



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
STATE AUDITOR

May 13, 2024

Financial Audit Management Report

Drew Snyder, Executive Director
Mississippi Division of Medicaid
550 High Street, Suite 1000
Jackson, MS 39201

Dear Mr. Snyder:

The Office of the State Auditor has completed its audit of selected accounts included on the financial statements of the Mississippi Division of Medicaid for the year ended June 30, 2023. These financial statements will be consolidated into the State of Mississippi's *Annual Comprehensive Financial Report*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Our procedures and tests cannot and do not provide absolute assurance that all state legal requirements have been met. In accordance with *Section 7-7-211, Miss. Code Ann. (1972)*, the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

Internal Control over Financial Reporting

In planning and performing our audit of selected accounts included on the financial statements of Mississippi Division of Medicaid as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Mississippi Division of Medicaid's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on these accounts, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of the Mississippi Division of Medicaid's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

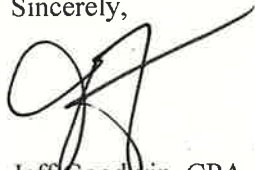
As part of obtaining reasonable assurance about whether selected accounts included on the financial statements of the Mississippi Division of Medicaid are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Mississippi Division of Medicaid's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Mississippi Division of Medicaid's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

I appreciate the cooperation and courtesy extended by the officials and employees of the Mississippi Division of Medicaid throughout the audit. If you have any questions or need more information, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jeff Goodwin', with a stylized flourish extending from the end.

Jeff Goodwin, CPA,
Director, Financial and Compliance Division



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
STATE AUDITOR

October 31, 2024

Single Audit Management Report

Cindy Bradshaw, Executive Director
Mississippi Division of Medicaid
550 High Street, Suite 1000
Jackson, MS 39201

Dear Mrs. Bradshaw:

Enclosed for your review are the single audit findings for the Mississippi Division of Medicaid for Fiscal Year 2023. In these findings, the Auditor's Office recommends the Mississippi Division of Medicaid:

Single Audit Findings

1. Strengthen Controls to Ensure Compliance with the Eligibility requirements of the Children's Health Insurance Program (CHIP) and the Medical Assistance Program.

Please review the recommendations and submit a plan to implement them by November 8, 2024. The enclosed findings contain more information about our recommendations.

During future engagements, we may review the findings in this management report to ensure procedures have been initiated to address these findings.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance on each major federal program and the results of that testing based on the requirements of *Office of Management and Budget's Uniform Guidance*. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

I hope you find our recommendations enable the Mississippi Division of Medicaid to carry out its mission more efficiently. I appreciate the cooperation and courtesy extended by the officials and employees of the Mississippi Division of Medicaid. If you have any questions or need more information, please contact me.

Sincerely,

A handwritten signature in cursive script, reading "Lisa Mead", is written over a faint, larger cursive signature that appears to be "Lisa Mead".

Lisa Mead, CPA
Director, Agency Federal Audit
Enclosures

SINGLE AUDIT FINDINGS

In conjunction with our audit of federal assistance received by the State of Mississippi, the Office of the State Auditor has completed its audit of the State's major federal programs administered by the Mississippi Division of Medicaid for the year ended June 30, 2023.

Our procedures and tests cannot and do not provide absolute assurance that all federal legal requirements have been met. In accordance with *Section 7-7-211, Mississippi Code Annotated (1972)*, the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

Report on Compliance for Each Major Federal Program

We have audited the Mississippi Division of Medicaid's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the federal programs selected for audit that are administered by the Mississippi Division of Medicaid for the year ended June 30, 2023.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Mississippi Division of Medicaid's federal programs.

Auditor's Responsibilities for the Audit of Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State of Mississippi's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Mississippi Division of Medicaid's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Mississippi Division of Medicaid's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Mississippi Division of Medicaid's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Mississippi Division of Medicaid's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item **2023-024** to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Finding and Recommendation

ELIGIBILITY

Material Weakness

Material Noncompliance

2023-024 Strengthen Controls to Ensure Compliance with Eligibility Requirements of the Children's Health Insurance Program (CHIP) and the Medical Assistance Program.

ALN Number 93.767 - CHIP
93.778 - Medical Assistance Program (Medicaid; Title XIX)

Federal Award No. All Current Active Grants

Federal Agency Department of Health and Human Services (HHS)

Pass-through Entity N/A

Questioned Costs \$26,131

Criteria *Code of Federal Regulations (42 CFR § 435.948(a)(1))* states, "The agency must in accordance with this section request the following information relating to financial eligibility from other agencies in the State and other States and Federal programs to the extent the agency determines such information is useful to verifying the financial eligibility of an individual: Information related to wages, net earnings from self-employment, unearned income and resources from the State Wage Information Collection Agency (SWICA), the Internal Revenue Service (IRS), the Social Security Administration (SSA), the agencies administering the State unemployment compensation laws, the State administered supplementary payment programs under section 1616(a) of the Act, and any State program administered under a plan approved under Titles I, X, XIV, or XVI of the Act."

Code of Federal Regulations (42 CFR § 435.949(b)) states, "To the extent that information related to eligibility for Medicaid is available through the electronic service established by the Secretary, States must obtain the information through such service, subject to the requirements in subpart C of part 433 of this chapter, except as provided for in §435.945(k) of this subpart."

The Center for Medicaid and CHIP Services (CMCS) Informational Bulletin - Subject: *MAGI-Based Eligibility Verification Plans* states, "To the extent that information related to Medicaid or CHIP eligibility is available through the electronic data services hub established by the Secretary, states must obtain the information through this data services hub. Subject to Secretarial approval and the conditions described in §435.945(k) and 457.380(i), states can obtain information through a mechanism other than the data services hub."

The Mississippi Division of Medicaid Eligibility Policy and Procedures Manual Section 201.03.04A requires the use of the individual's most recent tax return to verify income for individuals considered self-employed, a shareholder in an S

Corporation, a partner in a business or one who has income from a partnership, LLP, LLC or S Corporation.

Per the Mississippi Division of Medicaid MAGI based Eligibility Verification Plan, Mississippi Division of Medicaid has determined Mississippi Department of Employment Security (MDES) to be a useful electronic data source.

Per the Mississippi Medicaid State Plan Attachment 4.32-A, applicants are submitted weekly to MDES to verify wage and unemployment benefits. Renewals are submitted once per month for the same data. Renewal files are processed in the month prior to the scheduled review due date.

Code of Federal Regulations (42 CFR § 435.914(a)) states, "The agency must include in each applicant's and beneficiary's case record the information and documentation described in § 431.17(b)(1) of this chapter."

Per *Code of Federal Regulations (42 CFR § 431.17(b)(1))*, a State plan must provide that the Medicaid agency will maintain or supervise the maintenance of the records necessary for the proper and efficient operation of the plan. The records must include individual records on each applicant and beneficiary that contain all information provided on the initial application submitted through any modality described in § 435.907 of this chapter by, or on behalf of, the applicant or beneficiary, including the signature on and date of application. Further, the records must contain the disposition of income and eligibility verification information received under §§ 435.940 through 435.960 of this chapter, including evidence that no information was returned from an electronic data source.

The Mississippi Division of Medicaid Eligibility Policy and Procedures Manual Section 101.08.01 states, "All cases must be thoroughly documented. Documentation is the written record of all information pertaining to the eligibility decision. Case documentation includes the completed application form, the specialist's verbal and written contacts with the applicant, information requested and received from electronic data sources, the applicant or third-party sources, such as governmental or nongovernmental agencies, businesses and individuals, and notification of the eligibility decision."

Miss. Code Ann (1972) Section 43-13-116.1(2) states, "In accordance with Section 1940 of the federal Social Security Act (42 USCS Section 1396w), the Division of Medicaid shall implement an asset verification program requiring each applicant for or recipient of Medicaid assistance on the basis of being aged, blind or disabled, to provide authorization by the applicant or recipient, their spouse, and by any other person whose resources are required by law to be disclosed to determine the eligibility of the applicant or recipient for Medicaid assistance, for the division to obtain from any financial institution financial records and information held by any such financial institution with respect to the applicant, recipient, spouse or such other person, as applicable, that the division determines are needed to verify the financial resources of the applicant, recipient or such other person in connection with a determination or redetermination with respect to eligibility for, or the amount or extent of, Medicaid assistance. Each aged, blind or disabled Medicaid applicant or recipient, their spouse, and any other applicable person described in this section shall provide authorization (as specified by 42 USCS Section 1396w(c)) to the division to obtain from any financial institution, any financial

record, whenever the division determines that the record is needed in connection with a determination or redetermination of eligibility for Medicaid assistance.”

The Mississippi Division of Medicaid Eligibility Policy and Procedure Manual Section 303.03 states, “Section 1940 of the Social Security Act and Mississippi state law requires the verification of liquid assets held in financial institutions for purposes of determining Medicaid eligibility for applicants and beneficiaries in programs with an asset test, i.e., Aged, Blind, and Disabled (ABD) Medicaid programs.”

Per The Mississippi Division of Medicaid Eligibility Policy and Procedure Manual Section 303.03, implementation of MDOM’s Asset Verification System (AVS) is on/after November 1, 2018. The AVS contractor will perform electronic matches with financial institutions to detect and verify bank accounts based on identifiers including Social Security Numbers for the following COEs: 010 through 015, 019, 025, 045, 062 through 066, and 094 through 096. At each application and redetermination, a request will be submitted through AVS for information on an individual’s financial accounts. The AVS must be used as a primary data source when verifying resources.

Code of Federal Regulations (42 CFR § 435.945(d)) states, “All State eligibility determination systems must conduct data matching through the Public Assistance Reporting Information System (PARIS).”

The Mississippi Division of Medicaid MAGI-Based Eligibility Verification Plan states, “The state uses quarterly PARIS data matches to resolve duplicate Medicaid participation in another state and residency discrepancies.”

Per the Mississippi Medicaid State Plan Attachment 4.32-A, quarterly file transmissions of Medicaid recipients active in the previous quarter are submitted for matching purposes with applicable federal databases (PARIS) to identify benefit information on matching Federal civilian employees and military members, both active and retired, and to identify duplicate participation across state lines.

Condition

During testwork performed over eligibility requirements for CHIP and the Medical Assistance Program as of June 30, 2023, the auditor tested 300 total beneficiaries (180 Modified Adjusted Gross Income (MAGI) beneficiaries and 120 aged, blind, and disabled (ABD) beneficiaries) and noted the following:

- Mississippi Division of Medicaid (MDOM) did not use federal tax and/or state tax returns to verify income, including self-employment income, out-of-state income, and various types of unearned income when these types of income were not reported by the beneficiary. The Medicaid State Plan requires the verification of all income for MAGI-based eligibility determinations, and MDOM’s Eligibility Policy and Procedure Manual (Section 201.03.04a) requires the use of an individual’s most recent tax return to verify self-employment income. This section further states, if tax returns are not filed, not available, or if there is a change in income anticipated for the current tax year, refer to Chapter 200, Net Earnings from Self-Employment at 200.09.08, for policy on estimating net earnings from self-employment. The MDOM’s State Plan does not allow for accepting self-attested income. Therefore, if an applicant indicates zero for

self-employment income, the amount of zero must be verified like any other income amount.

- 20 of the 180 MAGI beneficiaries (or 11.11 percent) reported self-employment income, out-of-state income, or unearned income on the Mississippi income tax return, but the income was not reported on the recipient's application. Of the 20 instances, seven instances (or 35.00 percent) were noted in which the total income per the most recent tax return available at the time of determination exceeded the applicable income limit for the recipient's category of eligibility.

Due to MDOM not verifying self-employment income on the applicant's tax return, MDOM was not aware income exceeded eligibility limits, and did not request any additional information that might have explained why income was not self-reported; therefore, auditor could not determine with certainty that individuals are, in fact, ineligible. However, information that MDOM used at the time of the eligibility determination did not support eligibility. The auditor acknowledges that the self-employment income reported on the income tax returns does not, in and of itself, make the seven cited beneficiaries ineligible, it does indicate that they had self-employment income during the year of eligibility determination that was, potentially, not accurately reported on their application. Furthermore, MDOM did not perform any procedures to verify that zero self-employment income reported on the applications was accurate.

MDOM's policy requires the use of the individual's most recent tax return to verify income for individuals considered self-employed, a shareholder in an S Corporation, or a partner in a business or one who has income from a partnership, LLP, LLC or S Corporation. Due to the timing of tax returns filings, including allowable extensions, MDOM requires the use of prior year income verification in these circumstances. Additionally, due to the COVID-19 pandemic, some beneficiaries did not have a redetermination performed in FY 2023, so the auditor tested the prior year redetermination (which made the beneficiary eligible as of June 30, 2023). The auditor used tax return data from the following years: 2018 for 2019 determinations, 2019 for 2020 determinations, 2020 for 2021 determinations, 2021 for 2022 determinations, and 2022 for 2023 determinations.

The fiscal year payments for these seven beneficiaries that might not have been eligible to receive the benefits totaled \$15,250 of questioned costs.

Based on the error rate calculated using the fee for service (FFS) and capitation payments of our sample, the projected amount of payments made for beneficiaries who it is reasonably possible were ineligible would fall between \$53,462,373 (projected costs based on average monthly payments sampled) and \$113,426,443 (projected costs based on actual month payment sampled).

The following is a breakdown of these costs by category:

CHIP: Between \$3,538,857 (average monthly) to \$7,417,429 (actual monthly)

MAGI Managed Care: Between \$28,214,804 (average monthly) to \$77,872,775 (actual monthly)

MAGI Fee for Service: Between \$21,708,712 (average monthly) to \$28,136,240 (actual monthly)

- For four of the 180 MAGI beneficiaries (or 2.22 percent), income was not verified through Mississippi Department of Employment Security (MDES) at the time of the redetermination for the eligibility period that covered June 30, 2023. This resulted in questioned costs of \$10,639. Questioned costs were not projected for this item due to the inability to statistically validate the sample.
- For two of the 300 beneficiaries (or 0.67 percent), the beneficiary's case file did not contain a completed application.
- For one of the 300 beneficiaries (or 0.33 percent), MDOM was unable to provide auditors with the beneficiary's case file. This resulted in questioned costs of \$242. Questioned costs were not projected for this item due to the inability to statistically validate the sample.
- 80 ABD beneficiaries required resource verifications through the Asset Verification system (AVS). Of the 80, 15 instances (or 18.75 percent) in which resources were not verified through AVS at the time of redetermination.
- 195 out of 300 beneficiaries (or 65.00 percent) were not included on all of the required quarterly Public Assistance Reporting Information System (PARIS) file transmissions for fiscal year 2023. Of the 195 beneficiaries, one beneficiary (or 0.51 percent) was not included on any quarterly PARIS file transmissions during fiscal year 2023.

Cause	MDOM did not have adequate internal controls to ensure compliance with eligibility requirements. Additionally, MDOM did not have policies in place to verify certain types of income on applicant's tax returns, as required by its own policy and procedures, for eligibility determinations.
Effect	Failure to comply with eligibility requirements could result in ineligible beneficiaries being determined eligible, resulting in questioned costs and the possible recoupment of funds by the federal granting agency.
Recommendation	We recommend MDOM strengthen controls to ensure compliance with eligibility requirements of CHIP and the Medical Assistance Program.
Repeat Finding	Yes, 2022-025, 2021-041, 2020-042 and 2019-027.
Statistically Valid	Portions of this finding were based on statistically valid samples.

OFFICE OF THE GOVERNOR

Walter Sillers Building | 550 High Street, Suite 1000 | Jackson, Mississippi 39201



MISSISSIPPI DIVISION OF
MEDICAID

SINGLE AUDIT FINDINGS

November 8, 2024

Shad White, State Auditor
Office of the State Auditor
State of Mississippi
P.O. Box 956
Jackson, MS 39205-0956

Dear Mr. White:

Thank you for providing the Single Audit Findings for the Mississippi Division of Medicaid for our review and response. Our responses are below.

Sincerely,

Cindy Bradshaw

Cindy Bradshaw
Executive Director
Mississippi Division of Medicaid

AUDIT FINDINGS

93.767 Children's Health Insurance Program (CHIP)
93.778 Medical Assistance Program (Medicaid; Title XIX)

Eligibility

2023-024 Strengthen Controls to Ensure Compliance with Eligibility Requirements of the Children's Health Insurance Program (CHIP) and the Medical Assistance Program

DOM Response:

Use of Tax Return Resources

Seven MAGI beneficiaries - DOM did not verify self-employment income reported on tax return

DOM Does Not Concur. OSA compared eligibility data to state income tax returns. DOM is prohibited from accessing state income tax records per Mississippi Code Annotated §27-3-73 and currently, is not allowed to have access to federal income tax records. DOM maintains that for determining eligibility, it has complied with the CMS-approved state plan. Using the approved CMS MAGI Based Verification plan in effect during the audit time period, the state sought to verify the reported income to the standard of reasonable compatibility, as defined by CMS, through all available electronic data sources.

Further, DOM is required to accept the information provided by the applicant and utilize the available verification methods as detailed in the CMS-approved state plan to evaluate the accuracy of the information provided. If an applicant does not report self-employment income, and the tools available to DOM do not reveal such, DOM has performed its due diligence in the eligibility process and complied with the requirements of CMS, DOM's federal regulatory and oversight agency. Additionally, tax return information is outdated and not deemed applicable to DOM.

Four of the 180 MAGI beneficiaries - Income was not verified through Mississippi Department of Employment Security

DOM Concurs. This oversight was reviewed with the employees. Additionally, DOM Eligibility staff will be reminded of the MDES response time to ensure that when a MDES request is generated the adequate response time is waited prior to processing an application.

Two of the 300 beneficiaries - The beneficiary's case file did not contain a completed application.

DOM Concurs. This file could not be located.

One of the 300 beneficiaries – DOM could not provide a case file.

DOM Concurs. This file could not be located.

Fifteen ABD beneficiaries - Resources were not verified through AVS at the time of redetermination.

DOM Concurs. This was a previous finding that DOM concurred with. In June 2022, the eligibility system change request list was updated to include asset checks within the system processing workflow to eliminate the manual request process and facilitate asset verification through AVS. This process was implemented June of 2022 for redetermination contacts. Application contacts are a manual process. DOM did not perform resource verification through AVS for the beneficiaries in question prior to this implementation. However, after being notified DOM ran AVS for all applicants, which resulted in **no** change in the eligibility determination.

One hundred ninety-five beneficiaries were not included on all of the required quarterly Public Assistance Reporting Information System (PARIS) file transmissions for fiscal year 2023. Of the 195 beneficiaries, one beneficiary was not included on any quarterly PARIS file transmissions during fiscal year 2023.

DOM Does not Concur. PARIS jobs run on February 1, May 1, August 1, and November 1. PARIS will not be pulled on a beneficiary if the case is closed at the time the file is generated or if there is no SSN on file. Additionally, while the records are sent, not all the cases return a match. Our vendor confirmed that a PARIS request was sent for the open cases with SSN numbers on file with one exception. One case was in COE 29 – Family Planning. The omission was identified in a previous audit and was corrected in late 2023.

DOM Corrective Action Plan:

- a. All issues identified will be reviewed with regional office staff. Examples of these issues will be included in annual training sessions performed by Eligibility staff. Further, DOM is implementing an electronic storage system to house all documents associated with applicants/beneficiary files.
- b. Cindy Bradshaw
- c. December 31, 2024