

Office of the State Auditor Recommendations Not Entirely Implemented As of Fiscal Year Ending June 30, 2010

Agency	Recommendation	Rec Number	Finding Classification	Implementation Status	Disposition of Prior Recommendation or Current Recommendation or		Statewide Single Audit, Fiscal Year Ending June 30, 2010		Statewide Single Audit, Fiscal Year Ending June 30, 2009		Statewide Single Audit, Fiscal Year Ending June 30, 2008		Statewide Single Audit, Fiscal Year Ending June 30, 2007	
					Implementation Date or Disposition	Implementation Status	Rec Number	Finding Classification	Implementation Status	Implementation Date or Disposition	Rec Number	Finding Classification	Implementation Status	Implementation Date or Disposition
Department of Health Care and Financing	Improve controls over the calculation of the incurred But Not Reported expenditure estimate for Medicaid by: (a) implementing an independent review of the calculation, including the drug rebate amounts.	7a	Significant Deficiency	Not Implemented	August 2011	August 2011	4a	Significant Deficiency	N/A	Agree - original implementation date is July 2010				
Department of Health Care and Financing	Improve controls over the calculation of the incurred But Not Reported expenditure estimate for Medicaid by: (b) continuing to annually evaluate the calculation methodology and modify it, if necessary, to ensure a more accurate estimate.	7b	Significant Deficiency	Not Implemented	August 2011	August 2011	4b	Significant Deficiency	N/A	Agree - original implementation date is August 2010				
Department of Health Care and Financing	Improve internal controls over financial reporting process by: (a) creating and documenting the process for communicating financial adjustments to the accounting section and the Office of the State Controller.	6a	Deficiency in Internal Control	Partially Implemented	August 2011		6a	Deficiency in Internal Control	N/A	Agree - original implementation date is June 2010				
Department of Health Care and Financing	Improve internal controls over financial reporting process by: (b) providing training throughout the Department on this process.	6b	Deficiency in Internal Control	Partially Implemented	August 2011		6b	Deficiency in Internal Control	N/A	Agree - original implementation date is June 2010				
Department of Health Care and Financing	Establish and implement policies and procedures for recording, investigating, and refunding, if appropriate, excess amounts repaid by providers.	8	Significant Deficiency	Not Implemented	October 2011		9	Significant Deficiency	N/A	Agree - original implementation date is April 2010				
Department of Health Care and Financing	Improve controls over documentation in Medical case files to support eligibility by: (a) continuing to monitor counties and Medical Assistance (MA) sites to ensure that they are obtaining and maintaining the required case file documentation to support eligibility determinations.	63a	Significant Deficiency	Not Implemented	April 2011		53a	Material Weakness	N/A	Agree - original implementation date is from February 2010 through December 2013				
Department of Health Care and Financing	Improve controls over documentation in Medical case files to support eligibility by: (b) requiring that counties and MA sites review case files to ensure consistency of information between the case file and the Colorado Benefits Management System (CBMS).	63b	Significant Deficiency	Not Implemented	April 2011		53b	Material Weakness	N/A	Agree - original implementation date is from February 2010 through December 2013				

Agency	Recommendation	Statewide Single Audit, Fiscal Year Ending June 30, 2010		Disposition of Prior Recommendation or Current Recommendation		Statewide Single Audit, Fiscal Year Ending June 30, 2009		Statewide Single Audit, Fiscal Year Ending June 30, 2008		Statewide Single Audit, Fiscal Year Ending June 30, 2007		Implementation Date or Disposition
		Rec Number	Finding Classification	Implementation Status	Implementation Date or Disposition	Rec Number	Finding Classification	Implementation Status	Implementation Date or Disposition	Rec Number	Finding Classification	
Department of Health Care Policy and Financing	Improve controls over Medicaid program eligibility determinations and data entry into the Colorado Benefits Management System (CBMS) by: (a) ensuring that county departments of human/social services and effective supervisory reviews of CBMS data entry, including comparisons of case file data with CBMS data as part of the eligibility determination process.	60a	Material Weakness	Not Implemented	June 2011	54a	Material Weakness	N/A	Agree - original implementation date is from February through December 2010			
Department of Health Care Policy and Financing	Improve controls over Medicaid program eligibility determinations and data entry into the Colorado Benefits Management System (CBMS) by: (b) reviewing counties and monitoring their supervisory reviews.	60b	Material Weakness	Not Implemented	June 2011	54b	Material Weakness	N/A	Agree - original implementation date is from February through December 2010			
Department of Health Care Policy and Financing	Ensure that county departments of human/social services and medical assistance sites are addressing income, eligibility, and Verification System data discrepancies within 45 days of receiving notification of a discrepancy, including discrepancies related to Department of Labor and Employment data, as required by federal regulations and in accordance with its state plan filed with the federal government.	59	Material Weakness	Not Implemented	July 2011	55	Material Weakness	N/A	Agree - original implementation date is January 2011			
Department of Health Care Policy and Financing	Improve controls over eligibility of Medicaid providers by: (a) ensuring that the Medicaid Management Information System contains current licensing information for all Medicaid providers that are required to have a license.	58a	Material Weakness	Partially Implemented	June 2011	56a	Material Weakness	N/A	Agree - original implementation date is June 2010			
Department of Health Care Policy and Financing	Improve controls over eligibility of Medicaid providers by: (b) developing and implementing a process for verifying the current licensure of all providers that are required to have a license, including out-of-state providers.	58b	Material Weakness	Not Implemented	June 2011	56b	Material Weakness	N/A	Agree - original implementation date is June 2010			
Department of Health Care Policy and Financing	Improve controls over eligibility of Medicaid providers by: (c) ensuring that all providers have valid current provider participation agreements or contracts.	58c	Material Weakness	Not Implemented	June 2011	56c	Material Weakness	N/A	Agree - original implementation date is November 2010 (interim)			

Agency	Recommendation		Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation										Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 194										Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970										Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901									
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Department of Health Care Policy and Financing	57b	Deficiency in Internal Control	Partially Implemented	August 2011	57b	Material Weakness	N/A	Agree - original implementation date is March 2010																																		
Department of Health Care Policy and Financing	63a	Significant Deficiency	Partially Implemented	April 2011	59a	Material Weakness	N/A	Agree - original implementation date is February 2010 through December 2013																																		
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Department of Health Care Policy and Financing	63c	Significant Deficiency	Not Implemented	April 2011	59c	Material Weakness	N/A	Agree - original implementation date is February 2010 through December 2013																																		
Department of Health Care Policy and Financing	59	Material Weakness	Not Implemented	January 2012	60	Material Weakness	N/A	Partially agree - implementation date is January 2011																																		
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				Implementation Date or Disposition	Implementation Status	Implementation Date or Disposition	Implementation Status				Implementation Date or Disposition	Implementation Status	Implementation Date or Disposition	Implementation Status		
Department of Health Care Policy and Financing	Improve controls over the Children's Basic Health Plan (CBHP) program data entry into CBMS by: (a) ensuring that county departments of human/social services and medical assistance sites have in place effective supervisory reviews of CBMS data entry, including comparisons of case file data with CBMS data as part of the eligibility determination process.	62a	Deficiency in Internal Control	Partially Implemented	Partially Implemented	March 2011	N/A	Agree - original date is February 2010 through December 2013	Significant Deficiency	Implementation Status	Agree - original date is February 2010 through December 2013					
Department of Health Care Policy and Financing	Improve controls over the Children's Basic Health Plan (CBHP) program data entry into CBMS by: (b) reviewing program data entry into assistance sites' data input and monitoring their supervisory reviews.	62b	Deficiency in Internal Control	Partially Implemented	Partially Implemented	March 2011	N/A	Agree - original date is February 2010 through December 2013	Significant Deficiency	Implementation Status	Agree - original date is February 2010 through December 2013					
Department of Health Care Policy and Financing	Ensure compliance with federal regulations governing Medicaid and the Children's Basic Health Plan (CBHP) programs by: (a) ensuring that all Medicaid applications include the citizenship and identity documentation required by the Deficit Reduction Act (DRA) prior to approving or denying eligibility for Medicaid.	67a	Deficiency in Internal Control	Partially Implemented	Partially Implemented	January 2011	N/A	Agree - original date is January 2010	Deficiency in Internal Control	Implementation Status	Agree - original date is January 2010					
Department of Health Care Policy and Financing	Ensure compliance with federal regulations governing Medicaid and the Children's Basic Health Plan (CBHP) programs by: (b) maintaining DRA documentation received with Medicaid applications in CBHP case files.	67b	Deficiency in Internal Control	Partially Implemented	Partially Implemented	January 2011	N/A	Agree - original date is January 2010 through December 2013	Deficiency in Internal Control	Implementation Status	Agree - original date is January 2010 through December 2013					
Department of Health Care Policy and Financing	Ensure that all program processing requirements for Medicaid and Children's Basic Health Plan (CBHP) eligibility are met by: (a) using existing mechanisms, such as CBMS reports and the Monitoring and Quality Unit, to identify all cases, including long-term care cases, which exceed processing guidelines.	64a	Significant Deficiency	Not Implemented	Not Implemented	June 2011	N/A	Agree - original date is February 2010 through December 2013	Significant Deficiency	Implementation Status	Agree - original date is February 2010 through December 2013					

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		Rec Number	Finding Classification	Implementation Status	Disposition	Rec Number	Finding Classification	Implementation Status	Disposition	Rec Number	Finding Classification	Implementation Status	Disposition
Health Care Policy and Financing	Ensure that all program processing requirements for Medicaid and Children's Basic Health Plan (CBHP) eligibility are met by: (b) working with county departments of human/social services and Medical Assistance sites to improve the application processing timeliness by offering technical assistance that focuses on the cause of untimely processing to ensure that new cases and redeterminations for Medicaid and for the CBHP program are processed within state and federal guidelines.	64b	Significant	Partially Implemented	June 2011	64b	Significant	N/A	Agree - original date is February 2010 through December 2013				
Health Care Policy and Financing	Improve controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by: (d) ensuring that supervisors review the data used, calculations, and the supporting documentation for compliance with the established methodology prior to submission of reports to the federal government.	61e	Material	Not Implemented	August 2011	65d	Material	N/A	Agree - original date is June 2010				
Health Care Policy and Financing	Improve controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by: (e) ensuring all data from CORFS are extracted in a consistent manner and in accordance with policies and procedures.	61f	Material	Not Implemented	August 2011	65e	Material	N/A	Agree - original date is June 2010				
Health Care Policy and Financing	Improve controls over payments to laboratory providers for the Medicaid program by: (a) ensuring that MAVIS edits necessary for accepting complete certification information from providers are working as intended to ensure compliance with the Clinical Laboratory Improvement Amendment (CLIA) requirements.	57a	Material	Partially Implemented	July 2011	66a	Material	N/A	Agree - original date is July 2011				
Health Care Policy and Financing	Improve controls over payments to laboratory providers for the Medicaid program by: (b) until system edits can be completed, establishing an alternative method to verify that only providers with CLIA certification are receiving payment through the Medicaid program.	57b	Material	Not Implemented	July 2011	66b	Material	N/A	Agree - original date is December 2009				
Health Care Policy and Financing	Improve controls over payments to laboratory providers for the Medicaid program by: (c) identifying and recovering any payments erroneously made to laboratories that were not CLIA-certified.	57c	Material	Not Implemented	December 2011	66c	Material	N/A	Agree - original date is March 2010				

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		Rec Number	Finding Classification	Implementation Status	Implementation Date or Disposition	Rec Number	Finding Classification	Implementation Status	Implementation Date or Disposition	Rec Number	Finding Classification	Implementation Status	Implementation Date or Disposition	Rec Number	Finding Classification	Implementation Status
Department of Health Care Policy and Financing	physical therapy claims processed through the Medicaid Management Information System by working with Affiliated Computer Services, Inc., and policy staff to ensure that the resolution text related to these claims is consistent with Department policy, including the requirement to receive authorization prior to processing these claims when the annual service limit has been reached.	66	Significant Deficiency	Not Implemented	June 2011	67	Significant Deficiency	N/A	Agree - original implementation date is December 2009							
Department of Health Care Policy and Financing	Improve the Medicaid Management Information System (M/MIS) user access controls by immediately implementing our prior year recommendation and strengthening M/MIS's operating system, including: (a) evaluating M/MIS user access profiles and identifying those profiles, or combinations of profiles, that are appropriate for different system users. This information should be shared with the supervisors of M/MIS users.	73a	Deficiency in Internal Control	Not Implemented	December 2010	73a	Deficiency in Internal Control	N/A	Agree - original implementation date is March 2010							
Department of Health Care Policy and Financing	Improve the Medicaid Management Information System (M/MIS) user access controls by immediately implementing our prior year recommendation and strengthening M/MIS's operating system, including: (b) establishing a written procedure that HCPF IT security staff follow when M/MIS access is requested.	73b	Deficiency in Internal Control	Not Implemented	December 2010	73b	Deficiency in Internal Control	N/A	Agree - original implementation date is January 2010							
Department of Health Care Policy and Financing	Improve the Medicaid Management Information System (M/MIS) user access controls by immediately implementing our prior year recommendation and strengthening M/MIS's operating system, including: (c) ensuring that profiles or profile combinations that provide escalated system privileges are identified and tightly controlled, including the establishment of compensating controls.	73c	Deficiency in Internal Control	Not Implemented	December 2010	73c	Deficiency in Internal Control	N/A	Agree - original implementation date is May 2010							

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				Implementation Status	Disposition					Implementation Status	Disposition						
Health Care Policy and Financing	Improve the Medicaid Management Information System (MMIS) user access controls by immediately implementing our prior year recommendation and strengthening MMIS's operating system, including: (d) periodically reviewing MMIS user access levels for appropriateness and promptly removing access for terminated users, including comparing active MMIS users to termination information contained in the Colorado Personnel Payroll System and requiring business managers to annually verify the accuracy and relevance of access levels belonging to the MMIS users they supervise.	73d	Internal Control	Not Implemented	Not Implemented	73d	Deficiency in Internal Control	N/A	Agree - original implementation date is May 2010	73d	Deficiency in Internal Control	N/A	Agree - original implementation date is May 2010	Department of Health Care Policy and Financing			
Health Care Policy and Financing	Ensure a comprehensive and uniform assessment process for determining functional eligibility and the services necessary to address the needs of individuals seeking long-term care services by: (a) improving written guidance to direct Single Entry Point (SEP) agencies on all aspects of the intake, functional assessment, and service planning processes, including how case managers should document information in the Benefits Utilization System.	81a	Internal Control	Partially Implemented	Partially Implemented	81a	Significant Deficiency	N/A	Agree - original implementation date is October 2009	81a	Significant Deficiency	N/A	Agree - original implementation date is October 2009	Department of Health Care Policy and Financing			
Health Care Policy and Financing	Ensure a comprehensive and uniform assessment process for determining functional eligibility and the services necessary to address the needs of individuals seeking long-term care services by: (b) modifying State Medicaid Rules to more clearly define how to score functioning when the individual uses an assistive device, and making appropriate corresponding changes to the Department's functional assessment instrument.	81b	Internal Control	Not Implemented	Not Implemented	81b	Significant Deficiency	N/A	Agree - original implementation date is October 2009	81b	Significant Deficiency	N/A	Agree - original implementation date is October 2009	Department of Health Care Policy and Financing			
Health Care Policy and Financing	Ensure a comprehensive and uniform assessment process for determining functional eligibility and the services necessary to address the needs of individuals seeking long-term care services by: (c) strengthening its state-sponsored training by making standard core training courses available to all SEP agencies.	81c	Deficiency in Internal Control	Not Implemented	Not Implemented	81c	Significant Deficiency	N/A	Agree - original implementation date is October 2009	81c	Significant Deficiency	N/A	Agree - original implementation date is October 2009	Department of Health Care Policy and Financing			

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Statewide Single Audit, Fiscal Year Ending June 30, 2010 Current Recommendation or Disposition of Prior Recommendation	Ensure a comprehensive and uniform assessment process for determining functional eligibility and the services necessary to address the needs of individuals seeking long-term care services by: (d) setting minimum standards for SFP agencies' quality assurance and case file review practices. Standards should include steps for measuring inter-rater reliability of functional assessment scoring and for systematically compiling, reporting, and addressing the results of the case file reviews.	81d	Deficiency in Internal Control	Not Implemented	June 2011	81d	Significant	N/A	Agree - original date is October 2009									
		82a	Deficiency in Internal Control	Partially Implemented	June 2011	82a	Deficiency in Internal Control	N/A	Agree - original date is October 2009									
		82b	Deficiency in Internal Control	Partially Implemented	December 2010	82b	Deficiency in Internal Control	N/A	Agree - original date is December 2009									
Statewide Single Audit, Fiscal Year Ending June 30, 2009 Report # 1994	Ensure eligible individuals have timely access to Medicaid long-term care services by developing an integrated approach to monitor the timeliness of all components of the eligibility determination process, identify problems, and make improvements by: (a) providing clear and consistent written guidance to Single Entry Point (SEP) agencies regarding how the timeliness of the functional assessment and other processes will be measured.	82a	Deficiency in Internal Control	Partially Implemented	June 2011	82a	Deficiency in Internal Control	N/A	Agree - original date is October 2009									
		82b	Deficiency in Internal Control	Partially Implemented	December 2010	82b	Deficiency in Internal Control	N/A	Agree - original date is December 2009									
Statewide Single Audit, Fiscal Year Ending June 30, 2008 Report # 1970	Health Care Policy and Financing Ensure eligible individuals have timely access to Medicaid long-term care services by developing an integrated approach to monitor the timeliness of all components of the eligibility determination process, identify problems, and make improvements by: (a) providing clear and consistent written guidance to Single Entry Point (SEP) agencies regarding how the timeliness of the functional assessment and other processes will be measured.	82a	Deficiency in Internal Control	Partially Implemented	June 2011	82a	Deficiency in Internal Control	N/A	Agree - original date is October 2009									
		82b	Deficiency in Internal Control	Partially Implemented	December 2010	82b	Deficiency in Internal Control	N/A	Agree - original date is December 2009									
Statewide Single Audit, Fiscal Year Ending June 30, 2007 Report # 1901	Health Care Policy and Financing Ensure eligible individuals have timely access to Medicaid long-term care services by developing an integrated approach to monitor the timeliness of all components of the eligibility determination process, identify problems, and make improvements to the Benefits Utilization System to capture all dates necessary to evaluate the timeliness of SFP agencies' intake and functional assessment processes.	82a	Deficiency in Internal Control	Partially Implemented	June 2011	82a	Deficiency in Internal Control	N/A	Agree - original date is October 2009									
		82b	Deficiency in Internal Control	Partially Implemented	December 2010	82b	Deficiency in Internal Control	N/A	Agree - original date is December 2009									

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						Statewide Single Audit, Fiscal Year Ending June 30, 2007	Report # 1901	Statewide Single Audit, Fiscal Year Ending June 30, 2008	Report # 1970	Statewide Single Audit, Fiscal Year Ending June 30, 2009	Report # 1994													
Department of Health Care and Financing	Improve controls over subrecipient monitoring for the Medicaid and the Children's Health Insurance programs by: (c) requiring all subrecipients with federal expenditures of \$500,000 or more within a fiscal year to provide annual audits performed in accordance with Circular A-133 requirements.	62	Significant	Not Implemented	July 2011	62c	Internal Control	Not Implemented	No new implementation date provided	62c	Material Weakness	N/A	Agree - original implementation date is June 2009											
Department of Health Care and Financing	Improve its oversight of certifications required for nursing facilities and intermediate care facilities for the mentally retarded (ICF/MR) by: (a) maintaining written notification of the Department of Public Health and Environment recommendations to certify or terminate certifications, to document compliance with the interagency agreement.	65a	Deficiency in Internal Control	Partially Implemented	June 2011	65a	Deficiency in Internal Control	Partially Implemented	No new implementation date provided	65a	Significant Deficiency	N/A	Agree - Implemented											
Department of Health Care and Financing	Improve its oversight of certifications required for nursing facilities and intermediate care facilities for the mentally retarded (ICF/MR) by: (b) developing and implementing a certification tracking mechanism to monitor and document recommendations for certifications and terminations of certifications.	65b	Deficiency in Internal Control	Partially Implemented	June 2011	65b	Deficiency in Internal Control	Partially Implemented	No new implementation date provided	65b	Significant Deficiency	N/A	Agree - Implemented											
Department of Health Care and Financing	Improve its monitoring of application processing for the Children's Basic Health Plan (CBHP) by eligibility sites to ensure eligibility decisions are made timely, in accordance with federal and state rules and guidelines. Specifically, the Department should: (b) work with the eligibility sites to investigate the underlying factors contributing to processing delays, including the reasons CBHP applications, supporting documentation, or enrollment fees have not been entered or processed in CBMS.	69b	Deficiency in Internal Control	Partially Implemented	September 2010	69b	Deficiency in Internal Control	Partially Implemented	September 2010	69b	Deficiency in Internal Control	N/A	Agree - original implementation date is January 2009											

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		Rec Number	Finding Classification	Implementation Status	Disposition	Rec Number	Finding Classification	Implementation Status	Disposition	Rec Number	Finding Classification	Implementation Status
Department of Health Care Policy and Financing	Improve its monitoring of application processing for the Children's Basic Health Plan (CBHP) by eligibility sites to ensure eligibility decisions are made timely, in accordance with federal and state rules and guidelines. Specifically, the Department should: (c) further target training and technical assistance to address the underlying problems of late processing.	69c	Deficiency in Internal Control	Partially Implemented	September 2010	69c	Deficiency in Internal Control	N/A	Agree - original date is January 2009			
Department of Health Care Policy and Financing	Ensure ineligible women and children are properly and timely disenrolled from the Children's Basic Health Plan (CBHP) program. Specifically, the Department should: (b) strengthen efforts to ensure that until the planned changes to CBMS and the Medicaid Management Information System (MMIS) are fully implemented and working properly, participants are disenrolled from CBHP as soon as their eligibility ends.	71b	Deficiency in Internal Control	Partially Implemented	June 2012	71b	Significant Deficiency	N/A	Agree - original implementation date is September 2008			