



DATA MATCHING

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OUTLINE

- Background
- Similar Databases
 - SABHRS HR & SABHRS FS
- Different Databases
 - Department of Public Health & Human Services and Department of Revenue
- Conclusion

BACKGROUND

- Data Matching – Compare two sets of collected data.
- Main Tool - ACL
- Office Structure
 - Information Systems
 - Performance
 - Financial-Compliance

MONTANA LEGISLATIVE AUDIT DIVISION ASSURANCE

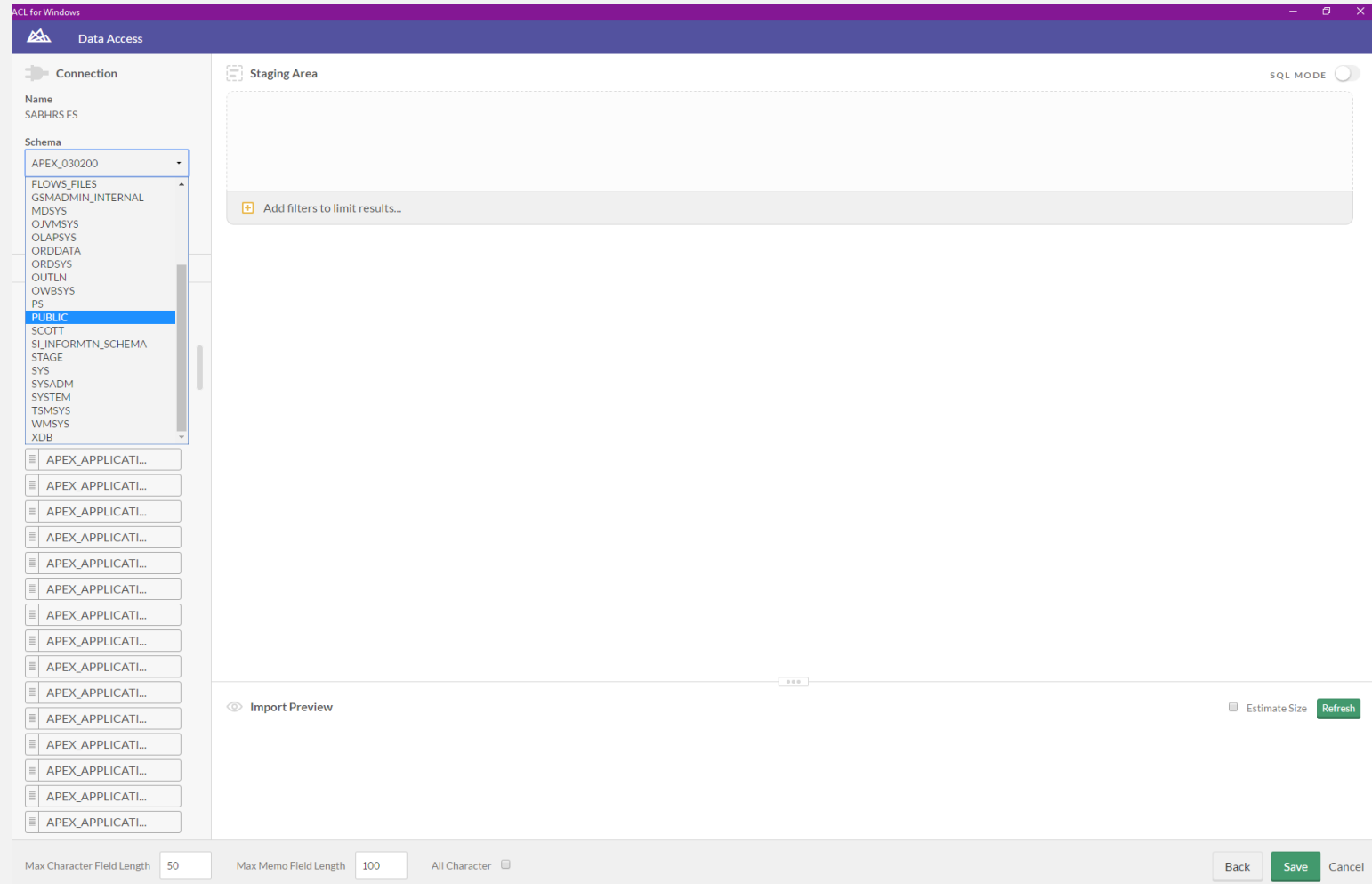
- Financial-Compliance (FC) Support Request
- Provide assurance/understanding of information system involved in FC audit
- Support Request Examples
 - Gentax – Department of Revenue
 - SABHRS – Department of Administration
 - Banner – University Systems

STATEWIDE ACCOUNTING, BUDGETING AND HUMAN RESOURCES SYSTEMS (SABHRS)

- Oracle Database
- SABRHS Financial Services (FS)
- SABHRS Human Resources (HR)
- Address Matching
- Agency Security Officer Training

SABHRS DATABASE WITH ACL

- Learning Curve
- Structure
- Resources
 - Agency
 - PeopleSoft Literature



ADDRESS MATCHING

- Financial-Compliance Question
 - Do any employees at the Department of Administration have the same address as a Department of Administration vendor who received payment in FY17&18?
- Procedure
 - Vendor ID provided by Financial-Compliance
 - Query SABHRS FS – State Vendor Addresses
 - Query SABHRS HR – Department of Administration Employee Addresses

VENDOR ADDRESSES

- Vendor ID provided by FC
 - All vendors who received payment from DOA FY17&18
- Tie Provided Vendor ID to Addresses
- Problem filtering vendors from DOA in database
 - Exported PS_VENDOR_ADDR
 - Joined with provided Vendor ID list.

EMPLOYEE ADDRESSES

- SABHRS HR
- Match vendor address to employee address
 - Employee address filtered by business unit to ID DOA employees
 - Available in Employee Table not Vendor Table

Vendor ID	Vendor Address	Employee Address	Employee	Employee Business Unit	Employee Dept ID	Dept Description
84611	742 Evergreen Terrace	742 Evergreen Terrace		61104		
84611	742 Evergreen Terrace	742 Evergreen Terrace		61104		
172827	58 Lois Lane	58 Lois Lane		61103		
174070	2204 No Prospects Place	2204 No Prospects Place		61103		
174070	2205 No Prospects Place	2205 No Prospects Place		61103		
174070	2206 No Prospects Place	2206 No Prospects Place		61103		
298180	4 Private Drive	4 Private Drive		61106		
289180	508 Saint Cloud Road	508 Saint Cloud Road		61106		
380782	129 West 81st St	129 West 81st St		61123		
380782	129 West 81st St	129 West 81st St		61123		
483794	31 Spooner St	31 Spooner St		61115		
549468	0001 Cemetery Lane	0001 Cemetery Lane		61107		
549648	0001 Cemetery Lane	0001 Cemetery Lane		61107		
871770	320 Fowler St	320 Fowler St		61137		
108420	1600 Pennsylvania Ave	1600 Pennsylvania Ave		61115		
1131585	17 Cherry Tree Lane	17 Cherry Tree Lane		61107		

CONCLUSION/LESSONS LEARNED

- 9 matching addresses forwarded to Financial-Compliance
- Reevaluate approach when expected data was not available
 - Work around was not the most efficient

AGENCY SECURITY OFFICER TRAINING

- SABHRS FS & HR IS Audit Question
 - What training have SABHRS FS Agency Security Officers received?
- SABHRS FS
 - FS Agency Security Officer List
- SABHRS HR
 - HR Agency Security Officer List
 - Employee Training List
- Findings
- Lessons Learned

PROCEDURE

SABHRS FS

- Identify Financial Agency Security Officers
- PS_Role_User
 - EMPL_ID
 - FS_Security_View_Only

SABHRS HR

- Identify HR Agency Security Officer
- PS_Role_User
 - EMPL_ID
 - HR SECRTYV
- Identify training received by Agency Security Officers
- PS_Training
 - EMPL_ID

CONCLUSION/LESSONS LEARNED

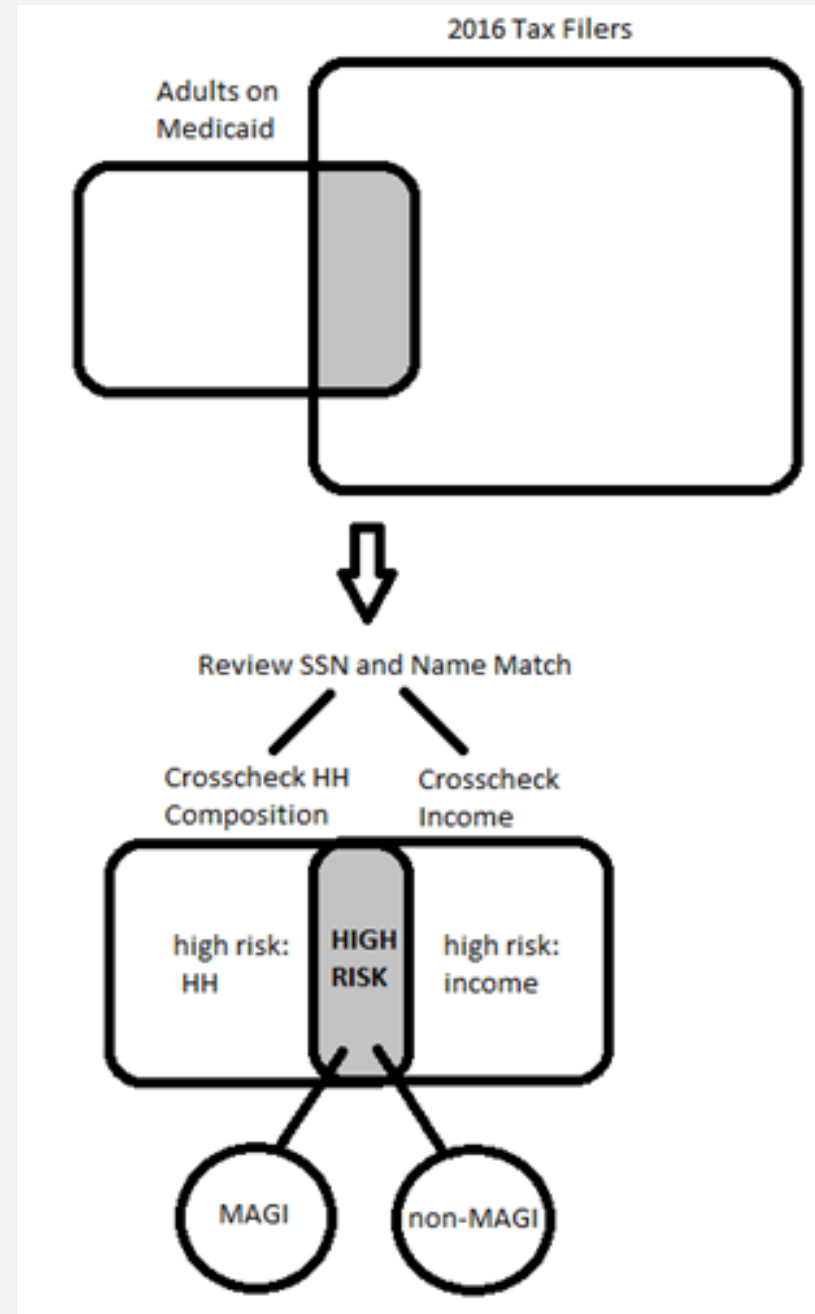
- Agency Security Officers not receiving training
- Survey follow up found inconsistent training
- Audit Recommendation
 - Administer uniform training to all SABHRS Agency Security Officers
- Data Matching helped identify problem

MEDICAID PROGRAM INTEGRITY AUDIT

- Analysis of data on Medicaid recipients
- Determine whether appropriate verification of eligibility is conducted.
- Income eligibility based on:
 - Current Monthly Income
 - Household Size
- Compare income reported
 - Medicaid Eligibility System (CHIMES)
 - Tax Records Montana Department of Revenue

PROCEDURE OUTLINE

- Identify adults issued Medicaid on May 1, 2017 and filed taxes for 2016
 - Reviewed SSN and Name alignment
- Compare household composition for large discrepancies
- Compared income for large discrepancies
- Individuals in both categories labeled “high risk pool”



MATCHING MEDICAID RECORDS TO TAX RECORDS

- Matched based on SSN
 - 110,439 adults with potentially valid SSNs from Medicaid Data
 - 487,970 tax filers in Montana at the time
 - Check Medicaid data to Adults on Medicaid Primary Tax Filer and Spouse
 - Two Separate Joins
 - Primary Tax Filer's SSN – 42,259 Matches
 - Spouse SSN – 10,363 Matches
- Total of 52,622 of adults on Medicaid with potentially valid SSNs were identified in the tax data
- Review SSN and Name Match

Adults_w_potentiallyvalid_SSN | TAX_2016

JOIN SETTINGS

<input checked="" type="radio"/> Inner	<input type="radio"/> Outer
<input type="radio"/> Left	<input type="radio"/> Right
Left Column	Right Column
"Adults_w_potentiallyvalid_SS" ▾	Primary_SSN ▾
+ Add key	

Apply Cancel

Adults_w_potentiallyvalid_SSN | TAX_2016

JOIN SETTINGS

<input type="radio"/> Inner	<input type="radio"/> Outer
<input checked="" type="radio"/> Left	<input type="radio"/> Right
Left Column	Right Column
"Adults_w_potentiallyvalid_SS" ▾	Spouse_SSN ▾
+ Add key	

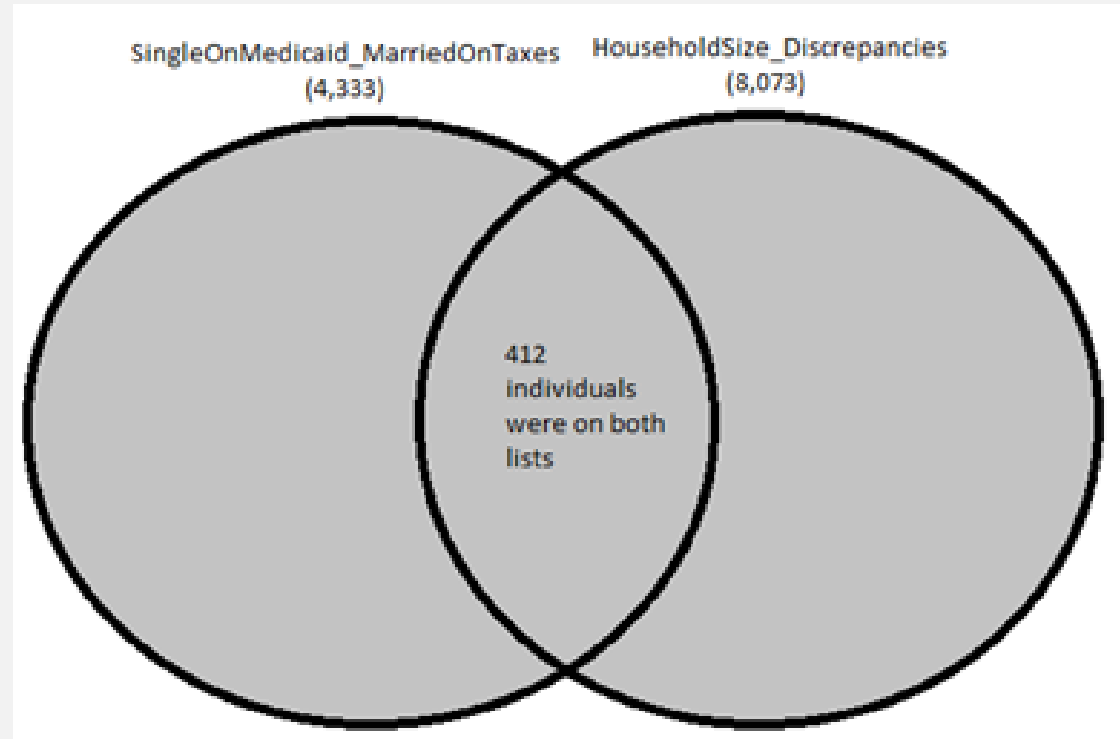
Apply Cancel

COMPARING HOUSEHOLD COMPOSITION

- Identify fraud relating to higher income limit
- Two Components
 - Marital Status
 - Identify individuals reporting single for Medicaid but Married for Tax Return
 - 4,333 Individuals Marital Status of No in Medicaid but Married in Tax Returns
 - Total Household Size
 - Identify individuals reporting more people in household than actually are
 - 8,073 individuals with filing unit sizes larger than household sizes reported in taxes.

COMPARING HOUSEHOLD COMPOSITION: HIGH RISK POOL

- Misrepresenting Household Composition
 - Single on Medicaid but Married on Taxes **and**
 - Individuals with filing unit sizes in Medicaid larger than household sizes from taxes.



COMPARING INCOME

- Identify income recorded to Medicaid as significantly lower than reported for 2016 taxes.
- Two Components
 - Gross Countable Income - Medicaid
 - Federal Adjusted Gross Income - Taxes
 - Calculate difference between Medicaid and Tax income figures
 - Differences ranged from 150K to -\$270K
 - High risk determined to be at least \$2000 higher than recorded in Medicaid
 - 5,420 individuals calculated monthly income from taxes was at least \$2000 more than Medicaid records

OVERALL HIGH RISK POOL

- Identify group of potentially high-risk individuals who had significant discrepancies for both income and household composition
- Inner Join of both high risk pools based on SSN
- 1,950 individuals

The screenshot displays a data tool interface for configuring a join between two tables: 'HighRisk_HHComposition' and 'HighRisk_Income'. Both tables have a 'Show Fields' dropdown and a trash icon. A join icon (two overlapping circles with an arrow) is positioned between them. Below this, a 'JOIN SETTINGS' panel is open, showing four join options: 'Inner', 'Outer', 'Left', and 'Right'. The 'Inner' option is selected. Below the options, there are two columns: 'Left Column' and 'Right Column'. The 'Left Column' is set to '"HighRisk_HHComposition"' and the 'Right Column' is set to 'SSN_formatted'. There is an '+ Add key' button below the columns. At the bottom right of the panel are 'Apply' and 'Cancel' buttons.

CONCLUSION/LESSONS LEARNED

- Recommendation:
 - We recommend the department conduct, document, and report on a re-evaluation of its current policy decisions on Medicaid recipient eligibility verification.
- Lessons Learned
 - Complex Data
 - Agency Assistance



AUDIT LINKS

[Montana LAD Medicaid Audit](#)

[Montana LAD SABHRS Audit](#)