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OFFICE OF THE STATE OF SUPERINTENDENT OF EDUCATION  
FINDINGS AND RECOMMENDATIONS *(Continued)*

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2015-06

*Inaccurate Reimbursable Payments (Adjustment #6)*

**Finding:**

The total Medicaid claims paid amount of \$1,461,051 in the cost report did not agree with the D.C. Department of Health Care Finance's (DHCF) records of \$1,472,578.

**Regulation(s):**

- **Medicaid State Plan - Attachment 4.19B** – The cost reconciliation process must be completed with twenty-four months of the end of reporting period covered by the annual cost report. The total CMS-approved, Medicaid allowable scope of costs based on CMS-approved cost allocation methodology procedures are compared to the provider's Medicaid interim payments for school based health services delivered during the reporting period as documented in the Medicaid Management Information System (MMIS) resulting in cost reconciliation.

An adjustment of \$11,527 is made in the adjusted cost report to agree with DHCF's records.

**Recommendation:**

We recommend that OSSE reconcile their paid claims records to DHCF and include this figure in their cost report.

**Management's Response:**

*Findings:* OSSE does not concur with the Auditor's findings. OSSE reports what has been actually paid out by DHCF at the time of cost reporting. OSSE has no knowledge of the process DCHF utilizes to determine this figure. It would be beneficial for DHCF to explain their calculation for this field.

*Recommendation:* OSSE concurs with the Auditor's recommendation if DCHF will provide the figure and agree to explain the method utilized to determine the calculation for this field.