

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

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

Program Year Ended August 31, 2015



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, 2015. 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 6.25% relapsed for the year ended August 31, 2015 (FY2015) 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 FY2015: Of all individuals entering the PRN Program in FY2011 and successfully completing one year in the PRN Program during FY2012, the percent of individuals who relapse and/or receive related disciplinary action from the TSBP after one year successful completion through the end of FY2015. The calculation of the measure for FY2015 for the PRN Program is as follows:

- 1 participant relapsed through the end of FY2015 after successfully completing one-year sobriety in the program in FY2012.
- 16 participants achieved one-year sobriety in FY2012.
- $1/16 = 6.25\%$ recidivism rate for FY2015.

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 FY2011 and achieved one-year sobriety during FY2012.
2. Reviewed the participant file for a signed participant PRN Program contract indicating entry into the PRN Program in FY2011.
3. Determined that each PRN Program participant achieved one-year sobriety during FY2012 by comparing against the list of individuals achieving one-year sobriety per the independent accountant's agreed-upon procedures engagement performed for FY2012.
4. Compared the list of PRN Program participants against lists of individuals who relapsed subsequent to completing one-year sobriety in FY2012 through the end of FY2015. For each participant completing one-year sobriety in FY2012, examined the participant file for any of the following evidence of a subsequent relapse: 1) a positive drug screen or other participant file data evidencing a relapse; 2) the participant's entry into a related disciplinary order of the TSBP; or 3) revocation or retirement of the individual's pharmacy license. For any participant who entered a disciplinary order subsequent to completing one-year sobriety through the end of FY2015, I reviewed the disciplinary order to determine whether the order was a related disciplinary order evidencing a relapse after the one-year sobriety date.
5. 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.
6. Compared my findings against the reported PRN Program recidivism rate of 6.25%.

Findings

Based on the procedures performed, I found no exceptions that would affect the reported recidivism rate of 6.25% for FY2015.

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 77.78% for FY2015 reported to the TSBP. This measure represents the percent of individuals who entered the Program in the prior fiscal year (FY2014) and successfully participated in the PRN Program for one year without relapse.

The one-year completion rate for FY2015 was calculated by the Program as follows:

18 participants entered the PRN Program in FY2014.

14 of the participants entering the program in FY2014 successfully completed one-year sobriety during FY2015

$14/18 = 77.78\%$ one-year completion rate for FY2015.

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 FY2014 and were eligible for completion of one-year sobriety in FY2015.
2. Obtained the participant's file, noting PRN Program contract date and eligibility for completion of one-year sobriety in FY2015.
3. Reviewed the database printout of participant drug screen results and the participant file data 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.
4. 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.
5. Compared my findings against the reported PRN Program one-year completion rate of 77.78%.

Findings

Based on the procedures performed, I found no exceptions that would affect the reported one-year completion rate of 77.78% for FY2015.

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

I applied agreed-upon procedures to the PRN Program measure of 44 licensed individuals participating in the PRN Program for FY2015 reported to the TSBP. This measure consists of pharmacists licensed by the TSBP who participated in the PRN Program for FY2015. 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 FY2015.
2. Examined participant file documentation for a signed PRN Program contract in effect during FY2015.
3. Verified each participant's license status by examining the license status data obtained by the PRN Program from the TSBP website as follows: a) For participants entering the PRN Program during FY2015, 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 database obtained by the PRN Program for FY2015.
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 44 licensed individuals participating in the program.

Findings

Based on the procedures performed, I found no exceptions that would affect the reported measure of 44 licensed individuals participating in the program during FY2015.

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

I applied agreed-upon procedures to the PRN Program measure of 6 students participating in the PRN Program for FY2015. This measure represents the number of pharmacy students who participated in the PRN Program for FY2015.

Procedures Performed

I performed the following procedures:

1. Obtained from the PRN Program director a listing of FY2015 PRN Program student participants.
2. Examined student participant file documentation for a signed PRN Program contract in effect during FY2015.

3. Verified each student's license status by examining the license status data obtained by the PRN Program from the TSBP website as follows: a) For students entering the PRN Program during FY2015, I examined the printout obtained by the PRN Program as of the fiscal quarter that the individual entered the PRN Program. b) For students carried forward from the prior year, I examined the license status database obtained by the PRN Program for FY2015.
4. Determined whether the student was properly excluded from Output Measure 1, the number of licensed participants 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 6 students participating in the program.

Findings

Based on the procedures performed, I found no exceptions that would affect the reported measure of 6 students participating in the program during FY2015.

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 8, 2015