



July 1, 2011

**TO:** Donald M. Berwick, M.D.  
Administrator  
Centers for Medicare & Medicaid Services

**FROM:** /Lori S. Pilcher/  
Acting Deputy Inspector General for Audit Services

**SUBJECT:** Review of Practitioner Compliance With the Requirements of the Hurricane Katrina Health-Care-Related Professional Workforce Supply Grant for the Greater New Orleans Area (A-06-09-00051)

Attached, for your information, is an advance copy of our final report on practitioner compliance with the requirements of the Hurricane Katrina health-care-related professional workforce supply grant for the Greater New Orleans area. We will issue this report to the Louisiana Department of Health and Hospitals within 5 business days.

If you have any questions or comments about this report, please do not hesitate to call me, or your staff may contact Brian P. Ritchie, Assistant Inspector General for the Centers for Medicare & Medicaid Audits at (410) 786-7104 or through email at [Brian.Ritchie@oig.hhs.gov](mailto:Brian.Ritchie@oig.hhs.gov) or Patricia Wheeler, Regional Inspector General for Audit Services, Region VI, at (214) 767-8414 or through email at [Trish.Wheeler@oig.hhs.gov](mailto:Trish.Wheeler@oig.hhs.gov). Please refer to report number A-06-09-00051.

Attachment



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General

Office of Audit Services, Region VI  
1100 Commerce Street, Room 632  
Dallas, TX 75242

July 6, 2011

Report Number: A-06-09-00051

Ms. Gerrelde Davis  
Director  
Bureau of Primary Care & Rural Health  
Louisiana Department of Health and Hospitals  
628 N. 4<sup>th</sup> Street  
P.O. Box 3118  
Baton Rouge, LA 70821-3118

Dear Ms. Davis:

Enclosed is the U.S. Department of Health & Human Services (HHS), Office of Inspector General (OIG), final report entitled *Review of Practitioner Compliance With the Requirements of the Hurricane Katrina Health-Care-Related Professional Workforce Supply Grant for the Greater New Orleans Area*. We will forward a copy of this report to the HHS action official noted on the following page for review and any action deemed necessary.

The HHS action official will make final determination as to actions taken on all matters reported. We request that you respond to this official within 30 days from the date of this letter. Your response should present any comments or additional information that you believe may have a bearing on the final determination.

Section 8L of the Inspector General Act, 5 U.S.C. App., requires that OIG post its publicly available reports on the OIG Web site. Accordingly, this report will be posted at <http://oig.hhs.gov>.

If you have any questions or comments about this report, please do not hesitate to call me at (214) 767-8414 or contact Michelle Richards, Audit Manager, at (214) 767-9202 or through email at [Michelle.Richards@oig.hhs.gov](mailto:Michelle.Richards@oig.hhs.gov). Please refer to report number A-06-09-00051 in all correspondence.

Sincerely,

/Antonio Wilkinson/ for  
Patricia Wheeler  
Regional Inspector General  
for Audit Services

Enclosure

**Director Reply to HHS Action Official:**

Mr. Rodney Benson  
Director  
Office of Acquisition and Grants Management  
Centers for Medicare & Medicaid Services  
Mail Stop C2-22-08  
7500 Security Boulevard  
Baltimore, MD 21244-1850

Department of Health & Human Services

**OFFICE OF  
INSPECTOR GENERAL**

**REVIEW OF PRACTITIONER COMPLIANCE  
WITH THE REQUIREMENTS OF THE  
HURRICANE KATRINA  
HEALTH-CARE-RELATED PROFESSIONAL  
WORKFORCE SUPPLY GRANT FOR THE  
GREATER NEW ORLEANS AREA**



Daniel R. Levinson  
Inspector General

July 2011  
A-06-09-00051

# *Office of Inspector General*

<http://oig.hhs.gov>

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Section 8L of the Inspector General Act, 5 U.S.C. App., requires that OIG post its publicly available reports on the OIG Web site.

## **OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS**

The designation of financial or management practices as questionable, a recommendation for the disallowance of costs incurred or claimed, and any other conclusions and recommendations in this report represent the findings and opinions of OAS. Authorized officials of the HHS operating divisions will make final determination on these matters.

## **EXECUTIVE SUMMARY**

### **BACKGROUND**

Section 6201(a)(4) of the Deficit Reduction Act of 2005 authorizes the Centers for Medicare & Medicaid Services (CMS) to award the Louisiana Department of Health and Hospitals (DHH), Bureau of Primary Care & Rural Health (the Bureau), a Professional Workforce Supply Grant (the Federal grant) to restore access to health care in communities impacted by Hurricane Katrina. The \$50 million Federal grant funds payments to licensed health care professionals for retention and recruitment and covers the period March 1, 2007, through September 30, 2012. (As of September 30, 2009, all of the Federal grant funds had been distributed.)

Pursuant to the Federal grant requirements, funds were to be distributed in one-time payments to individual practitioners based on the incentive options they chose. The incentives offered were payments for student loans, of malpractice insurance premium expenses, for contract execution (sign-on bonuses), of income guarantees, of health information technology continuing education expenses, and of relocation expenses. Practitioners could have chosen more than one incentive option and received a payment not to have exceeded the limits set forth in the Federal grant for each practitioner type. Interested practitioners were required to submit applications for funding and sign contracts agreeing to, among other things, provide services for 3 years in the Greater New Orleans area and repay Federal grant funds with interest if the contract terms were breached. Practitioners who received Federal grant funds for student loan repayment were required to pay down their student loans and furnish documentation showing that they had done so.

Pursuant to Department of Health & Human Services grant administration regulations (45 CFR § 92.40(a)), the Bureau, as the grantee, is responsible for managing the day-to-day operation of grant-supported activities and must monitor grant-supported activities to assure compliance with applicable Federal requirements and achievement of performance goals.

### **OBJECTIVE**

Our objective was to determine whether the practitioners who received payments under the Federal grant were performing in accordance with the Bureau's obligations under the Federal grant.

### **SUMMARY OF FINDINGS**

The practitioners who received payments under the Federal grant did not always perform in accordance with the Bureau's obligations under its Federal grant. Of the 100 practitioners included in our sample, 33 were in compliance with the Federal grant requirements, but 67, who received Federal grant funds totaling \$3,163,204, were not. These errors occurred because the Bureau did not follow its existing policies and procedures or did not have adequate policies and procedures to ensure that its contracts with practitioners obligated them to meet the 3-year service requirements, that practitioners were monitored for compliance with the Federal grant requirements, and that corrective action was taken for practitioners not in compliance.

Based on our sample results for the period March 1, 2007, through January 31, 2009, we estimated that the Bureau paid at least \$13,629,287 of Federal grant funds to an estimated 509 practitioners who were not in compliance with the Federal grant requirements.

## **RECOMMENDATIONS**

We recommend that the Bureau (1) refund to CMS \$13,629,287 for the estimated Federal grant funds paid to practitioners who were not in compliance with the Federal grant requirements during our audit period, (2) implement adequate policies and procedures to monitor practitioners' compliance with the Federal grant requirements, and (3) take corrective action for those practitioners not in compliance after our audit period.

## **BUREAU COMMENTS**

In written comments on our draft report, the Bureau outlined the actions it has taken to address the findings, the results of its efforts to date, and the actions it plans to take in the future. The Bureau disagreed with elements of two of our findings.

The Bureau's comments are included in their entirety as Appendix E.

## **OFFICE OF INSPECTOR GENERAL RESPONSE**

Nothing in the Bureau's comments caused us to revise our findings or recommendations.

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## INTRODUCTION

### BACKGROUND

Section 6201(a)(4) of the Deficit Reduction Act of 2005 authorizes the Centers for Medicare & Medicaid Services (CMS) to award the Louisiana Department of Health and Hospitals (DHH), Bureau of Primary Care & Rural Health (the Bureau), a Professional Workforce Supply Grant (the Federal grant) to restore access to health care in communities impacted by Hurricane Katrina. The \$50 million Federal grant covers the period March 1, 2007, through September 30, 2012. (As of September 30, 2009, all of the Federal grant funds had been distributed.)

### The Federal Grant

The Federal grant provides for the distribution of funds for (1) retaining physicians and other licensed health care professionals furnishing services in the Greater New Orleans Health Professional Shortage Areas (HPSA)<sup>1</sup> of Orleans Parish, Plaquemines Parish, St. Bernard Parish, and certain parts of Jefferson Parish and (2) recruiting such licensed professionals to provide health care services within those HPSAs.

Pursuant to the Federal grant requirements, funds were to be distributed in one-time payments to individual practitioners based on the incentive options they chose. The incentives offered were payments for student loans, of malpractice insurance premium expenses, for contract execution (sign-on bonuses), of income guarantees, of health information technology continuing education expenses, and of relocation expenses. Practitioners could have chosen more than one incentive option and received a payment not to have exceeded the limits set forth in the Federal grant requirements for each practitioner type. The payment limits ranged from a maximum of \$10,000 for a physical therapy assistant to \$110,000 for a physician.

In approving the Federal grant, CMS specified that terms and conditions would incorporate all terms in the Bureau's application for the Federal grant (the grant agreement). Interested practitioners were required to submit applications for funding and sign contracts with DHH before receiving Federal grant funds. Each contract stated the amount of Federal grant funds the practitioner was to receive and should have required, among other things, that the practitioner provide designated health care services for a 3-year period at an eligible site in the Greater New Orleans area and repay the Federal grant funds with interest if the contract terms were breached. The Federal grant also required that practitioners receiving funds for student loan repayment pay down their loans by the end of the month following the month in which they received the funds and furnish documentation showing that they had done so.

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<sup>1</sup> HPSAs have shortages of primary medical, dental, or mental health care providers and may be geographic (county or service area), demographic (low-income population), or institutional (comprehensive health center, federally qualified health center, or other public facility).

## **The Bureau**

The Bureau administers the Federal grant, which includes contracting with practitioners to obligate them to the terms of the Federal grant. Pursuant to Department of Health & Human Services grant administration regulations (45 CFR § 92.40(a)), the Bureau, as the grantee, is responsible for managing the day-to-day operation of grant-supported activities and must monitor grant-supported activities to assure compliance with applicable Federal requirements and achievement of performance goals.

The Bureau's mission is to improve the health status of Louisiana residents in rural and underserved areas. The Bureau works to support effective clinical practices and health care organizations and to recruit and retain primary medical health care providers.

## **Review of Contract Signatures**

After we completed our fieldwork for a previous audit,<sup>2</sup> we discovered that the Bureau had identified 26 practitioner contracts that may have contained inauthentic signatures. We conducted a separate audit addressing the signature authenticity issue (*Review of Contract Signatures for the Hurricane Katrina Health-Care-Related Professional Workforce Supply Grant for the Greater New Orleans Area (A-06-09-00053)*) using the same sample used in this audit, in which we reviewed a third aspect of the Bureau's administration of the Federal grant.

## **OBJECTIVE, SCOPE, AND METHODOLOGY**

### **Objective**

Our objective was to determine whether the practitioners who received payments under the Federal grant were performing in accordance with the Bureau's obligations under the Federal grant.

### **Scope**

The Bureau provided us with two documents listing payments for 717 practitioner contracts. The listing showed that the Bureau had paid \$25,669,298 in Federal grant funds during the period March 1, 2007, through January 31, 2009. After removing the 26 practitioner contracts totaling \$895,000 that the Bureau previously identified as possibly having inauthentic signatures, we selected a stratified random sample of 100 paid practitioner contracts that totaled \$5,599,593. For all of our sample items, we attempted to determine whether the practitioners were in compliance with the Federal grant requirements. (See Appendix A for the sample description.)

We did not review the Bureau's overall internal control structure. We limited our review to obtaining an understanding of the policies and procedures the Bureau used to monitor practitioners' compliance with Federal grant requirements.

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<sup>2</sup> *Review of the Hurricane Katrina Health-Care-Related Professional Workforce Supply Grant for the Greater New Orleans Area (A-06-08-00026)* was issued on March 31, 2010.

We conducted our fieldwork at the Bureau's office in Baton Rouge, Louisiana, and at practitioner work sites in the Greater New Orleans area.

## **Methodology**

To accomplish our objective, we:

- reviewed applicable Federal laws, regulations, and guidance;
- reviewed the Bureau's policies and procedures related to monitoring practitioners' compliance with Federal grant requirements;
- interviewed Bureau management officials to obtain an understanding of the Bureau's process for monitoring practitioners;
- obtained documents listing paid practitioner contracts for the period March 1, 2007, through January 31, 2009;
- selected a stratified random sample of 100 of these paid contracts (Appendix A);
- reviewed the Bureau's files, which included the practitioner contracts, for each sampled contract;
- interviewed each of the 100 practitioners and reviewed documentation provided by practitioners and their employers, such as payroll and student loan payment records; and
- discussed the results of our review with Bureau management officials.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## **FINDINGS AND RECOMMENDATIONS**

The practitioners who received payments under the Federal grant did not always perform in accordance with the Bureau's obligations under its Federal grant. Of the 100 practitioners included in our sample, 33 were in compliance with the grant requirements, but 67, who received Federal grant funds totaling \$3,163,204, were not. These errors occurred because the Bureau did not follow its existing policies and procedures or did not have adequate policies and procedures to ensure that its contracts with practitioners obligated them to meet the 3-year service requirements, that practitioners were monitored for compliance with the Federal grant requirements, and that corrective action was taken for practitioners not in compliance.

Based on our sample results for the period March 1, 2007, through January 31, 2009, we estimated that the Bureau paid at least \$13,629,287 of Federal grant funds to an estimated

509 practitioners who were not in compliance with the Federal grant requirements. (See Appendix B for the sample results and estimates and Appendix C for the sampled practitioner contract results.)

## **PRACTITIONERS NOT PERFORMING IN ACCORDANCE WITH THE BUREAU'S OBLIGATIONS**

### *Federal Grant Requirements*

The Bureau's agreement with CMS states that the Bureau would ensure that practitioners meet the following Federal grant requirements:

- sign contracts agreeing to provide a minimum of 3 years of service,
- submit timely quarterly reports summarizing their services as proof that they were fulfilling their requirements,<sup>3</sup>
- work full time,
- use any student loan repayment funds they receive to pay down their loans by the end of the month after they receive the funds and furnish documentation to the Bureau showing that they have done so,
- work at sites located in Region One HPSAs<sup>4</sup> appropriate for the practitioners' disciplines and approved by the Bureau in advance,
- have their contract end dates extended if they are absent from their practice sites for more than 7 weeks in any service year,
- provide clinical service, and
- be eligible for Federal grant funds before receiving them.<sup>5</sup>

### *Practitioner Contracts Specified Service Periods of Less Than 3 Years*

The Bureau executed contracts with 26 practitioners that specified service periods of less than 3 years. For example, one contract specified a starting date of November 30, 2007, and an

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<sup>3</sup> The grant agreement states that failure to provide timely quarterly reports would be considered grounds for default and would subject the practitioner to penalties, including repayment of the grant funds.

<sup>4</sup> Region One is defined by DHH. All of Orleans, Plaquemines, and St. Bernard Parishes were designated Region One HPSAs for primary care, dental, and mental health care. Although all of Jefferson Parish was designated as a Region One HPSA for mental health care, only certain zip codes of the parish were designated as primary care and dental HPSAs.

<sup>5</sup> For example, the grant agreement specified that practitioners already working in Louisiana HPSAs outside of Region One were to be considered ineligible for Federal grant funds.

ending date of September 30, 2010, a total term of 2 years and 10 months. Bureau officials stated that Bureau employees had made errors when they prepared the contract documents.

#### *Practitioners Did Not File Quarterly Reports*

Sixteen practitioners in our sample had not provided any quarterly reports to the Bureau at the time of our fieldwork.

#### *Practitioners Not Working Full Time*

Sixteen practitioners did not work full time during all or part of their service periods. For example, one practitioner worked only 99 clinical hours in one quarter, an average of 8.25 clinical hours per week.

#### *Practitioners Did Not Spend Federal Grant Funds Appropriately*

Fifteen practitioners who received Federal grant funds for student loan repayment did not use any of the funds or used only a portion of the funds to pay down their student loans.

#### *Practitioners Not Working at Eligible Sites*

Fourteen practitioners were not working at eligible sites during all or part of their contract periods. The Bureau approved several of these practice sites in error. For example, the Bureau allowed a practitioner to work in a dental clinic that was not located in a Region One dental HPSA. Bureau officials stated that they had mistakenly approved the contract because the name of the dental practice contained the name of a parish that is located in a Region One dental HPSA. Additionally, some practitioners changed practice sites without prior approval from the Bureau. The Bureau did not discover these changes because either the practitioners did not file an up-to-date quarterly report or the Bureau did not review the reports received from the practitioners.

#### *Practitioners Absent More Than 7 Weeks Without Contract Extension*

Four practitioners were absent from their practice sites for more than 7 weeks. Two practitioners were working only 9 months per year, one practitioner took 12 weeks of maternity leave, and one practitioner was on military deployment for more than 7 weeks. The Bureau had not extended the contract end dates for any of these practitioners as of the end of our fieldwork.

#### *Practitioner Did Not Provide Clinical Services*

One practitioner did not provide clinical services. She worked in a quality assurance position reviewing medical records.

### *Practitioner Not Eligible To Receive Federal Grant Funds*

One practitioner was not eligible to receive Federal grant funds because she was working in a Louisiana HPSA outside of Region One when she was awarded the funds.

## **INADEQUATE POLICIES AND PROCEDURES**

These errors occurred because the Bureau did not follow its existing policies and procedures or did not have adequate policies and procedures to ensure that its contracts with Federal grant recipients obligated them to meet the 3-year service requirements, that practitioners were monitored for compliance with the Federal grant requirements, and that corrective action was taken for practitioners found to be out of compliance. (See Appendix D for details of the individual errors.)

## **RECOMMENDATIONS**

We recommend that the Bureau (1) refund to CMS \$13,629,287 for the estimated Federal grant funds paid to practitioners who were not in compliance with the Federal grant requirements during our audit period, (2) implement adequate policies and procedures to monitor practitioners' compliance with the Federal grant requirements, and (3) take corrective action for those practitioners not in compliance after our audit period.

## **BUREAU COMMENTS**

In written comments on our draft report, the Bureau outlined the actions it has taken to address the findings, the results of its efforts to date, and the actions it plans to take in the future.

The Bureau disagreed with elements of two of our findings:

- Regarding our finding that 14 practitioners were not working at eligible sites during all or part of their contract periods, the Bureau stated that 2 of the 14 practitioners, a licensed clinical psychologist and a nurse, were employed at eligible sites.
- With respect to our finding that one practitioner was not eligible to receive Federal grant funds because she was working in a Louisiana HPSA outside of Region One when she was awarded funds, the Bureau stated that the practitioner is a registered nurse who is allowed to work in any HPSA. The Bureau added that the practitioner had accepted a temporary part-time job at a hospital in Baton Rouge, Louisiana, until the position she had accepted at a New Orleans hospital became available.

In response to our recommendation that it refund \$13,629,287 for the estimated Federal grant funds paid to practitioners who were not in compliance with the grant requirements, the Bureau stated that in several cases practitioners were not at fault and specifically referred to practitioners whose contracts specified periods of less than 3 years. The Bureau stated that it believes that recoupment of funds from practitioners should be enforced for those practitioners who did not maintain their eligibility.

The Bureau's comments are included in their entirety as Appendix E.

## **OFFICE OF INSPECTOR GENERAL RESPONSE**

Regarding the two findings with which the Bureau disagreed:

- The Bureau is correct in stating that the licensed clinical psychologist and the nurse were employed at eligible sites. However, the practitioners were not employed at eligible sites when their contracted service periods began.
- The grant agreement specified that practitioners already working in Louisiana HPSAs outside of Region One were to be considered ineligible for Federal grant funds. Nurses were not excluded from this requirement.

Regarding our recommendation that the Bureau refund \$13,629,287 for the estimated Federal grant funds paid to practitioners who were not in compliance with the grant requirements, costs must conform to the terms and conditions of the grant award to be allowable (2 CFR part 225, Appendix A, C.1.d.). In approving the grant, CMS stated that the terms and conditions of the award would incorporate all terms in the Bureau's application, which specifies that every participant will enter into a contract to meet the service requirements of the program for a 3-year commitment period and that recipients must work at sites located in Region One HPSAs to be eligible for grant funds. The application provided that the Bureau would use the contract to obligate the recipient to the terms of the grant. By not ensuring that the contracts specified a 3-year commitment period and that recipients were eligible, the Bureau did not comply with the terms of the Federal grant award. Pursuant to U.S. Department of Health & Human Services grant administration regulations (45 CFR § 92.43(a)(2)), if a grantee (the Bureau) fails to comply with the terms of a Federal award, the administering agency (CMS) may disallow all or part of the cost of the activity that is not in compliance.

Thus, nothing in the Bureau's comments caused us to revise our findings or recommendations.

### **OTHER MATTER: MISSING PRACTITIONER FILE**

The Bureau did not have an application, supporting documentation, or any other information for one of the sampled practitioners. The practitioner's name was not listed on any of the Bureau's applicant or awardee lists. We located her using information the Bureau obtained from the State's contracting department and determined that she was meeting the Federal grant requirements. Because the Bureau did not have records on this practitioner, the Bureau did not know that she had received funds under the Federal grant or where she worked. Thus, it was impossible for the Bureau to ensure that she was meeting all of the Federal grant's requirements before our review. Bureau officials stated that they did not know why they did not have files for this practitioner and that they will compare the State's payment records for the Federal grant with the practitioner files to determine whether any other files are missing.

# **APPENDIXES**

## **APPENDIX A: SAMPLE DESCRIPTION<sup>1</sup>**

### **POPULATION**

The sampling population was practitioner contracts for Federal grants that were paid from March 1, 2007, through January 31, 2009, for services that have been or will be furnished in the Greater New Orleans Health Professional Shortage Area.

### **SAMPLING FRAME**

We obtained from the Louisiana Department of Health and Hospitals (DHH), Bureau of Primary Care & Rural Health (the Bureau), two documents listing all encumbrances and expenditures for fiscal years 2008 and 2009. We confirmed that no contracts were paid in fiscal year 2007. The two documents identified payments for 717 practitioner contracts. The Bureau identified 26 of the paid contracts, totaling \$895,000, as possibly having inauthentic signatures; we removed these contracts from the sampling frame. Thus, 691 practitioner contracts with payments totaling \$24,774,298 remained.

### **SAMPLE UNIT**

The sample unit was a paid practitioner contract.

### **SAMPLE DESIGN**

We used stratified random sampling, defining each stratum by paid amount, as shown below.

Stratum One: \$70,000 and more—104 paid contracts

Stratum Two: \$20,000 to \$69,999—171 paid contracts

Stratum Three: Less than \$20,000—416 paid contracts

### **SAMPLE SIZE**

We selected 100 practitioner contracts that were paid as of January 31, 2009. We randomly selected 33 from stratum two and stratum three and 34 from stratum one.

### **SOURCE OF RANDOM NUMBERS**

We used Office of Inspector General, Office of Audit Services, statistical software.

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<sup>1</sup> We used the sample that was used in the *Review of Contract Signatures for the Hurricane Katrina Health-Care-Related Professional Workforce Supply Grant for the Greater New Orleans Area (A-06-09-00053)*. Although the sample selection was the same for both reviews, the objectives and characteristics to be measured were different.

## **METHOD OF SELECTING SAMPLE ITEMS**

We consecutively numbered the sample units in the sampling frame from 1 to 691. We generated 34 random numbers ranging from 1 to 104 for stratum one, 33 random numbers ranging from 105 to 275 for stratum two, and 33 random numbers ranging from 276 to 691 for stratum three. After generating the 100 random numbers, we selected the corresponding frame items.

## **ESTIMATION METHODOLOGY**

We used Office of Inspector General, Office of Audit Services, statistical software to estimate the number of paid practitioners who were not in compliance with the Federal grant requirements and the estimated dollar value of Federal grant funds paid to those practitioners.

**APPENDIX B: SAMPLE RESULTS AND ESTIMATES**

**Sample Results**

| <b>Stratum</b> | <b>Frame Size</b> | <b>Value of Frame</b>  | <b>Sample Size</b> | <b>Value of Sample</b> | <b>Number of Practitioners Not in Compliance</b> | <b>Unallowable Payments</b> |
|----------------|-------------------|------------------------|--------------------|------------------------|--|-----------------------------|
| 1              | 104               | \$11,426,032.00        | 34                 | \$3,740,000.00         | 18   | \$1,858,611.16              |
| 2              | 171               | 7,328,073.18           | 33                 | 1,379,592.71           | 22   | 909,592.71                  |
| 3              | 416               | 6,020,192.54           | 33                 | 480,000.00             | 27   | 395,000.00                  |
| <b>Total</b>   | <b>691</b>        | <b>\$24,774,297.72</b> | <b>100</b>         | <b>\$5,599,592.71</b>  | <b>67</b>  | <b>\$3,163,203.87</b>       |

**Estimates of Noncompliance With Federal Grant Requirements**

*(Limits Calculated for a 90-Percent Confidence Interval)*

|                | Estimated number of practitioners not in compliance with Federal grant requirements | Estimated percent of practitioners not in compliance with Federal grant requirements |
|----------------|---|--|
| Point estimate | 509   | 73.72%   |
| Lower limit    | 458   | 66.35%   |
| Upper limit    | 560   | 81.10%   |

Estimated amount of Federal grant funds paid to practitioners not in compliance with Federal grant requirements

|                |              |
|----------------|--------------|
| Point estimate | \$15,377,902 |
| Lower limit    | \$13,629,287 |
| Upper limit    | \$17,126,516 |

**APPENDIX C: SAMPLED PRACTITIONER CONTRACT RESULTS**

| <b>Sample Item</b> | <b>Unallowable Federal Grant Payments</b> |
|--------------------|---|
| 1                  | \$0.00                                    |
| 2                  | 110,000.00                                |
| 3                  | 110,000.00                                |
| 4                  | 110,000.00                                |
| 5                  | 70,000.00                                 |
| 6                  | 0.00                                      |
| 7                  | 110,000.00                                |
| 8                  | 0.00                                      |
| 9                  | 0.00                                      |
| 10                 | 0.00                                      |
| 11                 | 110,000.00                                |
| 12                 | 110,000.00                                |
| 13                 | 110,000.00                                |
| 14                 | 0.00                                      |
| 15                 | 108,611.16                                |
| 16                 | 0.00                                      |
| 17                 | 0.00                                      |
| 18                 | 110,000.00                                |
| 19                 | 110,000.00                                |
| 20                 | 0.00                                      |
| 21                 | 0.00                                      |
| 22                 | 0.00                                      |
| 23                 | 110,000.00                                |
| 24                 | 0.00                                      |
| 25                 | 110,000.00                                |
| 26                 | 110,000.00                                |
| 27                 | 110,000.00                                |
| 28                 | 70,000.00                                 |
| 29                 | 0.00                                      |
| 30                 | 0.00                                      |
| 31                 | 110,000.00                                |
| 32                 | 0.00                                      |
| 33                 | 70,000.00                                 |
| 34                 | 0.00                                      |
| 35                 | 0.00                                      |
| 36                 | 55,000.00                                 |
| 37                 | 0.00                                      |
| 38                 | 55,000.00                                 |

| <b>Sample Item</b> | <b>Unallowable Federal Grant Payments</b> |
|--------------------|---|
| 39                 | 55,000.00                                 |
| 40                 | 55,000.00                                 |
| 41                 | 55,000.00                                 |
| 42                 | 55,000.00                                 |
| 43                 | 0.00                                      |
| 44                 | 55,000.00                                 |
| 45                 | 55,000.00                                 |
| 46                 | 0.00                                      |
| 47                 | 50,000.00                                 |
| 48                 | 49,592.71                                 |
| 49                 | 0.00                                      |
| 50                 | 0.00                                      |
| 51                 | 40,000.00                                 |
| 52                 | 40,000.00                                 |
| 53                 | 0.00                                      |
| 54                 | 0.00                                      |
| 55                 | 30,000.00                                 |
| 56                 | 30,000.00                                 |
| 57                 | 30,000.00                                 |
| 58                 | 0.00                                      |
| 59                 | 30,000.00                                 |
| 60                 | 0.00                                      |
| 61                 | 0.00                                      |
| 62                 | 30,000.00                                 |
| 63                 | 30,000.00                                 |
| 64                 | 30,000.00                                 |
| 65                 | 30,000.00                                 |
| 66                 | 30,000.00                                 |
| 67                 | 20,000.00                                 |
| 68                 | 15,000.00                                 |
| 69                 | 0.00                                      |
| 70                 | 15,000.00                                 |
| 71                 | 15,000.00                                 |
| 72                 | 15,000.00                                 |
| 73                 | 15,000.00                                 |
| 74                 | 15,000.00                                 |
| 75                 | 15,000.00                                 |
| 76                 | 15,000.00                                 |
| 77                 | 15,000.00                                 |
| 78                 | 15,000.00                                 |
| 79                 | 15,000.00                                 |

| <b>Sample Item</b> | <b>Unallowable Federal Grant Payments</b> |
|--------------------|---|
| 80                 | 15,000.00                                 |
| 81                 | 15,000.00                                 |
| 82                 | 15,000.00                                 |
| 83                 | 15,000.00                                 |
| 84                 | 0.00                                      |
| 85                 | 0.00                                      |
| 86                 | 0.00                                      |
| 87                 | 15,000.00                                 |
| 88                 | 15,000.00                                 |
| 89                 | 15,000.00                                 |
| 90                 | 15,000.00                                 |
| 91                 | 15,000.00                                 |
| 92                 | 15,000.00                                 |
| 93                 | 15,000.00                                 |
| 94                 | 15,000.00                                 |
| 95                 | 15,000.00                                 |
| 96                 | 15,000.00                                 |
| 97                 | 0.00                                      |
| 98                 | 0.00                                      |
| 99                 | 10,000.00                                 |
| 100                | 10,000.00                                 |
| <b>Total</b>       | <b>\$3,163,203.87</b>                     |



| Sample Item   | Contract for 3 Years | Filed Quarterly Reports | Working Full Time | Spent Federal Grant Funds Appropriately | Working at Eligible Site | Contracts Extended for Practitioners Absent for More than 7 Weeks | Providing Clinical Services | Eligible to Receive Federal Grant Funds | Practitioner Meeting Federal Grant Requirements |
|---|----------------------|-------------------------|-------------------|---|--------------------------|---|-----------------------------|---|---|
| 55  |                      |                         |                   |   |                          |   |                             | NO                                      | NO  |
| 56  |                      |                         | NO                |   |                          |   |                             |   | NO  |
| 57  |                      | NO                      | NO                |   |                          |   |                             |   | NO  |
| 58  |                      |                         |                   |   |                          |   |                             |   | YES   |
| 59  |                      |                         | NO                |   |                          |   |                             |   | NO  |
| 60  |                      |                         |                   |   |                          |   |                             |   | YES   |
| 61  |                      |                         |                   |   |                          |   |                             |   | YES   |
| 62  |                      |                         |                   |   | NO                       |   |                             |   | NO  |
| 63  |                      |                         |                   |   | NO                       |   |                             |   | NO  |
| 64  |                      |                         |                   |   | NO                       |   |                             |   | NO  |
| 65  |                      |                         | NO                |   | NO                       |   |                             |   | NO  |
| 66  |                      |                         |                   |   | NO                       |   |                             |   | NO  |
| 67  |                      |                         | NO                |   |                          |   |                             |   | NO  |
| 68  | NO                   |                         |                   |   |                          |   |                             |   | NO  |
| 69  |                      |                         |                   |   |                          |   |                             |   | YES   |
| 70  | NO                   |                         |                   |   |                          |   |                             |   | NO  |
| 71  | NO                   |                         |                   |   |                          |   |                             |   | NO  |
| 72  | NO                   |                         |                   |   |                          |   |                             |   | NO  |
| 73  | NO                   |                         | NO                |   |                          |   |                             |   | NO  |
| 74  | NO                   |                         |                   |   |                          |   |                             |   | NO  |
| 75  | NO                   | NO                      |                   |   |                          |   |                             |   | NO  |
| 76  |                      | NO                      |                   |   |                          |   |                             |   | NO  |
| 77  |                      |                         |                   |   | NO                       |   |                             |   | NO  |
| 78  | NO                   |                         | NO                |   | NO                       |   |                             |   | NO  |
| 79  | NO                   |                         |                   |   |                          |   |                             |   | NO  |
| 80  |                      | NO                      |                   |   | NO                       |   |                             |   | NO  |
| 81  |                      | NO                      | NO                |   |                          |   |                             |   | NO  |
| 82  | NO                   |                         |                   |   |                          |   |                             |   | NO  |
| 83  |                      | NO                      |                   |   |                          |   |                             |   | NO  |
| 84  |                      |                         |                   |   |                          |   |                             |   | YES   |
| 85  |                      |                         |                   |   |                          |   |                             |   | YES   |
| 86  |                      |                         |                   |   |                          |   |                             |   | YES   |
| 87  | NO                   |                         |                   |   |                          |   |                             |   | NO  |
| 88  | NO                   |                         |                   |   |                          |   |                             |   | NO  |
| 89  |                      | NO                      |                   |   |                          |   |                             |   | NO  |
| 90  |                      |                         | NO                |   |                          |   |                             |   | NO  |
| 91  | NO                   |                         |                   |   |                          |   |                             |   | NO  |
| 92  | NO                   |                         |                   |   |                          |   |                             |   | NO  |
| 93  |                      |                         | NO                |   |                          | NO  |                             |   | NO  |
| 94  | NO                   |                         |                   | NO                                      |                          |   |                             |   | NO  |
| 95  | NO                   |                         |                   |   |                          |   |                             |   | NO  |
| 96  |                      | NO                      |                   |   |                          |   |                             |   | NO  |
| 97  |                      |                         |                   |   |                          |   |                             |   | YES   |
| 98  |                      |                         |                   |   |                          |   |                             |   | YES   |
| 99  |                      | NO                      | NO                |   |                          |   |                             |   | NO  |
| 100   |                      | NO                      |                   |   |                          |   |                             |   | NO  |
| <b>Total Not Meeting Federal Grant Requirements</b> | <b>26</b>            | <b>16</b>               | <b>16</b>         | <b>15</b>                               | <b>14</b>                | <b>4</b>  | <b>1</b>                    | <b>1</b>                                | <b>67</b>                                       |

APPENDIX E: BUREAU COMMENTS

Bobby Jindal  
GOVERNOR



Bruce D. Greenstein  
SECRETARY

**State of Louisiana**  
Department of Health and Hospitals  
Office of Public Health

April 7, 2011

Ms. Patricia Wheeler  
Regional Inspector General for Audit Services  
Office of the Inspector General  
Office of Audit Services  
1100 Commerce, Room 632  
Dallas, TX 75242

Dear Ms. Wheeler:

In response to your request concerning findings related to the August 2010 Department of Health and Human Services, Office of Inspector General (OIG) draft report number A-06-09-00051 entitled, *Review of Practitioner Compliance With the Requirements of the Hurricane Katrina Health-Care-Related Professional Workforce Supply Grant for the Greater New Orleans Area*, the Louisiana Department of Health and Hospitals has reviewed its findings and recommendations and has prepared the following a response:

For each finding and recommendation noted in the report under the section labeled *Practitioners not performing in accordance with the Bureau's Obligations*, the response is as follows:

**Finding:**

**Practitioner Contracts Specified Service Periods of Less Than 3 Years**

*The Bureau executed contracts with 26 practitioners that specified service periods of less than 3 years. For example, one contract specified a starting date of November 30, 2007, and an ending date of September 30, 2010, a total term of 2 years and 10 months. Bureau officials stated that former Bureau employees had made errors when preparing the contract documents.*

**Response:**

Due to the large amount of contracts being completed during that time frame, Bureau staff responsible for completing contracts was as diligent as possible with the limited number of staff assigned to process contracts. This finding is the result of human error, and these administrative mistakes have resulted in contracts being anywhere from 7 to 49 days short of the three-year obligation.

**Action to be taken:**

Since these contracts have expired and cannot be amended, our staff will create a document to certify these practitioners have completed the full three year commitment by documenting their time worked after their contract date ended at their eligible sites. This document will be reviewed and approved by the Department's Bureau of Legal Services and program staff at

the Centers for Medicare and Medicaid Services (CMS). As these documents are signed by the practitioner and employment is verified, the certification will be added to their file and attached to their contract confirming a full three year commitment. All updates will be provided to the federal funder.

**Finding:**

**Practitioners Did Not File Quarterly Reports**

*Sixteen practitioners in our sample had not provided any quarterly reports to the Bureau at the time of our fieldwork.*

**Response:**

Quarterly Reports were being submitted in two ways - paper submissions via facsimile (fax) or online via Survey Monkey. The second quarter of 2008 is when the change from paper to electronic submissions took place. The report noted 16 practitioners did not submit quarterly reports at the time of the audit. For the 16 listed with this finding:

- 2 of the 16 have submitted all quarterly reports required.
- 7 of the 16 have submitted quarterly reports via Survey Monkey and have been contacted to bring all reports current.
- 7 of the 16 have not submitted any quarterly reports and attempts to reach the practitioner to get reports completed have been made.

**Action to be taken:**

Bureau staff will continue to make every effort to contact all practitioners until the matter is resolved. If a resolution cannot be reached, files will be turned over to the Bureau of Legal Services to begin the recoupment process. All updates will be provided to the federal funder.

**Finding:**

**Practitioners Not Working Full Time**

*Sixteen practitioners did not work full time during all or part of their service periods. For example, one practitioner worked only 99 clinical hours in one quarter, an average of 8.25 clinical hours per week.*

**Response:**

For the 16 with this finding:

- 6 of the 16 are working full time hours.
- 6 of the 16 have not responded to our effort to contact them or we do not have current contact information to reach the practitioner.
- 4 of the 16 will be turned over to the Bureau of Legal Services to begin the recoupment process.

**Action to be taken:**

Bureau staff will continue to make every effort to contact all practitioners until the matter is resolved. If a resolution cannot be reached, files will be turned over to the Bureau of Legal Services to begin the recoupment process. All updates will be provided to the federal funder.

**Finding:**

**Practitioners Did Not Spend Federal Grant Funds Appropriately**

*Fifteen practitioners who received Federal grant funds for student loan repayment did not use any of the funds or used only a portion of the funds to pay down their student loans.*

**Response:**

The report noted 15 practitioners did not spend their federal grant funds to repay their educational loans as outlined in their contracts. For the 15 listed with this finding:

- 5 of the 15 have provided required proof of full payments on their educational loans.
- 2 of the 15 requested changes to their incentive options, one via email to previous program staff and the other during a site visit the day before her contract was scheduled to end. Both were discovered during audits; unfortunately, neither amendment was completed.
- 3 of the 15 have been contacted, have stated they used the funds as stated in the grant and will be sending the documentation to our office. One of these three has sent in partial documentation outlining accelerated payments.
- 5 of the 15 have been difficult in responding and/or contacting.

**Action to be taken:**

Bureau staff will continue to make every effort to contact all practitioners until the matter is resolved. If a resolution cannot be reached, files will be turned over to the Bureau of Legal Services to begin the recoupment process. All updates will be provided to the federal funder.

**Finding:**

**Practitioners Not Working at Eligible Sites**

*Fourteen practitioners were not working at eligible sites during all or part of their contract periods. The Bureau approved several of these practice sites in error. Additionally, some practitioners changed practice sites without prior approval from the Bureau. The Bureau did not discover these changes because either the practitioners did not file an up-to-date quarterly report or the Bureau did not review the reports received from the practitioners.*

**Response:**

The report noted 14 practitioners were not working at eligible sites during all or part of their contract periods. For the 14 listed with this finding:

- 2 of the 14 practitioners were given a zip code exemption. It was our understanding when the grant program began; grantees were eligible to participate in the program if the majority of their patients were living in a HPSA even if the practice was not located in a HPSA. Each grantee was required to provide a list of current clients with corresponding zip codes that program staff could verify with HPSA designation staff of the department's Bureau of Primary Care and Rural Health. After the OIG conducted an initial audit and determined that this practice was not in compliance with the terms of the grant, the program discontinued this practice immediately. However, the practitioners were given a zip code exemption due to the number of their patients coming from a HPSA. A list of zip codes is located in their files.
- 1 of the 14 practitioners is a primary care physician, but his location is not located in a primary care HPSA. This physician is still employed with this location.
- 1 of the 14 practitioners is a licensed clinical psychologist who was employed by Mercy Family Center. This location is located in a mental health HPSA and meets all requirements of the grant.

- 2 of the 14 were employed with the Veterans Administration Hospital and clinics at the time of the audit, but one has since moved to Ochsner in Kenner, LA and the other left the state after her contract ended.
- 1 of the 14 was working at East Jefferson General Hospital, which is an eligible site for nurses.
- 1 of the 14 left the New Orleans area prior to her contract end date. Her file will be turned over to the Bureau of Legal Services to begin the recoupment process.
- 6 of the 14 have not responded to telephone calls and emails. If staff cannot make contact with the practitioner, their files will be turned over the Bureau of Legal Services to begin the recoupment process.

**Action to be taken:**

Bureau staff will continue to make every effort to contact all practitioners until the matter is resolved. If a resolution cannot be reached, files will be turned over to the Bureau of Legal Services to begin the recoupment process. All updates will be provided to the federal funder.

**Finding:**

**Practitioners Absent More Than 7 weeks Without Contract Extension**

*Four practitioners were absent from their practice sites for more than 7 weeks. Two practitioners were working only 9 months per year; one practitioner took 12 weeks of maternity leave; and one practitioner was on military deployment form more than 7 weeks. The Bureau has not extended the contract end dates for any of these practitioners as of the end of our fieldwork.*

**Response:**

For the 4 with this finding:

- 1 of the 4 practitioners was called to active duty twice during his obligation. The first call to active duty was discovered by the current staff when his current deployment was scheduled. He contacted us regarding the second deployment, requested a release from his obligation, and was denied a release based on program policy. He will be required to complete his obligation upon his return. He is scheduled to return April 2011.
- 1 of the 4 practitioners works as a 9-month faculty member and was approved in this capacity.
- 2 of the 4 practitioners have not responded to our efforts to reach them. We will continue our efforts to contact all practitioners until the matter is resolved.

**Action to be taken:**

Bureau staff will continue to make every effort to contact all practitioners until the matter is resolved. If a resolution cannot be reached, files will be turned over to the Bureau of Legal Services to begin the recoupment process. All updates will be provided to the federal funder.

**Finding:**

**Practitioner Did Not Provide Clinical Services**

*One practitioner did not provide clinical services. She worked in a quality assurance position reviewing medical records.*

**Response:**

According to the application for this practitioner, the listed hours worked at University Hospital in different areas is misleading. However, a copy of the job description was faxed to Mr. Lee Smith, Program Coordinator at that time. The practitioner signed the contract on March 3, 2008; the contract was approved June 30, 2008; the job description was faxed to this office on July 8, 2008 and the payment was processed on July 23, 2008. This contract should have been cancelled once the job description was received and reviewed. The job description details non-clinical duties.

**Finding:**

**Practitioner Not Eligible to Receive Federal Grant Funds**

*One practitioner was not eligible to receive Federal grant funds because she was working in a Louisiana HPSA outside of Region One when she was awarded the funds.*

**Response:**

The grant terms require that the Bureau award funds only to applicants not already practicing in a Louisiana HPSA. This practitioner is a registered nurse who is allowed to work in any type of HPSA according to the program policy. This practitioner had accepted a part-time job at Our Lady of the Lake Hospital in Baton Rouge, Louisiana, until the position she had initially accepted at Tulane Medical Center became available on January 21, 2008. The position at Our Lady of the Lake Hospital in Baton Rouge, Louisiana, was a temporary position until her employment in New Orleans was scheduled to begin.

**Recommendations:**

*The Bureau (1) refund to CMS \$13,629,287 for the estimated Federal grant funds paid to practitioners who were not in compliance with the Federal grant requirements during our audit period, (2) implement adequate policies and procedures to monitor practitioners' compliance with the Federal grant requirements, and (3) take corrective action for those practitioners not in compliance after our audit period.*

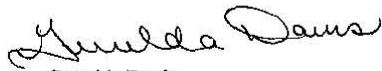
**Response:**

1. Practitioners in several cases were not at fault for their findings. For example, the practitioners whose contract dates did not reflect a full three years. This office believes that recoupment of funds from practitioners should be enforced for those who did not maintain their eligibility. Our staff, with the assistance from the Department's Bureau of Legal Services, will ensure action is taken and completed to begin the recoupment process.
2. The Bureau has revised its policies and procedures manual for this program and has auditors on staff to increase monitoring activity.
3. Corrective actions have been taken to address the findings in this report as detailed throughout our response. For the issues that have not been resolved, the Bureau staff will continue to pursue a resolution and/or turn the file over to the Department's Bureau of Legal Services to begin the recoupment process. Staff will attempt to contact practitioners for a period of 30 days. After this period, and no contact has been made, files will be turned over to the Bureau of Legal Services for recoupment.

The Bureau staff will continue to make every effort to resolve all matters that have not been settled at the time of this response. We will provide updates to this response to our funder to ensure them

that our staff is diligently working to reconcile all findings. If you have any additional questions and/or concerns, please feel free to contact me at (225) 342-2657 or [gerelda.davis@la.gov](mailto:gerelda.davis@la.gov).

Respectfully,



Gerelda Davis  
Director

GD/cpv

cc: Jeff Reynolds, Director  
Louisiana Department of Health and Hospitals, Office of Management and Finance  
Division of Fiscal Management

Clayton Williams, Assistant Secretary  
Louisiana Office of Public Health