

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

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

Program Year Ended August 31, 2013



PATRICIA SCHMIDT, CPA

CERTIFIED PUBLIC ACCOUNTANT



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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 performance measures reported by the Texas Pharmacy Association Professional Recovery Network Pharmacy Peer Assistance Program (the PRN Program) for the year ended August 31, 2013. PRN Program management is responsible for the PRN Program 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:

Outcome Measure 1 - Recidivism Rate for Peer Assistance Programs

I applied agreed-upon procedures to the PRN Program's recidivism rate of 16.67% relapsed for the year ended August 31, 2013 (FY2013) reported to the Texas State Board of Pharmacy (TSBP) by the Program. This measure represents the percentage of individuals who relapse within three years of successfully completing one year sobriety in the Program. It is determined as follows for FY2013: Of all individuals entering the PRN Program in FY2009 and successfully completing one year in the PRN Program during FY2010, the percent of individuals who relapse and/or receive related disciplinary action from the TSBP after one year successful completion through the end of FY2013. The calculation of the measure for FY2013 for the PRN Program is as follows:

- 2 participants relapsed through the end of FY2013 after successfully completing one-year sobriety in the program in FY2010.
- 12 participants achieved one-year sobriety in FY2010.
- $2/12 = 16.67\%$ recidivism rate for FY2013.

Procedures Performed

I performed the following procedures:

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

1. Obtained from the PRN Program director a listing of the individuals who entered the PRN Program in FY2009 and achieved one-year sobriety during FY2010.
2. Compared the listing of PRN Program participants against a listing of TSBP participants (provided to the PRN Program by the TSBP) and determined whether TSBP participants were properly excluded from the PRN Program measure.
3. Obtained the participant file for each individual on the list and searched the file for a signed participant PRN Program contract dated during FY2009, indicating entry into the PRN Program in FY2009.
4. Verified that each PRN Program participant achieved one-year sobriety during FY2010 by comparing against the list of individuals achieving one-year sobriety per the independent accountant's agreed-upon procedures engagement performed for FY2010.
5. Compared the list of PRN Program participants against lists of individuals who either relapsed as evidenced by a positive drug screen or other participant file data and/or who entered disciplinary orders of the TSBP subsequent to completing one-year sobriety in FY2010 through the end of FY2013. For any participant who entered a disciplinary order subsequent to completing one-year sobriety through the end of FY2013, 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 reported PRN Program recidivism rate of 16.67%.

Findings

Based on the procedures performed; I found no exceptions that would affect the reported recidivism rate of 16.67% for FY2013.

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

I applied agreed upon procedures to the PRN Program's one-year completion rate of 88.89% for FY2013 reported to the TSBP. This measure represents the percent of individuals who entered the Program in the prior fiscal year (FY2012) and successfully participated in the PRN Program for one year without relapse.

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

The one-year completion rate for FY2013 was calculated by the Program as follows:

18 participants entered the PRN Program in FY2012.

16 of the participants entering the program in FY2012 successfully completed one-year sobriety during FY2013

$16/18 = 88.89\%$ one-year completion rate for FY2013.

Procedures Performed

I performed the following procedures:

1. Obtained from the PRN Program director a listing of the individuals who entered the PRN Program in FY2012 and were eligible for completion of one-year sobriety in FY2013.
2. Compared the listing of PRN Program one-year completion participants against a listing of TSBP participants (provided to the PRN Program by the TSBP) to determine whether TSBP participants were properly excluded from the PRN Program measure.
3. Obtained the participant's file, noting PRN Program contract date and eligibility for completion of one-year sobriety.
4. Reviewed the database printout of participant drug screen results and the participant file for evidence that the participant either a) successfully completed one year in the PRN Program, or b) relapsed during the one year period following the PRN Program contract date.
5. Compared my findings against the reported PRN Program one-year completion rate of 88.89%.

Findings

Based on the procedures performed, I found no exceptions that would affect the reported one-year completion rate of 88.89% for FY2013.

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

I applied agreed-upon procedures to the PRN Program measure of 54 licensed individuals participating in the PRN Program for FY2013 reported to the TSBP. This measure consists of pharmacists licensed by the TSBP who participated in the PRN Program for FY2013. For purposes of the PRN measure, individuals with revoked licenses who are monitored under a contract with PRN are included in the measure.

Procedures Performed

I performed the following procedures:

1. Obtained from the PRN Program director a listing of licensed individuals participating in the PRN Program for FY2013.
2. Examined participant file documentation for a signed PRN Program contract in effect during FY2013.
3. Verified each participant's license status by examining the license status printout obtained by the PRN Program from the TSBP website database as follows: a) For participants entering the PRN Program during FY2013, I examined the printout obtained by the PRN Program as of the fiscal quarter that the individual entered the PRN Program. b) For participants carried forward from the prior year, I examined the license status printout obtained by the PRN Program for FY2013.
4. Compared the listing of PRN Program participants against a listing of TSBP participants (provided to the PRN Program by the TSBP) to determine whether TSBP participants were properly excluded from the PRN Program measure.
5. Compared my findings against the reported PRN Program measure of 54 licensed individuals participating in the program.

Findings

Based on the procedures performed, I found no exceptions that would affect the reported measure of 54 licensed individuals participating in the program during FY2013.

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

I applied agreed-upon procedures to the PRN Program measure of 4 students participating in the PRN Program for FY2013. This measure represents the number of pharmacy students who participated in the PRN Program for FY2013.

Procedures Performed

I performed the following procedures:

1. Obtained from the PRN Program director a listing of FY2013 PRN Program student participants.
2. Examined student participant file documentation for a signed PRN Program contract in effect during FY2013.
3. Verified the participant's student status by examining the license status printout obtained by the PRN Program from the TSBP web page for FY2013.
4. Determined whether the student was properly excluded from Output Measure 1, the number of licensed individuals participating in the PRN Program, by comparing the student name against the list of licensed participants.
5. Compared the listing of PRN Program student participants against a listing of TSBP student participants (provided to the PRN Program by the TSBP) to determine whether TSBP student participants were properly excluded from the PRN Program measure.
6. Compared my findings against the reported PRN Program measure of 4 students participating in the program.

Findings

Based on the procedures performed, I found no exceptions that would affect the reported measure of 4 students participating in the program during FY2013.

The definitions and descriptions of the performance measures contained herein are based upon Program management's interpretation of performance reporting criteria provided by the Texas State Board of Pharmacy.

I was not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the PRN Program's 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

October 10, 2013