HEALTH MANAGEMENT ASSOCIATES

HMA Weekly Roundup

Trends in Health Policy

August 4, 2021







RFP CALENDAR
HMA News

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THIS WEEK

- IN FOCUS: COST ESTIMATE FOR FEDERAL FUNDING FOR GUN VIOLENCE RESEARCH AND DATA INFRASTRUCTURE
- ARIZONA RFP SEEKS MEDICAID PLANS TO INTEGRATE COVERAGE FOR INDIVIDUALS WITH SERIOUS MENTAL ILLNESS
- CALIFORNIA TO STAGGER CALAIM BEHAVIORAL HEALTH CHANGES
- CALIFORNIA DELAYS IMPLEMENTATION OF MEDI-CAL RX
- GEORGIA MEDICAID PLANS COULD FACE \$500 MILLION IN CLAWBACKS
- NEW YORK RELEASES NEMT BROKERAGE MANAGEMENT RFP
- PENNSYLVANIA RECEIVES FEDERAL FUNDING I/DD, LTSS
- TEXAS SUBMITS MEDICAID MANAGED CARE WAIVER AMENDMENT TO FEDERAL REGULATORS
- BIDEN SEEKS TO OVERTURN MEDICAID WAIVER GUARDRAILS
- CMS SCRAPS PROVIDER, MEDICARE PLAN CONTRACT TRANSPARENCY REQUIREMENT
- MODIVCARE ACQUIRES OH-BASED VRI FOR \$315 MILLION
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IN FOCUS

COST ESTIMATE OF FEDERAL FUNDING FOR GUN VIOLENCE RESEARCH AND DATA INFRASTRUCTURE

This week, our *In Focus* section highlights a Health Management Associates (HMA) report, commissioned by <u>Arnold Ventures</u> and the <u>Joyce Foundation</u>, titled *Cost Estimate of Federal Funding for Gun Violence Research and Data*

HMA Weekly Roundup

Infrastructure. The report projects the cost to fund research and create a data infrastructure aimed at reducing gun violence. Arnold Ventures and the Joyce Foundation had previously released separate, but complimentary, reports outlining recommendations to stem gun violence in the United States.

The background reports from Arnold Ventures and the Joyce Foundation: 1) frame the topic of gun violence as a common, widespread, and costly problem in urban, suburban, and rural areas; 2) provide evidence to support that gun violence affects adults and children and is among the leading causes of preventable death and injury; 3) assert that gun violence research and the data infrastructure supporting that work is under-funded by the federal government; and 4) recommend that policymakers take several actions to combat gun violence. Overall, the reports conclude that there are significant gaps in gun violence information which weaken the ability of policymakers to address the problem of gun violence in the United States.

HMA estimates that federal legislation implementing the NORC Expert Panel's 13 federal gun violence data infrastructure recommendations and the Joyce Foundation's 10-dimension gun violence research agenda will range in cost between \$587 million and \$639 million over a five-year federal budget window from federal fiscal year (FY) 2022 to 2026. Table 1 in the report provides estimates for both cost components, and a total for both. Lower bound and upper bound cost estimates are shown to reflect the uncertainty around providing a point cost estimate. HMA estimates that NORC's data infrastructure recommendations will range from \$137m to \$159m over five years, and Joyce Foundation's 10 dimensions of the gun violence research agenda will range from \$450m to \$480m.

HMA conducted its cost estimate as an independent third-party with the autonomy to evaluate all aspects of the data infrastructure recommendations and research agenda dimensions. For additional information, please contact Zach Gaumer, Principal (<u>zgaumer@healthmanagement.com</u>), Catherine Guerrero, Principal (<u>cguerrero@healthmanagement.com</u>).

Link to Report



Arizona

Arizona RFP Seeks Medicaid Plans to Integrate Coverage for Individuals with Serious Mental Illness. The Arizona Health Care Cost Containment System (AHCCCS) released on August 4, 2021, a Competitive Contract Expansion request for proposals (RFP) for incumbent AHCCCS Complete Care (ACC) health plans to integrate physical and behavioral health services for individuals with serious mental illness in each of the state's three regions. The procurement will replace the state's current Regional Behavioral Health Authorities (RBHAs) with ACC-RBHAs. Proposals are due October 4, with awards to be announced November 15. AHCCCS will award contracts for each region. Contract implementation will begin October 1, 2022. Incumbent RBHAs include Cenpatico Integrated Care, Mercy Maricopa Integrated Care, and Health Choice Integrated Care. Read More

California

California to Stagger Implementation for CalAIM Behavioral Health Changes. The California Department of Health Care Services (DHCS) announced on July 30, 2021, that it will stagger certain California Advancing and Innovating Medi-Cal (CalAIM) behavioral health implementation dates as follows: changes to eligibility criteria for Specialty Mental Health Services (SMHS) and Drug Medi-Cal Organized Delivery System renewal and policy improvements in January 2022; documentation redesign for substance use disorders and SMHS, co-occurring treatment, and no wrong door in July 2022; and standard screening and transition tools and payment reform in 2023. The changes will allow DHCS to continue discussions with stakeholders and allow counties to implement and test the policies prior to the official start dates. In June, the state submitted the CalAIM Section 1115 demonstration for federal review and approval. Read More

California Delays Implementation of Medi-Cal Rx Until January 2022. The California Department of Health Care Services announced on July 30, 2021, that it has once again delayed the implementation of Medi-Cal Rx, a state initiative to transition Medicaid pharmacy benefits from managed care to feefor-service. The new implementation date of January 1, 2022, comes after the state completed a review of a Conflict Avoidance Plan submitted by Medi-Cal Rx vendor Magellan to mitigate potential conflicts associated with the proposed acquisition by Centene. Implementation was originally scheduled for January 2021 and later delayed to April 2021. Read More

Georgia

Georgia Faces New Deadline to Justify Plan to Shut Down Access to Exchange. The Atlanta Journal-Constitution reported on August 3, 2021, that Georgia now has until August 29 to answer questions from federal regulators concerning the state's plan to shut down access to the federal Healthcare.gov Exchange in 2023 and redirect consumers to insurance agents and brokers. The plan, proposed as a federal waiver, was initially approved by the prior administration. However, the Biden administration has asked the state to provide additional information on the impact of the proposal. The initial deadline to comply was July 3. According to the Centers for Medicare & Medicaid Services, Georgia must respond to the request by the new deadline or federal regulators can re-evaluate the proposal without the state's input. Read More

Georgia Medicaid Plans Could Face \$500 Million in Clawbacks. *Georgia Health News* reported on July 30, 2021, that Georgia Medicaid health plans may have to repay \$500 million, representing overpayments made by the state in 2020 and 2021. The clawbacks are tied to underutilization of healthcare services by Medicaid beneficiaries during the COVID-19 pandemic. Of the total, more than \$165 million would go to the state, while the rest would go to the federal government. The state's three health plans are Anthem/Amerigroup, CareSource, and Centene/Peach State. Read More

Illinois

Illinois Medicaid to Cover Diabetes Prevention Programs. WIFR reported on August 2, 2021, that Illinois will cover diabetes prevention and management programs for Medicaid beneficiaries, pending federal approval. The Diabetes Prevention Program, which was developed by the Centers for Disease Control and Prevention, focuses on lifestyle changes to reduce the risk of developing diabetes in prediabetics. The Diabetes Self-Management Education and Support Program provides services aimed at preventing the progression of diabetes and promoting a healthy lifestyle. Combined cost is projected at less than \$1 million in the first year, with the state paying roughly 30 percent. Read More

Kansas

Kansas Medicaid Plans Join Telehealth Addiction Treatment Pilot. mHealth Intelligence reported on July 29, 2021, that three Kansas Medicaid managed care plans are participating in a telehealth addiction treatment pilot program with substance use disorder provider CKF Addiction Treatment. The program works with primary care providers to screen patients for substance use disorder and help connect them to telehealth treatment services. Participating health plans are CVS Health/Aetna Better Health of Kansas, Centene/Sunflower Health Plan, and UnitedHealthcare. Read More

Louisiana

Louisiana Fails to Meet Medicaid Provider Enrollment, Screening Requirements, Audit Finds. *The Bossier Press-Tribune/The Center Square* reported on August 3, 2021, that the Louisiana Department of Health failed to screen and enroll Medicaid managed care and dental managed care providers as required by federal law, according to a Louisiana Legislative Auditor <u>report</u>. The audit also found inadequate billing controls for behavioral health services, understated unemployment benefit spending, and improper payments to incarcerated and deceased individuals. <u>Read More</u>

Minnesota

Minnesota Identifies Healthcare Priorities in Fiscal 2023 Budget. The Minnesota Department of Human Services (DHS) announced in a July 2021 issue brief that the fiscal 2023 budget includes funding for child care assistance, increased access to Medicaid coverage and services, higher payment rates for behavioral health and home and community-based services, and increased capacity to investigate Medicaid fraud. Read More

Mississippi

Mississippi Finds Five Percent of Medicaid Recipients Are Ineligible. WLBT reported on August 2, 2021, that a Mississippi audit found that about five percent of the state's Medicaid recipients were ineligible based on income levels reported on state tax returns. The audit sampled returns from 180 Medicaid beneficiaries. The Mississippi Division of Medicaid does not have legal authority to compare state income tax returns with the income claimed by Medicaid applicants. Read More

Montana

Montana Seeks Public Comments on Plan to End Continuous Eligibility for Medicaid Expansion. Helena Independent Record reported on July 28, 2021, that the Montana Department of Public Health and Human Services is seeking public comments on a plan to end continuous eligibility for the state's Medicaid expansion program and the Waiver for Additional Services and Populations, which includes individuals with a severe disabling mental illness. The change would require federal approval. Public comments can be submitted through August 31. Read More

New Hampshire

New Hampshire Opens Public Comment Period for Substance Use Disorder Waiver Amendment. Manchester Ink Link reported on August 3, 2021, that the New Hampshire Department of Health and Human Services (DHHS) is seeking public comments on a proposed amendment to its substance use disorder treatment and recovery access Section 1115 waiver demonstration. The amendment would expand the scope of the waiver to include coverage for short-term inpatient and residential treatment services for beneficiaries with serious mental illness. The amendment would also allow Medicaid to cover short-term stays in Institutions for Mental Disease for certain Medicaid members. Public comments will be accepted through August 31. Read More

New York

HMA Roundup - Cara Henley (Email Cara)

New York Releases NEMT Brokerage Management Services RFP. On August 2, 2021, the New York State Department of Health (DOH) released a request for proposals (RFP) for vendors to provide non-emergency medical transportation brokerage management services for individuals enrolled in the Medicaid program. Proposals are due October 15, with awards expected August 1, 2022. The five-year contracts will cover the state's two regions (upstate and downstate), with one contract for both regions or one contract for the upstate region and one for the downstate region. A qualified bidder may submit proposals for one or both of the regions.

North Carolina

North Carolina Providers Experience Early Challenges Following Transition to Medicaid Managed Care. WCNC reported on July 29, 2021, that some small North Carolina Medicaid providers are still awaiting reimbursement from health plans following the state's transition to Medicaid managed care on July 1. Others are voicing concerns over transportation and access. However, a North Carolina Healthcare Association spokesperson said it is too early to tell whether payment delays represent a significant concern, given that the state is less than a month into the transition. Read More

Oklahoma

Oklahoma Medicaid Expansion Has More Than 150,000 Enrollees. *The Tulsa World* reported on August 3, 2021, that more than 150,000 individuals have now enrolled in Oklahoma's Medicaid expansion program. <u>Read More</u>

Oregon

Governor to Veto Mental Health Bill. *KTVZ* reported on August 1, 2021, that Oregon Governor Kate Brown intends to veto a mental health bill aimed at supporting and promoting self-determination for individuals receiving mental health and substance use disorder services. Brown said she supported the bill's goals but noted that the bill conflicts with federal Medicaid law because it delegates certain authority to a consumer commission. Read More

Pennsylvania

HMA Roundup - Julie George (Email Julie)

Pennsylvania Receives Federal Funding to Support I/DD, LTSS Programs. The Pennsylvania Department of Human Services announced on July 30, 2021, that the state will receive about \$12 million in federal funding for Money Follows the Person, a program that supports aged and disabled individuals who live in community-based settings and receive long-term services and supports (LTSS). Pennsylvania will also receive \$5 million in federal funding to support the state's implementation of the Systemic, Therapeutic, Assessment, Resources, and Treatment (START) program, a community-based initiative that provides crisis intervention services for individuals with intellectual and developmental disabilities (I/DD). Read More

Texas

Texas Submits Medicaid Managed Care Waiver Amendment to Federal Regulators. On July 14, 2021, the Texas Health and Human Services Commission submitted to the Centers for Medicare & Medicaid Services (CMS) a request to amend its Texas Healthcare Transformation Quality Improvement Program Section 1115 waiver demonstration. The amended waiver would allow Texas to continue to expand Medicaid managed care statewide and advance value-based payment systems. Earlier this year, CMS approved an extension of the existing waiver through September 30, 2030. Read More

National

Arizona, Colorado Health Information Exchanges Complete Merger to Form Contexture. *Modern Healthcare* reported on August 3, 2021, that health information exchanges (HIEs) Colorado Regional Health Information Organization (CORHIO) and Health Current in Arizona have completed a previously announced merger. The combined not-for-profit HIE will operate as Contexture and will serve about 1,800 healthcare organizations in Arizona and Colorado. Health Current chief executive Melissa Kotrys will lead the organization and its nearly 200 employees while CORHIO chief executive Morgan Honea will serve as Contexture's executive vice president. <u>Read More</u>

Biden Seeks to Overturn Medicaid Waiver Guardrails. *Health Affairs* reported on August 3, 2021, that the Biden administration wants the U.S. Supreme Court to vacate legal safeguards that prevent section 1115 waivers from restricting access to Medicaid. According to a *Health Affairs* analysis of Becerra v. Gresham, the administration fears that a rigid interpretation of safeguards may hinder the testing of care coordination models that may improve care and reduce costs. Read More

Organizations Urge Congress to Make CHIP Permanent. *ADA News* reported on July 30, 2021, that the American Dental Association (ADA), in addition to more than 500 other organizations, is urging Congress to support legislation making the Children's Health Insurance Program (CHIP) a permanent program. In a letter to Congress, the ADA asked lawmakers to support the Comprehensive Access to Robust Insurance Now Guaranteed for Kids Act and the Children's Health Insurance Program Permanency Act, which would ensure that children and pregnant women that receive health insurance through CHIP would not have to worry about their coverage expiring midyear or mid-treatment. Read More

CMS Proposes HCBS Worker Benefits Funded By Medicaid Payment Deductions. The Centers for Medicare & Medicaid Services (CMS) announced on July 30, 2021, a proposed rule to allow states to make deductions from Medicaid payments to pay for health coverage and other benefits for home care workers, personal care assistants, and others who provide home and community-based services. Read More

Insurers Say Extended Exchange Enrollment Could Result in Adverse Selection. *Modern Healthcare* reported on July 29, 2021, that insurers are concerned that a Biden administration proposal to extend the annual Exchange open enrollment period by 30 days could lead to adverse selection. According to America's Health Insurance Plans, adverse selection could lead to higher premiums and out-of-pocket costs, narrower provider networks, and fewer plan choices. <u>Read More</u>

CMS Scraps Provider, Medicare Plan Contract Transparency Requirement. *Modern Healthcare* reported on August 2, 2021, that the Centers for Medicare & Medicaid Services (CMS) has eliminated the requirement for providers to disclose their contract terms with Medicare Advantage plans in a newly released 2022 inpatient pay rule. The rule also increases certain payments for providers, including 2.5 percent for inpatient services, 1.1 percent for long-term care hospitals, and the continuation of add-on payments for COVID-19 treatments through the end of the fiscal year in which the pandemic ends. CMS expects Medicare disproportionate share hospital payments and uncompensated costs to decrease by \$1.4 billion compared to 2021. Read More

Five Percent of Medicare Advantage Members Switch to FFS During Last Year of Life, Report Finds. *Modern Healthcare* reported on July 29, 2021, that five percent of Medicare Advantage (MA) members in the last year of life switched to Medicare fee-for-service (FFS) in 2017, according to a Government Accountability Office (GAO) report. That is more than twice the rate of all other MA members, which the report says may indicate limitations to specialized care for beneficiaries in MA plans. GAO recommends that the Centers for Medicare & Medicaid Services review MA beneficiaries changing to FFS in the last year of life as part of its monitoring. Read More

HMA Weekly Roundup

Medicare Providers to See Reimbursement Increases. Modern Healthcare reported on July 29, 2021, that the Centers for Medicare & Medicaid Services (CMS) announced pay hikes for certain Medicare providers, effective in 2022. The increases include 1.9 percent for inpatient rehab facilities, two percent for inpatient psychiatric facilities, two percent for hospices, and one percent for skilled nursing facilities. CMS will also require healthcare facility workers to be vaccinated against COVID-19. Read More

Nearly Half of Medicare Beneficiaries Lack Dental Coverage, Analysis Finds. *Fierce Healthcare* reported on July 28, 2021, that nearly half of Medicare beneficiaries lacked dental coverage as of 2019, according to an <u>analysis</u> from the Kaiser Family Foundation. However, 94 percent of Medicare Advantage enrollees had some dental coverage. Senate Democrats hope to pass a \$3.5 trillion budget, which would include expanded Medicare benefits, including dental, vision, and hearing. <u>Read More</u>



Industry News

InnovAge Announces Investment in Jetdoc. InnovAge announced on August 4, 2021, that it has made an equity investment in Jetdoc, a telehealth and virtual urgent care app designed to connect users with medical professionals. InnovAge will also partner with Jetdoc to develop a virtual care and remote patient monitoring platform for Program of All-inclusive Care for the Elderly (PACE) members and providers. As part of the deal, InnovAge chief information officer Alice Raia has joined Jetdoc's board of directors. Read More

LHC Group Completes Acquisitions of Three Home Health, Hospice, Palliative Care Providers. Home health provider LHC Group announced on August 3, 2021, that it completed acquisitions of Arkansas-based Ashley County Medical Center Home Health; Indiana-based MSA Hospice; and Virginia-based home health provider Cavalier Healthcare Services. LHC Group expects about \$8 million in annualized revenue from the acquisitions. Read More

ModivCare Acquires OH-Based VRI for \$315 Million. ModivCare announced on August 3, 2021, the acquisition of VRI Intermediate Holdings, a provider of remote patient monitoring solutions, for \$315 million. VRI will maintain its headquarters in Ohio, and Jason Anderson will remain chief executive. The deal is expected to close in the third quarter of 2021 pending regulatory approvals. VRI generated \$56 million in revenues and \$21 million in adjusted EBITDA for the year ending June 30, 2021. Read More

BayMark Health Services Acquires GA-Based Mt. Sinai Wellness Center. BayMark Health Services announced on July 29, 2021, the acquisition of Georgia-based residential treatment center Mt. Sinai Wellness Center. BayMark now has residential facilities in Georgia, Louisiana, Maine, West Virginia, and Ontario, Canada. Mergers and acquisitions firm Mertz-Taggart represented Mt. Sinai Wellness Centers in the deal. Read More

RFP CALENDAR

Date	State/Program	Event	Beneficiaries
Summer 2021	Rhode Island	RFP Release	276,000
July 1, 2021 - Delayed	Missouri	RFP Release	756,000
August 2021	Texas STAR Health	RFP Release	36,500
August 9, 2021	Indiana Hoosier Healthwise and HIP	Proposals Due	1,200,000
August 31, 2021	Tennessee	Proposals Due	1,500,000
September 3, 2021	Louisiana	Proposals Due	1,600,000
October 2021	Minnesota Seniors and Special Needs BasicCare	RFP Release	120,000
October 1, 2021	Oklahoma	Implementation	742,000
October 8, 2021	Tennessee	Awards	1,500,000
November 2021	Missouri	Awards	756,000
November 5, 2021	Louisiana	Awards	1,600,000
December 1, 2021	Delaware	RFP Release	240,000
December 22, 2021	Iowa	RFP Release	745,000
Late 2021	California Two Plan Commercial - Alameda, Contra Costa, Fresno, Kern, Kings, Los Angeles, Madera, Riverside, San Bernardino, Santa Clara, San Francisco, San Joaquin, Stanislaus, and Tulare	RFP Release	1,640,000
Late 2021	California GMC - Sacramento, San Diego	RFP Release	1,091,000
Late 2021	California Imperial	RFP Release	75,000
Late 2021	California Regional - Alpine, Amador, Butte, Calaveras, Colusa, El Dorado, Glenn, Inyo, Mariposa, Mono, Nevada, Placer, Plumas, Sierra, Sutter, Tehama, Tuolumne, Yuba	RFP Release	286,000
Late 2021	California San Benito	RFP Release	7,600
Dec. 2021 - Feb. 2022	Texas STAR+PLUS	RFP Release	538,000
First Quarter 2022	Indiana MLTSS	RFP Release	NA
January 2022	Minnesota MA Families and Children, MinnesotaCare	RFP Release	543,000
January 1, 2022	Minnesota MA Families, Children; MinnesotaCare (metro)	Implementation	548,000
January 1, 2022	Nevada	Implementation	600,000
January 1, 2022	Massachusetts One Care (Duals Demo)	Implementation	150,000
January 1, 2022	North Dakota Expansion	Implementation	19,800
January 5, 2022	Ohio	Implementation	2,450,000
January 7, 2022	Indiana Hoosier Healthwise and HIP	Awards	1,200,000
February 2022	Texas STAR Health	Awards	36,500
July 1, 2022	Rhode Island	Implementation	276,000
July 1, 2022	North Carolina - BH IDD Tailored Plans	Implementation	NA
July 1, 2022 July 1, 2022	North Carolina - BH IDD Tailored Plans Missouri	Implementation Implementation	NA 756,000
July 1, 2022	Missouri Louisiana California Two Plan Commercial - Alameda, Contra Costa, Fresno, Kern, Kings, Los Angeles, Madera, Riverside, San Bernardino, Santa	Implementation Implementation	756,000
July 1, 2022 July 1, 2022 Early 2022 – Mid 2022	Missouri Louisiana California Two Plan Commercial - Alameda, Contra Costa, Fresno, Kern, Kings, Los Angeles, Madera, Riverside, San Bernardino, Santa Clara, San Francisco, San Joaquin, Stanislaus, and Tulare	Implementation Implementation Awards	756,000 1,600,000 1,640,000
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HMA News

New this week on HMA Information Services (HMAIS):

Medicaid Data

- Massachusetts Medicaid Fee for Service vs. Managed Care Penetration, 2014-20
- Maryland Medicaid Fee for Service vs. Managed Care Penetration, 2014-20
- Maine Medicaid Fee for Service vs. Managed Care Penetration, 2014-20
- Michigan Medicaid Fee for Service vs. Managed Care Penetration, 2014-20
- Minnesota Medicaid Fee for Service vs. Managed Care Penetration, 2014-20
- Montana SNP Membership at 2,434, Mar-21 Data
- North Dakota SNP Membership at 190, Mar-21 Data
- New York SNP Membership at 412,306, Mar-21 Data
- Oregon SNP Membership at 24,800, Mar-21 Data
- Puerto Rico SNP Membership at 290,776, Mar-21 Data
- Rhode Island Dual Demo Enrollment is Down 0.7%, Jul-21 Data
- South Carolina SNP Membership at 34,790, Mar-21 Data
- Utah SNP Membership at 8,790, Mar-21 Data
- Virginia SNP Membership at 44,417, Mar-21 Data
- Wisconsin SNP Membership at 58,741, Mar-21 Data
- Hawaii Medicaid Managed Care Enrollment is Up 5.8%, Jun-21 Data
- Iowa Medicaid Managed Care Enrollment is Up 5.2%, Jul-21 Data
- Ohio Dual Demo Enrollment is Up 0.6%, Jul-21 Data

Public Documents:

Medicaid RFPs, RFIs, and Contracts:

- Arizona AHCCCS Complete Contract Expansion (CCE) RFP and Model Contract, Aug-21
- Louisiana Medicaid Electronic Visit Verification RFP, Proposals, Scoring and Contract, 2014
- New York NEMT Brokerage Services RFP, Aug-21
- West Virginia Electronic Visit Verification RFP, Proposals, Scoring, and Contract, 2019-20

Medicaid Program Reports, Data and Updates:

- Arizona Annual HCBS Reports, FY 2019-20
- Arizona Section 1115 Waiver Demonstration Annual Report, FY 2020
- Mississippi Single State Audit, FY 2020
- Nebraska DHHS Division of Behavioral Health Annual Reports, FY 2013-20
- New Hampshire Medicaid SUD Treatment and Recovery Access 1115 Waiver, 2018-21
- Pennsylvania Medical Assistance Advisory Committee (MAAC) Meeting Materials, Jul-21
- Texas 1115 Medicaid Transformation Waiver Documents, 2017-21
- Texas OIG Processing of Outlier Nursing Facility STAR+PLUS Claims and Adjustments MCO Audit, May-21

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August 4, 2021

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