



Medical Assistance Program Single Audit Report 2012 Program Year

Introduction

The Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Medical Assistance Program (Medicaid) for the 2012 program year. Medicaid is the largest federally funded assistance program through the Department of Health and Human Services. According to the Medicaid Cluster Compliance Supplement "The objective of Medical Assistance Program (Medicaid of Title XIX of the Social Security Act, as amended, (42 USC 1396 *et seq.*)) is to provide payments for medical assistance to low –income persons who are age 65 or over, blind, disabled, or members of families with dependent children or qualified pregnant women or children." Once a state opts to create a Medicaid program, it must abide by federal rules. The federal government partially funds the program and establishes mandatory and optional program characteristics. These characteristics relate to who is eligible and what services must be given. But in each case, the federal rules allow the states considerable flexibility. New York offers coverage to virtually all optional populations and covers almost all optional services. Medicaid eligibility is based on both "categorical (e.g., families and children, aged, blind, and disabled) and financial (e.g., income/resources) status" and requirement criteria is defined in the federally approved State plan. Redetermination of eligibility must be completed at least every twelve months. A large part of audit testing surrounded these eligibility and recertification requirements, as this is the County's main focus in the Medicaid program. New York State heads up many of the other program requirements and those elements are audited on the state level.

Scope

The 2012 compliance testing comprised of eighty cases, forty cases were tested per eligibility requirements and recertification was the focus of the remaining forty. For the purposes of eligibility testing, thirty two cases were selected from 2012 Community Intake and eight from the Chronic Care Intake. The Audit Division attempted to attain a wide variety of intake workers and months throughout the year. Other than that selections were made on a haphazard basis. Eligibility redetermination cases completed during February 2013 were haphazardly selected for the recertification testing.

Objectives

The control and compliance testing described above was completed in order to support a low level of control risk for compliance testing, which is devised to determine whether individuals receiving benefits from Medicaid are deemed to be eligible and therefore, associated expenditures are for allowable activities.

Identify Systems Utilized

The Audit Division was given access to New York State's Welfare Management System (WMS) system to review the various screens and scanned documents for proper along with all paper case files for recipients selected.

Areas of Best Practice

While conducting the audit it was noted the County Medicaid office follows a strict case supervisory review process on intake and undercare case determinations. Each seasoned intake and undercare worker has two of their cases reviewed by a supervisor on a monthly basis. All cases determined by new employees are reviewed. The Audit Division tested two full months of reviews to gain assurance over internal controls surrounding the review process. Employees also attend various training sessions throughout the year as the regulation for Medicaid a constantly changing and they need to stay ahead of modifications.

Documentation of findings

This audit yielded no findings.