

Established in 1977, Myers and Stauffer is a nationally based consulting and certified public accounting (CPA) firm. For more than 45 years, we have worked exclusively with local, state, and federal government health and human service agencies to help them accomplish their most critical goals for the nation's most vulnerable people.

Independent National CPA and Consulting Firm. Unlike most firms in our industry, we intentionally restrict our practice to government-sponsored health care and human service programs. We have never accepted providers, health plans, PBMs, or individuals as clients, and therefore avoid any engagements that could create any real or perceived conflicts of interest. We also conduct ourselves according to rigorous professional ethical standards designed to serve the public good, hallmarks of professional CPA standards that make us unique within our business community. We meet all independence standards and can provide unbiased consulting.

Understanding of Employee Benefit Programs. For more than 45 years, we have assisted state and local governments. We have two decades of eligibility expertise. We have been successfully performing medical claims and PBM audits for more than 17 years. We employ efficient and effective approaches that leverage comprehensive data analytics, proven audit techniques, and subject matter expertise to achieve the desired objectives. As a CPA firm, we adhere to rigorous professional standards, and we follow meaningful quality assurance protocols to ensure we deliver quality services and deliverables. Diligence and rigor define our approach, and we exercise care and caution to demonstrate proper stewardship of the trust our clients place in us. Our disciplined processes yield reliable and actionable results.

Systems and Audit Programs. Myers and Stauffer has a thorough understanding of the health care environment, claims data, and health care claims processing systems. We currently receive and maintain copies of data contained in many state information systems and from many health plans and PBMs on a routine basis, which has allowed us to develop the computer systems and analysis tools to manage large data sets and to subject these claims to standardized analysis protocols.

Transparent Approach. Myers and Stauffer works with numerous health plans, PBMs, and providers, and a main driver of our successful results is that we maintain regular and transparent communication with the auditee for the duration of each audit. This allows findings to be fully vetted and eliminates post-audit delays in arriving at corrective actions and settlements. Our transparent approach also assists in reducing abrasion as well as reducing the burden on the government entity.

Right People, Right Experience. Ultimately, what defines us most as a firm is our people. Many of them have dedicated their careers to supporting health care and public services, and they share the deeply held conviction that what they do matters in the lives of the people our clients serve. Our executive and senior professionals have considerable academic training and specialized experience in health care audit and consulting. These experienced individuals truly understand the needs and objectives of these state and local governments. We are proud of our professionals' talent and experience, and we are pleased to present this level of skill and knowledge to our clients. Simply put: they are the right people with the right experience.

Purpose Driven. Backed by disciplined professionals who meet the highest ethical and compliance standards, we continue to forge solid working relationships with our clients, built on foundations of trust we have strived to earn through our history of strong performance and exacting execution. We help our clients meet their goals, one engagement at a time, and each is a rewarding chapter in our effort to support government-sponsored health care and social services programs. We build our entire professional practice around our mission, and the values that inspire them inform all we do on our clients' behalf. We bring these same philosophies to every engagement we perform, and we think it sets us apart.

FOR MORE INFORMATION

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Government Employee and Retiree Benefit Plan Audit Services

CHALLENGES THAT CREATE NEED

State and local governments spend a significant portion of their budget on employee and retiree benefits. Third-party administrators (TPAs) and pharmacy benefit managers (PBMs) are entrusted with the administration of these programs in accordance with the plan benefit design and contractual obligations. Governments must balance the priorities of budgetary constraints against the ability to provide employees, retirees, and their dependents with the intended benefits. Additionally, governments have a fiduciary responsibility to provide proper oversight of these programs as employee and retiree benefits are often self-funded.

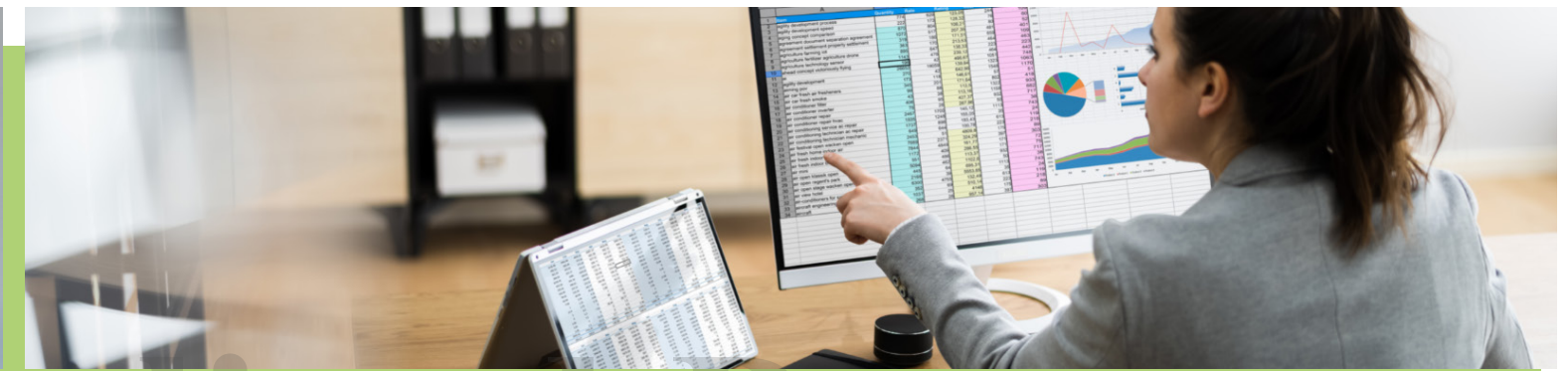
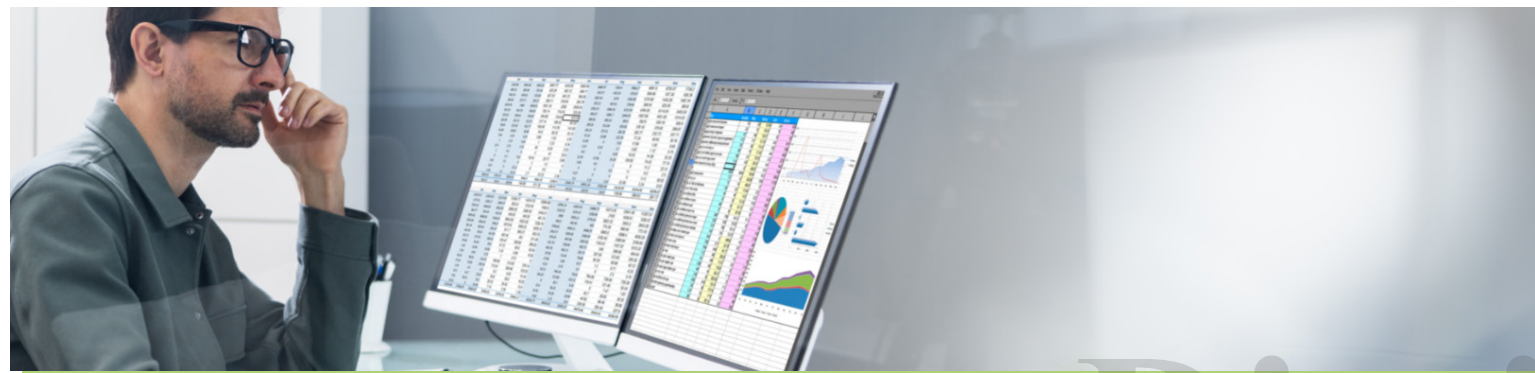
Getting it right is critical.

Potential issues range from inaccurate payment in comparison to contractual relationships with providers, benefits exceeding maximums, claims paid for non-covered services, improper service denials, and higher out-of-pocket costs. State and local governments sponsoring these programs may incur higher costs and see reduced confidence in the benefit programs they strive to provide.

These concerns create the need for detailed audits that ensure program operations conform to both the spirit of the benefits program and to the letter of its regulatory and contractual requirements.

Myers and Stauffer can do just that.

Not only do our audits fulfill a government entity's fiduciary duty and ensure compliance, but they also provide insightful and meaningful recommendations for programmatic and systemic improvements.



Disciplined Processes

HOW MYERS AND STAUFFER CAN HELP: TARGETED AND TIMELY SERVICES

State and local governments need an experienced consultant with health care claims, compliance auditing, and benefit program expertise to assist with contractor compliance and provide processes to properly monitor employee benefit programs. Myers and Stauffer provides comprehensive audit services of TPAs and PBMs. These audits ensure the administrators of the employee benefit plan are performing according to their contract, meeting performance guarantees, adjudicating claims consistent with the plan benefit design, and rebates and other credits are appropriately remitted.

Rather than considering our review as a single financial audit, our clients know that our findings inform our recommendations for programmatic and systematic improvements in their employee benefit processes — now and well into the future. We do not contract with health plans, PBMs, or any health care providers, thereby avoiding real or perceived conflicts of interest. Our transparent approach eases the burden on state and local governments as all findings are fully vetted and the TPA and PBM has had the opportunity to review and respond to the findings at several intervals prior to discussion with the state or local government.

Third-Party Administrator (TPA) Audits

- Data-driven review of 100% of claims.
- Selecting and testing a statistically valid sample of claims (paid and denied).
- Ensuring credits, such as subrogation and recoveries as a result of fraud, waste, and abuse and other claims auditing efforts, are accurately reimbursed.
- Ensuring compliance with performance guarantees.
- Ensuring compliance with contract terms.
- Ensuring clinical functions are compliant with laws, regulations, and contractual obligations.
- Analyzing internal audit processes for gaps in comparison to contractual obligation and industry standards.

Pharmacy Benefit Manager (PBM) Audits

- Electronic re-adjudication of 100% of claims.
- Ensuring accurate rebate reimbursement.
- Validating that the contracted price bases such as average wholesale price, maximum allowable cost, and plan discounts are applied correctly.
- Verifying that plan design parameters are accurately implemented and maintained.
- Reviewing and reconciling invoice charges with paid prescription claims for accuracy of charge requests.
- Ensuring PBM compliance with performance guarantees.
- Reviewing coverage determination decisions and utilization management edits for appropriateness.

We provide the same intensive audits for members and dependents' eligibility. These audits ensure eligibility maintenance is performed according to the contract specifications. We also offer a range of provider auditing services that can be tailored to the needs of the government entity. Provider audits may focus on specific providers or service types or they may be more global in nature.

These audits can be retraction-based reviews that identify funds for recoupment based on non-compliance or they may be more informative/educational in nature. Provider audits can also help to identify areas where additional oversight or policies may be needed to reduce potential waste and abuse. All of our services feature the previously described benefits including recommendations for programmatic and systematic improvements as well as our transparent approach, which reduces member and provider abrasion and eases the burden on our clients.

Provider Audits

- Verifying that provider documentation supports the services billed and accurately documents the scope and the details of the services provided.
- Conducting coding and clinical documentation reviews to ensure compliance with applicable standards and policies.
- Developing suggestions for enhanced rules and policies.
- Identifying service areas where changes in reimbursement methodologies may help better control costs and reduce potential waste and abuse.
- Recognizing program service limits or restrictions that may not be properly configured in the claims system.

Member and Dependent Eligibility Audits

- Planning activities to assess risk areas, establish communication protocols, and outline responsibilities and expectations.
- Analyzing data from the eligibility file to understand the member/dependent population, identify those who appear ineligible and flag for more in-depth analysis. While 100% of the member/dependent population may be validated, a more comprehensive analysis is conducted on identified outliers.
- Performing payroll audits to review/confirm member eligibility based on program guidelines, procedures, and established service policies.
- Conducting comprehensive dependent outreach to obtain the appropriate documentation needed to validate eligibility.
- Examining documentation submitted by employees and third parties, where applicable, to confirm all members/dependents enrolled in the benefit plan are eligible for coverage.
- Providing interim reporting at established intervals.
- Drafting clear and concise preliminary/final reports that provide information to assist entities in complete all fiduciary duties.

Reliable Results