs 17-19 under the DHHR. As a result, the MFCU under the AGO opened 341 cases from referrals during the FFYs 20-22, an increase of 204 from the 137 cases opened from referrals under the DHHR during the FFYs 17-19.

Another change implemented by the AGO was to conduct criminal and civil investigations simultaneously, which means that the MFCU investigates all cases both criminally and civilly until a charging decision is made. Criminal cases require a higher burden of proof or, "beyond a reasonable doubt", whereas the burden of proof for civil cases is "preponderance of the evidence". By conducting both criminal and civil investigations in parallel, even if the MFCU did not have enough evidence to meet the "beyond a reasonable doubt" criteria of criminal cases, they are still able to civilly pursue the case rather than closing the case. Due to this change in operation the MFCU under the AGO settled or closed 315 criminal and civil cases during the FFYs 20-22, an increase of 113 from the 202 criminal and civil cases settled or closed under the DHHR during the FFYs 17-19.

An additional change implemented by the AGO in the MFCU was ceasing the operational practice of only recovering single damages in civil fraud cases, which is the practice of only recouping the dollar amount that was fraudulently obtained from the program without seeking further financial enhancements. According to the AGO, DHHR's MFCU operation appeared to focus on recovering single damages to make the program whole without pushing for additional civil penalties, which was an approach the AGO felt does not sufficiently deter repeat offenders from committing fraud; thus, the AGO adjusted MFCU operations by pursuing civil remedies that were more consistent with the treble damages clause in W.Va. Code §9-7-6(a), which allows any person, firm, corporation, or other entity who committed fraud to be held liable for the payment of attorney fees, cost of a litigation, and liable to pay an amount equal to three times the amount that was taken fraudulently. This operational change helped the MFCU under the AGO to receive approximately \$74.4 million in civil recovery orders during the FFYs 20-22, an increase of approximately \$48 million from the approximately \$26.4 million in civil recovery orders under the DHHR during the FFYs 17-19.

As part of the HHS-OIG oversight of state Medicaid fraud units, it requires the same statistical categories to be tracked and reported every FFY. Using these required statistics¹ the Legislative Auditor analyzed the number of referrals, cases closed, prosecutions, and recoveries to compare the outcomes while the MFCU was under the AGO (FFYs 20-22) as compared to the DHHR (FFYs 17-19). In addition to the program outcomes, the Legislative Auditor analyzed the program expenditures, and staff vacancies of the MFCU under both the AGO and the DHHR. The reader should note that while the analysis of program outcomes was based on the federal fiscal year, which is from October 1st to September 30th, the expenditures and staff vacancies analysis

¹ Some of the statistics presented in this report will not match the data publicly available from the HHS-OIG. The AGO identified errors in the data previously submitted to and publicly posted by the HHS-OIG and notified HHS-OIG. HHS-OIG accepted the AGO's updated statistics but indicated the timeframe to modify them for FFYs older than FFY 2020 had passed and declined to correct the data posted for the public.

was based on the state fiscal year, which is from July 1st to June 30th. While there have been several operational changes to the program since it was reorganized under the AGO the core functions of the MFCU have remained the same. While the methods employed by the MFCU to accomplish its core functions may have differed under the AGO and the DHHR, the core activities of receiving referrals, opening cases, referring cases for prosecution, and seeking recoveries remain unchanged.

Referrals

The primary method for the MFCU to receive a case is through referrals from other entities, which occur most often from the Bureau for Medical Services, the state Medicaid agency. Additional sources of referrals include the public, other state or federal agencies, and MFCU data mining. A referral is a communication of information to the MFCU regarding potentially fraudulent activities, in addition to situations involving abuse or neglect. During the FFYs 20-22 under the AGO, the MFCU received 529 fraud referrals, as well as 1,517 abuse and neglect referrals, for a total of 2,046 referrals received. In comparison, during the FFYs 17-19 under the DHHR, the MFCU received 335 fraud referrals, as well as 459 abuse and neglect referrals, for a total of 794 referrals received. In total, the MFCU received 1,252 more referrals, or an increase of 158 percent during the period under the AGO when compared to the prior period under the DHHR. A breakdown of this information is available in Table 1.

Table 1: Total Referrals Received and Cases Opened FFY 17-FFY 22			
Measurements	FFY 17-19 DHHR Total	FFY 20-22 AGO Total	Percentage Change
Fraud Referrals Received	335	529	57.91%
Abuse/Neglect Referrals Received	459	1,517	230.50%
Total Referrals Received	794	2,046	157.68%
New Fraud Cases Opened from Referrals	117	265	126.50%
New Abuse/Neglect Cases Opened from Referrals	21	74	252.38%
Total New Cases Opened from Referrals	138	339	145.65%

Source: MFCU annual data submitted to the HHS-OIG

As a result of the increase in referrals received during the FFYs 20-22, the MFCU under the AGO was able to open a greater number of cases from referrals. The MFCU under the AGO opened 265 fraud cases and 74 abuse/neglect cases from referrals, for a total of 339 new cases opened as a result of a referral. In comparison, under DHHR the MFCU opened a total of 117 fraud cases and 21 abuse/neglect cases from referrals, for a total of 138 new cases opened as a result of a referral. In total, the MFCU opened 201 more cases from referrals, or an increase of 146 percent during the period under the AGO when compared to the prior period under the DHHR. This increase in referrals, and subsequently cases opened as a result, then presents the opportunity to prosecute more cases, and allow the opportunity for financial recoveries.

Prosecutions

The opportunity to prosecute more cases as a result of the increased referrals resulted in a modest increase in cases referred for prosecutions of approximately 42 percent while under the AGO. This more modest increase can be attributed to the burden of proof required to prosecute the cases that were referred to the MFCU. Cases investigated by the MFCU are referred for prosecution to those with the statutory authority to prosecute in a relevant jurisdiction. Neither the AGO nor DHHR have the statutory authority to independently prosecute the cases investigated by the MFCU. While the MFCU attorneys lack the statutory authority to prosecute, the attorneys under the AGO have served as an assistant special prosecuting attorney in most of the state criminal Medicaid fraud prosecutions. During the FFYs 20-22 under the AGO, the MFCU referred 44 fraud and 10 abuse and neglect cases for prosecution, for a total of 54 cases referred for prosecution. In comparison, during the FFYs 17-19 under the DHHR, the MFCU referred 31 fraud and 7 abuse and neglect cases for prosecution, for a total of 38 cases referred for prosecution.

As a result of the increase in cases referred for prosecution during the FFYs 20-22, the MFCU under the AGO was able to also increase the number of cases referred that resulted in both indictments and convictions. The MFCU under the AGO had 30 of the fraud cases and 7 of the abuse/neglect cases it referred for prosecution result in indictments. Out of the 37 total cases resulting in indictments, 34 were ultimately convicted. The MFCU under the DHHR had 16 of the fraud cases and 6 of the abuse/neglect cases it referred for prosecution result in indictments. Out of the 22 total cases resulting in indictments, 14 were ultimately convicted. A breakdown of the prosecutions, indictments, and convictions is available in Table 2.

Table 2: Total Prosecutions, Indictments, and Convictions FFY 17-FFY 22			
Measurements	FFY 17-19 DHHR Total	FFY 20-22 AGO Total	Percentage Change
Fraud - Referred for Prosecution	31	44	41.94%
Abuse & Neglect - Referred for Prosecution	7	10	42.86%
Total - Referred for Prosecution	38	54	42.11%
Fraud - Indicted/Charged	16	30	87.50%
Abuse & Neglect - Indicted/Charged	6	7	16.67%
Total - Indicted/Charged	22	37	68.18%
Fraud - Convicted	13	26	100%
Abuse & Neglect - Convicted	1	8	700%
Total - Convicted	14	34	142.86%

Source: MFCU annual data submitted to the HHS-OIG

While increases in the quantity of cases referred for prosecution, and subsequently indictments and convictions are to be expected based on the significant increase in referrals discussed previously, the percentage of cases the MFCU referred for prosecution that ultimately resulted in a conviction should be noted. The MFCU under the AGO referred cases for prosecution that resulted in a conviction 63 percent of the time compared to 37 percent under the DHHR. Cases investigated by the MFCU that are unable to meet the burden of proof required to refer a case for criminal prosecution are either closed if there is insufficient evidence to continue the investigation, or the MFCU can continue the case civilly. A civil case allows the MFCU to prepare a case for adjudication where the burden of proof is lowered to a preponderance of the evidence. These civil cases do not result in convictions, but rather settlements or judgments for financial recoveries and possibly treble damages.

Recoveries

There are two different financial recovery classes associated with the cases of the MFCU, criminal and civil. Criminal recoveries result from convictions that can order defendants to pay a sum of money for restitution, fines, penalties, interest, etc. Civil recoveries result from a successful judgment or settlement that directs a defendant to pay a sum of money for restitution, treble damages, penalties, interest, etc. Typically, criminal recovery orders result in a lower recovery amount ordered to be paid than civil recovery orders. During the FFYs 20-22 under the AGO, the MFCU received criminal recovery orders totaling approximately \$896,000, and from FFYs 17-19 the MFCU under the DHHR, received approximately \$873,000 in criminal recovery orders.

While criminal recoveries are only received through the successful prosecution of a criminal case that results in a conviction, civil recoveries occur through two different methods, global and non-global case recoveries. Global case recoveries derive from civil settlements or judgments where the case was coordinated by the National Association of Medicaid Fraud Control Units (NAMFCU) and involved the U.S. Department of Justice (DOJ) and a group of State MFCUs. An example of a global case would be several pharmaceutical companies are found to have engaged in a nationwide scheme to overcharge Medicaid for their drugs. Non-global case recoveries derive from civil settlements or judgments where the case was not coordinated by the NAMFCU and instead the MFCU conducts these cases either individually or with other law enforcement partners, such as the United States Attorney's Offices in their states, the FBI, or the HHS-OIG's Office of Investigations (OI). An example of a non-global case would be a local medical clinic is found to be billing Medicaid for services that were never provided to patients.

Notably, the quantity of large, multimillion-dollar settlements in Global cases have been diminishing over the past few years. These large cases have reduced from a high of 10 cases settled in FFY 17 to only 3 cases settled in FFY 22. During the FFYs 20-22 under the AGO, the MFCU received global recovery orders totaling approximately \$19 million, and from FFYs 17-19 the MFCU under the DHHR, received approximately \$6.5 million in global recovery orders. It should be noted that the global recovery orders are completely independent and separate from the opioid settlements successfully litigated by the Consumer Protection Division. According to the AGO, the reduction in cases is presumably linked to pharmaceutical manufacturers and other large institutions implementing operational changes to prevent their staff from violating laws, such as the Physician Self-Referral Law, better known as the Stark law. The Stark law prohibits physicians from referring patients to receive "designated health services" payable by Medicare or Medicaid from entities with which the physician or an immediate family member has a financial relationship, unless an exception applies. Due to this, the MFCU while under the AGO has adjusted its operations to focusing more on its enforcement efforts on non-global cases.

The adjustment to focus more enforcement on the non-global cases has resulted in the non-global cases settled to increasing to a high of 17 cases settled in FFY 22 by the MFCU under the AGO, up from a high of 10 in FFY 19 by the MFCU under the DHHR. The most significant result of this adjusted focus is the amount of non-global financial recoveries. During the FFYs 20-22 under the AGO, the MFCU received non-global recovery orders totaling approximately \$55.4 million, and from FFYs 17-19 the MFCU under the DHHR, received approximately \$20 million in non-global recovery orders. In total, recovery orders during the FFYs 20-22 under the AGO have increased to approximately \$75.3 million from a total of approximately \$27.3 million during the FFYs 17-19 under the DHHR. A breakdown of this information is available in Table 3.

Table 3: Total Recovery Orders FFY 17-FFY 22

Measurements	FFY 17-19 DHHR Total	FFY 20-22 AGO Total	Percentage Change
Criminal Recovery Orders	\$873,109.40	\$895,631.89	2.58%
Global Recovery Orders	\$6,478,249.78	\$19,021,085.97	193.61%
Non-Global Recovery Orders	\$19,931,016.70	\$55,426,891.16	178.09%
Total Recovery Orders	\$27,282,375.88	\$75,343,609.02	176.16%

Source: MFCU annual data submitted to the HHS-OIG

Expenditures and Staffing

While the outcomes discussed above are an important barometer for measuring the performance of the MFCU, a fair and balanced comparison also requires analysis of the expenditures required to produce those outcomes. Currently to provide the necessary funds to support the activities of the MFCU, it receives both state funds and federal funds for continuing operations. During the entire six-year period analyzed, the MFCU received 75 percent of the funding necessary for the unit from federal appropriations, with the remaining 25% to be made up from state funds. As mentioned previously, the expenditure of funds occurs on a fiscal year basis that differs from the federal fiscal year that has been discussed thus far. State spending units such as the MFCU expend funds based on the state fiscal year, which is from July 1st to June 30th.

The MFCU under the AGO has reduced the total expenditures of the MFCU during the FYs 20-22 period by approximately \$500,000 when compared to the FYs 17-19 period. During the FY 20-22 period, the AGO expended a total of approximately \$2.8 million in federal funds, and \$940,000 in state funds to operate the MFCU. In comparison, the MFCU under the DHHR expended a total of approximately \$2.3 million in federal funds, and \$2 million in state funds. The overall reduction in expenditures can be attributed to a modest decrease in virtually all expenditure categories, and better allocation of expenditures to the federal funds. It was noted the MFCU under the DHHR did not appear to allocate expenditures at the correct ratio of 75 percent to the federal funds. According to a legal opinion from Legislative Services, there is a two-year limitation to request an adjustment for expenditure claims, with certain exceptions. The exceptions include adjustment to prior year costs, an audit exception, a court-ordered retroactive payment, or a claim decided by the Secretary of the US Department of Health and Human Services to be for good cause. Dependent upon the specific circumstances that caused the misallocation of expenditures, it may be possible for the MFCU to file an exception request and correct the misallocation of expenditures to the federal fund. Since the MFCU has been under the Attorney General, the expenditures have been allocated to the federal funds at 75 percent. By correctly allocating expenditures, the AGO has reduced the expenditure of state funds by approximately \$1 million while increasing the expenditure of federal funds by approximately \$500,000. It should be noted that the overall cost reduction occurred while the MFCU filled vacant full-time positions (FTE's) under the AGO. The average number of vacant FTE's dropped to four positions under the AGO from an average of 13.3 positions under the DHHR. A breakdown of the annual state and federal expenditures is available in Table 4.

Table 4: Total State and Federal Expenditures FY 17-FY 22

State Fiscal Year	Agency	Annual State Expenditures	Annual Federal Expenditures	Total Annual Expenditures
2017	DHHR	\$1,125,305.73	\$89,800.55	\$1,215,106.28
2018	DHHR	\$421,216.05	\$1,108,002.47	\$1,529,218.52
2019	DHHR	\$423,348.28	\$1,112,976.14	\$1,536,324.42
Total		\$1,969,870.06	\$2,310,779.16	\$4,280,649.22
2020	AGO	\$223,143.44	\$669,529.99	\$892,673.43
2021	AGO	\$344,191.67	\$1,032,533.28	\$1,376,724.95
2022	AGO	\$375,237.79	\$1,126,599.43	\$1,501,837.22
Total		\$942,572.90	\$2,828,662.70	\$3,771,235.60
Total Difference		(\$1,027,297.16)	\$517,883.54	(\$509,413.62)

Source: Data obtained by auditor from wvOasis

Conclusion

In summary, the transfer of the MFCU to the AGO has proven to be a move that enhanced the operations of the unit. The AGO's implementation of various operational changes has resulted in significant improvements across measurable outcomes when compared to the MFCU's performance under DHHR oversight. Through the establishment of a proactive outreach program, collaboration with federal authorities, and a comprehensive approach to investigations, the AGO has not only bolstered the MFCU's impact but also streamlined its efforts. The introduction of simultaneous criminal and civil investigations has enabled the pursuit of cases that may have previously been closed due to insufficient evidence for criminal prosecution alone. Additionally, the AGO's decision to seek civil remedies beyond single damages has translated into substantial recovery orders, highlighting a more comprehensive approach to deterring fraud.

These operational shifts have led to increased results, most notably with an increase of 1,252 case referrals, 201 cases opened from referrals, 113 criminal and civil cases closed, and approximately \$74.4 million in total civil recovery orders. Moreover, the AGO's commitment to cost-effectiveness is evident in its ability to optimize resource allocation by reducing previously vacant positions by an average nine positions and while reducing state expenditures by approximately \$1 million in total. Overall, the transition of the MFCU to the AGO has yielded positive and tangible outcomes that not only strengthen the program but also contribute to the broader integrity of the state's Medicaid system.

Recommendation

1. The Legislative Auditor recommends the AGO determine if it is possible to recover MFCU funds resulting from the misallocation of expenditures not calculated at the correct ratio of 75 percent to the federal funds while the MFCU was operated by the DHHR and pursue recovery of those funds if possible.

Appendix A

WEST VIRGINIA LEGISLATIVE AUDITOR'S OFFICE

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Justin Robinson
Director



August 29, 2023

Patrick Morrissey, Attorney General
State Capitol Complex, Bldg. 1, Rm E-26
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Attorney General Morrissey:

This is to transmit a draft copy of the Post Audit Division's report on the Medicaid Fraud Control Unit (MFCU) as required by W.Va. Code §9-7-1(d). This report is scheduled to be presented during the September interim meetings of the Post Audits Subcommittee. These meetings are currently scheduled to occur September 10-12, 2023, however a specific date and time for the Post Audits Subcommittee meeting has not been set. The location of the meeting will be the Senate Finance Committee room, room 451-M, and we will contact you again to inform you of the specific date and time of the meeting once it has been set. It is expected that a representative of the agency be present at the meeting to respond to the report and answer any questions committee members may have during or after the meeting.

If you would like to schedule an exit conference to discuss the draft report or any concerns you may have with the report, please contact Terri Stowers, Executive Assistant, at 304-347-4880 by close of business August 25, 2023, to schedule this meeting to occur prior to September 7, 2023. In addition, if you wish to provide a written response to be included with the published version of the report, please provide this response by 12:00 pm on September 7, 2023, for it to be included in the final report. Thank you for your cooperation.

Sincerely,

A handwritten signature in blue ink that reads "Justin Robinson".

Justin Robinson

Email Attachment - PA Transmittal Draft – MFCU.pdf

AGENCY RESPONSE: Agency elected not to provide a written response per email notification upon receipt of draft report transmittal.

Appendix B

Objective, Scope, & Methodology

The Post Audit Division of the Office of the Legislative Auditor conducted this post audit as authorized by Chapter 4, Article 2, Section 5 of the West Virginia Code, as amended. The post audit was conducted in accordance with the standards applicable to performance audits contained in the 2018 generally accepted government auditing standards (GAGAS) issued by the Government Accountability Office. Those standards require the audit to be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. The Legislative Auditor believes that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Legislative Auditor's Office reviews the statewide single audit and the DOH financial audit annually with regards to any issues related to the wvOASIS financial system. The Legislative Auditor's Office on a quarterly basis request and reviews any external and internal audits of the wvOASIS financial system. Through its numerous audits, the Legislative Auditor's Office is constantly testing the financial information contained in the wvOASIS financial system. In addition, the Legislative Auditor's Office has sought the professional opinion of the reliability of wvOASIS from the Joint Committee on Government and Finance's Fiscal Officer who, along with her staff, uses the wvOASIS system daily. Based upon these actions, along with the audit tests conducted on the audited agency, it is our professional judgement that information in the wvOASIS system is reliable for auditing purposes under the 2018 Yellow book. However, in no manner should this statement be construed as a statement that 100 percent of the information or calculations in the wvOASIS financial system is accurate.

Objective

The objective of this audit was to examine the performance and operations of the West Virginia Medicaid Fraud Control Unit (MFCU or Unit) under the Attorney General and compare the results to the final three years that the Unit was under the Department of Health and Human Resources (DHHR).

Scope

The scope of this audit was comprised of performance data for the MFCU for Federal Fiscal Years 2017-2022, as well as Full Time Employees and Expenditure data for State Fiscal Years 2017-2022.

Methodology

Auditors compared the number of investigations conducted by the Unit under the Attorney General to the number of investigations conducted by the Unit when the Unit was under DHHR, this includes the actual number of investigations conducted, the amount of money recovered, and number of convictions that were a result of the investigations. Auditors also compared the number of cases opened, and cases closed each of the fiscal years, as well as the total referred for prosecution, indicted/charged, and the number that were sentenced. Additionally, auditors compared the annual State Fund expenditures, Federal Fund expenditures, the total program

expenditures, and the ratio of State vs Federal money. Finally, auditors compared the FTEs filled and FTEs vacant annually.



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