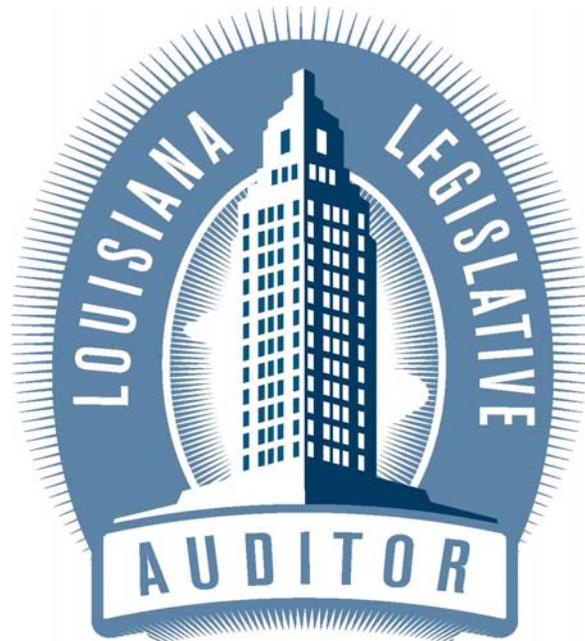


LOUISIANA DEPARTMENT OF HEALTH
MEDICAID RECIPIENT REPORT NO. 2



INVESTIGATIVE AUDIT
ISSUED JANUARY 22, 2020

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

DIRECTOR OF INVESTIGATIVE AUDIT
ROGER W. HARRIS, J.D., CCEP, CFI

MANAGER OF INVESTIGATIVE AUDIT
GREGORY CLAPINSKI, CPA, CFE

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

January 22, 2020

DR. REBEKAH E. GEE, SECRETARY
LOUISIANA DEPARTMENT OF HEALTH
Baton Rouge, Louisiana

We are providing this report for your information and use. This investigative audit was performed in accordance with Louisiana Revised Statutes 24:513, *et seq.* to determine the validity of complaints we received.

We found that Medicaid recipients A.B. and his spouse, C.D., provided incomplete and inaccurate income information to the Louisiana Department of Health (LDH) when they applied for and received Medicaid benefits for themselves and their children.

As a result, LDH paid \$65,685 for monthly premiums and other benefits to the managed care organizations overseeing the state's Medicaid program on behalf of A.B., C.D., and their children. The MCOs paid a total of \$24,411 to providers for covered health care services for the family from July 2016 to June 2019.

Had A.B. and C.D. provided complete and accurate information, they and their dependent children may have been found ineligible to receive Medicaid benefits.

The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents and do not constitute an examination or review in accordance with generally accepted auditing or attestation standards. Consequently, we provide no opinion, attestation, or other form of assurance with respect to the information upon which our work was based.

The accompanying report presents our findings and recommendations, as well as management's response. This is a public report. Copies of this report have been delivered to the District Attorney for the 26th Judicial District of Louisiana, the District Attorney for the 19th Judicial District of Louisiana, and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/ch
LDH MEDICAID ELIGIBILITY

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EXECUTIVE SUMMARY

Recipients Provided Incomplete and Inaccurate Information to Obtain Medicaid Benefits

Medicaid recipients A.B. and his spouse, C.D., provided incomplete and inaccurate information to the Louisiana Department of Health (LDH) to obtain Louisiana Medicaid (Medicaid) benefits for themselves and their three children. LDH paid \$65,685 for monthly premiums and other benefits to Managed Care Organizations (MCO) on behalf of A.B., C.D., and their children. The MCOs made payments totaling \$24,411 to providers for covered health care services from July 2016 to June 2019. During this period, A.B. and C.D. failed to disclose all of their income to LDH. Had they provided complete and accurate information, A.B., C.D., and their dependent children may have been ineligible to receive Medicaid benefits. By providing incomplete and inaccurate information to LDH, A.B. and C.D. may have violated state law.

BACKGROUND AND METHODOLOGY

The Louisiana Department of Health (LDH) is an executive branch department that reports to the governor. LDH's mission is to protect and promote health and to ensure access to medical, preventative, and rehabilitative services for all citizens of the state of Louisiana. LDH is responsible for developing and providing health and medical services for the prevention of disease for the citizens of Louisiana. LDH provides health and medical services for uninsured and medically indigent persons and also coordinates the delivery of services provided by the Louisiana State University Health Sciences Center with services provided by the Louisiana Department of Health, local health departments, and federally-qualified health centers including, but not limited to, the following:

- Services for:
 - Persons with mental illness,
 - Persons with intellectual disabilities,
 - Persons with developmental disabilities, and
 - Persons with addictive disorders.
- Public health services.
- Services provided under the medical assistance program (Medicaid).

In 2012, LDH began transitioning from a fee-for-service (FFS) model, where LDH paid all claims submitted by Medicaid providers for each service performed, to *Healthy Louisiana*,^A a full-risk prepaid managed care model. Under LDH's current full-risk prepaid managed care model, LDH pays a fixed monthly premium to a Managed Care Organization (MCO) for the administration of health benefits and payment of claims for each member. LDH contracted with five MCOs to operate the *Healthy Louisiana* Medicaid program through December 31, 2019. However, LDH is responsible for determining Medicaid recipient eligibility and enrolling applicants into Medicaid programs.

LDH used tax return data from the Louisiana Department of Revenue to identify Medicaid recipients who reported income in excess of \$100,000 during 2017. The list of recipients who met these criteria was provided to the Louisiana Legislative Auditor (LLA) in April 2019. A.B. and C.D. were included on this list and selected for review by LLA because of the level of activity in C.D.'s Medicaid case file (claims paid in excess of \$16,000). LLA initiated this investigative audit to determine if these recipients provided LDH with complete and

^A *Healthy Louisiana* was previously called Bayou Health. A managed care model is an arrangement for health care in which an organization (e.g., an MCO), acts as a gatekeeper or intermediary between the person seeking care and the physician. FFS still covers some Medicaid recipients who are not eligible for managed care.

accurate information to determine their Medicaid eligibility. The procedures performed during this audit included:

- (1) interviewing LDH employees;
- (2) interviewing other persons, as appropriate;
- (3) examining selected LDH documents and records;
- (4) gathering and examining external parties' documents and records; and
- (5) reviewing applicable state laws and regulations.

FINDINGS AND RECOMMENDATIONS

Recipients Provided Incomplete and Inaccurate Information to Obtain Medicaid Benefits

Medicaid recipients A.B. and his spouse, C.D., provided incomplete and inaccurate information to the Louisiana Department of Health (LDH) to obtain Louisiana Medicaid (Medicaid) benefits for themselves and their three children. LDH paid \$65,685^B for monthly premiums and other benefits to Managed Care Organizations (MCO) on behalf of A.B., C.D., and their children. The MCOs made payments totaling \$24,411 to providers for covered health care services from July 2016 to June 2019. During this period, A.B. and C.D. failed to disclose all of their income to LDH. Had they provided complete and accurate information, A.B., C.D., and their dependent children may have been ineligible to receive Medicaid benefits. By providing incomplete and inaccurate information to LDH, A.B. and C.D. may have violated state law.^{1,2,3,4,5}

Medicaid provides health coverage to more than one million Louisianans, including eligible low-income adults, children, pregnant women, elderly adults, and people with disabilities. The Medicaid program is administered by LDH, according to Federal requirements, and is funded jointly by the state and federal government. Applicants can apply for benefits in various ways including through the Louisiana Medicaid Online Application Center or by filling out a paper application form. When submitting an application, the applicant agrees that the information provided is true and correct and that providing false information, or intentionally withholding information, may result in prosecution and/or repayment of bills that were paid improperly.

In January 2019, LDH used income tax return data from the Louisiana Department of Revenue to identify Medicaid recipients who reported income in excess of \$100,000 during 2017. The list of recipients who met these criteria was provided to the Louisiana Legislative Auditor (LLA) in April 2019. A.B. and C.D. were included on this list and selected for review by LLA because of the level of activity in C.D.'s Medicaid case file (claims paid in excess of \$16,000). LLA initiated this investigative audit to determine if A.B. and C.D. provided LDH with accurate information to determine their Medicaid eligibility.

We reviewed A.B. and C.D.'s electronic LDH Medicaid case file and obtained their 2016, 2017, and 2018 federal income tax returns; personal bank records; and business bank account records from January 2016 to August 2019. During our review, we found that although A.B. and C.D. reported the wages that A.B. received from his business to LDH, they failed to disclose all of their income, including:

- amounts A.B.'s business paid for their personal expenses (e.g., mortgage payments, car notes, and credit card payments);

^B This amount includes \$40 in fee-for-service payments that LDH issued directly to providers.

- business revenues (e.g., checks payable to A.B.'s businesses) that A.B. deposited into his personal accounts; and
- funds that A.B. transferred from his business accounts to his personal bank accounts.

These transactions, combined with the wages paid to A.B., appear to have increased their household income above the income limits for all Medicaid programs from July 2016 to June 2019.

Recipients' Medicaid History

LDH records show that C.D. initially applied for and began receiving Medicaid benefits in May 2011. C.D. and her first child continued to receive Medicaid benefits through 2013. On January 10, 2014, C.D. appears to have completed a renewal application; however, LDH requested that she provide additional information to determine her household income. After receiving a copy of A.B. and C.D.'s 2012 income tax return and 2013 W-2 wage statement for A.B., LDH questioned whether or not their income exceeded the limits for the programs in which C.D. and her child were enrolled. According to LDH's electronic case file notes, an LDH case worker advised A.B. that the monthly income limit for a family of three was \$4,069.

A.B. later provided additional information indicating that C.D. was pregnant with a delivery date in July 2014, and she was recertified into the Medicaid program, retroactive to December 2013. C.D. reapplied for herself and her child (separate applications) in August 2014. Although these renewal applications did not include any information regarding household income, it appears that LDH recertified C.D. beginning January 1, 2015, based on A.B.'s 2013 W-2 wage statement (\$36,100, or \$3,008.33 monthly). A renewal application was submitted on November 27, 2015, requesting renewal of coverage for C.D. as well as coverage for A.B.. The application disclosed that A.B. earned \$4,000 (during the current month) in net income from self-employment (restaurant). Based on this information, LDH recertified C.D. but did not certify A.B. and requested that he provide proof of earnings for the last 30 days. According to Medicaid records, no information was provided by A.B., and he did not receive Medicaid coverage at that time.

LDH electronic case file notes show that A.B. contacted a case worker to renew Medicaid coverage (for his family members) on June 6, 2016. According to these notes, A.B. stated that he was employed at a local restaurant earning \$500 a week, that C.D. was not working, and that they would file a joint income tax return with their two children as dependents. The following week, C.D. submitted an application requesting Medicaid coverage for A.B.. According to the application, A.B. was employed by Business Entity No. 1 and earned \$3,000 quarterly (\$1,000 per month). LDH confirmed that A.B.'s reported wages for the first quarter of 2016 (January through March) were \$3,000 (\$1,000 per month) and certified him for Medicaid coverage effective July 1, 2016.

Beginning July 1, 2016, all members of the household were deemed eligible for Medicaid coverage. Medicaid records indicate that LDH recertified A.B. and C.D. for coverage in May 2017 based on A.B.'s reported wages for the first quarter of 2017 (\$6,000, or \$2,000 monthly).

On April 14, 2018, C.D. appears to have submitted a renewal application for all family members and indicated that the household income was \$2,000 per month. Based on this information, all household members were deemed eligible for the next 12 months. Medicaid records show that LDH made payments totaling \$65,685 on behalf of A.B., C.D., and their three dependent children (third child was born in September 2018) from July 2016 to June 2019. This amount included \$54,682 in premiums to the MCOs; \$10,963 to an MCO for a maternity payment; and \$40 directly to providers. During the same period, the MCOs made payments totaling \$24,411 to providers for covered health care services provided to A.B., C.D., and their dependent children.

Businesses Owned by A.B.

Business Entity No. 1 is a Louisiana corporation that registered with the Louisiana Secretary of State (SoS) on April 23, 2009. Business Entity No. 1 operates as a local restaurant. According to SoS records, A.B. is the corporation's only officer and registered agent. In addition to owning Business Entity No. 1, A.B. owned 50% of Business Entity No. 2, another restaurant, which registered with SoS on July 23, 2013. SoS records also show that A.B. is the registered agent and one of three members of Business Entity No. 3, which registered on January 18, 2016.

We reviewed Louisiana Workforce Commission (LWC) records and found that Business Entity No. 1 reported the following wages for A.B.: \$17,000 in 2016; \$28,000 in 2017; and \$26,000 in 2018. Neither Business Entity No. 2 nor Business Entity No. 3 reported wages for A.B. during this period. However, LWC data indicated that a bookkeeping service prepared and submitted wage reports to LWC for Business Entity No. 1. Based on this information, we obtained the business records, including bank records and monthly financial statements for all of A.B.'s businesses for the period January 2016 through August 2019 from the bookkeeping service, as well as A.B. and C.D.'s federal income tax returns for 2016, 2017, and 2018.

Recipients Failed to Disclose All Income

LDH records show that C.D. completed online Medicaid applications in June 2016 requesting benefits for A.B., and in April 2018 requesting benefits for her husband, herself, and two dependent children. Although C.D. reported that her household earned wages between \$1,000 and \$2,000 per month from a restaurant, she did not disclose income from any other source, including income from businesses owned by A.B.. According to A.B. and C.D.'s federal income tax returns, they reported the following amounts for adjusted gross income from 2016 to 2018:

- 2016 - \$76,496 (\$6,375 per month)^C
- 2017 - \$129,785 (\$10,815 per month)^D
- 2018 - \$132,488 (\$11,041 per month)^E

^C Medicaid income limits are determined by the Federal Poverty Guidelines (FPG). No Medicaid programs for children, women, families or the adult expansion group exceed 250% of the FPG. For a family of four, 250% of the FPG was \$5,063 per month in 2016.

^D For a family of four, 250% of the FPG was \$5,125 per month in 2017.

These amounts include the wages paid to A.B. from Business Entity No. 1 as well as A.B.'s share of the net income/loss for his businesses (Business Entity No. 1, Business Entity No. 2, and Business Entity No. 3).^F

Although the net income/loss for each of A.B.'s businesses fluctuated on a monthly basis, we found that Business Entity No. 1 paid for A.B.'s and C.D.'s personal expenses including their mortgage, car notes, and personal credit card transactions. In addition, bank records show that A.B. transferred funds from business accounts to his personal accounts and deposited checks payable to his businesses (business revenue) into his personal bank accounts for personal use. These transactions averaged \$12,723 per month from July 2016 to July 2019 and included the following:

- \$147,184 in transfers from business accounts to personal accounts,
- \$75,284 of business revenues deposited into personal bank accounts,
- \$83,141 for personal mortgage payments,
- \$74,923 for personal car notes on two separate vehicles,
- \$47,504 in payments for a personal credit card, and
- \$42,722 for personal credit card transactions incurred on business credit cards.

These transactions do not appear to have been disclosed to LDH when A.B., C.D., and their dependents applied for and/or received Medicaid benefits.

A.B. told us that he pays himself \$1,000 per week from Business Entity No. 1. He stated that his bookkeeper handles all of his finances, and he does not know how much money he makes until the end of each year. A.B. stated that he provides his bookkeeper with sales information from his restaurant but does not have time to look at the monthly financial statements that his bookkeeper prepares. According to A.B., he was the family member responsible for completing Medicaid applications online and that Medicaid didn't provide him an application at the end of the year to ask him how much money he made. A.B. stated that he always thought Medicaid was free for children and that everyone had Medicaid.

Conclusion

A.B. and his spouse, C.D., provided incomplete and inaccurate information to LDH to obtain Medicaid benefits for themselves and their three children. LDH paid \$65,685 for monthly premiums and other benefits to MCOs on behalf of A.B., C.D., and their children. The MCOs made payments totaling \$24,411 to providers for covered health care services from July 2016 to

^E A.B. and C.D. had their third child in September 2018. For a family of five, 250% of the FPG was \$6,129 per month in 2018 and \$6,286 per month in 2019.

^F A.B. was the sole owner of Business Entity No. 1; owned 50% of Business Entity No. 2 from January 2016 through December 2017; and owned 62% of Business Entity No. 3 in 2016 and 2017. A.B. became the sole owner of Business Entity No. 3 on January 1, 2018.

June 2019. During this period, A.B. and C.D. failed to disclose all of their income to LDH. Had they provided complete and accurate information, A.B., C.D., and their dependent children may have been ineligible to receive Medicaid benefits. By providing incomplete and inaccurate information to LDH, A.B. and C.D. may have violated state law.^{1,2,3,4,5}

Recommendations

We recommend that LDH management seek legal counsel to determine the appropriate action to be taken, including the recovery of payments for improper Medicaid benefits. In addition, LDH management should:

- (1) Strengthen its processes for determining eligibility by verifying all critical eligibility factors rather than relying on a recipient's self-attestation;
- (2) Ensure its caseworkers re-determine eligibility when they receive information that may affect a recipient's eligibility;
- (3) Use federal and/or state income tax data when making eligibility determinations; and
- (4) Ensure that caseworkers fully document information used to make eligibility decisions.

LEGAL PROVISIONS

¹ **Louisiana Revised Statute (La. R.S.) 14:67(A)** provides that, “Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential.”

² **La. R.S. 14:70.9(A)** provides, in part, that, “Government benefits fraud is the act of any person who, with intent to defraud the state or any person or entity through any government benefits administered by any state department, agency, or political subdivision, does any of the following: ... (4) Knowingly makes or causes to be made a false statement or representation of material fact on an application or form for assistance, goods, services, or payments when the false statement or representation is made for the purpose of determining the person’s eligibility to receive benefits or payments. (5) Knowingly conceals or fails to disclose any material fact affecting the applicant’s initial or continued eligibility to receive benefits or payments.”

³ **La. R.S. 14:133(A)** provides that, “Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, of any of the following: (1) Any forged document. (2) Any wrongfully altered document. (3) Any document containing a false statement or false representation of a material fact.”

⁴ **La. R.S. 14:125(A)** provides that, “False swearing is the intentional making of a written or oral statement, known to be false, under sanction of an oath or an equivalent affirmation, where such oath or affirmation is required by law; provided that this article shall not apply where such false statement is made in, or for use in, a judicial proceeding or any proceeding before a board or official, wherein such board or official is authorized to take testimony.”

⁵ **La. R.S. 46:114** provides, in part, that, “(A) No person shall obtain or attempt to obtain assistance from the Department of Children and Family Services or the Louisiana Department of Health by means of any false statement, misrepresentation, or other fraudulent device. If during the life, or upon the death, of any person who is receiving or has received assistance it is found that the recipient is receiving or has received assistance through misrepresentation, nondisclosure of material facts, or other fraudulent device, the amount of assistance, without interest, shall be recoverable from him or his estate as a debt due the state by court action.” (B) If at any time during the continuance of public assistance to any person, the recipient thereof, or the husband or wife of the recipient with whom he or she is living, is possessed or becomes possessed of any property or income in excess of the amount declared at the time of application or reinvestigation of his case and in such amount as would affect his needs or right to receive assistance, it shall be the duty of the recipient, or the husband or wife of the recipient, to notify the Department of Children and Family Services or the Louisiana Department of Health of possession of such property or income, and the department shall, after investigation, either cancel the assistance or alter the amount thereof in accordance with the circumstances, provided, that such investigation shows that such property or income does affect the need of the recipient or his right to receive assistance. If during the life, or upon the death, of any person who is receiving or has received assistance it is found that the recipient or his spouse was possessed of any property or income in excess of the amount reported that would affect his need or right to receive assistance, any assistance paid when the recipient or his spouse was in possession of such undeclared property or income shall be recoverable, without interest, from him or his estate as a debt due the state by court action. The possession of undeclared property by a recipient or his spouse with whom he is living shall be prima facie evidence of its ownership during the time assistance was granted, and the burden to prove otherwise shall be upon the recipient or his legal representative. (C)(1) If the personal circumstances of the recipient change at any time during the continuance of assistance, he shall immediately notify the Department of Children and Family Services or the Louisiana Department of Health of the change. Personal circumstances shall include: (a) The members of the household. (b) The place of residence of the recipient. (c) The establishment of a legal or nonlegal union by the recipient. (d) The failure of a child between the ages of sixteen and eighteen years, who is receiving aid to dependent children, to attend school regularly.”

APPENDIX A

Management's Response



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA ELECTRONIC MAIL ONLY

January 3, 2020

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Medicaid Eligibility – [REDACTED]

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 12, 2019, regarding a reportable audit finding that an applicant had provided incomplete and inaccurate information to obtain Medicaid Benefits. LDH appreciates the opportunity to provide this response to your office's findings.

Overall Recommendation:

LDH should seek legal counsel to determine the appropriate action to be taken, including the recovery of payments for improper Medicaid benefits.

Response:

LDH concurs with your finding that [REDACTED] provided incomplete and inaccurate information to LDH in order to obtain Medicaid benefits. LDH also agrees to seek legal counsel to determine the appropriate action to be taken in this matter.

Recommendation 1:

LDH should strengthen its processes for determining eligibility by verifying all critical eligibility factors rather than relying on a recipient's self-attestation.

Response:

LDH agrees with this recommendation. The new eligibility system uses multiple electronic data sources for verification. Additionally, LDH has begun using federal tax information in a post-eligibility review process where there is a significant discrepancy between income reported for eligibility and income reported for federal tax purposes

Recommendation 2:

LDH should ensure its caseworkers re-determine eligibility when they receive information that may affect a recipient's eligibility.

Mr. Daryl G. Purpera
January 3, 2020
Page 2

Response:

LDH agrees with this recommendation. LDH will continue to reinforce caseworker training on agency policy requiring eligibility redetermination when information is received that may affect eligibility of a recipient, consistent with federal law. Additionally, the new eligibility and enrollment system automatically re-determines Medicaid eligibility when new information is received, and it automatically stores information on which determinations are based.

Recommendation 3:

LDH should use federal and/or state income tax data when making eligibility determinations.

Response:

LDH agrees with this recommendation. LDH has begun using federal tax information in a post-eligibility review process where there is a significant discrepancy between income reported for eligibility and income reported for federal tax purposes.

Recommendation 4:

LDH should ensure that caseworkers fully document information used to make eligibility decisions.

Response:

LDH agrees with this recommendation. LDH will continue to reinforce caseworker training on agency policy requiring documentation of information used to make eligibility decisions and conduct supervisory reviews of caseworker actions to ensure compliance. Additionally, the new eligibility system automatically stores information on which eligibility decisions are based.

You may contact Virginia Brandt, Compliance Officer, at (225) 219-3454 or via e-mail at Virginia.brandt@la.gov with any questions about this matter.

Sincerely,



Cindy Rives
Undersecretary

CR/vb

APPENDIX B

A.B. and C.D.'s Response

BROOCKS GREER

ATTORNEY AT LAW, LLC
839 KINGS HIGHWAY, SUITE 230
SHREVEPORT, LOUISIANA 71104
VOICE: (318) 671-4360
FACSIMILE: (318) 671-4367
jbg@broocksgreerlaw.com

J. BROOCKS GREER III

January 3, 2019

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P. O. Box 94397
Baton Rouge LA 70804-9397

via fax: 225-339-3870 & mail

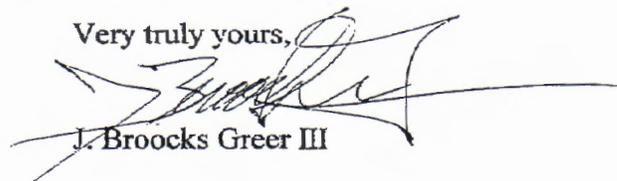
Re. LDH report - Medicaid Eligibility

Dear Mr. Purpera:

I represent [REDACTED] and his wife, [REDACTED]. We have been provided a draft of the report with respect to Medicaid Eligibility. I appreciate the opportunity to respond to the allegations in the report. However, with a single exception as stated below, we do not make any response to the report other than that [REDACTED] and [REDACTED] do not admit the allegations of the report.

The figure of \$90,395.00 in benefits in the report is unsubstantiated.

Very truly yours,



J. Broocks Greer III