



United States Government Accountability Office
Washington, DC 20548

July 14, 2011

Congressional Committees

Subject: *Patient Protection and Affordable Care Act: Contracts Awarded and Consultants Retained by Federal Departments and Agencies to Assist in Implementing the Act*

The Patient Protection and Affordable Care Act (PPACA), as amended by the Health Care and Education Reconciliation Act of 2010 (HCERA), contained provisions to increase access to health insurance coverage through: health insurance market reforms; an expansion of Medicaid eligibility; and the creation of health insurance exchanges to provide small employers and individuals access to coverage.¹ In addition, PPACA contained provisions designed to improve the quality of health care, reduce expenditures, and provide incentives for preventive and primary care. To help implement PPACA, federal departments and agencies awarded contracts, including contracts for consulting services. Contractors and consultants perform a variety of tasks, including research, market reviews, actuarial support, logistics and technical support, data management, and information technology support.

As required by the Department of Defense and Full-Year Continuing Appropriations Act, 2011, this report provides information on contracts awarded by the Department of Health and Human Services (HHS) and other federal departments and agencies related to authority provided by PPACA, including information on firms retained to facilitate contracting and consultants retained by HHS and other federal departments and agencies to assist in PPACA implementation.²

To complete this report, we asked HHS, the Department of Labor, the Department of the Treasury, and the Office of Personnel Management (OPM) to provide data on all contracts awarded and consultants retained to assist in implementing PPACA.³ While the statute required us to report on the general expertise of the contractors and consultants, such information is not generally contained in the databases maintained by HHS, whose contracts constitute the majority of those reported. In lieu of information on general expertise, we provide a description of the contracts reported, regardless of department or agency. We also obtained data on firms retained by federal departments and agencies to facilitate contracting related to PPACA implementation. We did not audit the data reported to us. Through our discussions with HHS and other department and agency officials and quality-control checks

¹Pub. L. No. 111-148, 124 Stat. 119 (2010); Pub. L. No. 111-152, 124 Stat. 1029 (2010). For purposes of this report, references to PPACA include the amendments made by HCERA.

²Pub. L. No. 112-10, div. B, tit. VIII, § 1856(a), 125 Stat. 38, 167 (2011). The act required us to report on the contracts entered into by departments and agencies to provide services related to authority under PPACA that was not previously authorized, firms hired to facilitate contracting, and consultants hired to assist in implementing PPACA. Consultants were retained to help implement PPACA solely through contracts.

³To determine which federal departments or agencies had awarded contracts and retained consultants as part of implementing PPACA, we reviewed regulations that implement PPACA to identify the federal department or agency that had issued the regulations. We also asked officials at HHS for other federal departments or agencies responsible for implementing PPACA.

we performed on the data, we determined that the data provided were sufficiently reliable for our purposes.

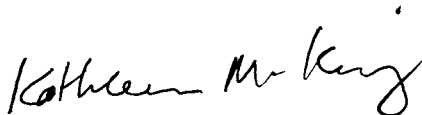
We conducted our work from June 2011 to July 2011 in accordance with all sections of GAO's Quality Assurance Framework that are relevant to our objectives. The framework requires that we plan and perform the engagement to obtain sufficient and appropriate evidence to meet our stated objectives and to discuss any limitations in our work. We believe that the information and data obtained, and the analysis conducted, provide a reasonable basis for any findings and conclusions.

See enclosure I for information on contracts awarded (including to consultants) by HHS to help implement PPACA. We identified one consultant in our review retained by HHS's Assistant Secretary for Administration. This consultant is listed in a separate table following the Assistant Secretary's table of contractors. Enclosures II, III, and IV provide similar information for contracts awarded by the Department of Labor, the Department of the Treasury, and OPM, respectively. We did not find that the Department of Labor, the Department of the Treasury, or OPM had retained any consultants. In addition, no firms were retained by HHS, the Department of Labor, the Department of the Treasury, or OPM to facilitate contracting. All of the enclosures include the names of the contractors and descriptions of the contracts (including contracts with consultants) and obligations and expenditures as of April 15, 2011, the date for which these data were most readily available.

HHS, the Department of Labor, the Department of the Treasury's Internal Revenue Service, and OPM reviewed a draft of this report. HHS and the Department of Labor provided technical comments, which we have incorporated as appropriate.

We are sending copies of this report to the Secretaries of HHS and Labor, the Commissioner of Internal Revenue, and the Director of OPM, as well as interested congressional committees. In addition, the report will be available at no charge on the GAO Web site at <http://www.gao.gov>.

If you or your staffs have any questions regarding this report, please contact me at (202) 512-7114 or kingk@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Key contributors to this report were Robert Copeland, Assistant Director; Lori Achman; Ramsey Asaly; Lisa Motley; and Laurie Pachter.



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List of Committees

The Honorable Max Baucus
Chairman

The Honorable Orrin G. Hatch
Ranking Member
Committee on Finance
United States Senate

The Honorable Tom Harkin
Chairman

The Honorable Michael B. Enzi
Ranking Member
Committee on Health, Education, Labor, and Pensions
United States Senate

The Honorable Tom Harkin
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The Honorable Richard Shelby
Ranking Member
Subcommittee on Labor, Health and Human Services,
Education, and Related Agencies
Committee on Appropriations
United States Senate

The Honorable Fred Upton
Chairman

The Honorable Henry A. Waxman
Ranking Member
Committee on Energy and Commerce
House of Representatives

The Honorable Dave Camp
Chairman

The Honorable Sander Levin
Ranking Member
Committee on Ways and Means
House of Representatives

The Honorable Dennis Rehberg
Chairman

The Honorable Rosa DeLauro
Ranking Member
Subcommittee on Labor, Health and Human Services,
Education, and Related Agencies
Committee on Appropriations
House of Representatives

Enclosure I

The following tables provide information on contracts awarded, including for consulting services, by the Department of Health and Human Services (HHS) to help implement the Patient Protection and Affordable Care Act (PPACA).¹ This includes the following within HHS: the Assistant Secretary for Administration; the Centers for Disease Control and Prevention; the Centers for Medicare & Medicaid Services; and the Health Resources and Services Administration.

Table 1: Contracts Awarded by the Assistant Secretary for Administration for Implementation of the Patient Protection and Affordable Care Act (PPACA)

Contract description (award number/order number, if applicable)	Name of contractor	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars)^a	Expenditures (as of 4/15/2011) (dollars)^b
PPACA-related support and services to Alaska's Pre-Existing Condition Insurance Plan (PCIP) (2010AKHRPC)	Alaska Comprehensive Health Insurance Association	\$361,523	\$361,523
PPACA-related support and services to Arkansas's PCIP (2010ARHRPC)	Arkansas State Comprehensive Health Insurance Pool	2,884,000	310,145
PPACA-related support and services to California's PCIP (2010CAHRPC)	California Managed Risk Medical Insurance	28,934,875	4,562,631
PPACA-related support and services to Colorado's PCIP (2010COHRPC)	Rocky Mountain Health Maintenance Organization	2,617,681	2,617,681
PPACA-related support and services to Connecticut's PCIP (2010CTHRPC)	Connecticut Department of Social Services	2,003,732	1,258,638
PPACA-related support and services to Iowa's PCIP (2010IAHRPC)	Iowa Comprehensive Health Association Federal, LLC	1,151,552	1,071,749
PPACA-related support and services to Illinois's PCIP (2010ILHRPC)	Illinois Department of Insurance administered by Health Alliance Health Plans	18,877,800	2,119,304
PPACA-related support and services to Kansas's PCIP (2010KSHRPC)	Kansas Health Insurance Association	1,482,792	1,482,792
PPACA-related support and services to Maryland's PCIP (2010MDHRPC)	Maryland Health Insurance Plan	489,700	489,700
PPACA-related support and services to Maine's PCIP (2010MEHRPC)	Dirigo Health Agency	2,168,630	119,175
PPACA-related support and services to Michigan's PCIP (2010MIHRPC)	Physicians Health Plan of Mid Michigan	724,362	724,362

¹For purposes of this enclosure, references to PPACA include the amendments made by the Health Care and Education Reconciliation Act of 2010 (HCERA). Pub. L. No. 111-148, 124 Stat. 119 (2010); Pub. L. No. 111-152, 124 Stat. 1029 (2010).

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Contract description (award number/order number, if applicable)	Name of contractor	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars)^a	Expenditures (as of 4/15/2011) (dollars)^b
PPACA-related support and services to Missouri's PCIP (2010MOHRPC)	Missouri Health Insurance Pool PCIP	5,667,600	633,723
PPACA-related support and services to Montana's PCIP (2010MTHRPC)	Montana Comprehensive Health Association in care of Blue Cross Blue Shield of Montana	1,183,236	1,183,236
PPACA-related support and services to North Carolina's PCIP (2010NCHRPC)	North Carolina Health Insurance Risk Pool, Inc.	3,028,597	1,621,792
PPACA-related support and services to New Hampshire's PCIP (2010NHHRPC)	New Hampshire Individual Plan Benefit Association doing business as New Hampshire Health Plan	1,142,161	1,142,161
PPACA-related support and services to New Jersey's PCIP (2010NJHRPC)	Individual Health Coverage Program Board	17,171,624	2,563,108
PPACA-related support and services to New Mexico's PCIP (2010NMHRPC)	New Mexico Federal High Risk Pool	1,133,192	1,133,192
PPACA-related support and services to New York's PCIP (2010NYHRPC)	Group Health, Inc.	6,573,668	6,573,668
PPACA-related support and services to Ohio's PCIP (2010OHHRPC)	Medical Mutual of Ohio (Medical Mutual Services, LLC)	1,882,000	1,882,000
PPACA-related support and services to Oklahoma's PCIP (2010OKHRPC)	Oklahoma Health Insurance High Risk Pool	2,588,100	1,809,028
PPACA-related support and services to Oregon's PCIP (2010ORHRPC)	Oregon Health Authority Private Health Partnership	1,010,104	1,010,104
PPACA-related support and services to Pennsylvania's PCIP (2010PAHRPC)	Commonwealth of Pennsylvania Department of Insurance	14,243,280	7,160,056
PPACA-related support and services to Rhode Island's PCIP (2010RIHRPC)	Blue Cross Blue Shield of Rhode Island	645,840	122,532
PPACA-related support and services to South Dakota's PCIP (2010SDHRPC)	South Dakota State Bureau of Personnel	610,332	610,332
PPACA-related Support and Services to Utah's PCIP (2010UTHRPC)	Utah State Insurance Department	1,058,854	1,058,854
PPACA-related support and services to Washington's PCIP (2010WAHRPC)	Pre-Existing Condition Insurance Plan – Washington State, LLC	1,275,913	1,275,913
PPACA-related support and services to Wisconsin's PCIP (2010WIHRPC)	Wisconsin Health Insurance Risk Sharing Pool	5,943,755	755,811

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Contract description (award number/order number, if applicable)	Name of contractor	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars) ^a	Expenditures (as of 4/15/2011) (dollars) ^b
PPACA-related support and services to Alaska's PCIP (2011AKHRPC)	Alaska Comprehensive Health Insurance Association	1,535,381	521,890
PPACA-related support and services to Arkansas's PCIP (2011ARHRPC)	Arkansas State Comprehensive Health Insurance Pool	3,243,000	210,799
PPACA-related support and services to California's PCIP (2011CAHRPC)	California Managed Risk Medical Insurance	171,811,721	5,826,855
PPACA-related support and services to Colorado's PCIP (2011COHRPC)	Rocky Mountain Health Maintenance Organization	10,053,652	3,756,424
PPACA-related support and services to Connecticut's PCIP (2011CTHRPC)	Connecticut Department of Social Services	8,124,094	0
PPACA-related support and services to Iowa's PCIP (2011IAHRPC)	Iowa Comprehensive Health Association Federal, LLC	3,585,156	0
PPACA-related support and services to Illinois's PCIP (2011ILHRPC)	Illinois Department of Insurance administered by Health Alliance Health Plans	17,352,788	68,798
PPACA-related support and services to Kansas's PCIP (2011KSHRPC)	Kansas Health Insurance Association	4,613,601	540,575
PPACA-related support and services to Maryland's PCIP (2011MDHRPC)	Maryland Health Insurance Plan	12,824,800	664,154
PPACA-related support and services to Maine's PCIP (2011MEHRPC)	Dirigo Health Agency	2,749,566	0
PPACA-related support and services to Michigan's PCIP (2011MIHRPC)	Physicians Health Plan of Mid Michigan	22,717,163	1,136,798
PPACA-related support and services to Missouri's PCIP (2011MOHRPC)	Missouri Health Insurance Pool PCIP	7,926,713	78,760
PPACA-related support and services to Montana's PCIP (2011MTHRPC)	Montana Comprehensive Health Association in care of Blue Cross Blue Shield of Montana	4,767,954	835,364
PPACA-related support and services to North Carolina's PCIP (2011NCHRPC)	North Carolina Health Insurance Risk Pool, Inc.	13,666,694	1,911,593
PPACA-related support and services to New Hampshire's PCIP (2011NHHRPC)	New Hampshire Individual Plan Benefit Association doing business as New Hampshire Health Plan	6,017,232	3,581,932

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Contract description (award number/order number, if applicable)	Name of contractor	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars) ^a	Expenditures (as of 4/15/2011) (dollars) ^b
PPACA-related support and services to New Mexico's PCIP (2011NMHRPC)	New Mexico Federal High Risk Pool	7,525,672	1,074,724
PPACA-related support and services to New York's PCIP (2011NYHRPC)	Group Health, Inc.	44,939,297	1,252,824
PPACA-related support and services to Ohio's PCIP (2011OHHRPC)	Medical Mutual of Ohio (Medical Mutual Services, LLC)	22,615,000	4,350,829
PPACA-related support and services to Oklahoma's PCIP (2011OKHRPC)	Oklahoma Health Insurance High Risk Pool	13,469,343	0
PPACA-related support and services to Oregon's PCIP (2011ORHRPC)	Oregon Health Authority Private Health Partnership	15,224,887	3,458,267
PPACA-related support and services to Pennsylvania's PCIP (2011PAHRPC)	Commonwealth of Pennsylvania Department of Insurance	33,702,786	0
PPACA-related support and services to Rhode Island's PCIP (2011RIHRPC)	Blue Cross Blue Shield of Rhode Island	2,536,651	500,751
PPACA-related support and services to South Dakota's PCIP (2011SDHRPC)	South Dakota State Bureau of Personnel	1,894,376	123,482
PPACA-related support and services to Utah's PCIP (2011UTHRPC)	Utah State Insurance Department	9,876,111	422,258
PPACA-related support and services to Washington's PCIP (2011WAHRPC)	Pre-Existing Condition Insurance Plan – Washington State, LLC	10,190,113	2,007,219
PPACA-related support and services to Wisconsin's PCIP (2011WIHRPC)	Wisconsin Health Insurance Risk Sharing Pool	6,459,768	626,469
Medical loss ratio – audit planning (GS24F0040T/HHSP233201000695G)	Invotex, Inc.	502,576	502,576
Actuarial support (GS10F0289P/HHSP233201000331G)	Actuarial Research Corporation	746,795	746,795
Surveillance, Epidemiology and End Results data – assessment of insurer (HHSP233201000217A)	Sherlock Company	37,780	37,780
Commercial health insurance and public sector health coverage – technical assistance (HHSP23320095647WC/HHSP23337024T)	National Opinion Research Center	961,208	0
Early retiree reinsurance program/information technology (IT) operations (HHSP233201000001EE)	VIPS, Inc.	31,469,442	14,767,056
Early retiree reinsurance program/contact center (HHSP23320100008EC)	Maricom Systems, Inc.	3,664,653	2,101,352

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Contract description (award number/order number, if applicable)	Name of contractor	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars) ^a	Expenditures (as of 4/15/2011) (dollars) ^b
Data collection and management for Web portal for private sector data (GS35F4797H/HHSM500201000157G)	CGI Federal	7,938,931	2,542,904
Exchange IT support (GS06F0148Z/HHSP233201000588G)	QSSI	3,416,566	1,803,057
Modernization support for the Office of Consumer Information and Insurance Oversight to support the development of enrollment standards specified in Section 1561 (TIRN099D00005/HHSP233201000138W)	Mitre Corp.	3,149,522	1,305,899
Technical assistance on exchange development (HHSP233201000215A)	Wakely Consulting	432,062	432,062
Exchange analytical support (HHSP23320095635WC/HHSP23337006T)	George Washington University	695,000	89,725
Market conduct review (GS35F0040T/HHSP233201000685G)	Invotex, Inc.	3,160,979	3,831
HHS health plan data collection and software services (HHSP233201000010EC)	eHealth Insurance Services	9,960,933	2,905,805
Actuarial support (GS23F0058T/HHSP233201100180G)	Actuarial Research Corporation	144,356	70,867
PCIP third-party administrator (HHSP23320100007EC)	Government Employees Health Association	53,897,550	0
Administrative personnel support for the Community Living Assistance Services and Supports Program (HHSP23320100003WB)	FM Talent Source	35,453	5,881
Total		\$706,492,228	\$105,919,565

Source: GAO analysis of HHS data.

^aAn obligation is a definite commitment that creates a legal liability of the government that will give rise to a payment immediately or in the future. An agency incurs an obligation when it awards a contract, and the obligated amount is generally the amount of the agency's liability at the time of award. We did not audit reported amounts.

^bExpenditures are outlays or funds paid to a contractor. We did not audit reported amounts.

Table 2: Consultants Awarded Contracts by the Assistant Secretary for Administration for Implementation of the Patient Protection and Affordable Care Act (PPACA)

Contract description (award number)	Name of consultant	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars)^a	Expenditures (as of 4/15/2011) (dollars)^b
Consumer assistance expert (HHSP233201000755P)	Robin Bradley	\$24,875	\$24,875
Total		\$24,875	\$24,875

Source: GAO analysis of HHS data.

^aAn obligation is a definite commitment that creates a legal liability of the government that will give rise to a payment immediately or in the future. An agency incurs an obligation when it awards a contract, and the obligated amount is generally the amount of the agency's liability at the time of award. We did not audit reported amounts.

^bExpenditures are outlays or funds paid to a contractor. We did not audit reported amounts.

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Table 3: Contracts Awarded by the Centers for Disease Control and Prevention (CDC) for Implementation of the Patient Protection and Affordable Care Act (PPACA)

Contract description (award number)	Name of contractor	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars)^a	Expenditures (as of 4/15/2011) (dollars)^b
General oversight and national prevention strategy funding for project management, planning/implementation, evaluation/reporting, communication, training, and special project support related to Prevention and Public Health Fund (PPHF) funded projects (Section 4002), and the national prevention strategy (Section 4001), from all PPHF funding sources (2002010F36545)	Deloitte Consulting, LLP	\$201,358	\$193,593
Total		\$201,358	\$193,593

Source: GAO analysis of HHS data.

^aAn obligation is a definite commitment that creates a legal liability of the government that will give rise to a payment immediately or in the future. An agency incurs an obligation when it awards a contract, and the obligated amount is generally the amount of the agency's liability at the time of award. We did not audit reported amounts.

^bExpenditures are outlays or funds paid to a contractor. We did not audit reported amounts.

Table 4: Contracts Awarded by the Centers for Medicare & Medicaid Services for Implementation of the Patient Protection and Affordable Care Act (PPACA)

Contract description (award number/order number, if applicable)	Name of contractor	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars)^a	Expenditures (as of 4/15/2011) (dollars)^b
Section 4202 - Community Prevention and Wellness Programs - evaluation demonstration to improve care (GS10F0261K/HHSM500201100002G)	Altarum Institute	\$566,198	\$94,366
Section 3026 - Community-based Care Transition Program, technical assistance (HHSM500200500024I/HHSM500T0005)	Lewin Group	2,280,436	0
Section 3026 - Community-based Care Transition Demonstration design and implementation (HHSM500200500025I/HHSM500T0004)	Mathematica Policy Research	1,574,547	0
Appeals review for Medicare Advantage quality bonus payments and Medigap (GS10F0141U/HHSM500201100008G)	Provider Resources, Inc.	3,250,806	16,559
Maintenance of internal and external CMS websites to implement the Part D Coverage Gap, specifically changes to the online complaint form for Part C and Part D complaints and inclusion of Nursing Home Compare health care reform enhancements (HHSM500200700015I/HHSM500T0007)	CGI Federal, Inc.	476,000	270,000
Develop and maintain software modules for Health Plan Management System to incorporate changes related to Part D (GS35F4052G/HHSM500200800356G)	Fu Associates, Ltd.	614,000	0
Report to Congress – Home Health Setting – evaluating home health agency value-based purchasing models to implement the hospital value-based purchasing provisions in PPACA (HHSM500200800019I/HHSM500T0001)	Acumen, LLC	499,830	225,137
Develop and re-evaluate hospital outcome efficiency measures - contract modification to add requirements on hospital value-based purchasing pursuant to PPACA (HHSM500200800025I/HHSM500T0001)	Yale New Haven Health	235,343	10,348
Development and implementation of quality measures related to the hospital value-based purchasing provisions in PPACA (HHSM500200800024I/HHSM500T0002)	Quality Resource Systems, Inc.	1,005,269	284,116
Hospital value-based purchasing measures support (HHSM500200500020I/0003)	Brandeis University	453,884	247,841
Implementation/evaluation of Physician Group Practice Demonstration - implementation and evaluation of Medicare Shared Savings Program (HHSM500200500029I/0007)	Research Triangle Institute	800,000	0

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Contract description (award number/order number, if applicable)	Name of contractor	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars) ^a	Expenditures (as of 4/15/2011) (dollars) ^b
Section 6201 - survey and certification long term care background checks under health care reform (GS23F8096H/HHSM500201000250G)	The CNA Corporation	6,599,666	2,749,860
Analysis services: Part D rebate and discount (GS10F0133S/HHSM500201100038G)	Acumen, LLC	987,905	0
Part D Coverage Gap - teleconference support contracts (GS35F0654N/HHSM500200800374G)	Intercall, Inc.	3,000	0
Section 2601 - state demonstrations to integrate care for dual eligibles (HHSM500201100030C)	California Department of Health Care Services	1,000,000	0
Total		\$20,346,884	\$3,898,227

Source: GAO analysis of HHS data.

^aAn obligation is a definite commitment that creates a legal liability of the government that will give rise to a payment immediately or in the future. An agency incurs an obligation when it awards a contract, and the obligated amount is generally the amount of the agency's liability at the time of award. We did not audit reported amounts.

^bExpenditures are outlays or funds paid to a contractor. We did not audit reported amounts.

Table 5: Contracts Awarded by the Health Resources and Services Administration for Implementation of the Patient Protection and Affordable Care Act (PPACA)

Contract description (award number/order number, if applicable)	Name of contractor	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars)^a	Expenditures (as of 4/15/2011) (dollars)^b
Provide technical assistance for personal and home care aid state training grantees (GS10F0285K/HHSH250201000100G)	JBS International	\$381,024	\$0
Provide logistics support for tribal home visiting grantee meeting (HHSH250201100012P)	Roomers, Inc.	29,118	29,118
Provide logistical support services for face-to-face objective reviews for the nurse managed health clinics collaborative (HHSH250200976006I/HHSH25034017T)	EduTech, Ltd.	418,211	289,926
Provide logistics support for teleconference and field objective reviews for state health care workforce development planning (HHSH250200976001I/HHSH25034217T)	Humanitas, Inc.	46,804	46,804
Provide logistics support for teleconference and field objective reviews for state health care workforce development planning (HHSH250200976001I/HHSH25034218T)	Humanitas, Inc.	2,291	2,291
Total		\$877,448	\$368,139

Source: GAO analysis of HHS data.

^aAn obligation is a definite commitment that creates a legal liability of the government that will give rise to a payment immediately or in the future. An agency incurs an obligation when it awards a contract, and the obligated amount is generally the amount of the agency's liability at the time of award. We did not audit reported amounts.

^bExpenditures are outlays or funds paid to a contractor. We did not audit reported amounts.

Enclosure II

The following tables provide information on contracts awarded by the Department of Labor to help implement the Patient Protection and Affordable Care Act (PPACA).¹ This includes the following within the Department of Labor: the Employee Benefits Security Administration and the Bureau of Labor Statistics.

Table 6: Contracts Awarded by the Employee Benefits Security Administration for Implementation of the Patient Protection and Affordable Care Act (PPACA)

Contract description (award number)	Name of contractor	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars)^a	Expenditures (as of 4/15/2011) (dollars)^b
Large group health plans report (DOLB109330728)	Deloitte Financial Advisory Services	\$457,555	\$225,782
Self-insured group health plans report (DOLB109330993)	Deloitte Financial Advisory Services	879,993	241,998
Development of first annual report on self-insured plans per Section 1253 of PPACA (DOLB109330994)	Actuarial Research Corporation	74,164	44,498
Wellness programs study (DOLB109330988)	RAND Corporation	1,204,096	114,044
Large group health plans report (DOLB109330991)	RAND Corporation	1,098,036	950,000
Total		\$3,713,844	\$1,576,322

Source: GAO analysis of Department of Labor data.

^aAn obligation is a definite commitment that creates a legal liability of the government that will give rise to a payment immediately or in the future. An agency incurs an obligation when it awards a contract, and the obligated amount is generally the amount of the agency's liability at the time of award. We did not audit reported amounts.

^bExpenditures are outlays or funds paid to a contractor. We did not audit reported amounts.

¹For purposes of this enclosure, references to PPACA include the amendments made by the Health Care and Education Reconciliation Act of 2010 (HCERA). Pub. L. No. 111-148, 124 Stat. 119 (2010); Pub. L. No. 111-152, 124 Stat. 1029 (2010).

Enclosure II

Table 7: Contracts Awarded by the Bureau of Labor Statistics for Implementation of the Patient Protection and Affordable Care Act (PPACA)

Contract description (award number/order number)	Name of contractor	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars)^a	Expenditures (as of 4/15/2011) (dollars)^b
Study for the Department of Health and Human Services on 12 selected medical benefits within employer-sponsored health insurance plans (DOLU102J14550/1138)	BAE Systems	\$242,000	\$242,000
Total		\$242,000	\$242,000

Source: GAO analysis of Department of Labor data.

^aAn obligation is a definite commitment that creates a legal liability of the government that will give rise to a payment immediately or in the future. An agency incurs an obligation when it awards a contract, and the obligated amount is generally the amount of the agency's liability at the time of award. We did not audit reported amounts.

^bExpenditures are outlays or funds paid to a contractor. We did not audit reported amounts.

Enclosure III

The following table provides information on contracts awarded by the Department of the Treasury to help implement the Patient Protection and Affordable Care Act (PPACA).¹ This includes the following within the Department of the Treasury: the Internal Revenue Service.

Table 8: Contracts Awarded by the Internal Revenue Service (IRS) for Implementation of the Patient Protection and Affordable Care Act (PPACA)

Contract description (award number/order number, if applicable)	Name of contractor^a	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars)^b	Expenditures (as of 4/15/2011) (dollars)^c
PPACA core systems - PPACA information returns prototype (TIRNO03D00003/0142)	Northrop Grumman Information	\$797,112	\$398,556
1 month extension of season customer voice portal for anticipated 2010 calls (Spring 2010) (TIRNO04Z00007/0123)	AT&T Corp.	74,143	74,143
Market segment survey to support PPACA business teams, demographic research on customer service behaviors/preferences (TIRNO05Z00014/0063)	Booz Allen Hamilton, Inc.	95,635	89,100
PPACA compliance-document matching - PPACA employer and individual coverage computation engine prototypes (TIRNO06D00005/0003)	CGI Federal, Inc.	1,389,806	117,399
PPACA program strategy and integration services with federal working group (TIRNO06D00013/0011)	Lockheed Martin Management	863,183	237,148
PPACA compliance-document matching - PPACA branded prescription drugs database design/development (Release 1) (TIRNO06D00013/0024)	Lockheed Martin Management	3,385,054	866,606
Annual tax administrative changes for e-services (PPACA portion) (TIRNO06D00013/0029)	Lockheed Martin Management	20,000	0
Systems acceptability testing for the PPACA (TIRNO06D00014/0005)	Northrop Grumman Information	972,000	0
PPACA Program Management Office (PMO) follow-on support - strategic planning, program and project assessments, business/technical support, and test case development (TIRNO06D00020/0020)	SAIC	2,425,000	0
PPACA core and compliance data analysis, PPACA requirements crosswalk, prototype support and database design (TIRNO06D00024/0006)	Information Systems Consulting	5,136,928	721,257
PPACA PMO security services (security assessment and authorization artifact development) (TIRNO06D00026/0016)	Booz Allen Hamilton, Inc.	849,000	0

¹For purposes of this enclosure, references to PPACA include the amendments made by the Health Care and Education Reconciliation Act of 2010 (HCERA). Pub. L. No. 111-148, 124 Stat. 119 (2010); Pub. L. No. 111-152, 124 Stat. 1029 (2010).

Enclosure III

Contract description (award number/order number, if applicable)	Name of contractor^a	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars)^b	Expenditures (as of 4/15/2011) (dollars)^c
PPACA compliance-document matching - PPACA premium tax credit computation engine prototype (TIRNO06D00026/0037)	Booz Allen Hamilton, Inc.	1,850,000	443,051
Software development and maintenance of Electronic Fraud Detection System - portion allocable to PPACA (TIRNO06D00026/0040)	Booz Allen Hamilton, Inc.	72,449	0
Fiscal year 2011 minimum background investigations/ fingerprint costs for vendor support (TIRNO08M00003)	Office of Personnel Management	50,384	0
Support for Modernization and Information Technology Services (MITS) PPACA stand-up activities, includes initial development of Internal Revenue Service (IRS) strategic plan, facilitation services, review/analysis of legislative provisions, research on business/technical requirements (TIRNO08Z00017/0016)	McKinsey & Company, Inc.	808,091	726,178
Support for information technology (IT) and operational leadership in the development of overall implementation planning, framework, short/long-term risk assessment to core tax operations, sequencing of short/long-term implementation initiatives (TIRNO08Z00017/0017)	McKinsey & Company, Inc.	6,869,426	6,354,806
PPACA core system support (conceptual solution architecture, core roadmap, requirements matrix) (TIRNO08Z00025/0007)	Deloitte Consulting, LLP	1,292,705	369,344
PPACA compliance, branded prescription drugs transition management office support (TIRNO09Z00005/0018)	Kilda Group, LLC	96,342	10,411
PPACA PMO integrated master schedule support (TIRNO09Z00030/0005)	Chevo Consulting, LLC	1,051,092	276,027
PPACA tax law books for legislative analysis and implementation team (TIRNO10P00391)	Thomson Reuters	4,650	4,650
Books for PPACA PMO staff - law, explanation and analysis of PPACA, Vol. 1 and 2 (TIRNO10P00770)	CCH Incorporated	4,640	4,640
Services and enforcement support for analysis, design, and implementation planning and project management set-up (TIRNO10Z00015/0003)	Accenture Federal Services, LLC	2,719,938	0
Unified Work Request (UWR) tax administration changes to Integrated Submission and Remittance Processing (ISRP) (individual masterfile tax year change) (TIRNO94D00028/0306)	Lockheed Martin Corporation	34,760	34,760

Enclosure III

Contract description (award number/order number, if applicable)	Name of contractor^a	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars)^b	Expenditures (as of 4/15/2011) (dollars)^c
UWR tax administration changes to ISRP (business masterfile tax year change) (TIRNO94D00028/0314)	Lockheed Martin Corporation	24,516	24,516
PPACA PMO technical and program management support for branded prescription drugs (TIRNO99D00001/0150)	Computer Sciences Corporation	590,534	278,772
Coordination of PPACA changes in support of filing season 2011 (TIRNO99D00005/0237)	The Mitre Corporation	195,000	164,443
MITs support to Small Business/Self-Employee division for therapeutic grant implementation (TIRNO99D00005/0267)	The Mitre Corporation	539,950	519,256
PPACA PMO support (acquisition, interim architect, IT and business assessment and IRS/Department of Health and Human Services coordination) (TIRNO99D00005/0286)	The Mitre Corporation	2,598,977	1,343,545
Total		\$34,811,316^d	\$13,058,608

Source: GAO analysis of Department of the Treasury data.

^aContractors include other federal agencies with whom the Internal Revenue Service has interagency agreements.

^bAn obligation is a definite commitment that creates a legal liability of the government that will give rise to a payment immediately or in the future. An agency incurs an obligation when it awards a contract, and the obligated amount is generally the amount of the agency's liability at the time of award. We did not audit reported amounts.

^cExpenditures are outlays or funds paid to a contractor. We did not audit reported amounts.

^dAmounts obligated do not sum to the total amount obligated because of rounding.

Enclosure IV

The following table provides information on contracts awarded by the Office of Personnel Management (OPM) to help implement the Patient Protection and Affordable Care Act (PPACA).¹

Table 9: Contracts Awarded by the Office of Personnel Management (OPM) for Implementation of the Patient Protection and Affordable Care Act (PPACA)

Contract description (award number)	Name of contractor	Total amount obligated for PPACA-related activities (as of 4/15/2011) (dollars)^a	Expenditures (as of 4/15/2011) (dollars)^b
Provide health policy and analytical support as OPM identifies and develops a plan for implementing the Multi-State Plan Option (OPM3011G0003)	Booz Allen Hamilton	\$200,000	\$0
External reviews of certain appeals by private individuals denied urgent care coverage by insurers; medical review (OPM3310P0007)	Maximus	114,821	0
Total		\$314,821	\$0

Source: GAO analysis of OPM data.

^aAn obligation is a definite commitment that creates a legal liability of the government that will give rise to a payment immediately or in the future. An agency incurs an obligation when it awards a contract, and the obligated amount is generally the amount of the agency's liability at the time of award. We did not audit reported amounts.

^bExpenditures are outlays or funds paid to a contractor. We did not audit reported amounts.

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¹For purposes of this enclosure, references to PPACA include the amendments made by the Health Care and Education Reconciliation Act of 2010 (HCERA). Pub. L. No. 111-148, 124 Stat. 119 (2010); Pub. L. No. 111-152, 124 Stat. 1029 (2010).

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