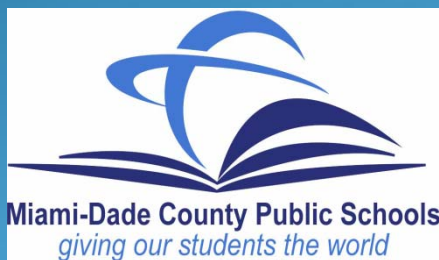


Bridging Understanding of School District Internal Audits and Medicaid FFS Programs- One District's Experience

NAME

September 27, 2007

Minneapolis



Miami-Dade Experience Overview

- Preparing for Audit
- Responding to Audit Questions and Findings
- Challenges
- Lessons Learned

Miami-Dade County Public Schools

- 339,994* Students
- 34,534* Special Education Students
- Average of 21,664 Medicaid-eligible SPED students during FY 04-05 (Audit period)
- Medicaid Reimbursement Programs (Office of SPED and Psychological Services)
- Internal Audit Staff
- MAXIMUS-Medicaid FFS cost recovery vendor

***As of August 2007**

Audit History

- Office of Medicaid Reimbursement Programs became involved in SPED Audit August 2005
- Draft report submitted and reviewed March 2006
- Final report May 2006

Process

- Internal auditor provided information needed
- Medicaid Reimbursement Programs Office provided documentation
- Internal auditor reviewed data
- Medicaid Reimbursement Programs Office responded and justified

Testing Process

- Auditors selected 44 students for testing
- Tested for
 - submission of billing
 - congruence with IEP
 - Medicaid eligibility of students
 - service provider eligibility

Collaboration-Internal District/Provider Staff

- Office of Accounting
- Office of Instructional Technology
- Office of Budget Management
- Office of Special Education and Psychological Services
- Direct Therapy Service providers
- Administrators of SPED Programs
- Specialized Center Schools

Collaboration-External

- MAXIMUS (Contracted Vendor for Cost Recovery Fee-For-Service)
- Seminole County Public Schools (Contracted Vendor for Medicaid Data Management Partnership – Medicaid Administrative Claiming)
- State Medicaid agency

Finding 1

- Auditors determined that system used was inadequate to track all Medicaid-eligible services provided to special education students against the service authorized in the IEP

District response:

- WISE (automated IEP)
- Student information database
- MAXIMUS quarterly reports from MAXCapture manual and web-based systems

Finding 2

- Auditors determined that for 66% of students, the total units of Medicaid-eligible services to be provided to Medicaid-eligible students, based on the IEP, did not agree with the total Medicaid service units claimed during the audit period.
- Auditors were unable to determine whether Medicaid services claimed and reimbursed represented all services provided

District response:

- Created spreadsheets for each student for which services were audited

Auditor's Recommendations

- Work with ITS to develop EDP that captures all Medicaid-eligible services
- Should reconcile Medicaid reimbursement claims to actual reimbursement received
- Consult with other large districts that have transitioned from third-party administrator to performing Medicaid reimbursement claims in-house and perform a cost-benefits analysis
- Auditors were unable to determine whether Medicaid services claimed and reimbursed represented all service provided

Challenges

- Medicaid is foreign to some internal auditors
- Medicaid district staff should embrace responsibility to educate
- Assumption that all IDEA services are billable
- Assumption that services not billed=services not provided
- Quick turn around time to provide vast amount of documentation/information

Lessons Learned

- Medicaid is foreign to some internal auditors
- Medicaid district staff should embrace responsibility to educate school district staff outside of Medicaid program (Medicaid 101)
- Organization of documentation information is key
- Chronology of events and set processes should be established from the beginning

Know where your information is located

- IEPs
- Various reports as requested by the auditors
- Licensure information for service providers
- Locations of service providers
- If using vendor, have clear discussions regarding documentation and procedures/timelines for accessing when needed
- Address documentation issues in contracts

Planning and Implementation

- Train all responsible school district personnel for preparing and maintaining documentation
- Require that providers document services in timely manner
- Review all student files for services that can be claimed
- Implement procedures for tracking service provider compliance with documentation
- Implement procedures for tracking reimbursement
- Ensure that only qualified providers are billing for services
- Implement procedures for claims reconciliation

Contact Us

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