

**TEXAS PHARMACY ASSOCIATION
Professional Recovery Network
Pharmacy Peer Assistance Program**

**Independent Accountant's Report
On Applying Agreed Upon Procedures**

Program Year Ended August 31, 2008



PATRICIA SCHMIDT, CPA

CERTIFIED PUBLIC ACCOUNTANT

Independent Accountant's Report On Applying Agreed-Upon Procedures

To: Texas Pharmacy Association and
Texas State Board of Pharmacy

I have performed the procedures enumerated below, which were agreed to by the Texas Pharmacy Association and the Texas State Board of Pharmacy (the specified parties), solely to assist you with respect to evaluating the outcome and output performance measures reported by the Texas Pharmacy Association Professional Recovery Network Pharmacy Peer Assistance Program (the TPA Program) for the year ended August 31, 2008. TPA Program management is responsible for the TPA Program outcome and output performance measures reported. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

My procedures and findings are as follows:

1. Outcome Measure 1 - Recidivism Rate for Peer Assistance Programs

I applied agreed-upon procedures to the TPA Program recidivism rate of 0% relapsed (0 out of 6) for the year ended August 31, 2008 (FY2008) reported to the TSBP. The measure was determined by calculating the number of participants who entered the program in FY2004 and achieved one-year sobriety during FY2005 and relapsed anytime between the date of achieving one-year sobriety and the end of FY2008, expressed as a percentage of the number of participants who achieved one-year sobriety during FY2005 (0 relapses of 6 participants achieving sobriety = 0% relapsed).

Procedures Performed

I performed the following procedures:

1. Obtained from the TPA Program Director a listing of the individuals who entered the TPA Program in FY2004 and achieved one-year sobriety during FY2005.

2. Compared the listing of TPA participants against a listing of TSBP participants (provided to the TPA Program by the TSBP) and determined whether TSBP participants were properly excluded from the TPA Program measure.
3. Obtained the participant file for each individual on the list, and searched the file for a signed participant TPA Program contract dated during FY2004, indicating entry into the TPA Program in FY2004.
4. Verified that each TPA Program participant achieved one-year sobriety during FY2005 by comparing against the list of individuals achieving one-year sobriety per the agreed upon procedures engagement performed for FY2005.
5. Compared the list of TPA Program participants against lists (provided by the TSBP) of individuals who entered disciplinary orders of the TSBP subsequent to completing one-year sobriety in FY2005 through the end of FY2008. For any participant who entered a disciplinary order subsequent to completing one-year sobriety through the end of FY2008, I reviewed the disciplinary order to determine whether the order was a related disciplinary order evidencing a relapse after the one-year sobriety date.
6. Compared my findings against the TPA Program FY2008 recidivism rate of 0% relapsed shown above.

Findings

I found no exceptions in the performance of my procedures.

2. Outcome Measure 2 - One-year Completion Rate for Peer Assistance Program

I applied agreed-upon procedures to the TPA Program's one-year completion rate of 90% (9 out of 10) for FY2008 reported to the TSBP. The FY2008 rate was determined by calculating the number of individuals who entered the program during FY2007 and achieved one-year sobriety during FY2008 (9 participants), and dividing by the total participants entering the program during FY2007 who were eligible to achieve one-year sobriety during FY2008 (10 participants).

Procedures Performed

I performed the following procedures:

1. Obtained from the TPA Program Director a listing of the individuals who entered the TPA Program in FY2007 and were eligible for completion of one-year sobriety in FY2008.
2. Compared the listing of TPA one-year completion participants against a listing of TSBP participants (provided to the TPA Program by the TSBP) to determine whether TSBP participants were properly excluded from the TPA measure.
3. Obtained the participant's file, noting TPA Program contract date and eligibility for completion of one-year sobriety.
4. Reviewed the Athena database printout of participant drug screen results and the participant file for evidence that the participant either a) successfully completed one year in the program, or b) relapsed during the one year period following the TPA Program contract date.
5. Compared my findings against the TPA FY2008 one-year completion rate of 90% shown above.

Findings

I found the following exception in the performance of my procedures. One participant who successfully completed one year of sobriety during FY2008 was excluded from the numerator of the measure. If adjusted for this omission the restated measure would be 100% for the PRN Program for FY2008. This restated measure consists of 10 individuals entering the Program in FY2007 and successfully completing one year sobriety during FY2008.

3. Output Measure 1 - Number of Licensed Individuals Participating in a Peer Assistance Program

I applied agreed-upon procedures to the TPA Program measure of 45 licensed individuals participating in the Program for FY2008. This measure represents pharmacists licensed by the TSBP who participated in the TPA Program for FY2008.

Procedures Performed

I performed the following procedures:

1. Obtained from the TPA Program Director a listing of licensed individuals participating in the TPA Program for FY2008.
2. Examined participant file documentation for a signed TPA Program contract in effect during FY2008.
3. Verified each participant's license status by examining the license status printout obtained by the TPA Program from the TSBP website database as follows: a) For participants entering the TPA Program during FY2008, I examined the printout obtained by TPA as of the fiscal quarter that the individual entered the TPA Program. b) For participants carried forward from the prior year, I examined the license status printout obtained by TPA for FY2008.
4. Compared the listing of TPA participants against a listing of TSBP participants (provided to TPA by the TSBP) and determined whether TSBP participants were properly excluded from the TPA measure.
5. Compared my findings against the TPA Program FY2008 measure of 45 licensed individuals participating in the Program as shown above.

Findings

I found no exceptions in the performance of these procedures.

4. Output Measure 2 - Number of Students Participating in a Peer Assistance Program

I applied agreed-upon procedures to the TPA Program measure of 1 student participating in the Program for FY2008. This measure represents the number of pharmacy students who participated in the TPA Program for FY2008.

Procedures Performed

1. Obtained from the TPA Program Director a listing of FY2008 TPA Program student participants.

2. Examined student participant file documentation for a signed TPA Program contract in effect during FY2008.
3. , and verify through the license search feature of the TSBP web page the status of each reported student. Verified the participant's student status by examining the license status printout obtained by TPA from the TSBP web page for FY2008.
4. Determined whether the student was properly excluded from Output Measure 1, the number of licensed individuals participating in the TPA Program, by comparing the student name against the list of licensed participants.
5. Compared my findings against the TPA FY2008 measure.

Findings

I found no exceptions in the performance of these procedures.

This report describes the TPA Program's interpretation of the methodology for determining the outcome and output performance measures, based upon criteria provided by the Texas State Board of Pharmacy, and my procedures are based thereon.

I was not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the TPA Program's outcome and output performance measures. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use of Texas Pharmacy Association and the Texas State Board of Pharmacy and is not intended to be and should not be used by anyone other than those specified parties.

Patricia Schmidt, CPA

Patricia Schmidt, CPA
Certified Public Accountant

January 30, 2009