

STRENGTHENING OF THE MEDICAID ELIGIBILITY DETERMINATION PROCESS

LOUISIANA DEPARTMENT OF HEALTH



MEDICAID AUDIT UNIT
ISSUED MAY 2, 2018

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CHRIS MAGEE, PERFORMANCE AUDIT MANAGER,
AT 225-339-3800.**

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 2, 2018

The Honorable John A. Alario, Jr.,
President of the Senate
The Honorable Taylor F. Barras,
Speaker of the House of Representatives

Dear Senator Alario and Representative Barras:

This report identifies areas in which the Louisiana Department of Health (LDH) could strengthen its process for determining the eligibility of Medicaid recipients. Considering rising state health care costs and limited budgets, it is important that LDH ensure that Medicaid dollars are spent appropriately.

The report contains our findings, conclusions, and recommendations. Appendix A contains the LDH's response to this report. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of LDH for their assistance during this audit.

Sincerely,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/aa

STRENGTHENING MEDICAID ELIGIBILITY DETERMINATION

Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



Strengthening of the Medicaid Eligibility Determination Process - Louisiana Department of Health

May 2018

Audit Control # 80180107

Introduction

The Louisiana Department of Health (LDH) administers the Medicaid program to provide health and medical services for uninsured and medically-indigent citizens. In 2012, LDH began moving from a fee-for-service (FFS) model, where LDH paid all claims submitted by Medicaid providers for each service performed, to *Healthy Louisiana*, a full-risk prepaid managed care model.¹ Under LDH's current full-risk prepaid managed care model, it pays a fixed per-member per-month (PMPM) fee to a Managed Care Organization (MCO) for the administration of health benefits. LDH contracted with five² MCOs to operate the *Healthy Louisiana* Medicaid program through January 31, 2018. In addition, LDH contracts with Managed Care of North America to operate as an MCO for dental benefits and Magellan Health Services to administer behavioral health services for the Coordinated System of Care. However, LDH is responsible for determining participant eligibility and enrolling participants into Medicaid programs.

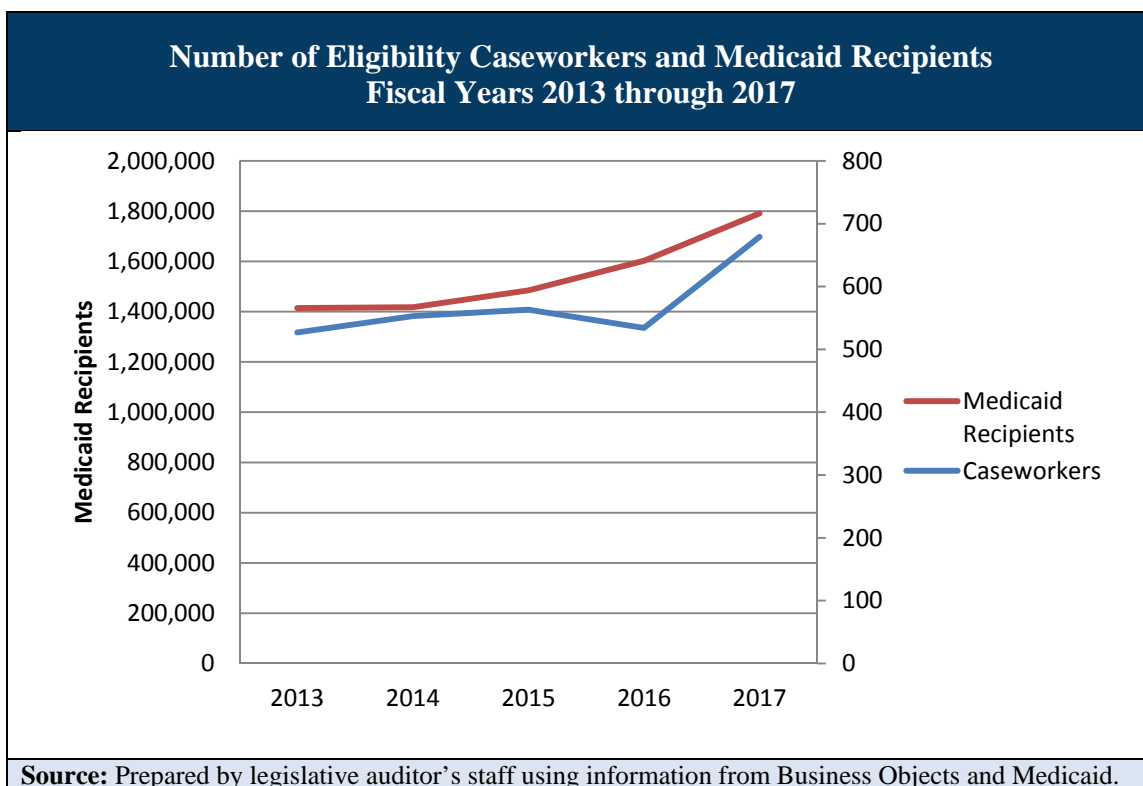
Medicaid applications are accepted via the Internet, telephone, mail, in-person, Federally-facilitated-marketplaces, and certified application centers. To determine eligibility, LDH uses information captured on applications³ and through electronic data sources. LDH's total number of eligibility caseworkers, which includes both full-time and contracted⁴ staff, increased 28.8%, from 527 to 679, between fiscal years 2013 and 2017. During this same time, the number of Medicaid recipients increased by 26.6%, from 1,414,370 to 1,790,956, largely due to Medicaid expansion. This represents a ratio of Medicaid recipients per eligibility caseworker of 2,638:1. The chart on the following page shows the trends in the number of eligibility caseworkers and Medicaid recipients from fiscal years 2013 through 2017. Due to the increased number of individuals receiving Medicaid and the high recipient to caseworker ratio, it is essential that LDH ensure that its eligibility caseworkers have as many tools as possible to ensure the accuracy of their eligibility determinations.

¹ Healthy Louisiana was previously called Bayou Health. A managed care model is an arrangement for health care in which an organization, such as 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.

² LDH contracted with AmeriHealth Caritas Louisiana, Inc.; Aetna Better Health, Inc.; Healthy Blue; Louisiana Healthcare Connections, Inc.; and UnitedHealthcare Community Plan of Louisiana, Inc. on February 1, 2015. AmeriHealth Caritas, Healthy Blue, and Louisiana Healthcare Connections originally contracted with LDH on February 1, 2012.

³ Medicaid applications are considered to be the official agency document used to collect information necessary to determine eligibility.

⁴ LDH used staff augmentation to contract with 166 workers.



The purpose of our analysis was:

To identify areas in which LDH could strengthen its process for determining the eligibility of Medicaid recipients.

Appendix A contains LDH's response to this report, Appendix B details our scope and methodology, and Appendix E contains a list of previous MAU reports.

Objective: To identify areas in which LDH could strengthen its process for determining the eligibility of Medicaid recipients.

We found that LDH could strengthen its eligibility determination process in the following areas:

- **LDH's reasonable compatibility standard (standard) of 25% is higher than any other state. In addition, the formula it uses to calculate reasonable compatibility can result in an applicant being deemed eligible for Medicaid when an electronic data source is found to be more than 25% greater than what the applicant attested to earning.** LDH's standard is 25%, while the state with the next highest standard is 20%. However, the formula used by LDH to calculate reasonable compatibility allows the electronic data source to be more than 25% greater than the attestation.
- **While 30 states do use federal or state income tax data as a tool when making eligibility determinations, LDH does not. Analysis performed by LDR found that 83,850 (25%) of the 335,400 adult Medicaid recipients with a tax return had income reported to Medicaid that differed, either being higher or lower, by \$20,000 from the amount filed on their tax return.** While LDH is similar to other states in its use of data sources such as quarterly wage information or unemployment benefits from the Louisiana Workforce Commission to verify eligibility, it does not use federal or state income tax data to determine eligibility like the majority of other states.

The areas are discussed in detail below.

LDH's reasonable compatibility standard of 25% is higher than any other state. In addition, the formula LDH uses to calculate reasonable compatibility can result in an applicant being deemed eligible for Medicaid when an electronic data source is found to be more than 25% greater than what the applicant attested to earning.

As stated previously, LDH is responsible for determining participant eligibility and enrolling participants in the *Healthy Louisiana*, *Louisiana Behavioral Health Partnership*, and Dental programs. In addition, LDH is required to identify Medicaid recipients who have become ineligible at renewal due to various factors, including income.

Unlike any other state, LDH uses a 25% reasonable compatibility standard when determining Medicaid eligibility based on income. Affordable Care Act regulations require that states compare electronic data sources to income information provided by the applicant or beneficiary to determine whether the individual's self-attestation of income and electronic data

from trusted sources are reasonably compatible. This minimizes the need for paper documentation and decreases the number of eligible applicants and beneficiaries denied for procedural reasons such as missing or late documentation. Electronic data sources available to states that show income include federal and state income tax data, the Work Number,⁵ and quarterly wage records, among others. States are not required to obtain additional supporting documentation from an applicant or beneficiary to determine eligibility if their attestations are determined to be reasonably compatible.

Each state is allowed to set its own standard to show the acceptable level of variance⁶ between an attestation and what is found in electronic data sources. CMS set the standard for Federally-Facilitated Marketplaces⁷ at 25% effective prior to the start of open enrollment for plan year 2017, while it was 10% prior to this.⁸ However, CMS also has a provision that requires verification of income using tax information during redetermination, which is not a provision in the Louisiana Medicaid program.

LDH increased its standard from 10% to 25% in 2014, while the other 30 states with a standard use a lower one. In addition, Mississippi uses a monetary limit of \$50, and 17 states do not use a reasonable compatibility standard at all. Instead, these states rely on the income that the electronic data source indicates. If self-attested income and income from an electronic data source differ by more than that state's standard, then the applicant must submit documentation supporting that the self-attested income is correct. Exhibit 1 summarizes the number of states using various reasonable compatibility standards, while Appendix C shows the reasonable compatibility standards used by each state.

If the applicant's self-attested income is *greater* than the income found in an electronic data source, LDH uses the self-attested income to determine eligibility. If the applicant's self-attested income is *less* than the income from a data source, then the data source cannot be 25% greater than the self-attested income for an applicant to be deemed eligible for Medicaid. See Exhibit 2 for an example of how the reasonable compatibility standard works. According to LDH management, it is moving to a 10% reasonable compatibility standard.

Exhibit 1 Reasonable Compatibility Standards	
Standard	Number of States
0%*	17
5%	4
10%	25
20%	1
25%	1
Other	3**
*These states indicated that they do not have a reasonable compatibility standard. **Other standards include defined monetary limits and a limit that depends on the greater value between 10% and \$100. Source: Prepared by legislative auditor's staff using information from CMS.	

⁵ The Work Number is a commercial data source that collects wage information. This data source shows the most current information of the available data sources, as it is updated each time an employer runs payroll.

⁶ Each state is able to base its standard as either a percentage of the income attested to by the applicant or as a percentage of the Federal Poverty Level.

⁷ The Federally-Facilitated Marketplace is an organized marketplace for health insurance plans operated by the United States Department of Health and Human Services. It opened for enrollments starting October 1, 2013.

⁸ CMS determined that it would be reasonable for states to implement a revised threshold that is between 10% and 25%.

Exhibit 2 Reasonable Compatibility Example				
Single Household Income Eligibility Threshold	LDH Data Source Income	Self-Attested Income	Compatibility	Eligible?*
\$12,140	\$15,126	\$12,140	24.6%	Yes
\$12,140	\$15,430	\$12,140	27.1%	No
*Calculated based on whether the percentage is less than or greater than 25%. Source: Prepared by legislative auditor's staff using information from LDH.				

The formula LDH uses to calculate reasonable compatibility can result in an applicant being deemed eligible for Medicaid when an electronic data source is found to be more than 25% greater than what the applicant attested to earning. As stated previously, the income found in the electronic data source must not be 25% greater than the self-attested income by the applicant or beneficiary. However, CMS does not have clear guidance on how the standard should be calculated. LDH has selected a formula to calculate reasonable compatibility that allows the electronic data source to have a variance greater than 25%. Instead of using the attestation in the denominator, LDH takes an average of the attestation and what the electronic data source finds. This inflates the denominator, thus allowing the variance to be greater than 25%.

For example, an applicant or beneficiary attests to making \$1,000 per month, but an electronic data source indicates that the person makes \$1,285 per month. These numbers differ by 28.5%, making them not reasonably compatible. The applicant or beneficiary should then have to submit documentation supporting his self-attested income since the difference is greater than 25%; however, LDH's formula would find that the attestation and data source numbers are reasonably compatible due to the difference between the two being less than 25%, not require additional supporting documentation, and find this person to be eligible. See Exhibit 3 for LDH's formula compared to the formula for determining the difference between the two income values. LDH staff stated that it searched the internet for a formula for calculating reasonable compatibility. The formula does not require approval by CMS, since CMS does not require a specific formula to be used by states when determining reasonable compatibility. Therefore, LDH is not out of compliance with any law, regulation, or policy.

Exhibit 3 LDH's Reasonable Compatibility Formula		
Category	Difference Between Income Values	LDH's Formula
Formula	$\frac{\text{Data Source} - \text{Attestation}}{\text{Attestation}}$	$\frac{(\text{Data Source} - \text{Attestation})}{[(\text{Data Source} + \text{Attestation})/2]}$
Example	$\frac{\$1,285 - \$1,000}{\$1,000} = 28.5\%$	$\frac{\$1,285 - \$1,000}{[(\$1,285 + \$1,000)/2]} = 24.9\%$
Eligible?	No	Yes
Source: Prepared by legislative auditor's staff using information from CMS and LDH.		

Recommendation 1: LDH may want to consider adopting a reasonable compatibility standard that is in line with other states.

Summary of Management's Response: LDH agrees with this recommendation and stated that it is lowering the reasonable compatibility standard to 10% after the implementation of its new eligibility and enrollment system has stabilized.

Recommendation 2: LDH should consider using a different formula to calculate reasonable compatibility.

Summary of Management's Response: LDH agrees with this recommendation and stated that it anticipates implementing this recommendation concurrent with the change to the reasonable compatibility standard.

While 30 states use federal or state income tax data as a tool when making eligibility determinations, LDH does not. Analysis performed by LDR found that 83,850 (25%) of the 335,400 adult Medicaid recipients with a tax return had income reported to Medicaid that differed, either being higher or lower, by \$20,000 from the amount filed on their tax return.

CMS encourages states to use multiple data sources to determine Medicaid eligibility, two of which are federal and state income tax data. According to CMS, federal tax data from the Internal Revenue Service (IRS) is necessary for a Medicaid agency to verify household income and family size as a part of the eligibility determination; however, CMS does not require states to use it. CMS has set up a portal that allows states to receive federal income tax data from the IRS, which 28 states do currently receive. In addition, three states use state income tax data as an additional electronic data source for eligibility purposes. Exhibit 4 shows the number of states that use federal or state income tax data in eligibility determinations.

Exhibit 4 States Using Federal or State Income Tax Data	
Source	Number
Federal	28
State	3
Total	30*
*California uses both federal and state income tax data. Source: Prepared by legislative auditor's staff using information from CMS.	

LDH does not use federal or state income tax data as a tool when determining Medicaid eligibility. While LDH uses various electronic data sources such as quarterly wage information or unemployment benefits from the Louisiana Workforce Commission to verify income for eligibility determinations, it does not use federal or state income tax data. Other states use tax data as a tool either at application, at redetermination, or on an interim basis. However, LDH has chosen to not receive federal tax data due to concerns with cost and security

of the data, even though applicants sign a waiver⁹ on the Medicaid application that allows LDH to use tax data for eligibility.

Tax data would also assist LDH in verifying household size, which is a key component of eligibility. The current electronic data sources used by LDH do not include the information needed to verify household size. The Department of Children and Family Services (DCFS) uses Federal tax data from the IRS to check unearned¹⁰ income for Supplemental Nutrition Assistance Program (SNAP) participants on an annual basis to identify high-risk participants who could potentially be ineligible based on this information. This information is then used primarily at the participant's next redetermination of eligibility. According to DCFS, it has five quality improvement staff who assist with this function. LDH has access to this unearned tax information but only uses it for determining Medicaid eligibility in its long-term care programs.¹¹ Although LDH and DCFS are implementing a new eligibility system that will improve the speed and efficiency of case workers during the eligibility process, LDH staff stated they will continue to use the IRS unearned income tax data only for recipients in its long-term care programs.

In addition, LDH has an agreement with the Louisiana Department of Revenue (LDR) to receive state income tax data. However, LDH does not use this data because, according to LDH, the manner in which the information is shared by LDR limits its usefulness in making eligibility determinations. Instead of receiving a full data set of tax information, LDR only allows LDH to make specific requests about particular individuals. In addition, LDR would report to LDH income for all people in the household but not specify how much each person within the household made. Exhibit 5 shows the electronic data sources that can be used to verify income in the eligibility process, while Appendix D lists which tax data source is used and whether each state uses it at application, redetermination, or on an interim basis.

⁹ The Medicaid application includes a federally-required signature section where the applicant signs the application, which includes a statement where the Medicaid recipient agrees to "...help Medicaid by letting them obtain the information they need from government agencies, employers, medical providers, and others" and a statement from LDH declaring that it will "... check your answers using information in our electronic databases and databases from the Internal Revenue Service (IRS)... If the information doesn't match, we may ask you to send us proof."

¹⁰ Unearned income includes income such as interest, dividends, retirement, and gambling winnings.

¹¹ Long-term care programs are FFS instead of provided by the MCOs, meaning the provider is only paid when services are provided. PMPMs paid to the MCOs are made regardless of whether or not services are provided.

Exhibit 5 Electronic Data Sources Used for Income Verification			
Source of Income Information	Number of States that Use Source	Used by LDH?	Explanation
Social Security Administration	50	Yes	Social Security benefits
State Unemployment Compensation	47	Yes	Unemployment benefits
Supplemental Nutrition Assistance Program	32	Yes	Wage data used to qualify for this program
State Wage Collection Agency	44	Yes	Employee wage data
Temporary Assistance for Needy Families	30	Yes	Wage data used to qualify for this program
Commercial Database	37	Yes	Wage data from the Work Number, veterans affairs benefits, and earned and unearned income
Internal Revenue Service	28	No	Reported Federal income taxes
Office of Child Support Enforcement	17	No	Child support benefits
State Income Tax	3	No	Reported income taxes
Source: Prepared by legislative auditor's staff using information from CMS and LDH.			

LDH estimates it would need to spend approximately 4,500 hours to update the systems necessary to accommodate federal income tax data. In addition, the Office of Technology Supports would need to spend an additional 1,500 hours to store and secure the data. According to LDH, it does not believe that income tax data would be as useful in making eligibility determinations as data from more recent data sources, such as the Work Number and quarterly wage records,¹² since eligibility is based on income in the month of application. However, not all workers are captured in these other data systems, such as self-employed workers. If a worker who is self-employed says he does not have a job at application, then no income would be found in LDH's current data matches. In this situation, the applicant would be determined to be eligible.

Using federal and/or state income tax data would give LDH a more complete picture of the employment held and wages earned by Medicaid applicants and recipients, and give it the ability to look at trends in an individual's employment. While costs would be incurred to implement the data system and the needed staff to conduct income reviews, the monetary benefits of having a system in place to verify tax information and prevent and recoup improper PMPMs may exceed the cost to implement.

A data match performed by LDR found that approximately 83,850 (25%) of the 335,400 Medicaid recipients who filed a tax return reported income to Medicaid that differed by \$20,000 or more from the tax return. As a part of the *Task Force on Coordination of Medicaid Fraud Detection and Prevention Measures*,¹³ LDR performed a data match on

¹² For example, taxes for calendar year 2017 are not due to be filed until April 2018 or later if an extension is granted. If an eligibility determination is being made in March 2018, the eligibility worker would need to look at tax data from calendar year 2016.

¹³ <http://www.legis.la.gov/legis/ViewDocument.aspx?d=1052678>

approximately 860,000 adult Medicaid recipients to compare the amount of income reported to Medicaid to the amount of income reported on the individuals' state income tax returns. LDR found that approximately 335,400 (39%) of these adult Medicaid recipients filed a tax return. Of these, approximately 83,850 (25%) had an income reported to Medicaid that differed, either being higher or lower, than what they reported on their tax returns by more than \$20,000. When the results are expanded to those whose tax return did not match within \$10,000, 207,948 (62%) did not match. Exhibit 6 shows statistics on the ranges in which the amount of income reported to Medicaid varied from the amount of income shown on state tax returns.

Exhibit 6 LDR Match Results		
Category	Number	Percentage
Medicaid recipients who filed a tax return	335,400	39%
Tax Return did not match income reported to Medicaid	311,922	93%
Tax Return did not match income reported to Medicaid within \$1,000	301,860	90%
Tax Return did not match income reported to Medicaid within \$5,000	264,966	79%
Tax Return did not match income reported to Medicaid within \$10,000	207,948	62%
Tax Return did not match income reported to Medicaid within \$20,000	83,850	25%
Source: Prepared by legislative auditor's staff using information from CMS and LDH.		

According to LDR, there were multiple individuals who had income greater than \$100,000 on their tax returns, but the majority of these were lump sum payments that would not affect the eligibility of the Medicaid recipient. LDR and LDH have started the process of reviewing some of these cases. LLA cannot verify the accuracy of the data match due to R.S. 47:1508(B)(10) stating that LLA can only use LDR tax data when conducting an audit of LDR.

Recommendation 3: LDH should consider obtaining federal income tax data to assist in making eligibility determinations.

Summary of Management's Response: LDH agrees with this recommendation and stated that it intends to make this change after the implementation of its new eligibility and enrollment system has stabilized.

Recommendation 4: LDH should continue to analyze those Medicaid recipients identified in LDR's analysis whose incomes differed by more than \$100,000.

Summary of Management's Response: LDH agrees with this recommendation and stated it will continue to analyze those Medicaid recipients identified in LDR's analysis whose incomes differed by more than \$100,000.

APPENDIX A: MANAGEMENT'S RESPONSE



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

April 27, 2018

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

Dear Mr. Purpera,

RE: Strengthening of the Medicaid Eligibility Determination Process

Thank you for the opportunity to respond to the findings of your Medicaid Audit Unit on strengthening the Medicaid eligibility determination process. The Management of the Bureau of Health Services Financing (BHSF), which is responsible for the Medicaid program in Louisiana, is committed to ensuring the agency's policies and procedures result in accurate and timely determinations and made in a manner consistent with simplicity of administration and in the best interests of applicants and recipients per federal regulations.

I have provided a response to the Louisiana Legislative Auditor's recommendations below.

Recommendation 1: LDH may want to consider adopting a reasonable compatibility standard that is in line with other states.

LDH Response: LDH agrees with this recommendation and is working on lowering its current reasonable compatibility standard to 10% similar to other states. We plan to make this change after implementation of the new eligibility and enrollment system has stabilized.

Recommendation 2: LDH should consider using a different formula to calculate reasonable compatibility.

LDH Response: LDH agrees and anticipates implementing this recommendation concurrent with the change to the reasonable compatibility standard.

Recommendation 3: LDH should consider obtaining Federal income tax data to assist in making eligibility determinations.

Mr. Daryl G. Purpera
April 27, 2018
Page 2


LDH Response: Though tax data cannot be the sole determinant of eligibility, LDH agrees with this recommendation and intends to make this change after implementation of the new eligibility and enrollment system has stabilized.

Recommendation 4: LDH should continue to analyze those Medicaid recipients identified in LDR's analysis whose incomes differed by more than \$100,000.

LDH Response: LDH will continue to analyze those Medicaid recipients identified in LDR's analysis whose incomes differed by more than \$100,000.

You may contact Rhett Decoteau, Deputy Director, at (225) 342-2300 or via e-mail at Rhett.Decoteau@la.gov with any questions about this matter.

Sincerely,



W. Jeff Reynolds
Undersecretary

JR/ap

APPENDIX B: SCOPE AND METHODOLOGY

We conducted this analysis under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. This analysis focused on LDH income eligibility processes. The purpose of this analysis was:

To identify areas in which LDH could strengthen its process for determining the eligibility of Medicaid recipients.

The scope of our audit was significantly less than that required by *Government Auditing Standards*. We believe the evidence obtained provides a reasonable basis for our findings and conclusions. To conduct this analysis we performed the following steps:

- Researched relevant federal and state laws, regulations, policy, and guidance regarding the Medicaid eligibility determination process.
- Met with LDH employees to gain an understanding of eligibility determination processes relative to income and the possibilities for using tax data in verifying income eligibility.
- Researched and compared reasonable compatibility standards for each of the 49 other states and the District of Columbia to current Louisiana standards.
- Discussed and provided the results of our analysis to LDH management.

APPENDIX C: STATE REASONABLE COMPATIBILITY STANDARDS

State	Compatibility Standard
Alabama	10%
Alaska	10%
Arizona	N/A
Arkansas	10%
California	N/A
Colorado	10%
Connecticut	The greater value of either 10% or \$100
Delaware	10%
District of Columbia	10%
Florida	10%
Georgia	N/A
Hawai'i	10%
Idaho	N/A
Illinois	5%
Indiana	N/A
Iowa	10%
Kansas	20%
Kentucky	10%
Louisiana	25%
Maine	N/A
Maryland	10%
Massachusetts	10%
Michigan	10%
Minnesota	10%
Mississippi	\$50
Missouri	10%
Montana	10%
Nebraska	10%
Nevada	\$225
New Hampshire	10%
New Jersey	10%
New Mexico	N/A
New York	10%
North Carolina	N/A
North Dakota	N/A

State	Compatibility Standard
Ohio	5%
Oklahoma	5%
Oregon	N/A
Pennsylvania	5%
Rhode Island	10%
South Carolina	10%
South Dakota	N/A
Tennessee	10%
Texas	N/A
Utah	N/A
Vermont	N/A
Virginia	10%
Washington	N/A
West Virginia	10%
Wisconsin	N/A
Wyoming	N/A
Source: Prepared by legislative auditor's staff using individual state verification plans located on CMS' website.	

APPENDIX D: WHEN DO STATES USE TAX DATA TO DETERMINE ELIGIBILITY?

State	Tax Data Used	Application	Renewal	Post-Enrollment
Alabama	Federal	✓	✓	✓
Alaska				
Arizona				
Arkansas	Federal	✓	✓	
California	Federal/State	✓	✓	
Colorado				
Connecticut	Federal	✓	✓	✓
Delaware				
District of Columbia	Federal	✓	✓	
Florida				
Georgia				
Hawai'i				
Idaho	Federal	✓	✓	✓
Illinois	Federal	✓	✓	
Indiana				
Iowa	Federal	✓	✓	✓
Kansas*				
Kentucky	Federal	✓	✓	
Louisiana				
Maine				
Maryland	Federal	✓	✓	
Massachusetts	Federal	✓	✓	
Michigan	Federal	✓	✓	
Minnesota	Federal	✓	✓	
Mississippi				
Missouri	Federal	✓	✓	
Montana				
Nebraska	Federal	✓	✓	
Nevada				
New Hampshire				
New Jersey	State	✓	✓	
New Mexico	Federal			✓
New York	Federal	✓	✓	

State	Tax Data Used	Application	Renewal	Post-Enrollment
North Carolina				
North Dakota	Federal	✓	✓	
Ohio	Federal	✓	✓	
Oklahoma				
Oregon	Federal			✓
Pennsylvania	Federal	✓	✓	✓
Rhode Island	Federal	✓	✓	
South Carolina				
South Dakota	Federal	✓	✓	
Tennessee	Federal	✓	✓	
Texas				
Utah				
Vermont	Federal	✓	✓	
Virginia	Federal	✓	✓	
Washington	Federal		✓	✓
West Virginia	Federal	✓	✓	
Wisconsin				
Wyoming	Federal	✓	✓	

APPENDIX E: LIST OF PREVIOUS MAU REPORTS

Issue Date	Title
October 26, 2016	<i>Medicaid Recipient Eligibility – Managed Care and Louisiana Residency</i>
March 22, 2017	<i>Program Rule Violations in the Medicaid Dental Program</i>
March 29, 2017	<i>Duplicate Payments for Medicaid Recipients with Multiple Identification Numbers</i>
July 12, 2017	<i>Prevention, Detection, and Recovery of Improper Medicaid Payments in Home and Community-Based Services</i>
September 6, 2017	<i>Improper Payments in the Medicaid Laboratory Program</i>
October 4, 2017	<i>Monitoring of Medicaid Claims Using All-Inclusive Code (T1015)</i>
November 29, 2017	<i>Improper Payments for Deceased Medicaid Recipients</i>
Source: MAU reports can be found on the LLA’s website under “Reports and Data” using the “Audit Reports by Type” button. By selecting the “Medicaid” button, all MAU reports issues by LLA will be displayed. https://www.lla.la.gov/reports-data/audit/audit-type/index.shtml?key=Medicaid	