

**Department of Health and Human Services**

**OFFICE OF  
INSPECTOR GENERAL**

**AUDIT OF PAYMENTS FOR  
MEDICAID SERVICES TO  
DECEASED RECIPIENTS**

**OCTOBER 1, 1998 THROUGH  
SEPTEMBER 30, 2001**

**ARIZONA HEALTH CARE COST  
CONTAINMENT SYSTEM**



**October 2003  
A-05-03-00073**

# *Office of Inspector General*

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

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REGION V  
OFFICE OF  
INSPECTOR GENERAL

October 31, 2003

Report Number A-05-03-00073

Anthony Rodgers, Director  
Arizona Health Care Cost Containment System  
801 East Jefferson  
Phoenix, Arizona 85034

Dear Mr. Rodgers:

This letter provides you with the results of our audit of Medicaid payments for services provided after the recipient's death. Our review was conducted in accordance with generally accepted government auditing standards.

Although we identified Medicaid payments for services provided after the recipient's death, we concluded that the State agency had procedures in place to ensure that these inappropriate payments were recovered. The State agency procedures include recovery of a portion of the monthly payments for capitated services and payments for extensive services obtained by using another person's social security number, often a spouse or relative. The State agency has implemented procedures to ensure that Medicaid recipients use their own social security number. For the period October 1, 1998 through September 30, 2001, we reviewed a statistical sample of 200 claims and determined that identified overpayments were adjusted and that there were no reportable weaknesses.

If you have any comments or concerns, please contact Leon Siverhus at (312) 353-7907. To facilitate identification, please refer to Report Number A-05-03-00073 in all correspondence related to this letter.

We appreciate the courtesies extended our audit staff during the course of the review.

Sincerely,

Paul Swanson  
Regional Inspector General  
for Audit Services

# ACKNOWLEDGMENTS

This report was prepared under the direction of Paul Swanson, Regional Inspector General for Audit Services. Other Office of Audit Services staff who contributed include:

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