

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**THE THAILAND MINISTRY OF PUBLIC
HEALTH MANAGED PEPFAR FUNDS
ACCORDING TO FEDERAL
REGULATIONS BUT INTERNAL
CONTROLS COULD BE IMPROVED**

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**Amy J. Frontz
Deputy Inspector General
for Audit Services**

**March 2024
A-04-21-01021**

Office of Inspector General

<https://oig.hhs.gov>

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OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS

The designation of financial or management practices as questionable, a recommendation for the disallowance of costs incurred or claimed, and any other conclusions and recommendations in this report represent the findings and opinions of OAS. Authorized officials of the HHS operating divisions will make final determination on these matters.

Report in Brief

Date: March 2024

Report No. A-04-21-01021

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES
OFFICE OF INSPECTOR GENERAL



Why OIG Did This Audit

Congress authorized the President's Emergency Plan for AIDS Relief (PEPFAR) to receive \$48 billion in funding for the 5-year period beginning October 1, 2008, to assist foreign countries in combating HIV/AIDS, tuberculosis, and malaria. Congress authorized additional funds to be appropriated for fiscal years (FYs) 2014–2018, and again for FYs 2019–2023.

Federal law requires HHS-OIG, among others, to provide oversight of the programs implemented under the law, including PEPFAR. To meet this requirement, HHS-OIG has conducted a series of audits of the Centers for Disease Control and Prevention (CDC) and its recipients.

Our objective was to determine whether the Thailand Ministry of Public Health (the Ministry) managed and expended PEPFAR funds in accordance with award requirements.

How OIG Did This Audit

Our audit covered the budget periods from September 1, 2016, through August 31, 2019, which were the first 3 years of a 5-year umbrella cooperative agreement. During these budget periods, CDC awarded \$12,591,799 to the Ministry, of which \$7,824,824 was funded by PEPFAR. The Ministry reported \$5,763,340 of PEPFAR fund expenditures for the audit period. From these PEPFAR expenditures, we selected for review a stratified statistical sample of 60 transactions totaling \$511,850.

The Thailand Ministry of Public Health Managed PEPFAR Funds According to Federal Regulations but Internal Controls Could Be Improved

What OIG Found

The Ministry managed and expended PEPFAR funds in accordance with Federal requirements for all the 60 sample items we reviewed. However, the Ministry did not provide all of its supporting documentation, specifically timesheets, in a timely manner.

In addition, the Ministry did not establish and maintain effective internal controls over the award as required by Federal regulations. Specifically, it did not document in written policies certain reporting requirements for Federal awards.

The deficiencies we identified occurred because the Ministry did not consider timesheets to be financial documents and had no policies in place to address their retention. In addition, the Ministry lacked written policies and procedures regarding the Federal Financial Report (FFR) and audit report requirements for Federal awards.

What OIG Recommends and Ministry Comments

We recommend that the Ministry develop and implement policies and procedures that address retention of employee timesheets and FFR and audit reporting requirements for Federal awards.

In response to our draft report, the Ministry concurred with our recommendations. Regarding our first recommendation, to refund \$5,839 in unallowable PEPFAR expenditures, the Ministry provided documentation to support the PEPFAR expenditures we identified in our draft report as unallowable. As a result, we did not include the finding and related recommendation in this report.

With regard to our second recommendation, we appreciate the actions the Ministry indicated it has taken to address the retention of timesheets and the actions it plans to take concerning FFR and audit reporting requirements.

TABLE OF CONTENTS

INTRODUCTION.....1

 Why We Did This Audit.....1

 Objective.....1

 Background.....1

 Centers for Disease Control and Prevention.....1

 Umbrella Cooperative Agreement.....2

 Thailand Ministry of Public Health.....2

 Federal Requirements.....2

 How We Conducted This Audit.....2

FINDINGS.....3

 The Ministry Generally Documented Costs Related to PEPFAR Activities.....3

 The Ministry Met Federal Award Reporting Requirements for Federal Financial
 and Audit Reports but Improvements Could Be Made.....4

RECOMMENDATIONS.....5

THAILAND MINISTRY OF PUBLIC HEALTH COMMENTS.....5

OIG RESPONSE.....5

APPENDICES

 A: Audit Scope and Methodology.....6

 B: Related Office of Inspector General Reports.....8

 C: Statistical Sampling Methodology.....9

 D: Federal Requirements.....11

 E: Thailand Ministry of Public Health Comments.....12

INTRODUCTION

WHY WE DID THIS AUDIT

Congress authorized the President’s Emergency Plan for AIDS Relief (PEPFAR) to receive \$48 billion in funding for the 5-year period beginning October 1, 2008, to assist foreign countries in combating HIV/AIDS, tuberculosis, and malaria.¹ Congress authorized additional funds to be appropriated for fiscal years (FYs) 2014–2018, and again for FYs 2019–2023.²

The Tom Lantos and Henry J. Hyde United States Global Leadership Against HIV/AIDS, Tuberculosis, and Malaria Reauthorization Act of 2008 (the Act) requires the Department of Health and Human Services (HHS), Office of Inspector General (OIG), among others, to provide oversight of the programs implemented under the Act, including PEPFAR. To meet this requirement, HHS-OIG has conducted a series of audits of the Centers for Disease Control and Prevention (CDC) and its recipients.³

We selected Thailand’s Ministry of Public Health (the Ministry) for audit because of the significance of the findings in some of our prior audits of foreign ministries of health, including unsupported PEPFAR expenditures, inaccurate reporting of PEPFAR expenditures, and inadequate accounting systems.

OBJECTIVE

Our objective was to determine whether the Ministry managed and expended PEPFAR funds in accordance with award requirements.

BACKGROUND

Centers for Disease Control and Prevention

CDC engages foreign governments to help address their health challenges, with its global programs addressing more than 400 diseases, health threats, and conditions that are major causes of death, disease, and disability. Through PEPFAR, CDC works in more than 45 countries and regions around the globe to fight HIV and tuberculosis. CDC has worked with the Ministry since 1980.

¹ Tom Lantos and Henry J. Hyde United States Global Leadership Against HIV/AIDS, Tuberculosis, and Malaria Reauthorization Act of 2008, P.L. No. 110-293 (enacted July 30, 2008).

² PEPFAR Stewardship and Oversight Act of 2013, P.L. No. 113-56 (enacted Dec. 2, 2013) and PEPFAR Extension Act of 2018, P.L. No. 115-305 (enacted Dec. 11, 2018).

³ Appendix B contains a list of related OIG reports issued in the past five years.

Umbrella Cooperative Agreement

CDC awarded PEPFAR funds through a cooperative agreement (CoAg), which CDC uses in lieu of a grant when it anticipates substantial Federal involvement with the recipient.⁴ As indicated in the Notice of Funding Opportunity (NOFO), substantial involvement means that the recipient can expect Federal programmatic collaboration or participation in carrying out the effort under the award.⁵

More specifically, CDC used an umbrella CoAg to award funds to the Ministry from PEPFAR and other programs.⁶ By way of an umbrella CoAg, funds from different programs can be awarded through various areas within CDC to a single recipient, eliminating the need for multiple NOFOs. Although the umbrella CoAg allows for funding from multiple programs, funds are to be used only for the program for which they were awarded as detailed in the Notice of Award (NoA).⁷

Thailand Ministry of Public Health

The Ministry has the primary responsibility within the Thailand government to address public health issues. As such, the Ministry is uniquely positioned in terms of constitutional authority, mandate, and ability to oversee and safeguard public health, and to collect and analyze information and disseminate reports related to multiple health issues.

Federal Requirements

The Uniform Administrative Requirements, Cost Principles and Audit Requirements for HHS awards at 45 CFR part 75 apply to the awards made during our audit period.

HOW WE CONDUCTED THIS AUDIT

Our audit covered the budget periods from September 1, 2016, through August 31, 2019, which were the first 3 years of a 5-year umbrella CoAg. During these budget periods, CDC awarded \$12,591,799 to the Ministry, of which \$7,824,824 was funded by PEPFAR. The Ministry reported \$5,763,340 of PEPFAR fund expenditures for the audit period. From these PEPFAR fund expenditures, we selected a stratified statistical sample of 60 transactions totaling \$511,850.

⁴ The regulations that apply to Federal grants also apply to CoAgs.

⁵ A NOFO is an awarding office's formally issued announcement of the availability of Federal funding. The announcement invites applications and provides such information as eligibility and evaluation criteria, funding preferences, and the submission deadline.

⁶ PEPFAR funds came through one of six lines of funding for this award.

⁷ The NoA is a legally binding document that notifies the recipient of the award. The NoAs for this award included a breakdown to indicate the amount of funding for each program.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Appendix A contains the details of our audit scope and methodology, Appendix C contains our statistical sampling methodology, and Appendix D contains Federal requirements.

FINDINGS

The Ministry managed and expended PEPFAR funds in accordance with Federal requirements for all the 60 sample items we reviewed. However, the Ministry did not provide all of its supporting documentation, specifically timesheets, in a timely manner.

In addition, the Ministry did not establish and maintain effective internal controls over the award as required by Federal regulations. Specifically, it did not document in written policies certain reporting requirements for Federal awards.

The deficiencies we identified occurred because the Ministry did not consider timesheets to be financial documents and had no policies in place to address their retention. In addition, the Ministry lacked written policies and procedures regarding the Federal Financial Report (FFR) and audit report requirements for Federal awards.

THE MINISTRY GENERALLY DOCUMENTED COSTS RELATED TO PEPFAR ACTIVITIES

Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated (45 CFR § 75.430 (i)(1)(i)).

Except where otherwise authorized by statute, costs must be adequately documented to be allowable under Federal awards (45 CFR § 75.403 (g)).

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report (45 CFR § 75.361).

The auditee must provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform the audit (45 CFR § 75.508 (d)).

We reviewed a sample of 60 items; the Ministry was eventually able to provide support for all the sample items we reviewed. These items represented financial transactions such as the

payment of salaries, travel expenses for training events, and equipment and supplies purchases. However, the Ministry was unable to readily provide support for its payroll costs. In March 2022, the Ministry stated that some of the timesheets we had requested for the audit period had been discarded. However, more than a year later, in May 2023—one month after our exit conference—the Ministry finally provided support, including timesheets, to clear 9 of the 11 sample items we had previously found to be in error. In December 2023, the Ministry provided the remaining timesheets needed to clear the final two outstanding sample items.

Ministry officials stated that the delay in providing the timesheets was because they did not consider them to be financial documents, which have to be retained for 10 years. Without an internal policy and procedure to address maintaining the timesheets, the Ministry may not be able to support future payroll costs covered by PEPFAR.

THE MINISTRY MET FEDERAL AWARD REPORTING REQUIREMENTS FOR FEDERAL FINANCIAL AND AUDIT REPORTS BUT IMPROVEMENTS COULD BE MADE

The non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the entity is managing the award in compliance with Federal statutes, regulations, and the award’s terms and conditions. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government* (known as the Green Book), issued by the Comptroller General of the United States or the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission (45 CFR § 75.303 (a)).⁸

During our audit period, the Ministry submitted its FFRs and audit reports on time. However, while Ministry officials were able to describe the process for submitting these reports, the process was not documented in the Ministry’s written policies and procedures.

When establishing the umbrella CoAg, the Ministry did not incorporate Federal laws and regulations into written policies and procedures to address certain reporting requirements.

As a result, the Ministry risks having its FFRs and audit reports being prepared on an inconsistent basis, containing errors, and being untimely, especially when there is staff turnover.

⁸ The Green Book states, “Management documents in policies for each unit its responsibility for an operational process’s objectives and related risks, and control activity design, implementation, and operating effectiveness.” (GAO-14-704G, Control Activities, “Principle 12, Management should implement control activities through policies.” 12.03). Although non-Federal entities are not required to comply with the Green Book, they may use it as a framework to design, implement, and operate an internal control system.

RECOMMENDATIONS

We recommend that the Ministry:

- develop and implement policies and procedures that address the following:
 - retention of employee timesheets; and
 - FFR and audit reporting requirements for Federal awards.

THAILAND MINISTRY OF PUBLIC HEALTH COMMENTS

In response to our draft report, the Ministry concurred with our recommendations. Regarding our first recommendation, the Ministry provided documentation to support the PEPFAR expenditures we identified in our draft report as unallowable.⁹ With regard to our second recommendation, the Ministry described actions it has taken, and plans to take, to address it, such as:

- developing and implementing policies and procedures that address the retention of timesheets and project documents in both hard and electronic copy;
- communicating with project managers and staff about document posting on the Ministry's website; and
- communicating FFR and audit reporting requirements for Federal awards to all of the Ministry's departments that receive Federal awards.

OIG RESPONSE

Regarding our first recommendation, we reviewed the additional documentation provided by the Ministry and determined that the documentation supported the \$5,389 in unallowable PEPFAR expenditures we identified in our draft report. As a result, we did not include the finding and related recommendation in this report.

With regard to our second recommendation, we appreciate the actions the Ministry indicated it has taken to address the retention of timesheets and the actions it plans to take concerning FFR and audit reporting requirements.

The Ministry's written comments, excluding the additional supporting documentation, are included as Appendix E.

⁹ The first recommendation in our draft report was, "refund to CDC \$5,839 in unallowable PEPFAR expenditures." Our second recommendation related to the issue of timesheet retention.

APPENDIX A: AUDIT SCOPE AND METHODOLOGY

SCOPE

Our audit covered \$5,763,340 in PEPFAR funds expended by the Ministry for the budget periods September 1, 2016, through August 31, 2019. We selected for review a stratified random sample of 60 transactions totaling \$511,850.

We conducted our audit work from November 2020 through October 2023, including onsite work in Thailand from August 11 through August 26, 2022.

METHODOLOGY

To accomplish our objective, we:

- reviewed relevant Federal laws and regulations, HHS guidance, the NOFO, the NoAs, and the Ministry's policies and procedures;
- conducted meetings with CDC officials to obtain an understanding of the umbrella CoAg;
- conducted meetings with officials from the Ministry to determine their policies, processes, and procedures related to financial accounting and reporting;
- reviewed the Ministry's annual audits for the audit period;
- determined the Ministry's value-added tax process;
- reconciled the Ministry's FFRs to its accounting records;
- selected a stratified random sample of 60 transactions totaling \$511,850 (see Appendix C);
- reviewed expenditure documentation provided by the Ministry to support the sample items;
- submitted documents for translation as necessary; and
- discussed the results of the audit with officials from the Ministry and CDC.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions

based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX B: RELATED OFFICE OF INSPECTOR GENERAL REPORTS

PEPFAR AUDIT REPORTS ISSUED IN THE PAST FIVE YEARS

Report Title	Report Number	Date Issued
<i>CDC's Corrective Actions Improved Program Operations at the National Institute of Health in Mozambique and Facilitated the Institute's Implementation of Prior OIG Audit Recommendations</i>	<u>A-04-20-01019</u>	9/27/2022
<i>Although CDC Implemented Our Prior Audit Recommendations, Its Corrective Actions Did Not Effectively Address Findings Related to 3 of Our 13 Recommendations</i>	<u>A-04-19-01014</u>	8/20/2021
<i>Although CDC Implemented Corrective Actions To Improve Oversight of the President's Emergency Plan for AIDS Relief Recipients, Some Internal Control Weaknesses Remained</i>	<u>A-04-18-01010</u>	12/11/2020
<i>The Centers for Disease Control and Prevention's South Africa Office Generally Implemented Our Prior Audit Recommendation</i>	<u>A-04-18-01009</u>	4/25/2019

APPENDIX C: STATISTICAL SAMPLING METHODOLOGY

TARGET POPULATION

The target population consisted of transactions for PEPFAR funds expended by the Ministry for the budget periods September 1, 2016, through August 31, 2019 (three budget years).

SAMPLING FRAME

The sampling frame consisted of 2,879 transactions of \$500 or more, totaling \$4,881,771, expended by the Ministry for PEPFAR-related expenses during the period September 1, 2016, through August 31, 2019.

SAMPLING UNIT

The sample unit was a single transaction.

SAMPLE DESIGN AND SAMPLE SIZE

We used a stratified random sample. The sampling frame was divided into five strata as outlined in Table 1.

Table 1: Sample Design Summary

Stratum	Range of Transaction Values	Frame Count	Frame Value	Sample Size
1	\$500.94 to \$1,213.55	2,031	\$1,520,477.80	17
2	\$1,214.41 to \$3,142.71	529	\$965,002.32	11
3	\$3,144.05 to \$8,034.07	232	\$1,153,934.28	13
4	\$8,171.42 to \$23,886.80	79	\$969,628.50	11
5	\$25,511.82 to \$46,405.35	8	\$272,728.36	8
Total		2,879	\$4,881,771.26	60

SOURCE OF RANDOM NUMBERS

We generated the random numbers using Office of Inspector General, Office of Audit Services, statistical software.

METHOD FOR SELECTING SAMPLE ITEMS

We sorted the transactions in each stratum in ascending order of U.S. dollar amount and consecutively numbered the transactions in each stratum. After generating the random numbers, we selected the corresponding frame items.

ESTIMATION METHODOLOGY

We have chosen not to report any estimates of unallowable costs in the sampling frame because no unallowable costs were found in the sample.

APPENDIX D: FEDERAL REQUIREMENTS

45 CFR § 75.303 Internal controls.

The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government,” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

45 CFR § 75.361 Retention requirements for records.

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report.

45 CFR § 75.403 Factors affecting allowability of costs.

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (g) Be adequately documented.

45 CFR § 75.430 Compensation—personal services.

- (i) Standards for documentation of personnel expenses.
 - (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
 - (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

45 CFR § 75.508 Auditee responsibilities

The auditee must:

- (d) Provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform the audit required by this part.

APPENDIX E: THAILAND MINISTRY OF PUBLIC HEALTH COMMENTS



Ref. No.0209.15/ 7559

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25 December B.E. 2566 (2023)

Dear Ms. Amy J. Frontz,

Subject: Response to the OIG Draft Audit Report of Thailand Ministry of Public Health Managed PEPFAR Funds (A-04-21-01021)

Please refer to letter of the Office of Inspector General (OIG), Department of Health and Human Services (HHS) dated November 20, 2023 sending the draft audit report: The Thailand Ministry of Public Health Managed PEPFAR Funds According to Federal Regulations but Internal Controls Could Be Improved (A-04-21-01021).

We have thoroughly reviewed the draft report including the OIG's recommendations to the Ministry which stated that there are 2 missing transactions out of the 60 sample items which would cause a refund to CDC \$5,839 in unallowable PEPFAR expenditures. The draft report also recommends the Ministry to develop and implement policies and procedures that address retention of employee timesheets; and FFR and audit reporting requirements for Federal awards.

In this regard, we have taken response actions accordingly. We have contacted the two projects which had been already closed-out for a few years and have successfully received and submitted the 2 transactions to OIG through the Kiteworks link on Monday December 18, 2023. Additional response regarding the corrective action plan is also established as the following table:

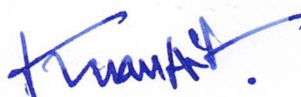
Recommendations	Comments concerning the facts and reasonableness	MOPH's corrective action taken or planned
1. Refund to CDC \$5,839 in unallowable PEPFAR expenditures due to 2 missing transactions out of the 60 sample items	Concurrence	We have contacted the two projects which had been closed-out for a few years and have successfully received and submitted the 2 transactions to OIG through the Kiteworks link on Monday December 18, 2023.

Recommendations	Comments concerning the facts and reasonableness	MOPH's corrective action taken or planned
2. Develop and implement policies and procedures that address the following:		
2.1 Retention of employee timesheets	Concurrence	We have developed and implemented policies and procedures that address the retention of employee timesheets and project documents by establishing a guideline and SOPs consisting of both hard copies retention and e-copies in the Cloud retention. In addition, we also have taken all opportunities to communicate with TUC project managers and staff such as through the annual financial workshop, document posting on MoPH-TUC CoUnit website at http://tuc-counit.moph.go.th/ , and daily help desk service for all projects.
2.2 FFR and audit reporting requirements for Federal awards	Concurrence	We will communicate in written the Department of Health and Human Services Grants Policy Statement (HHS GPS) regarding the FFR and audit reporting requirements for Federal awards to all MOPH's Departments that receive the awards. We will also use all opportunities to address the issues.

In case further information or clarification is needed, please contact the MoPH-TUC Coordinating Unit (Non-Research) at Email address: counit.nonresearch@gmail.com or Tel. 662 591 3134.

Your kind cooperation in this matter is very much appreciated.

Yours sincerely,



(Dr. Naretrit Khadthasima)
 Director of Strategy and Planning Division
 Business Official

Ms. Amy J. Frontz
 Deputy Inspector General for Audit Services
 Office of Inspector General (OIG),
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Encl.: as stated