

**Los Angeles County  
Metropolitan Transportation Authority  
Office of the Inspector General**

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**Medicare Part B  
Reimbursements to Retirees**

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*Several procedural refinements are needed to ensure that reimbursements are discontinued for deceased recipients, annual reimbursement totals are accurately reported, and standard operating procedures are current and complete.*

Report No. 10-AUD-09

April 27, 2010



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Metropolitan Transportation Authority**

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**DATE:** April 27, 2010

**TO:** Board of Directors  
Chief Executive Officer

**FROM:** *Jack Shigetomi*  
Jack Shigetomi  
Deputy Inspector General - Audits

**SUBJECT: Audit of Medicare Part B Reimbursements to Retirees  
Report No. 10-AUD-09**

## **INTRODUCTION**

The Office of the Inspector General (OIG) performed an audit of Medicare Part B reimbursement to retirees. This audit was conducted as part of our ongoing program to assist Metro to uncover fraud, waste, and abuse as well as to improve the efficiency and effectiveness of operations. All Metro retirees, except United Transportation Union retirees, are entitled to either total or partial Medicare Part B reimbursement when they enroll in Medicare. The purpose of this audit was to evaluate the adequacy of controls and procedures over Medicare Part B reimbursements. The review did not cover pension payments.

Overall, we found that most of the Medicare Part B reimbursements were accurate and met Metro policy. However, the audit found several areas where improvements are needed. Specifically, several procedural refinements are needed to ensure that reimbursements are discontinued for deceased recipients, annual reimbursement totals are accurately reported, and standard operating procedures are current and complete.

- The list of Medicare Part B recipients contained some individuals who were deceased, and reimbursements were sent to some of these individuals.
- The amount of Medicare Part B reimbursements reported to the Metro Treasury Department as paid in fiscal year (FY) 2009 was overstated by \$22,236. In addition, Medicare Part B payments totaling over \$1.4 million made to lump sum recipients during FYs 2004 to 2009 were not reported to the Treasury Department. As a result, the LACMTA Retirement Funds, which initially paid the retirees, were not correctly reimbursed after the end of the fiscal year. Appropriate adjustments were made as a result of this audit.

- Current procedures did not cover all the key processes for managing the Medicare Part B reimbursement program.

## **OBJECTIVES AND SCOPE OF AUDIT**

The objectives of this audit were to evaluate policies, procedures, and controls pertaining to reimbursement to retirees who enroll in the Medicare Part B program. During the audit, we:

- Reviewed Metro policy and union contracts pertaining to the Medicare Part B reimbursement benefit;
- Interviewed staff at the Pension and Benefits and the Treasury Departments;
- Reviewed the list of retirees receiving Medicare Part B reimbursement payments as of March 2009;
- Reviewed documentation concerning benefit eligibility;
- Compared the list of retirees receiving this benefit to the Social Security Death Index; and
- Obtained and reviewed the list of payments for Medicare Part B reimbursements from January 2008 through September 2009 from the bank making the payments for Metro.

The audit was conducted in accordance with Government Auditing Standards and included such tests of the procedures and records, as we considered necessary under the circumstances. We did not test the computer processes used by the bank providing services to the program but did compare Metro staff data to the lists provided by the bank.

## **BACKGROUND**

### **A. Eligibility for Medicare Part B Reimbursement**

All Metro retirees are entitled to either total or partial Medicare Part B reimbursement when they enroll in Medicare Part B, except for United Transportation Union retirees. Criteria for non-contract and union employees are outlined below:

**1. Metro Policy**

Human Resources Policy 11, Medical/Dental Benefits, dated July 19, 2006, states:

*“1.19 Medicare Part B Reimbursement. Active employees who immediately retire under the PTSC sponsored CalPers pension plan or the Non-Contract Employees Retirement Income Plan or AFSCME Retirement Income Plan will be eligible for reimbursement of their basic Medicare Part B Premium at age 65...Proof of enrollment in Medicare Part B is required prior to reimbursement. Reimbursement will begin once proof of enrollment in Medicare Part B has been received. No retroactive reimbursements will be made for late submission of the required proof of enrollment in Medicare Part B.”*

**2. Union Agreements**

- ❖ The Amalgamated Transit Union (ATU) contract, Article 36, Section F states: *“The Authority will contribute one-third of the Part ‘B’ Medicare payment for normal retirees who retired on or after June 1, 1974, and who elect Part ‘B’ Medicare.”*
- ❖ The Transportation Communications Union (TCU) contract, Article 37, paragraph h), states: *“The Authority will contribute the full cost of the Part B Medicare payment for normal retirees (employees who retire between the ages of 55 and 65 with a minimum of 10 years of service or employees at any age with 23 years of service) provided they were hired on or before September 7, 1991 and who select Part B Medicare. For employees hired after September 7, 1991 the Authority contribution shall be limited to \$28.60 per month per retiree.”*
- ❖ The American Federation of State, County, and Municipal Employees Union (AFSCME) contract does not mention this benefit. However, Metro HR Policy 11 specifically grants this benefit to AFSCME retirees.
- ❖ The Teamsters contract does not mention this benefit. However, Teamster Union members are entitled to the same Medicare Part B reimbursements as non-contract employees. The Fourteenth amendment of LACMTA Non-Contract Employees’ Retirement Plan, Section 1C, states: *“For purposes of this Plan, MTA employees who are members of the Teamsters Union are considered members of the Non-Contract Employees Retirement Income Plan.”*
- ❖ The United Transportation Union contract does not include this benefit.

**Benefit Administration**

Pension and Benefits within the Metro Treasury Department administers the Medicare Part B reimbursement program. Metro contracts with State Street Bank to send Medicare Part B and pension payments to authorized Metro retirees. The retiree must provide proof of enrollment in Medicare Part B to be eligible for the reimbursement program. Pension and Benefits provides the reimbursement in one of two ways:

- ❖ If the retiree receives pension payments through one of the LACMTA Retirement Income Plans, the Medicare Part B reimbursement is paid to the retiree as part of the monthly pension payments.
- ❖ If the retiree does not receive pension payments through one of the LACMTA Retirement Income Plans, the Medicare part B reimbursement is provided in a single annual lump sum payment via paper check issued in March or April, covering the prior calendar year (Medicare operates on a calendar year basis). This group includes individuals who receive pension payments from another system, such as the California Public Employees Retirement System, or have cashed out their pension benefit when they retired.

During 2008 and 2009, the basic Medicare Part B premium reimbursement was \$96.40 per month, or \$1,156.80 per year for those who received the full annual benefit. The premium reimbursement for ATU retirees is a partial reimbursement which was \$32.13 per month, or \$385.56 per year. During FY 2009, Medicare Part B reimbursements totaling \$576,180 were paid to about 700 retirees.

**B. Payments for Medicare Part B Reimbursement**

During the year, Medicare Part B reimbursements are paid by the bank from funds in the MTA Retirement Income Plans. After the end of the fiscal year, Pension and Benefits provides a memorandum to the Treasury Department that reports the amount of money to transfer to the LACMTA Retirement Income Plans to cover the prior fiscal year’s Medicare Part B payments to retirees.

**RESULTS OF AUDIT**

**A. List of Recipients Should be Updated to Reflect Deceased Retirees.**

We found that some retirees on Medicare Part B participant list maintained by Pension and Benefits were deceased. We requested the Pension and Benefits Supervisor to provide us with a list of individuals receiving Medicare Part B reimbursements. She provided us with a March 2009 Census spreadsheet for each union group. The spreadsheet listed a total of 710

retirees. In October 2009, we verified all of the 710 individuals on the list to the Social Security Death Index (SSDI).<sup>1</sup> We found that 31 of the 710 individuals on the March 2009 Census spreadsheet were deceased. Twenty of the 31 individuals had died prior to March 2009; 5 died in 2009, 8 died in 2008, 3 died in 2007, 3 died in 2006, and one died in 1995.<sup>2</sup> The remaining 11 individuals died after February 2009. To determine whether the 20 retirees were paid, we obtained payment data from the bank covering January 1, 2008, through September 30, 2009. Our analysis of the 20 individuals found:

- ❖ 8 deceased individuals were sent Medicare Part B reimbursements a month or more after their death date. Four of these 8 individuals received payment although they had been deceased for more than 1 year (one had been deceased since 1995). The remaining 4 individuals had been deceased from 1 to 4 months. (See Attachment A for additional details.)
- ❖ 5 deceased individuals were appropriately not sent Medicare Part B reimbursements; however, these individuals should have been removed from the Medicare Part B participant list.
- ❖ 7 deceased individuals were sent Medicare Part B reimbursement; however, according to the Pension and Benefits Supervisor, the payments were appropriate because they were the last payment for the month of the death.

When notified of a retiree's death, Pension and Benefits staff enter the date of death into the Human Resources (HR) database. Our comparison of information on the HR database to the Pension and Benefits March 2009 Census spreadsheet found:

- ❖ As of October 2009, the HR database did not reflect the death status of 11 participants on the Medicare Part B list. Nine of these deceased individuals were sent reimbursements subsequent to the death date. For example, one individual died on December 19, 2007, and continued to receive monthly Medicare Part B reimbursements. The latest monthly payment of \$96.40 was made on July 31, 2009.
- ❖ Eight individuals included on the March 2009 Census spreadsheet should have been deleted from this list because Pension and Benefits staff had entered their death date into the HR database prior to March 2009. For example, one individual died on August 20, 2006, and his death date was recorded in the HR database on September

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<sup>1</sup> SSDI is not an official site of the Social Security Administration, but is created by companies using Social Security's Death Master File. One index can be found at <http://ssdi.rootsweb.ancestry.com/> and is publicly available. The index is not guaranteed, and may not be complete if the death was not reported to the Social Security Administration.

<sup>2</sup> The Pension and Benefits Supervisor informed us that this listing is updated periodically, at a minimum of once per year; and some of these individuals would have been taken off at the next update. Although once a year updates of the Census list might be sufficient for lump sum recipients, we believe that more frequent updates are needed for those recipients receiving monthly benefits.

27, 2006; yet this individual was included on the March 2009 Census spreadsheet as a Medicare Part B participant. In these instances, there were no payments to the individual after the death was recorded in the HR database. Nevertheless, the Pension and Benefits' list of Medicare Part B participants should be kept current and accurate.

The Pension and Benefits Supervisor informed us that they may learn about a death in several ways: (1) a family member calls Pension and Benefits, (2) survivors file a claim for life insurance benefits, (3) a check is returned without being cashed, or (4) feedback is received from the biennial verification letters sent to pension beneficiaries.<sup>3</sup> The biennial certification letters are not sent to lump sum Medicare Part B recipients, and no other verification procedure is in place for lump sum recipients. Pension and Benefits primarily relies on family notification to determine beneficiaries' death dates. The following examples illustrate what may happen if Pension and Benefits is not aware of a retiree's death:

- ❖ A lump sum reimbursement recipient died on October 4, 2007; however, paper checks were issued to the deceased retiree on April 4, 2008, for \$374.04, and on March 20, 2009, for \$385.56. Both the checks were cashed by someone signing the name of the retiree.
- ❖ A lump sum reimbursement recipient died on August 13, 1995. A payment of \$1,156.80 was sent to the deceased retiree on March 20, 2009. When bank employees researched payments to this individual, they determined that all the checks from 2003 to 2009 were never cashed, were subsequently purged, and the money returned to the LACMTA trust fund. The bank took over the LACMTA pension funds from another bank and did not have records prior to 2003. The bank contacted the prior bank that handled the LACMTA pension funds and was unable to obtain information concerning payments to the individual from 1996 to 2002. The Pension and Benefits Supervisor stated that the current bank system is checked prior to the lump sum payment being issued and if a prior check had been purged, a check is not issued. The Supervisor stated that the system shows the 2008 check that was purged; however, she had no explanation why Pension and Benefits was not notified that the check was purged or why a check was issued in 2009.

The Pension and Benefits Supervisor stated that when they find out about the death of a beneficiary, they try to reverse the check with the assistance of the bank. Since prevention of an overpayment is preferable to recouping the overpayments afterwards, we believe Pension and Benefits should consider using the SSDI, or other proactive steps as additional tools to identify deceased retirees and maintain the accuracy of retiree status. The Pension and Benefits Supervisor said the website link to the SSDI that the OIG provided will help to eliminate incidents such as the 11 individuals for whom Pension and Benefits had no prior notification of death.

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<sup>3</sup> Verifications are sent biennially to pension beneficiaries and, in alternate years, to disability beneficiaries.



**B. Annual Reported Reimbursements Were Not Accurate.**

After the end of each fiscal year, Pension and Benefits provides a memorandum to the Metro Treasury Department reporting the amount of funds to transfer to the LACMTA Retirement Income Plans to cover the prior FY's Medicare Part B payments to retirees. We found that the amount reported to the Treasury Department for monthly Medicare Part B reimbursements made during FY 2009 was overstated by \$22,236. In addition, the memorandum did not include lump sum Medicare Part B reimbursements to retirees. The omission of lump sum payments on the memorandum understated the amount transferred to the LACMTA Retirement Income Plans by \$299,531 for FY 2009, and a total of \$1,423,346 for the last 5 years (FYs 2004-2009).

Monthly Medicare Part B Reimbursements

On August 14, 2009, Pension and Benefits sent a memorandum<sup>4</sup> to the Metro Treasury Department reporting that the amount of monthly Medicare Part B payments totaled \$298,884.70 for FY 2009. This amount was derived from the bank's Participant Payment Report, which is produced on a calendar year basis. To determine the fiscal year total, Pension and Benefits staff uses the calendar year cumulative amount from the December report, subtracts the corresponding amount from the previous June report, and adds the cumulative amount from the following year's June report. This yields the total payments for the fiscal year. However, for FY 2009, Pension and Benefits staff erroneously used the July 2009 cumulative report rather than the June 2009 cumulative report, thus yielding a 13 month total instead of a 12 month total. As a result of this error, the FY 2009 amount reported to the Treasury Department was overstated by \$22,235.84, which equals the total Medicare Part B payments for July 2009. The correct FY 2009 amount for monthly Medicare Part B reimbursement should have been \$276,648.86.

Annual Lump Sum Reimbursements for Medicare Part B

Retirees who do not receive a pension from one of the LACMTA Retirement Income Plans are paid Medicare Part B reimbursements in a single lump sum payment covering the entire previous calendar year. Lump sum payments for calendar year 2008 were made on March 20, 2009, and totaled \$299,531.22.

Our review found that lump sum Medicare Part B reimbursements were not included on the Transfer of Liability Analysis memorandum. On September 11, 2009, we asked the Pension and Benefits Supervisor why FY 2009 lump sum reimbursements were not included in the memorandum. On October 8, 2009, Pension and Benefits reported to the Metro Treasury Department \$1,423,346.29 lump sum Medicare Part B payments that had not previously been

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<sup>4</sup> Transfer of Liability Analysis FY 2009.

reported for FYs 2004 to 2009. In reporting this oversight the Pension and Benefits Supervisor stated:

*“Historically, prior to 2004 the reimbursement checks for lump sum retirees were produced in house and charged to cost centers internally. Beginning in 2004 our procedure changed and State Street Retiree Services began issuing the annual payments. It was noted during our review that the annual payments to retirees had not been included with the Medicare Part B payment to the respective pension plans for the period of 2004 through 2009...Procedures have been modified to include the annual Medicare Part B reimbursements in the Transfer of Liability Analysis in the future.”*

On October 30, 2009, Metro transferred \$1,423,346.29 to LACMTA pension funds held by the bank. This oversight had two effects: (1) the pension plans paid out the Medicare Part B reimbursements for 5 years without annual reimbursements and did not have the opportunity to invest the money, and (2) Metro’s expenses were understated in prior years. Had the correct amounts been paid in the prior years, the total \$1,423,346.29 would not have had to be paid out of the current year’s budget.

The Transfer of Liability Analysis should include all Medicare Part B reimbursements in the future. The supervisor stated that procedures have been modified to include all Medicare Part B reimbursements. We believe these procedures should be incorporated into written standard operating procedures.

**C. Standard Operating Procedures Should Reflect All Key Processes and Procedures.**

The Pension and Benefits Supervisor informed us that procedures exist for managing the Medicare Part B reimbursement program, although they are not all put into a single manual. Our review of the written procedures provided by Pension and Benefits found that they did not cover all key processes for managing the program. The procedures primarily consisted of a history of Medicare Part B rates since 1988, print-outs of Medicare information from the Health and Human Services website, a copy of HR Policy 11, and information from union contracts concerning participation in the Medicare Part B reimbursement program. The procedures also summarized the requirements for eligibility and the need to submit proof of enrollment; but did not provide specific responsibilities, controls, and procedures for these areas.

A single Standard Operating Procedures (SOP) manual should be developed and expanded to cover all of the procedures, processes, controls, and reports used to manage the Medicare Part B program. An SOP would provide a basis for consistent application of policy, and continuity of operations when staff turnover.

## RECOMMENDATIONS

We recommend that Metro Management and the Pension and Benefits Department:

1. Update the Pension and Benefits list of Medicare Part B reimbursement participants to reflect deceased retirees and keep this list current as notification of death is received.
2. Consider using the Social Security Death Index as an additional tool to identify deceased retirees.
3. Ensure the accuracy of all Medicare Part B reimbursements reported to the Treasury Department for payment into the Pension Plans, and that both recipients receiving monthly payments and lump sum payments are included on the report.
4. Develop a single Standard Operating Procedures Manual for Pension and Benefits that covers all of the procedures, processes, and reports used to manage the Medicare Part B program.
5. Refer to the legal department future matters where there appears to be fraud in the form of cashed checks after an eligible recipient's death. The OIG investigations unit may assist the legal department with any investigation needed on these matters and in recovery of funds.

## MANAGEMENT COMMENTS

Metro management concurred with the findings and provided an action plan that implements the recommendations in the report. Management proposed the following corrective actions:

- ❖ The listing of Medicare part B reimbursements participants will be updated as notification of deaths is received and new participants are added, rather than annually as done in the past.
- ❖ Pension and Benefits will implement a new procedure whereby lump sum participants are required annually to confirm that they are alive by returning and signing a form. Pension and Benefits will utilize the Social Security Death Index to check the status of participants who do not respond.
- ❖ The accuracy of all Medicare Part B reimbursements reported on the annual Transfer of Liability Analysis will be carefully reviewed. The annual Analysis for fiscal year 2010 will be completed by September 30, 2010, and will be reviewed and cross checked by the Supervisor of Pension and Benefits and the Assistant Treasurer. Also,

the lump sum reimbursements will be included in the annual transfer of liability analysis. This step has been added to the Standard Operating Procedure.

- ❖ The existing Standard Operating Procedures Manual will be expanded to include more detailed descriptions of procedures used to administer this program.
- ❖ The assistance of the legal department and/or OIG will be requested should a potential fraudulent transaction be identified in the future.

See Attachment B for the full text of management comments.

## **EVALUATION OF MANAGEMENT COMMENTS**

Metro management provided an adequate corrective action plan to implement the recommendations in the report. Therefore, we consider all issues related to the recommendations in the report resolved based on the corrective actions taken or planned. Staff must follow up on the open recommendation until the corrective action is completed. This requirement is set forth in Management Audit Services Audit Report Follow-up & Resolution Policy (MAS 1).

## Potential Overpayments

<b>ID No.</b>	<b>Monthly or Lump Sum Payments</b>	<b>Date of Death</b>	<b>Date of Last Payment</b>	<b>Pension and Benefits Response</b>
2	Monthly	5/24/2008	6/25/2009	Requested reversal of 6/25/09 payment.
148	Lump Sum	10/4/2007	3/20/2009	Check copies have been ordered.
389	Monthly	2/26/2009	3/25/2009	Attempting to recover 3/25/2009 payment.
424	Lump Sum	8/13/1995	3/20/2009	All checks issued through 2009 were purged and returned to the trust fund. State Street Bank is researching records of prior bank.
487	Monthly	11/20/2008	11/25/2008	Overpayment for December check was returned by spouse.
592	Monthly	10/31/2008	11/25/2008	Date of death added to Human Resources database.
641	Monthly	12/19/2007	7/31/2009	During August 2009, we became aware that the retiree passed away when we received the mortality verification report. We stopped all payments, and began recovery of payments made after death.
701	Monthly	10/6/2008	3/2/2009	Automated Clearing House payments reversed. Checking on the status of manual checks.

## Management Comments to Draft Report



**Metro**

### Interoffice Memo

Date	April 9, 2010
To	Karen Gorman Acting Inspector General
Through	Arthur T. Leahy <i>by [Signature]</i> Chief Executive Officer
From	Terry Matsumoto <i>[Signature]</i> Chief Financial Services Officer & Treasurer
Subject	Response to OIG Draft Report on Medicare Part B Reimbursements to Retirees (Report No. 10-AUD-09)

#### OVERVIEW

I have reviewed the results of the subject draft report, and I concur with the findings in the report. I recognize that measures must be undertaken to correct the following issues noted under the Recommendations section of the above referenced report:

1. Update the Pension and Benefits list of Medicare Part B reimbursement participants to reflect deceased retirees and keep this list current as notification of death is received.
2. Consider using the Social Security Death Index as an additional tool to identify retirees who have deceased.
3. Ensure the accuracy of all Medicare Part B reimbursements reported to the Treasury Department for payment into the Pension Plans, and that both those receiving monthly payments and receiving lump sum payments are included on the report.
4. Develop a single Standard Operating Procedure for Pension and Benefits that covers all of the procedures, processes and reports used to manage the Medicare Part B program.
5. Refer to the legal department future matters where there appears to be fraud in the form of cashed checks after eligible recipients death. The OIG investigations unit may assist the legal department with any investigation needed on these matters and in recovery of the funds.

#### PROPOSED CORRECTIVE ACTIONS

1. The listing of Medicare B reimbursement participants will be updated as notification of deaths are received and new participants added as they become eligible, rather than annually as done in the past. The listing is current as of March 31, 2010. The

## Management Comments to Draft Report

Sr. Pension & Benefits Analyst will oversee the continued adherence to this procedure.

2. Because checking the death index is a manual process and P&B lacks the resources needed to continuously review it, P&B will implement a new procedure whereby lump sum participants are required annually to confirm their life by returning a signed form to the department. Upon receipt of the form, P&B will issue the lump sum check. We will utilize the Social Security Death Index to check the status of participants who do not respond. The Sr. Pension & Benefits Analyst will oversee the implementation of and continued adherence to this procedure.
3. The accuracy of all Medicare B reimbursements reported on the annual Transfer of Liability Analysis will be carefully reviewed. The annual Transfer of Liability Analysis for period July 1, 2009 through June 30, 2010 will be completed by September 30, 2010 and will be reviewed and cross checked by the Supervisor of Pension and Benefits and the Assistant Treasurer.

The Transfer of Liability Analysis for period July 1, 2008 through June 30, 2009 included reimbursements through July 2009. The FY09 overpayment (1 month) will be recovered by netting it against the FY10 transfer. We will implement a crosscheck procedure to prevent this in the future.

Prior to 2004 the reimbursement checks for lump sum retirees were produced in-house by our Accounting Department. In 2004 the process was changed and we began issuing payments through State Street Retiree Services, the Trustee for the pension plans. State Street processes retirement payments as part of their service. In reviewing the FY09 transfer of liability analysis, we realized the additional step required to reimburse the pension plans for the lump sum payments had not been incorporated into the process. A separate reconciliation was completed and we determined it would be appropriate to transfer \$1.4 million from the OPEB Trust to the respective pension plans. This was completed per memo dated October 8, 2009. The lump sum reimbursements will be included with the annual reimbursement to the pension plans in all future transactions. This step has been added to the Standard Operating Procedures.

4. The existing Standard Operating Procedures Manual will be expanded to include more detailed descriptions of procedures used to administer this program. The Assistant Treasurer and Supervisor will oversee the implementation of this step.
5. Should a potential fraudulent transaction be identified in the future, the assistance of the legal department and/or OIG will be requested. The Supervisor of the Pension and Benefits Department will be responsible for notifying management.

Should you have any questions, please feel free to call me.

## Final Report Distribution

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