

OFFICE OF INSPECTOR GENERAL
TEXAS HEALTH & HUMAN SERVICES COMMISSION



SYLVIA HERNANDEZ KAUFFMAN
INSPECTOR GENERAL

FINAL REPORT

INVESTIGATION TYPE CONTRACT PROCUREMENT		<input checked="" type="checkbox"/> Administrative <input type="checkbox"/> Criminal	CASE NUMBER 22603-18
DISPOSITION <input type="checkbox"/> Exonerated <input type="checkbox"/> L.E. Assist <input type="checkbox"/> Not Sustained <input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Unfounded <input type="checkbox"/> Admin Closure			
COMPLAINANT Anonymous			
REFERRALS TO: <input checked="" type="checkbox"/> HHSC General Counsel <input type="checkbox"/> DFPS General Counsel <input type="checkbox"/> DSHS General Counsel <input type="checkbox"/> Other: _____ <input type="checkbox"/> Texas Department of Public Safety <input type="checkbox"/> Texas Department of Motor Vehicles <input type="checkbox"/> Homeland Security Investigations <input type="checkbox"/> Social Security Administration			
SUBJECT OF INVESTIGATION	NAME & ADDRESS The Heidi Group (THG), 894 Summit Street Ste. 108, Round Rock, TX 78664 PERSONAL IDENTIFIER(S) N/A		
<input type="checkbox"/> Additional Subject(s) Identified			
CASE SUMMARY			
<p>On July 11, 2018, the HHSC Associate Commissioner for Contract Administration, contacted OIG requesting it investigate possible contractual issues related to THG business practices. The scope of this OIG investigation focused on THG's contractual fiscal compliance under the two contracts it was awarded for fiscal year 2018 and HHS Fiscal Monitoring Unit's (FMU) discovery of \$1.1M in possible, questionable costs related to those contracts. The investigation showed that THG did not comply with certain provisions of the contracts as described in the findings of this report. In addition, an OIG auditor and forensic accountant assigned to this investigation evaluated FMU's report findings, agreed with all findings, and identified additional areas of questionable costs. The severity of issues warrants an expanded investigation for the entire contractual period of both contracts, but to date, preliminary determination of the amount THG owes the state for lack of contractual compliance is \$1,563,247.34^a</p> <p>In December 2014, the Sunset Commission issued the recommendation that the Texas Health and Human Services agencies consolidate the women's health care programs to improve service and efficiency for clients and providers. As a result, a transition plan was developed by HHSC pursuant to Texas Government Code §531.0204, to redesign the Family Planning Program (FPP) and consolidate the HHSC Texas Women's Health Program (TWHP) and the Department of State Health Services (DSHS) Expanded Primary Health Care Program to create the Healthy Texas Women (HTW) program.</p> <p>The Heidi Group (THG) applied for and received funding from two contracts associated with the aforementioned programs - FPP under Request for Proposal (RFP) No. 529-16-0102-00053 and HTW under RFP No. 529-16-0132-00006.</p> <p>On July 15, 2016, THG began to provide HTW services through a network of 20 subcontractors (also referred to as "subrecipients") across Texas, including in metropolitan areas in Arlington and San Antonio, as well as smaller rural areas in Laredo, McAllen, and Tyler. The initial HTW contract award was \$1,649,531. On January 5, 2017, THG began to provide FPP services through a network of 27 providers; the initial FPP award was \$5,100,000. As of September 1, 2018, THG had established a network of 21 subcontractors in HTW and 15 subcontractors in FPP.</p>			
<div style="display: flex; justify-content: space-between;"> (a) Illustrated on page 21. (Continued...) </div>			
CASE AGENT	DATE	1 ST LEVEL APPROVAL	DATE
		2 ND LEVEL APPROVAL	DATE
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	<i>Harold Alden</i>	11-6-19	<i>[Signature]</i> 11-6-19

SUMMARY (cont.)

The majority of HHSC contractors enrolled to provide services in the FPP and HTW programs operate as traditional direct service delivery providers. In this model, a contractor delivers services through a network of its own clinic sites. THG, however, has operated as an administrative services organization, whereby it serves as the administrator of funds and subcontracts with a network of external independent clinic sites to deliver services.

Finding #1: THG paid unallowable expenses to subcontractors and failed to apportion expenses to the appropriate grants.

THG paid subcontractors an unbudgeted \$50 per claim fee in addition to the standard reimbursement and could not provide a budget amendment, adequate documentation, or a clear methodology to justify the added expenditure. Additionally, subcontractor expenses were paid without proper oversight as required under the terms of the contract and THG costs were allocated between the plans in a manner inconsistent with grant management standards. In addition, fee-for-service costs were not appropriately offset against contract expenses. The total preliminary recovery amount for this finding is \$768,641.71 for HTW and \$297,220.64 for FPP.

Finding #2: THG used an improper method by which THG payroll and fringe benefits were charged to the contracts.

Half of THG's payroll and fringe benefits were charged to each contract without comparing actual costs to the budget as required by contract, based on relative benefits received, and making any necessary adjustments. The total FPP and HTW preliminary recovery amount for this finding is \$467,953.71. Additionally, there are indications professional medical services were significantly overpaid for the level and quality of services provided and that professional financial services were paid to individuals who lacked expertise in financial grant accounting. The quantification of the overpayment for those professional services requires additional review.

Finding #3: THG charged expenses outside of the contract funding periods.

THG had \$20,327.47 in obligations charged to the FPP and HTW contracts which were incurred prior to the effective date of the contracts and are therefore not covered contract expenses. The total preliminary recovery amount for this finding is \$20,327.47.

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Finding #4: THG made unnecessary charges that were outside the scope of the HTW and FPP contracts.

THG charged unallowable costs of \$8,578.86 to the FPP and HTW contracts. These unallowable costs included food, gift cards, clothing, appliances, and retail membership fees. The total preliminary recovery amount for this finding is \$8,578.86.

Finding #5: THG charged to the HTW contract, training for QuickBooks that also benefited activities separate and apart from THG.

THG charged a QuickBooks training cost of \$524.95 to the HTW contract. At most, the cost should have been apportioned based on the percentage of total costs that benefited the contract. The total preliminary recovery amount for this finding is \$524.95.

Finding #6: THG did not have contracts with its subcontractors as required under the HTW and FPP contracts.

This is a significant contractual violation that warrants further review to quantify any potential recoveries.

The preliminary findings outlined above show serious contractual violations that occurred throughout the seven-month period (September 2017- March 2018). The evidence supports further investigation into whether the contract violations occurred throughout the entire contract period. Accordingly, the scope of the investigation is being expanded to cover the entire contract period and is being referred to the OIG Audit Division to audit the period of July 15, 2016 through December 11, 2018 for the HTW contract and subsequent amendments, and from January 5, 2017 through December 11, 2018 for the FPP contract and subsequent amendments.

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INTRODUCTION

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Internal Affairs (IA) conducts administrative and criminal investigations of alleged fraud, waste, and abuse by: Health and Human Services (HHS) employees; contractors, and/or sub-contractors. The legal basis for internal affairs investigations are found in Texas Government Code § 531.102^[b] and 1 Texas Administrative Code (TAC) § 371.1305^[c]. Impartial investigations of complaints are conducted to ensure the integrity of HHS employees, programs, and operations. IA investigations include, but are not limited to: employee misconduct; violation of the Whistleblower Act; fraud or abuse of Texas vital records; and contract fraud.

When investigations are completed there are six (6) possible dispositions. These investigative dispositions are: Administrative Closure, Exonerated, Sustained, Not Sustained, Unfounded, and Law Enforcement (L.E.) Assist. **Sustained** – When the investigation discloses sufficient evidence to establish that the alleged act occurred, based upon the preponderance of evidence standard and that it constituted an administrative policy violation. Or, when the investigation discloses sufficient evidence to establish that the alleged act occurred, based upon a probable cause standard and that it constituted a violation of criminal law. **Not Sustained** – When the investigation discloses that there is insufficient evidence to sustain the complaint or fully exonerate the accused. **Unfounded** – When the investigation discloses that the alleged act(s) did not occur. **Exonerated** – When the investigation discloses that the alleged act occurred, but that the act was justified, lawful and/or proper. **Law Enforcement Assist** – Reserved for documenting investigative activities when assisting a local, state, or federal law enforcement agency (e.g., forensic analysis of a state computer or locating a state employee). **Administrative Closure** – When continuing the investigation is no longer beneficial to an impacted agency.

HEALTHY TEXAS WOMEN

In December 2014, the Sunset Commission issued the recommendation that the Texas Health and Human Services agencies consolidate the women's health care programs to improve service and efficiency for clients and providers. As a result, a transition plan was developed by HHSC pursuant to Texas Government Code §531.0204 consolidating the HHSC Texas Women's Health Program (TWHP) and the Department of State Health Services (DSHS) Expanded Primary Health Care Program. On July 1, 2016, a new and consolidated program launched as Healthy Texas Women (HTW) under the governance of HHSC.

[b] <https://statutes.capitol.texas.gov/Docs/GV/htm/GV.531.htm>

[c] [http://texreg.sos.state.tx.us/public/readtac\\$ext.TacPage?sl=R&app=9&p_dir=&p_loc=&p_loc=&p_ploc=&pg=1&p_tac=&ti=1&pt=15&ch=371&ri=1305](http://texreg.sos.state.tx.us/public/readtac$ext.TacPage?sl=R&app=9&p_dir=&p_loc=&p_loc=&p_ploc=&pg=1&p_tac=&ti=1&pt=15&ch=371&ri=1305)

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INVESTIGATION

INVESTIGATIVE ACTIVITIES**Referral and Allegation**

On July 11, 2018, the HHSC Associate Commissioner for Contract Administration, contacted OIG requesting it investigate possible contractual issues related to THG business practices. At the time of the referral, THG received funding from two HHSC contracts, FPP under RFP No. 529-16-0102-00053 and HTW under RFP No. 529-16-0132-00006). FPP is a program dedicated to providing accessible family planning and reproductive health care to eligible women and men in Texas. HTW is a program dedicated to offering women's health and family planning at no cost to eligible women in Texas.

Contract Award

In its initial proposal, THG projected having the ability to bring services to women in over 62 Texas counties, many of them underserved. The initial HTW contract was for a one-year period (July 1, 2016 - August 31, 2017) and THG agreed to provide services to 50,610 unduplicated clients at a cost not-to-exceed \$1,649,531.00. On August 30, 2017, the HTW contract was renewed for a two-year period (September 1, 2017 - August 31, 2019). Through the contract, THG agreed to provide services to 50,610 unduplicated clients in FY18 and 50,610 unduplicated clients in FY19 for a total not-to-exceed amount of \$4,948,593.

On July 18, 2018, the HTW contract was amended and reduced to 35,427 unduplicated clients for each fiscal year for the remaining term of the contract. The not-to-exceed amount for both contract years was reduced to \$3,958,875. The reduction was made because for fiscal year 2018, THG served approximately 4,700 women out of the 50,610 unduplicated clients they had initially projected.

The initial FPP contract was for the period January 5, 2017 - August 31, 2017 and THG agreed to provide services to 17,895 unduplicated clients at a cost not-to-exceed \$5.1 million. On August 11, 2017, the FPP contract was reduced to serve 3,498 unduplicated clients for the term of the contract. The reduced not-to-exceed amount was \$996,930. The reduction in funding resulted from THG serving approximately 14,397 fewer clients than initially projected. That same month, HHSC renewed the FPP contract for a two-year term (September 1, 2017 - August 31, 2019) at the initial funding amount and the initial projected number of unduplicated clients of 17,895 at \$5.1 million for each fiscal year for a total not-to-exceed amount of \$10.2 million.

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On July 18, 2018, the FPP contract was amended and reduced to provide FPP services to a minimum of 10,656 unduplicated clients from the effective date of the contract through the end of FY18, and a minimum of 7,158 unduplicated clients during FY19. The not-to-exceed cost was reduced to \$5,076,930. On December 11, 2018, after completion of the FMU review, HHSC terminated THG's FPP and HTW contracts.

Reimbursement

Under the HTW program, enrolled clients, females aged 15-44, receive program family planning services and preventive health services. The HTW program includes both a fee-for-service component and a cost reimbursement component. The HTW Fee-For-Service program is modeled after traditional Medicaid fee-for-service, whereby a provider enrolls as a Medicaid provider through the Texas Medicaid and Healthcare Partnership (TMHP) and then submits fee-for-service (FFS) claims to TMHP for reimbursement for services provided to Medicaid clients. The contract awarded only the cost reimbursement component for HTW, with the stipulation that FFS claims be applied to program expenses before any contractual cost reimbursement. Contracted organizations receive funds to support the overall health outcomes for clients receiving HTW services. These additional services include:

- Assisting individuals with enrollment into the HTW program;
- Individual and community-based educational activities related to HTW;
- Staff development and training related to HTW service delivery;
- Direct clinical care for individuals deemed presumptively eligible for the HTW program; and
- Upon approval by HHSC, other activities that will enhance HTW service delivery including the purchase of equipment and supplies to support the project.

The Family Planning Program (FPP) provides family planning services similar to HTW covered services, to women and men, 64 years of age and younger, with the addition of limited prenatal benefits. Like HTW, FPP includes a fee-for-service component as well as a cost reimbursement component, if desired by the provider that has entered into a negotiated contract to provide FPP services. Contracted organizations must be enrolled by TMHP as providers in order to provide FPP services and submit the claims to TMHP for reimbursement.

Fiscal Monitoring Unit

As a key component in HHSC contract administration, the Fiscal Monitoring Unit (FMU) conducts fiscal monitoring reviews of certain HHSC subcontractors/contractors to determine compliance with fiscal requirements of federal and state regulations, HHSC policies and procedures, and contract provisions. The FMU reviews a contractor's financial operations which may include a review of internal controls for program funds in accordance with state and federal requirements, an examination of principles, laws and regulations, and a determination of whether costs are reasonable and necessary to achieve program

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objectives. This activity is typically conducted by staff involved in program operations and often involves assessments of financial statements, records, and procedures.

FMU On-Site Review

Prior to the referral to the OIG, FMU conducted an on-site review of THG the week of April 9-13, 2018. The review found over \$1.1M in questionable costs, of which greater than \$500,000 were due to a lack of supporting documentation for costs paid to THG subcontractors.

FMU's initial review revealed that THG lacked basic documentation to support any of the subcontractor expenses, provided little to no fiscal oversight, and initially had only one of 34 signed contracts from its subcontractors.¹ Due to the potential violations discovered during its onsite review, FMU's scope was expanded from the original test period of September 1, 2017 through November 30, 2017, to September 1, 2017 through April 13, 2018. The contract amounts for these grants for the period September 1, 2017 to August 31, 2018 are \$2,040,000 for FPP and \$1,154,672 for HTW. The findings and recommendations were outlined in FMU's *Initial Report of Findings*, which was provided to THG on July 12, 2018. The FMU's review was limited to fiscal compliance only.

As part of its investigation, OIG Internal Affairs (IA) received assistance from the OIG Audit Division and retained a forensic accountant to assist in the review of FMU's report regarding the fiscal year 2018 FPP and HTW HHSC grant contracts for THG. Documents reviewed included those obtained by FMU and IA. (See RFI Timeline) The following summarize the preliminary findings:

Background

As part of its investigation, OIG Internal Affairs (IA) received assistance from the OIG Audit Division and retained a forensic accountant to assist in the review of FMU's report regarding the fiscal year 2018 FPP and HTW HHSC grant contracts for THG. Documents reviewed included those obtained by FMU and IA. (See RFI Timeline) The following summarize the preliminary findings:

Finding #1: THG paid unallowable expenses to subcontractors and failed to apportion expenses to the appropriate grants.

¹ During the OIG investigation, THG obtained signed contracts from 18 of its FPP vendors and 16 of its HTW vendors. When interviewed by IA, former Program Director for THG, provided that only after the FMU review did THG begin having contracts drafted for all subcontractors.

FMU Analyst interviewed by IA, provided that following the review, the team left THG CEO with a list of items needed (vendor contracts, supporting documentation for reimbursements, pay authorizations, job descriptions and timesheets). Since that time, the THG CEO has tried to correct all errors, however the documentation submitted is not sufficient. The response back to HHS was almost 500 pages of documents. It appeared to the analyst that the THG CEO pulled random invoices to try and cover expenditures.

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Payments made to subcontractors for payroll, consumable supplies, and contract-related expenses reported by THG were reviewed and two areas of concern were THG's \$50 payment per HTW and FPP claim to subcontractors and direct payments to subcontractors for staffing costs and other expenses.

THG paid subcontractors a \$50 fee per HTW and FPP claim. THG claims the \$50 fee was broken into 3 parts, \$3.25 for consumable supplies, \$16.75 for staff and \$30 for medical personnel. The Uniform Grant Management Standards, Attachment A, C, states that to be allowable under Federal and State awards, costs must be adequately documented. More importantly, however, is the question, whether the \$50 per claim fee is an allowable cost under the HTW and FPP contracts.²

THG's HTW and FPP contracts for fiscal year 2018 do not include a budget line item for a \$50 per claim subcontractor fee. The HTW Contractual Budget Detail lists only a direct allocation of grant funds to four of THG's subcontractors for a total of \$354,960. The FPP contract includes \$192,360 in direct monthly payments to 9 of THG's subcontractors and \$1,050,738 in fee-for-service claims from 21 of THG's subcontractors including The Heidi Group Clinic.

Both the HTW and FPP contracts cite regulatory guidelines applicable to the administration of these grants. HHSC Special Conditions – Version 1.0, referenced in the HTW and FPP contracts, Article VI. Amendments and Modifications, Section 6.01 specifically states that:

"No different or additional work, services or deliverables (WSD) or contractual obligations will be authorized or performed unless contemplated with the Scope of Work and memorialized in an amendment or modification of the Contract that is executed in compliance with this Article. No waiver of any term, covenant, or condition of the Contract will be valid unless executed in compliance with this Article. Contractor will not be entitled to payment for WSD that is not authorized by a properly executed Contract amendment or modification, or through the express written authorization of HHSC."

Accordingly, the \$50 per claim fee is not listed as a line item in the contract budgets of either grant and no modification to contract budgets was approved by HHSC to include this cost. It is reasonable to conclude that the \$50 per claim fee is a disallowed cost under the HTW and FPP contracts. Furthermore, the Grant Technical Assistance Guide, (GTAG) Section 3.3 cited in the Open Enrollment for Healthy Texas Women, Attachment A of the HTW contract, and Article IV, Section 4.01 of the HHSC Uniform Terms and Conditions, cited in both contracts define an allowable cost as:

² HHS program manager for the THG contracts, was interviewed by 1A and was part of the FMU on-site review in April 2018. The program manager provided that in their review, they determined that THG CEO incentivized subcontractors with a \$50 "bonus" for each claim submitted. This money was above and beyond what was being reimbursed by TMHP. THG subcontractors were billing TMHP for the visit and then getting a \$50 "bonus" for each patient seen from THG. The program manager explained to the THG CEO that in order for this money to be legitimate it needed to be reinvested back into the program, not to show as a profit to the providers (i.e. used to pay provider salaries, utilities, office supplies, etc.). There was no documentation from any of the subcontractors for this "bonus". THG CEO attempted to break down this reimbursement, but the breakdown was conclusory and lacked any documented support.

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- reasonable;
- necessary for proper and efficient administration of the proposed project;
- allocable to the project for which the contract is awarded;
- consistently treated as a direct or indirect cost;
- net of applicable credits;
- adequately documented;
- permitted under the appropriate cost principles;
- not included as a cost or match under another cost objective (program);
- not restricted or prohibited by the terms and conditions of the contract; and
- compliant with Generally Accepted Accounting Principles (GAAP).

THG was unable to explain the relationship of the \$50 per claim fee to the conditions stated above but instead described the fee as a reimbursement for paid patients. Moreover, THG did not document this fee as necessary for the proper and efficient administration of the project. FMU requested this documentation from THG but did not receive it.

Finally, this cost is already included in the fee-for-service reimbursement that was received directly by THG subcontractors under the HTW grant or reimbursed by THG under FPP. Therefore, the fee as a program cost would not comply with the condition of "not being included as a cost or match under another cost objective program".³ THG's subcontractors delivered HTW and FPP services to eligible patients and billed either directly or indirectly for these services through TMHP. The fee-for-service reimbursement covers the expenses of delivering services to eligible patients, therefore there is no documented justification for adding an additional \$50 patient fee on top of the fee-for-service claim reimbursement.

The direct payment of subcontractor personnel costs and expenses were not being adequately documented to prove the existence of the cost nor the appropriateness of the cost for the benefit received by the grant programs. The Uniform Grant Management Standards, Attachment A, Section C.1.j. states that to be allowable under Federal or State awards, costs must meet the criteria that they:

Be adequately documented. Documentation required may include, but is not limited to, travel records, time sheets, invoices, contracts, mileage records, billing records, telephone bills and other documentation that verifies the expenditure amount and appropriateness to the grant.

Additionally, under the Grant Technical Assistance Guide Version 1.0, Section 4.2:

"When the relationship is determined to be a subcontractor the grantee assumes the following additional contract management responsibilities for the subaward:

³ Grant Technical Assistance Guide, (GTAG) Section 3.3

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- *Monitoring financial program activity*
- *Reporting of program performance; and*
- *Financial results”*

THG did not monitor the personnel and expense costs incurred by their subcontractors and paid them directly with grant funds. Plus, certain subcontractor expenses that THG paid were not budgeted. Accordingly, subcontractor expenses were paid without proper oversight as required under the terms of the contract. Note that both contracts cite the Grant Technical Assistance Guide for clarification of applicable laws, rules, regulations, policies and procedures pertaining to the administration and financial management of HHS grant awards.

THG regularly, split charged expenses evenly between the FPP and HTW contracts without consideration of the appropriate relative benefit to the services provided under each grant. FMU cites the Uniform Grant Management Standards, Attachment A, Section C.1.j as applicable to THG's failure to follow grant requirements for adequate documentation. Moreover, Section 5.1 of the Grant Technical Assistance Guide, under "Allocation Base", states that costs should be allocated according to a measurable attribute or allocation base that serves to estimate the extent of the benefits received by each affected cost objective.

Cost allocation is a process of apportioning expenditures which cannot be measured precisely because they are shared between different cost objectives. THG costs were shared between two distinct grant contracts. A cost allocation plan that measures the equitable distribution between each contract based on the benefit to each contract is required under HHSC grant guidelines. An even allocation of expenses between the two contracts without justification or documentation for the expenses does not constitute an allocation plan and is not in compliance with HHSC grant guidelines.⁴

The fiscal year 2018 fee-for-service and cost reimbursement statistics demonstrate a low percentage of clients served versus the high level of categorical reimbursement received by THG during the contract period. This contrast raises questions regarding The Heidi Group's financial competency in managing the HTW and FPP grant funds. The number of individuals served under both contracts fell short of expectations. Preliminary statistics produced by the Health Development and Independence Services (HDIS) Data Analytics and Reporting Team (DART) for FY 2018 show that for the HTW contract the Heidi Group served around 4,700 individuals out of an anticipated 35,427. Statistics for the FPP contract show a similar disparity with around 2,300 individuals served out of an expected 7,158. Yet, The Heidi Group spent 95% of their fiscal year 2018 HTW categorical award of \$1,154,672 and 82% of their FPP categorical award of \$1,020,000 to serve far fewer eligible individuals than was agreed to in the contracts.

⁴FMU Analyst was interviewed by IA and provided that THG had three General Ledgers (GL). One for THG, one for HTW and one for FPP. Each one had a separate bank account. According to THG CEO, everything went into THG account and would then be parsed out to either the HTW or FPP. THG CEO told the FMU Analyst that a 50/50 split was done on all reimbursements. However, the FMU found instances where one month all reimbursements came out of the HTW account and other months all reimbursements came from the FPP account. THG CEO stated to FMU Analyst that they knew their ledgers were a mess and the THG CEO took full responsibility for everything.

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The difference in the number of recipients served and the funds expended implies that The Heidi Group mismanaged grant funds under both contracts.

Each contract includes language directly related to the fee-for-service component of the grant program. The following are sections from the FPP and HTW contracts which stipulate that fee-for-service income be applied first to program expenses before the cost reimbursement component of the contract is applied. Section 2.3.1 of Attachment A – Family Planning Program Open Enrollment Solicitation stipulates that FPP contractors may seek reimbursement for project costs using the following methods:

2.3.1.1 Contractors will be reimbursed using the fee-for-service reimbursement method by submitting claims to TMHP for direct clinical care services provided to clients, which will then be paid by HHSC; and

2.3.1.2 Contractors may seek cost reimbursement for services that enhance the fee-for-services provided to clients by submitting monthly vouchers for expenses detailed in the categorical budget attached to a contractor's contract.

Applicants may request up to 100% of their total funding request reimbursed through the fee-for-service reimbursement method or request a portion of their funding request to be reimbursed on a cost reimbursement basis in addition to the fee-for-service reimbursement method. However, the cost reimbursement amount requested may not exceed 50% of an applicant's total proposed funding request and ultimately, its funding award.

Section 2.7 B., Monthly Cost Reimbursement Process, of Attachment A – Healthy Texas Women Enrollment outlines the process that HTW contractors must follow for reimbursement of program costs.

Specifically, HTW contractors will seek reimbursement for project costs by submitting monthly vouchers for expenses outlined in a categorical budget approved by HHSC. Funds will be disbursed through a voucher system as charges are incurred. Reimbursement must be requested using a purchase voucher and providing supporting documentation submitted monthly.

Program income from the HTW fee-for-service program claims payment must be expended before HTW cost reimbursement funds are requested through the voucher process. Contractors will be required to submit monthly vouchers even if program income equals or exceeds program expenses. When program expenses exceed program income, a monthly voucher will result in payment up to the not-to-exceed amount of the contract.

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Chapter 6 of the Grant Technical Assistance Guide, which also references 2 CFR §200.307 and the Uniform Grant Management Standards, states that:

Program income is defined as income generated by an HHS program-supported activity or earned as a direct result of the contract during the contract period and is to be used as an offset to reduce allowable program expenses for the same period.

All these regulatory documents clearly indicate that fee-for-service claims must offset grant program costs before cost reimbursement is applied. A review of the vouchers that THG submitted to HHSC for cost reimbursement (B13X, B13H) indicate that THG understated monthly claims reimbursements for both contracts.

A comparison of HTW claims paid by HHSC to HTW claims reported by THG on cost reimbursement vouchers from September 2017 to March 2018 indicate that THG underreported fee-for-service claims by over \$200,000. HTW claims were submitted to TMHP by THG subcontractors. It was THG's responsibility to accurately report the payment of these claims when requesting cost reimbursement. THG did not document its monitoring subcontractor fee-for-service claims submissions. As a result, over \$200,000 of cost reimbursement funds were expended when they could have been offset by fee-for-service revenues.

Under the FPP contract, THG submitted claims for their subcontractors instead of subcontractors submitting their own claims. Additionally, THG agreed to a \$285 Statewide average cost of service split evenly between the cost reimbursement component and the fee-for-service component of the contract. In analyzing the low dollar amount of THG's submitted claims, the average cost per claim was closer to \$50 per claim. If THG had achieved the agreed to Statewide average per claim, \$297,000 in fee-for-service income would have offset reported costs and reduced cost reimbursements.

A draft report prepared by Health Development and Independence Services (HDIS) Data Analytics and Reporting Team (DART) for FY 2018 that analyzed HTW and FPP contractor performance for clients served, fee-for-service claims and cost reimbursements, show THG serving 36% of their contracted number of FPP clients and 13% of their contracted number of HTW clients.

The total preliminary recovery amount for Finding #1 is determined to be \$768,641.71 for HTW and \$297,220.64 for FPP.

Finding #2: THG used an improper method by which THG payroll and fringe benefits were charged to the contracts.

THG improperly allocated payroll and fringe benefits evenly between each contract without comparing budgeted to actual payroll and fringe for each contract, making necessary adjustments, or verifying that

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these costs were of benefit to the contracts. The Uniform Grant Management Standards, Section II, Attachment B, 11.h.5.e "Compensation for Personnel Services" states that:

Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal or state awards but may be used for interim accounting purposes, provided that:

- (i.) *The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;*
- (ii.) *At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal or state awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between and actual costs are less than ten percent, and*
- (iii.) *The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.*

Despite these standards, THG did not produce quarterly activity reports to compare actual personnel costs to budgeted distributions and make necessary adjustments. Instead, they relied on budgeted estimates for payroll and fringe benefits by splitting the costs equally between the FPP and HTW contracts. The absence of detailed activity reports makes it unclear whether THG personal costs were a direct benefit to the contracts. Based on these findings, it is recommended that a broader examination of THG payroll and fringe benefit costs, from the beginning of the contracts to termination in December of 2018 be considered. The total FPP and HTW preliminary recovery amount for payroll is \$467,953.71.

Finally, the OIG Auditor and Forensic Accountant noted payments of a significant amount made to two medical doctors, a CPA and an accounting consultant for their contracted professional services. Preliminary evidence suggests that THG also paid for professional services without adequate evidence of delivery of contracted services or due care in carrying out the duties of the stated roles.⁵ Two medical doctors were contracted by THG to serve as Medical Directors, one as Medical Director over the FPP and HTW programs and the other physician as medical director of The Heidi Clinic. THG paid the medical director of the FPP and HTW program \$62,797 from September 2017 to March 2018 and the Heidi Clinic's medical director \$5,000.

The HTW and FPP medical director submitted monthly invoices to THG for \$8,971. As Medical Director, the physician's duties under the FPP and HTW contracts included the following:

⁵ (1) THG Program Director, reported she never spoke to or saw either medical director, and although they were to conduct site visits, they never did. (2) Provider Relations Specialist for THG, stated that the HTW and FPP medical director was supposed to go to the clinics and make sure the clinics were in compliance, but did not visit the clinics. On one occasion the provider relations specialist went to the medical director's clinic in Bryan to do eligibility training for the medical director's employees. The Provider Relations Specialist took a manila folder of blank documents for the medical director to sign. The medical director signed all the documents and the Provider Relations Specialist took them back to THG. (3) THG Quality Assurance RN/Clinical Program Director, provided that the medical directors never came to the corporate or clinic locations.

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The Medical Director must be a licensed medical doctor in good standing with the state of Texas. The Medical Director assumes overall responsibility for clinical services by offering guidance and supervision to staff of THG/WWC and medical directors of subcontractors. The Medical Director develops and implements policies, procedures, and processes pertaining to medical services, ensuring that all clinics are in compliance with Federal, State, and Local laws. The Medical Director may assist with protocols/standing orders and is available to staff of THG/WWC and subcontractors for assistance in the delivery of quality medical care. The Medical Director monitors training programs of subcontractors to uphold the highest standard of health care, ensuring that the policies and regulations are being properly implemented and followed to successful execution.⁶

THG contracted with a physician to be Medical Director of The Heidi Clinic. According to the HTW and FPP contracts, the physician was budgeted at \$1,250 per month per contract for a total of \$2,500 per month. There were two \$2,500 payments made to the physician during the period of this review. Section 2.1.3 of the Family Planning Open Enrollment document states that each clinic must provide Family Planning Services under the purview of a Medical Director licensed in the state of Texas.

THG contracted with a CPA in September of 2017 for CFO services. Prior to contracting with THG for CFO services, the CPA was THG's tax preparer and prepared the organization's form 990 federal tax return beginning in 2008. He was THG's consulting CFO from August through October of 2017. The CPA's CFO consultancy with THG was terminated at the end of October of 2017.

The CPA billed THG \$11,500 for 65 hours of billable work performed in August, September and October of 2017. Based on these billings, the CPA's average rate was \$177 per hour. Although the CPA's hourly rate was within the market range, it's questionable whether the CPA performed the tasks typical of a CFO.⁷ Generally, a CFO has primary responsibility for the planning, implementation, managing and running all the financial activities of a company, including business planning, budgeting, forecasting and negotiations. Thus, it's reasonable to think that the CPA would have had primary responsibility for ensuring that the FPP and HTW contracts were administered within HHSC financial guidelines and compliant with State and Federal financial requirements.

However, in an interview with OIG Internal Affairs, the CPA said that he had no prior experience with government accounting and had a limited understanding of how the FPP and HTW general ledgers were maintained. When asked about the FPP and HTW contracts, the CPA said he was not involved with the original contracts and contract amendments. Moreover, the CPA stated that he had no understanding of the financial requirements of the contracts and the role of the subcontractors.

⁶ FY 18 & FY 19 Healthy Texas Women Program Renewal, pg. 18; Family Planning Program, 529-16-0102, Form A-1 Application Narrative, page 2.

⁷ Salary.com sets a range for contract CFO services between \$141 and \$224 per hour. <https://www.salary.com/research/salary/benchmark/chief-financial-officer-hourly-wages>

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In an independent single audit of THG's FPP and HTW contracts by a CPA firm for the year ended December 31, 2017, an adverse opinion was rendered citing material weaknesses in THG's internal controls over compliance. The results of this audit clearly show that GAAP (Generally Accepted Accounting Principles) was not followed as required by the HHSC Uniform Terms and Conditions – Grant Version 2.12. Article VII Records, Audit and Disclosures, Section 7.01 Books and Records. Also, this raises concern whether the THG CPA, as a CPA and CFO, rendered due professional competence⁸ in insuring that THG complied with HHSC regulations governing state grant awards.

An individual hired THG assumed the role of THG CFO after the departure of the previous CPA. The new individual was not a CPA. In an interview with OIG Internal Affairs the individual indicated that he personally knew the THG CEO through their church affiliation and that the THG CEO had approached him to help with THG CFO responsibilities. Initially, he provided CFO consulting services through his business and charged THG \$5,000 per month during the months of November and December 2017 and January 2018. In February of 2018, the individual was hired full time as THG CFO and paid \$8,334 per month which is about \$100,000 per year.

The invoices furnished to THG by the new CFO do not detail the time he spent at THG nor the services he billed. Therefore, it is not clear whether he carried out the duties of the CFO as specified in the FPP and HTW contracts. The OIG Auditor and Forensic Accountant reviewed the general ledgers for both contracts and the bank records during their review. In their opinion, GAAP issues cited in the independent audit of THG had not been corrected. This is further evidenced by the findings of FMU's review. The individual was CFO during the FMU review period.

In total, from September 2017 through March 2018, THG paid \$94,297 in professional service fees to the four individuals. It is recommended that the scope of review be expanded to determine if professional services were provided for the paid fees.

Finding #3: THG charged expenses outside of the contract funding periods.

THG charged \$20,327.47 in obligations to the FPP and HTW contracts outside of the funding period. These expenses include:

- attorney fees,
- Clearview Network, and
- personnel costs.

THG should remove these costs from the grant general ledgers and offset a subsequent claim as a refund for any resulting overpayment or remit a payment. The preliminary recovery amount is \$20,327.47 to be

⁸ Texas Administrative Code, Title 22, Part 22, Chapter 501, Subchapter C, Rule § 501.74

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collected from THG if repayment has not been made. Moreover, the OIG auditor and the forensic accountant recommend that a broader examination be considered to determine if these conditions existed throughout all contract years.

Finding #4: THG made unnecessary charges that were outside the scope of the HTW and FTP contracts.

THG charged costs that were not necessary for the proper and efficient performance and administration of the grant. After reviewing, it has been determined that THG charged unnecessary costs of \$8,578.86 charged to the FPP and HTW contracts. These costs include:

- Food and/or Meals,
- Water,
- Gift Cards,
- Dillard's Women's Clothing,
- Appliances,
- Amazon Membership Fees,
- Sam's Business Membership Fees, and
- Bed, Bath and Beyond charges.

THG should remove these costs from the grant general ledgers and offset a subsequent claim as a refund for any resulting overpayment or remit a payment.

The preliminary recovery amount is \$8,578.86 that should be repaid by THG if repayment has not been made. Moreover, it is recommended that a broader examination be considered to determine if unrelated expenses were charged to the FPP and HTW contracts throughout all contract years.

Finding #5: THG charged to the HTW contract, training for QuickBooks that also benefited activities separate and apart from THG.

THG charged a QuickBooks training cost of \$524.95 to the HTW contract that was not net of all applicable credits and not charged in accordance with relative benefits received. A \$250 credit was not recognized by THG in relation to this charge. Additionally, the charge was paid out of the HTW contract with no evidence that the training benefited the HTW program 100%. THG should adjust the HTW general ledger charging only that portion of the expense that directly benefits the HTW program and offset the charge with the applicable portion of the \$250 credit. If the expense is not of benefit to the HTW program, then HTW should either offset a subsequent claim or remit payment if repayment has not already been received. In addition, it is recommended that an expanded examination of THG contract expenses focusing on all contract years be conducted.

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Finding #6: THG did not have contracts with its subcontractors as required under the HTW and FPP contracts.

The OIG auditor and forensic accountant verified the lack of contracts between THG and the subcontractors. At the time of the FMU review, there were no contracts between THG and its subcontractors. After informing THG of this infraction, THG executed contracts with some of their subcontractors.

The Uniform Grant Management Standards, specifically Chapter IV, Section D, 400(d), clearly states that subcontractors of state awards need to be informed of the contract details and requirements. Additionally, these standards stipulate that grant contractors are required to monitor the activities of subcontractors to ensure they comply with grant contract requirements.

A pass-through entity shall perform the following for the state awards it makes:

- (1) Identify state awards made by informing each subrecipient of the state program name and state program number (if a number is used), CFDA title and number (if used to identify the state program), other relevant identifier, award name and number, award year, and name of state agency. When some of this information is not available, the pass-through entity shall provide the best information available to describe the state award*
- (2) Advise subrecipients of requirements imposed on them by state laws, regulations, and the provisions of contracts or grant agreements as well as any supplemental requirements imposed by the pass-through entity. The requirements shall either be stated in the contracts or grant agreements or be included by specific reference in the contracts or grant agreements.*
- (3) Monitor the activities of subrecipients as necessary to ensure that state awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved."*

The lack of subcontractor contracts poses a serious question on whether FPP and HTW funds were used appropriately for program related activities. Since subcontractors had no guidance on what activities were reimbursed under the contracts, there is a concern that funds were not used in accordance with contract terms. Subcontractor expenses reimbursed under the FPP and HTW contracts should be examined and a determination made on whether these expenses were for contract-related activities. This examination should be considered for all contract years.

Determination

The preliminary findings by the OIG auditor and the forensic accountant reveal conduct that continued throughout the seven-month period (September 1, 2017-April 13, 2018) review, with no indication that

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the issues were resolved. Additionally, the seven-month review period raises concerns that all payments were not captured and therefore will require a review of the entire contract period. Accordingly, the scope of the matter is being expanded to cover the entire contract period and being referred to the OIG Audit Division to audit the period of July 15, 2016 through December 31, 2018 for the HTW contract and subsequent amendments, and from January 1, 2017 through December 31, 2018 for the FPP contract and subsequent amendments.

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2016 Healthy Texas Women Contract

<i>Signature Date</i>	<i>Milestone</i>	<i>Contract Period</i>	<i>Unduplicated Clients</i>	<i>Not-to-exceed Amount</i>	<i>Remarks</i>
7/15/2016	Initial HTW Contract	7/1/16 - 8/31/17	50,610	\$1,649,531	Contract #529-16-0132-00006
1/1/2017	HTW Contract Amendment #1	1/1/17 - 8/31/17	No change	No change	Added HTW certification and modified clinics.
8/30/2017	HTW Contract Amendment #2 (Renewal)	9/1/17 - 8/31/19	50,610	\$4,948,593 (▲\$3,299,062)	Not-to-exceed increase
7/18/2018	HTW Contract Amendment #3	1/18/18 - 8/31/19	35,427 (▼15,183)	\$3,958,875 (▼\$989,718)	Client and not-to-exceed reduction for remainder of FY18 & and all FY19.
12/11/2018	HTW Contract Termination	9/1/17 - 12/11/18	4,733 ⁹	\$1,093,918 ¹⁰	Totals are for unduplicated clients actually served and funds attributed to those clients for 9/1/17-8/31/18 only. FY19 data is not currently available.

⁹ DART Draft Healthy Texas Women - Fiscal Year 2018 Medical Claims by Contracted Providers Report date: July 3, 2019
¹⁰ Id.

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2016 Family Planning Program Contract

<i>Signature Date</i>	<i>Milestone</i>	<i>Contract Period</i>	<i>Unduplicated Clients</i>	<i>Not-to-exceed Amount</i>	<i>Remarks</i>
1/5/2017	Initial FPP Contract	1/5/17 – 8/31/17	17,895	\$5.1M	Contract #529-16-0102-00053
8/11/2017	FPP Contract Amendment #1	1/5/17 – 8/31/17	3,498 (▼14,397)	\$996,930 (▼\$4,103,070)	Change was for remaining contract term.
8/30/2017	FPP Renewal	9/1/17 – 8/31/19	17,895	\$10.2M	Client and not-to-exceed increase.
7/18/2018	FPP Contract Amendment #2	9/1/17 – 8/31/19	10,656 through FY18 (▼7,239) 7,158 through FY19 (▼10,737)	\$5,076,930 (▼\$5,123,070)	Client and not to reduction for remainder of FY18 & and all FY19.
12/11/2018	FPP Contract Termination	9/1/17 – 12/11/18	2,596 ¹¹	\$1,363,056 ¹²	Totals are for unduplicated clients actually served and funds attributed to those clients for 9/1/17-8/31/18 only. FY19 data is not currently available.

¹¹ DART Draft Family Planning Program - Fiscal Year 2018 Medical Claims by Contracted Providers Report date: July 3, 2019

¹² Id.

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The Heidi Group
Audit Team Confirmation of FMU Review
Period of Review: September 1, 2017 - April 13, 2018

<u>Finding #1</u>	<u>Subrecipient</u>	<u>The Heidi Group</u>	<u>Audit Team Recommendation</u>
HTW Subrecipient Consumable Supplies - \$3.25 of the \$50 fee per HTW claim	\$10,952.50		\$10,952.50
HTW Subrecipient Mid-Level Providers Personnel --- \$16.75 of the \$50 fee per HTW claim	56,447.50		56,447.50
HTW Subrecipient Additional Medical Personnel --- \$30.00 of the \$50 fee per HTW claim	101,100.00		101,100.00
HTW The Heidi Group Expenditures as noted	25,094.47		25,094.47
HTW Subrecipient Personnel - Other	263,238.28		263,238.28
HTW The Heidi Group Expenditures as noted		83,541.98	83,541.98
	<u>\$456,832.73</u>	<u>\$83,541.98</u>	<u>\$540,374.71</u>
Audit Teams Estimate of Overpayment of Cost Reimbursement			\$228,267.00
Total HTW Recommended Recovery			<u>\$768,641.71</u>
FPP Subrecipient Consumable Supplies - \$3.25 of the \$50 fee per HTW claim	\$2,808.00		\$2,808.00
FPP Subrecipient Mid-Level Providers Personnel --- \$16.75 of the \$50 fee per HTW claim	14,472.00		14,472.00
FPP Subrecipient Additional Medical Personnel --- \$30.00 of the \$50 fee per HTW claim	25,920.00		25,920.00
FPP Subrecipient Expenditures (eMDs)	4,743.80		4,743.80
FPP The Heidi Group Expenditures as noted		81,032.55	81,032.55
	<u>\$47,943.80</u>	<u>\$81,032.55</u>	<u>128,976.35</u>
Audit Teams Estimate of Overpayment of Cost Reimbursement			108,244.29
Total FPP Recommended Recovery			<u>\$297,220.64</u>
Finding #2			
Heidi Group Payroll			
FPP		245,986.11	245,986.11
HTW		221,967.60	221,967.60
Total FPP & HTW Recovery			<u>\$467,953.71</u>
Finding #3			
Obligations Outside of Contract Funding Period			
FPP		14,917.06	14,917.06
HTW		5,410.41	5,410.41
Total FPP & HTW Recovery			<u>\$20,327.47</u>
Finding #4			
Unnecessary Expenses Charged to Grant Contracts			
FPP		4,175.13	4,175.13
HTW		4,403.73	4,403.73
Total FPP & HTW Recovery			<u>\$8,578.86</u>
Finding #5			
QuickBooks Training Credit and Grant Benefits			
HTW		524.95	524.95
TOTAL			<u>\$1,663,247.34</u>

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CONCLUSION

Internal Affairs initiated this case based on a July 11, 2018, referral from the HHSC Associate Commissioner for Contract Administration, who contacted OIG requesting it investigate possible contractual issues related to THG business practices. Internal Affairs focused on THG's contractual fiscal compliance under the two contracts it was awarded for fiscal year 2018 and HHS Fiscal Monitoring Unit's (FMU) discovery of \$1.1M in possible, questionable costs related to those contracts. The investigation showed that THG did not comply with certain provisions of the contracts as described in the findings of this report. In addition, an OIG auditor and forensic accountant assigned to this investigation evaluated FMU's report findings, agreed with all findings, and identified additional areas of questionable costs. The severity of issues warrants an expanded investigation for the entire contractual period of both contracts, but to date, preliminary determination of the amount THG owes the state for lack of contractual compliance is \$1,563,247.34.

The preliminary findings outlined in this report show serious contractual violations that occurred throughout the seven-month period (September 2017- March 2018). The evidence supports further investigation into whether the contract violations occurred throughout the entire contract period. Accordingly, the scope of the investigation is being expanded to cover the entire contract period and is being referred to the OIG Audit Division to audit the period of July 15, 2016 through December 11, 2018 for the HTW contract and subsequent amendments, and from January 5, 2017 through December 11, 2018 for the FPP contract and subsequent amendments.

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