

Miss. Code Ann. § 73-21-187
MISSISSIPPI CODE of 1972
*** Current through the 2021 Regular Session ***
TITLE 73. PROFESSIONS AND VOCATIONS
CHAPTER 21. PHARMACISTS
PHARMACY AUDIT INTEGRITY ACT
Miss. Code Ann. § 73-21-187

§ 73-21-187. Use of extrapolation in calculating recoupments or penalties prohibited.

Notwithstanding any other provision in Sections 73-21-175 through 73-21-189, the entity conducting the audit shall not use the accounting practice of extrapolation in calculating recoupments or penalties for audits. An extrapolation audit means an audit of a sample of prescription drug benefit claims submitted by a pharmacy to the entity conducting the audit that is then used to estimate audit results for a larger batch or group of claims not reviewed by the auditor.

History: Laws, 2008, ch. 431, § 7, eff from and after July 1, 2008.