



STATE OF MICHIGAN

DEPARTMENT OF HEALTH AND HUMAN SERVICES

LANSING

GRETCHEN WHITMER  
GOVERNOR

ROBERT GORDON  
DIRECTOR

August 6, 2019

Mr. John McKellar, Health Officer  
Genesee County Health Department  
630 S. Saginaw Street, Suite 4  
Flint, Michigan 48502

Dear Mr. McKellar:

Attached is our final report from the Michigan Department of Health and Human Services audit of the Genesee County Health Department Family Planning and Women, Infants, and Children (WIC) Programs for the period October 1, 2017 through September 30, 2018.

The final report contains the following: Description of Agency; Funding Methodology; Purpose and Objectives; Scope and Methodology; Conclusions, Findings, and Recommendations; Statements of Grant Program Revenues and Expenditures; Corrective Action Plans; and Comments and Recommendations. The Corrective Action Plans and Comments and Recommendations include the agency's response to the Preliminary Analysis.

Final reports are posted for public viewing on the MDHHS website at:  
[http://www.michigan.gov/mdhhs/0,5885,7-339-73970\\_43164-151236--,00.html](http://www.michigan.gov/mdhhs/0,5885,7-339-73970_43164-151236--,00.html).

Thank you for the cooperation extended throughout this audit process.

Sincerely,

Shannah M. Havens, CPA, CISA  
Audit Section Manager  
Population Health and Community Services Programs Audit Section  
Audit Division

Attachment

cc: Debra Hallenbeck, Director, Audit Division  
Dawn Shanafelt, Director, Division of Maternal and Infant Health  
Deanna Charest, Manager, Reproductive and Preconception Health Unit  
Steve Utter, Financial Analyst, Division of Maternal and Infant Health  
Christina Herring, Director, WIC Division  
Kelly Voegeding, Financial Analyst, Financial Management and FMNP Unit  
Bryce Wooton, Senior Auditor, Population Health and Community Services Programs Audit Section  
Steven Tadazak, Auditor, Population Health and Community Services Programs Audit Section  
Ingrid Fink, Finance Director, Genesee County Health Department

# Audit Report

Genesee County Health Department

Family Planning Program  
and  
Women, Infants, and Children Program

October 1, 2017 – September 30, 2018



Bureau of Audit

Audit Division

August 2019

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## **DESCRIPTION OF AGENCY**

The Genesee County Health Department (Health Department) is governed under the Public Health Code, Act 368 of 1978. The Health Department is a Special Revenue Fund of Genesee County, which is the reporting entity, and the administrative office is located in Flint, Michigan. The Health Department operates under the legal supervision and control of the Board of Health, which is comprised of commissioners of Genesee and two other members of the Genesee County Community. The Health Department provides community health program services to the residents of Genesee County.

## **FUNDING METHODOLOGY**

The Health Department services are funded from local appropriations, fees and collections, and grant programs. The Michigan Department of Health and Human Services (MDHHS) provided the Health Department with grant funding monthly, based on Financial Status Reports (FSRs), in accordance with the terms and conditions of each grant agreement and budget.

The Family Planning Program was funded by MDHHS Grant Funds, Fees and Collections, Local and Other Revenue. Grant funding from MDHHS for the Family Planning Program is federal funding under federal catalog number 93.217 and 93.994 and is subject to performance requirements. That is, reimbursement from MDHHS is based upon the understanding that a certain level of performance (measured in caseload established by MDHHS) must be met in order to receive full reimbursement of costs (net of program income and other earmarked sources) up to the contracted amount of grant funds prior to any utilization of local funds.

The Women, Infants, and Children (WIC) Program was funded by MDHHS grant funds and Other Local Funds. Grant funding from MDHHS for the WIC Program is federal funding under federal catalog number 10.557.

## **PURPOSE AND OBJECTIVES**

The purpose of this audit was to assess the Health Department's financial reporting and to determine the MDHHS shares of cost according to the agreements, and program standards and regulations. The following were the specific objectives of the audit:

1. To assess the Health Department's effectiveness and accuracy in reporting its financial activity to MDHHS in accordance with MDHHS requirements and agreements, federal standards, program standards and generally accepted accounting principles.
2. To determine the MDHHS shares of cost in accordance with MDHHS requirements and the agreements, Federal standards and program standards, and any balance due to or due from the Health Department.

## SCOPE AND METHODOLOGY

We examined the Health Department's records and activities for the period October 1, 2017 to September 30, 2018. Our audit procedures included the following:

- Reviewed the most recent Health Department's Single Audit and Financial Statement Audit Reports for any Family Planning Program or WIC Program related concerns.
- Reviewed the most recent Family Planning Program site visit reports from the Program staff.
- Reviewed the Grant Agreement, Budgets, and Program Specific Assurances and Requirements.
- Reviewed policies to ensure they meet applicable requirements and guidelines.
- Reviewed the most recently completed Fiscal Questionnaire.
- Reconciled the Family Planning Program and WIC Program FSRs and MDHHS payment schedules to the accounting records.
- Tested a selection of payroll and non-payroll expenditures for program compliance; and adherence to policies, Federal and program guidelines and approval procedures.
- Reviewed equipment purchases over \$5,000 for the Family Planning Program; and \$2,500 for the WIC Program.
- Reviewed indirect cost and other cost allocations for reasonableness, and an equitable methodology.
- Reviewed Family Planning Program billings, collection of fees, and collection of donations.

Our audit did not include a review of program content or quality of services provided.

## CONCLUSIONS, FINDINGS, AND RECOMMENDATIONS

### FINANCIAL REPORTING

**Objective 1:** To assess the Health Department's effectiveness and accuracy in reporting its financial activity to MDHHS in accordance with MDHHS requirements and agreements, Federal standards, program standards, and generally accepted accounting principles.

**Conclusion:** The Health Department was generally effective and accurate in reporting its financial activity to MDHHS in accordance with MDHHS requirements and agreements, Federal standards, program standards, and generally accepted accounting principles. We identified the following exceptions: improper allocation of direct expenditures (Finding 1), and non-compliant allocation of laboratory indirect costs (Finding 2) (repeat).

## **Finding**

### **1. Improper Allocation of Direct Expenditures**

<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Program Title</b>	Family Planning - Services
<b>CFDA Number (1)</b>	CFDA 93.217
<b>Title of Project (1)</b>	MDHHS Title X Family Planning Services
<b>CFDA Number (2)</b>	CFDA 93.994
<b>Title of Project (2)</b>	Maternal and Child Health (MCH) Services Block Grant
<b>Amount Due to MDHHS</b>	\$-0-
<b>Repeat Finding</b>	Not Applicable

<b>Federal Agency</b>	U.S. Department of Agriculture
<b>Federal Sub-Tier</b>	Food and Nutrition Service
<b>Federal Program Title</b>	Supplemental Nutrition Program for Women, Infants, and Children (WIC)
<b>CFDA Number</b>	10.557
<b>Project Title</b>	Women, Infants, and Children (WIC)
<b>Amount Due to MDHHS</b>	\$-0-
<b>Repeat Finding</b>	Not Applicable

The Health Department did not properly allocate all expenses to the appropriate benefitting programs.

Title 2 CFR 200.403 states, "...costs must meet the following general criteria in order to be allowable under Federal awards...(a) Be necessary and reasonable for the performance of the Federal award and be allocated thereto under these principles." Also, Title 2 CFR 200.405 Allocable Costs states, "(a) A cost is allowable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost: (1) Is incurred specifically for the Federal award; (2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and (3) Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart... (d) If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined...the costs may be allocated or transferred to benefitted projects on any reasonable documented basis."

During our review, we noted the following instances where the Health Department did not properly allocate expenditures to the appropriate programs:

- Improperly recorded two (8%) of 25 sampled expenditures totaling \$9,573 to the Family Planning Program instead of the HIV Prevention Program and Immunization Program.
- Improperly recorded three (15%) of 20 sampled expenditures totaling \$1,192 to the WIC Program instead of properly allocating \$561 to the Family Planning Program and \$631 to the Immunization Program.

The Health Department did not have sufficient controls in place to ensure that all expenditures were properly recorded and reported to the appropriate programs. Adjustments in Family Planning Program expenditures are shown on the attached Statement of Grant Program Revenues and Expenditures and reflected on the Contractual and Supplies and Materials line items. Adjustments in WIC Program expenditures are shown on the attached Statement of Grant Program Revenues and Expenditures and reflected on the Contractual line item. The Family Planning and WIC Programs have fully exhausted available grant funds and reported sufficient local funds, therefore, any adjustments to expenditures are covered with local funds.

### **Recommendation**

We recommend that the Health Department implement sufficient controls and procedures to properly allocate costs to the appropriate benefitting programs to ensure compliance with Federal regulations.

### **Finding**

#### **2. Non-Compliant Allocation of Laboratory Costs (Repeat)**

<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Program Title</b>	Family Planning - Services
<b>CFDA Number (1)</b>	CFDA 93.217
<b>Title of Project (1)</b>	MDHHS Title X Family Planning Services
<b>CFDA Number (2)</b>	CFDA 93.994
<b>Title of Project (2)</b>	Maternal and Child Health (MCH) Services Block Grant
<b>Amount Due to MDHHS</b>	\$-0-
<b>Repeat Finding</b>	FY 2015 - Finding #2

The Health Department could not sufficiently support its laboratory cost allocation.

The MDHHS Grant Agreement, Part II, Section IV. K. Indirect Costs and Cost Allocations/Distribution Plans states, "...4. There must be a documented, well-defined rationale and audit trail for any cost distribution or allocation based upon Title 2 CFR, Part 200 Cost Principles and subject to Department review."

Title 2 CFR 200.405(b) Allocable costs states, "(a) A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received... (b) All activities which benefit from the non-Federal entity's indirect cost...will receive an appropriate allocation of indirect costs... (d) If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined...the costs may be allocated or transferred to benefitted projects on any reasonable documented basis."

During our review, we noted that the Health Department allocated 1.5% of its laboratory costs to the Family Planning Program; however, the Health Department did not provide documentation to support its 1.5% calculation. We recalculated the actual rate to be 12.06%. Accordingly, the Health Department underreported \$8,300 in laboratory costs.

This is a repeat issue from the FYE 2013 and FYE 2015 audits in which the Health Department used an unsupported rate of 15.9%. The Health Department's corrective action plan that was to be completed by fiscal year 2017 was to, "...calculate the indirect rate based on total expenditures of all programs and allocated to each based on total expenditures." MDHHS's response to the Health Department was to, "Verify that only the direct expenditures for the benefitting programs are used as the distribution base and then allocate based on direct expenditures." However, the Health Department was doubtful that the corrective action plan would provide an equitable distribution of its laboratory costs and subsequently determined not to implement the plan.

We determined that since the laboratory costs were under allocated that there was no grant impact to the Family Planning Program; therefore, no adjustments will be shown on the Statement of Grant Revenues and Expenditures for the Family Planning Program.

### **Recommendation**

We recommend that the Health Department implement sufficient controls and procedures to ensure that all cost allocations are accurate and sufficiently supported to ensure compliance with Federal regulations.



## **MDHHS SHARES OF COST AND BALANCE DUE**

**Objective 2:** To determine the MDHHS shares of cost in accordance with MDHHS requirements and agreements, Federal standards and program standards and any balance due to or due from the Health Department.

**Conclusion:** The MDHHS obligations for fiscal year ended September 30, 2018 are \$305,863 for the Family Planning Grant, \$1,918,528 for the WIC Resident Services Grant, and \$117,600 for the WIC Breastfeeding Grant. The attached Statements of Grant Program Revenues and Expenditures show the budgeted, reported, and allowable costs. The audit made adjustments, but none affected Family Planning, WIC, or WIC Breastfeeding grant program funding.

**Genesee District Health Department  
Family Planning Services  
Statement of Grant Program Revenues and Expenditures  
10/1/17 - 9/30/18**

	<b>BUDGETED</b>	<b>REPORTED</b>	<b>AUDIT ADJUSTMENT</b>	<b>ALLOWABLE</b>
<b>REVENUES:</b>				
MDHHS Grant	\$305,863	\$305,863 <sup>1</sup>		\$305,863
Fees & Collections - 1st & 2nd Party	\$2,695	\$9,006		\$9,006
Fees & Collections - 3rd Party	\$103,034	\$185,042		\$185,042
Federal Cost Based Reimbursement	\$1,227,784	\$693,020		\$693,020
Required Match - Local	\$0	\$78,972		\$78,972
Other Non-ELPHS	\$0	\$890		\$890
Local Funds - Other	\$84,115	\$96,695	(\$9,012) <sup>2</sup>	\$87,683
<b>TOTAL REVENUES</b>	\$1,723,491	\$1,369,487	(\$9,012)	\$1,360,475
<b>EXPENDITURES:</b>				
Salary & Wages	\$653,561	\$526,960		\$526,960
Fringe Benefits	\$342,969	\$239,083		\$239,083
Cap. Exp. for Equip & Fac.	\$13,000	\$9,896		\$9,896
Contractual	\$9,000	\$4,596	\$561 <sup>2</sup>	\$5,157
Supplies & Materials	\$118,850	\$102,871	(\$9,573) <sup>2</sup>	\$93,298
Travel	\$1,500	\$562		\$562
Other	\$29,300	\$4,663		\$4,663
Other Costs Distributions	\$555,311	\$480,856		\$480,856
<b>TOTAL EXPENDITURES</b>	\$1,723,491	\$1,369,487	(\$9,012)	\$1,360,475
<sup>1</sup> Actual MDHHS payments. <sup>2</sup> Improper Allocation of Direct Expenditures (Finding 1)				

**Genesee District Health Department  
WIC Resident Services  
Statement of Grant Program Revenues and Expenditures  
10/1/17 - 9/30/18**

	<b>BUDGETED</b>	<b>REPORTED</b>	<b>AUDIT ADJUSTMENT</b>	<b>ALLOWABLE</b>
<b>REVENUES:</b>				
MDHHS Grant	\$1,918,528	\$1,918,528 <sup>1</sup>		\$1,918,528
Local Funds - Other	\$304,147	\$5,966	(\$1,192) <sup>2</sup>	\$4,774
<b>TOTAL REVENUES</b>	<b>\$2,222,675</b>	<b>\$1,924,494</b>	<b>(\$1,192)</b>	<b>\$1,923,302</b>
<b>EXPENDITURES:</b>				
Salary & Wages	\$1,056,033	\$916,542		\$916,542
Fringe Benefits	\$617,653	\$519,491		\$519,491
Contractual	\$48,080	\$40,386	(\$1,192) <sup>2</sup>	\$39,194
Supplies & Materials	\$35,306	\$21,345		\$21,345
Travel	\$2,000	\$17		\$17
Communication	\$5,500	\$600		\$600
Other	\$29,400	\$2,094		\$2,094
Cost Allocation Plan/Other	\$428,703	\$424,019		\$424,019
<b>TOTAL EXPENDITURES</b>	<b>\$2,222,675</b>	<b>\$1,924,494</b>	<b>(\$1,192)</b>	<b>\$1,923,302</b>
<sup>1</sup> Actual MDHHS payments. <sup>2</sup> Improper Allocation of Direct Expenditures (Finding 1)				

**Genesee District Health Department  
WIC Breastfeeding  
Statement of Grant Program Revenues and Expenditures  
10/1/17 - 9/30/18**

	<b>BUDGETED</b>	<b>REPORTED</b>	<b>AUDIT ADJUSTMENT</b>	<b>ALLOWABLE</b>
<b>REVENUES:</b>				
MDHHS Grant	\$141,415	\$117,600 <sup>1</sup>		\$117,600
Local Funds - Other	\$5,768	\$0		\$0
<b>TOTAL REVENUES</b>	\$147,183	\$117,600	\$0	\$117,600
<b>EXPENDITURES:</b>				
Salary & Wages	\$35,201	\$32,063		\$32,063
Fringe Benefits	\$28,349	\$7,624		\$7,624
Contractual	\$52,044	\$51,037		\$51,037
Other	\$3,201	\$965		\$965
Cost Allocation Plan/Other	\$28,388	\$25,911		\$25,911
<b>TOTAL EXPENDITURES</b>	\$147,183	\$117,600	\$0	\$117,600
<sup>1</sup> Actual MDHHS payments.				

## Corrective Action Plan

**Finding Number:** 1

**Page Reference:** 3

**Finding:** Improper Allocation of Direct Expenditures

The Health Department did not properly allocate all expenses to the appropriate benefitting programs.

**Recommendation:** Implement sufficient controls and procedures to properly allocate costs to the appropriate benefitting programs to ensure compliance with Federal regulations.

**Comments:** The number and type of security cameras purchased was appropriate for the building and not specific to a program. Handicap door purchased by the Family Planning Program benefited the WIC Program, so cameras were purchased by the WIC Program. For the Family Planning Program, the unexpected HEP A outbreak created an immediate need to purchase vaccine. Vaccine was purchased from an established pharmaceutical budget line item with intent to move expenditures to the HEP A Program once the budget was established through the Board of Commissioner process. That journal entry was inadvertently missed during year-end processing.

**Corrective Action:** Controls and procedures have been implemented to ensure proper allocation of costs to the appropriate benefitting programs.

**Person Responsible  
for Implementation:** Ingrid Fink

**Anticipated  
Completion Date:** August 5, 2019

## Corrective Action Plan

**Finding Number:** 2

**Page Reference:** 4

**Finding:** **Non-Compliant Allocation of Laboratory Costs (Repeat)**

The Health Department could not sufficiently support its laboratory cost allocation.

**Recommendation:** Implement sufficient controls and procedures to ensure that all cost allocations are accurately and sufficiently supported to ensure compliance with Federal regulations.

**Comments:** Genesee County Health Department (GCHD) concurs with this finding.

**Corrective Action:** During a FY, the prior year allocation percentage will be used to allocate lab costs. By the final reporting deadline, the current year allocation percentage will be calculated based on actual lab usage and applied at year end.

**Person Responsible  
for Implementation:** Ingrid Fink

**Anticipated  
Completion Date:** August 5, 2019

## Comments and Recommendations

### 1. Unapproved Fixed Amount Subaward

<b>Federal Agency</b>	U.S. Department of Agriculture
<b>Federal Sub-Tier</b>	Food and Nutrition Service
<b>Federal Program Title</b>	Supplemental Nutrition Program for Women, Infants, and Children (WIC)
<b>CFDA Number</b>	10.557
<b>Project Title</b>	Women, Infants, and Children (WIC)
<b>Amount Due to MDHHS</b>	\$-0-
<b>Repeat Finding</b>	Not Applicable

The Health Department provided subawards based on fixed amounts for WIC Program services without prior written approval.

Title 2 CFR 200.332 states, "With prior written approval from the Federal awarding agency, a pass-through entity may provide subawards based on fixed amounts up to the Simplified Acquisition Threshold, provided that the subawards meet the requirements for fixed amount awards in 200.201..."

The Health Department's contract with Bendle Public Schools require the subrecipient to provide WIC Program services at the Bendle Health Center. The Health Department agreed to reimburse the subrecipient a fixed rate per month per WIC participant; however, fixed amount payments to subrecipients are allowed only if prior written approval is obtained by the Federal awarding agency; which is MDHHS. The Health Department did not obtain prior written approval before contracting into a fixed amount subaward with a subrecipient.

We recommend that the Health Department implement policies and procedures to ensure that all fixed amount subawards to subrecipients obtain prior written approval from the Federal awarding agency, and any fixed amount subawards meet the requirements of 2 CFR 200.201.

**Management Response:** GCHD acknowledges this unapproved fixed amount subaward. Prior attempts have been made to seek approval from the Federal awarding agency, but the process became complicated and stalled. Renewed effort to obtain prior written approval will be initiated in advance of any contracting for next fiscal year.

**Person Responsible  
for Implementation:** Suzanne Cupal

**Anticipated  
Completion Date:** September 30, 2019

2. **Not Charging Family Planning Clients According to the Sliding Fee Scale and Ability to Pay (Repeat)**

<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Program Title</b>	Family Planning - Services
<b>CFDA Number</b>	CFDA 93.217
<b>Title of Project</b>	MDHHS Title X Family Planning Services
<b>Amount Due to MDHHS</b>	\$-0-
<b>Repeat Finding</b>	Not Applicable

The Health Department did not appropriately charge clients according to the sliding fee scale as required by Title X.

Title 42 CFR 59.5 (a)(7) states that each project must, "Provide that no charge will be made for services provided to any persons from a low-income family except to the extent that payment will be made by a third party (including a government agency) which is authorized to or is under legal obligation to pay this charge." Also, in (8) it states, "Provide that charges will be made for services to persons other than those from low-income families in accordance with a schedule of discounts based on ability to pay, except that charges to persons from families whose annual income exceeds 250 percent of the levels set forth in the most recent Poverty Guidelines issued pursuant to 42 U.S.C. 9902(2) will be made in accordance with a schedule of fees designed to recover the reasonable cost of providing services." Additionally, the MDHHS Title X Family Planning Program Standards & Guidelines, Part II, Section C.8., Subsection 8.4.6 states, "The client's family income **must** be taken into account before determining whether copayments or additional fees are charged. With regard to insured clients, clients whose family income is at or below 250% FPL **must not** pay more (in copayments or additional fees) than what they would otherwise pay when the schedule of discounts is applied."

During our review, we noted that three (30%) of 10 self-pay clients were overcharged when the sliding fee scale was not appropriately applied. We also noted that one (4%) of 25 insurance-covered clients were overcharged when the Health Department did not properly take into account the client's family income when determining the copayment charge.

We recommend that the Health Department provide training to employees on charging clients appropriately according to the sliding fee scale, and implement monitoring procedures to ensure compliance with Federal regulation.

**Management Response:** The GCHD Family Planning Program recognizes inconsistencies in the application of the sliding fee scale. There appears to be a need for additional training for the front desk staff. There are two prongs to implementing additional training for staff. These will include:



First, there are several training tools located on the Family Planning National Training Center (FPNTC) website relating to the sliding fee scale and collecting co-pays. Each staff member will complete a webinar on client collections and receive handouts to assist in correctly implementing sliding fee scales.

Second, program staff will have retraining on the Genesee County Title X Family Planning fiscal policies and link back to the above training tools.

Quarterly monitoring will be completed by assessing a random sample of records from each front desk staff member. Retraining will occur as needed.

**Person Responsible  
for Implementation:** Brad Snyder

**Anticipated  
Completion Date:** September 30, 2019

### **3. Billings to Family Planning Program Medicaid Providers Not at 340B Prices**

<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Program Title</b>	Family Planning - Services
<b>CFDA Number (1)</b>	CFDA 93.217
<b>Title of Project (1)</b>	MDHHS Title X Family Planning Services
<b>CFDA Number (2)</b>	CFDA 93.994
<b>Title of Project (2)</b>	Maternal and Child Health (MCH) Services Block Grant
<b>Amount Due to MDHHS</b>	\$-0-
<b>Repeat Finding</b>	Not Applicable

The Health Department did not consistently charge Medicaid and Healthy Michigan Plan providers at the 340B acquisition price.

The MDHHS Medicaid Provider Manual states, "Entities that participate in the Federal 340B program must bill the 340B price."

During our review, we noted that the Health Department did not bill its 340B acquisition price for six (40%) of the 15 selected Medicaid providers. We also noted that the Health Department did not have any documented policy or procedures regarding its 340B drug pricing program.

We recommend that the Health Department document its 340B drug pricing program policy and procedures. We also recommend that the Health Department implement policies and procedures to ensure that all Medicaid providers are properly billed at the 340B acquisition price to ensure compliance with the Medicaid Provider Manual requirements.

**Management Response:** A policy for updating the fees for 340B pricing has been written.

- Pricing for 340B Medications will be updated each quarter with the current price to be charged to clients.
- IT will update in EMR at the beginning of each quarter.
- Clinic staff will charge clients based on the new established fee.
- Medical billing staff will charge Medicaid based on the quarterly established prices in the EMR.

**Person Responsible  
for Implementation:** Brad Snyder

**Anticipated  
Completion Date:** July 30, 2019