



*Office of the Internal Auditor*  
HEALTH AND HUMAN SERVICES

Follow-up Assessment of the PER-2017-4445  
Cardinal Innovations Healthcare Solutions  
Performance Audit

Issued by the Office of the State Auditor  
May 17, 2017

---

November 17, 2017

This page intentionally left blank



DEPARTMENT OF HEALTH AND HUMAN SERVICES  
OFFICE OF THE INTERNAL AUDITOR

ROY COOPER  
GOVERNOR

MANDY COHEN, MD, MPH  
SECRETARY

DAVID A. KING  
DIRECTOR

November 17, 2017

Secretary Mandy Cohen, MD, MPH  
N.C. Department of Health and Human Services  
Adams Building, 101 Blair Drive  
Raleigh, NC 27603

The Office of the Internal Auditor (OIA) has conducted a follow-up assessment of the findings and recommendations identified in the performance audit of Cardinal Innovations Healthcare Solutions (Cardinal), PER-2017-4445. The report was issued by the Office of the State Auditor (OSA) on May 17, 2017.

Conclusion

OSA's audit report contained findings and recommendations for Cardinal, the Department of Health and Human Services (DHHS), and the Office of State Human Resources (OSHR). The recommendations for findings #1 and #3 were intended for Cardinal, while finding #2 contained recommendations for DHHS and OSHR.

Two of the three findings are considered partially resolved: DHHS and OSHR took some action to reduce the risks identified by finding #2 and Cardinal took some action to reduce the risks identified by finding #3. However, the corrective action taken is not sufficient to reduce the risk that the finding would continue to exist in subsequent periods.

DHHS and OSHR continue to work to address finding #2. DHHS senior management is engaged in ongoing negotiations with Cardinal on issues relating to the recommendation. Once OSHR completes its corrective actions, the actions should be sufficient to reduce the risks identified in the finding. Cardinal has taken some actions to address limited aspects of the unreasonable spending noted by OSA in finding #3.

One of the three findings is considered unresolved: Cardinal has not taken appropriate corrective action to reduce the risks identified by finding #1 in OSA's audit report. In our opinion, the corrective action taken was inadequate to reduce the risk that the finding would continue to exist in subsequent periods. Cardinal reiterated to OIA, as it did in its initial response to OSA, that none of the actions noted by OSA in finding #1 were outside of Cardinal's statutory boundaries.

OIA will follow up with Cardinal, DHHS, and OSHR to ensure their work activities reduce the risk that the findings would continue to exist in subsequent periods. A summary of each of OSA's findings and recommendations and OIA's observed results are included in Appendix A.

### Objective

The objective of our follow-up assessment was to evaluate whether Cardinal, DHHS, and OSHR have taken appropriate corrective action in response to OSA's findings and recommendations. Our follow-up assessment was conducted pursuant to G.S. 143B-216.51(g). The General Statute requires OIA to issue a report to the Secretary on the status of corrective actions taken by DHHS no later than six months after the State Auditor publishes any audit report pursuant to law. A copy of this report shall also be filed with the Joint Legislative Commission on Governmental Operations pursuant to the General Statute.

### Scope

The scope of our follow-up assessment encompasses the review of all activities directed toward the resolution of the risks associated with the findings and recommendations as provided by OSA, as well as the corrective actions taken by Cardinal, DHHS, and OSHR.

### Methodology

In order to form an opinion on the current status of each of the three findings identified, we performed the following functions:

- We reviewed OSA's audit report in order to gain a better understanding of the findings.
- We discussed with Cardinal, DHHS division management, and OSHR the basis for any findings and the corrective actions which were to be implemented.
- We conducted subsequent tests to evaluate whether corrective actions taken by Cardinal, DHHS, and OSHR were implemented and reduce the risk that the finding would continue to exist in subsequent periods.

### Status Definitions

The status of each finding is categorized as follows:

- Resolved: We evaluated evidence that actionable items were completed and implemented to reduce the risk that the finding would continue to exist in subsequent periods.
- Partially Resolved: We evaluated evidence that progress has been made toward the implementation of the actionable items in the Agency's response, and is ongoing, to reduce the risk that the finding would continue to exist in subsequent periods.
- Unresolved: Evidence was not provided to show progress has been made toward the implementation of the actionable items in the Agency's response, to reduce the risk that the finding would continue to exist in subsequent periods.

We express our appreciation to the management and staff of Cardinal Innovations Healthcare Solutions, the Department of Health and Human Services, the Office of State Human Resources, and the Office of the State Auditor for their cooperation and assistance provided during this follow-up assessment.

---

David A. King  
Director, Office of the Internal Auditor

## APPENDIX A

### SUMMARY OF OSA'S FINDINGS AND RECOMMENDATIONS FROM OSA REPORT (*ITALICIZED*) AND OIA'S FOLLOW-UP RESULTS (**BOLDED**)

#### **1. OSA FINDING AND RECOMMENDATION: CARDINAL SPENT MONEY EXPLORING STRATEGIC OPPORTUNITIES OUTSIDE OF ITS CORE MISSION**

*Cardinal Innovations Healthcare Solutions (Cardinal) spent money, time, and effort exploring strategic opportunities outside of its core mission as a local government entity. As a result, these resources were not available to support behavioral health services in its service area. Once Cardinal's funding changed from direct state appropriations to a Medicaid per-member per-month model, Cardinal chose not to operate as a government entity. However, state law explicitly states Cardinal's core mission as a government entity.*

##### Cardinal Used Resources to Explore Other Opportunities

*Cardinal spent money, time, and effort exploring strategic opportunities outside of its core mission as a local government entity. Cardinal entered into several outside consultant contracts and used another entity, Cardinal Ally, to explore strategic options.*

##### Resulted in Resources Not Available to Support Core Mission

*Because Cardinal spent money, time and effort to explore business opportunities outside of its core mission, these resources were not available to support the organization's core mission to provide behavior health services in its specific geographic area.*

##### Caused by Cardinal Not Operating as a Local Government Entity

*Cardinal explored opportunities outside of its core mission because it no longer operates as a local government entity. Once Cardinal's funding changed from direct state appropriations to a Medicaid per-member per-month model, Cardinal chose not to operate as a government entity.*

##### Also caused by Cardinal Trying to Address Its Revenue Risk

*Cardinal explored opportunities outside of its core mission to address revenue risk. Cardinal's enterprise Risk Assessment (completed in 2015 and updated for 2016) rated Cardinal's greatest risk as its concentration of revenues from a small number of state contracts. Its potential action to address the risk is to diversify its business base to include other states or commercial contracts.*

##### Cardinal is A Local Government Entity with Specific Mission and Service Area

*An advisory letter from the Attorney General's Office states that as an LME/MCO defined by N.C. General Statute 122C, Cardinal is a local management entity (LME) and a political subdivision of the state. As such, Cardinal is subject to the provisions of North Carolina General Statute 122C.*

##### Good Government Requires Cardinal to Demonstrate Accountability as a Government Entity

*The Government Accountability Office states: "The concept of accountability for the use of public resources and government authority is key to our nation's governing processes. Management and officials entrusted with public resources are responsible for carrying out public functions and providing service to the public effectively, efficiently, economically, ethically, and equitably within the context of the statutory boundaries of the specific government program." (paraphrased)*

*OSA recommended that Cardinal should consult and collaborate with members of the General Assembly before taking any actions outside of its statutory boundaries.*

*Cardinal Response:* *Cardinal Innovations disagrees with OSA's finding that it spent money exploring strategic opportunities outside its core mission and/or statutory boundaries. Cardinal has not taken any actions that are outside its statutory boundaries. Despite this disagreement with OSA's finding, Cardinal agrees with OSA's recommendation that it should continue to consult and collaborate with the General Assembly. (paraphrased)*

---

### **OIA Follow-up Results**

**OSA noted that Cardinal engaged in “exploring strategic opportunities outside of its core mission as a local government entity.” In correspondence with OIA, Cardinal’s General Counsel reiterated Cardinal's stance that the activities noted in OSA's audit report were proper. Cardinal’s General Counsel referred OIA back to Cardinal's response to the original OSA audit which states, "Cardinal has not taken any actions that are outside its statutory boundaries. Despite this disagreement with OSA's finding, Cardinal agrees with OSA's recommendation that it should continue to consult and collaborate with the General Assembly."**

**OIA was advised by Cardinal’s General Counsel that "no other activities of this type" have been undertaken by Cardinal since May 2017. Per Cardinal’s General Counsel, none of the three consultant contracts identified in OSA’s report were renewed by Cardinal.**

**OIA continues to review Cardinal’s assertion that it is operating within its “statutory boundaries.” OIA considers this finding unresolved.**

### **2. OSA FINDING AND RECOMMENDATION: \$1.2 MILLION IN CEO SALARIES PAID WITHOUT PROPER AUTHORIZATION**

*Cardinal Innovations Healthcare Solutions (Cardinal) paid approximately \$1.2 million in CEO salaries that exceeded the salary range established by the Office of State Human Resources (OSHR) without prior approval. Cardinal did not seek prior approval because it did not believe approval was required.*

*Cardinal was able to exceed the established CEO salary range without consequence because OSHR did not enforce the general statutes that required OSHR oversight and approval.*

#### **Cardinal Exceeded OSHR Established Salary Range Without Prior Approval**

*Cardinal paid CEO salaries that exceeded the maximum salary range established by OSHR without: (1) obtaining prior approval from OSHR; (2) supporting its request with documentation of comparable salaries in comparable operations within the region; and (3) documenting the specific amount that Cardinal proposed to pay.*

*In 2010, OSHR established the following salary range for mental health area directors such as Cardinal’s CEO.*

<i>Minimum</i>	<i>Midpoint</i>	<i>Maximum</i>
<i>\$105,576</i>	<i>\$146,470</i>	<i>\$187,364</i>

However, a review of three years of CEO salary data showed that Cardinal exceeded the maximum OSHR established salary range without obtaining prior approval. On July 1, 2014, Cardinal's CEO salary was \$260,000. Cardinal increased the CEO salary three times since then. On July 1, 2016, the CEO salary was \$635,000.

Furthermore, Cardinal management acknowledged that it did not receive prior approval from OSHR for any of the CEO salaries that exceeded OSHR's maximum salary range. Auditors provided Cardinal management with a list of its CEO salary adjustments from 2014 through 2017. Cardinal management said it "has not requested specific OSHR approval for any of the CEO salary adjustments that OSA has listed."

Additionally, Cardinal did not submit comparable salary data that supported the CEO salaries to OSHR. Although it was not submitted to OSHR, Cardinal did have a 2016 CEO Compensation Analysis. However, it did not meet state law or state administrative code requirements.

Lastly, Cardinal did not submit the specific amount of any proposed CEO salary to OSHR for its approval. Cardinal submitted a "salary plan" to OSHR that included salary ranges for all Cardinal positions, including the CEO. But that did not meet the requirements of state law.

#### **Resulted In Approximately \$1.2 Million In Unauthorized Salaries**

Because Cardinal did not receive prior approval for the CEO salary adjustments, it paid approximately \$1.2 million in unauthorized salaries that could have been used for other operational needs.

#### **Caused By OSHR's Lack of Enforcement**

Cardinal did not seek approval for the CEO salary because it did not believe approval was required.

Cardinal was able to exceed the established CEO salary range without consequence because OSHR did not enforce the general statutes that required OSHR oversight and approval.

In 1993, when Cardinal was named Piedmont Mental/Behavioral Health, OSHR approved Cardinal's personnel system as "substantially equivalent" under North Carolina General Statute 126-11.

The law allowed OSHR to designate local government personnel systems as "substantially equivalent" to the state personnel system. After OSHR approves a local government personnel system as substantially equivalent, the system is generally exempt from OSHR oversight except for annual monitoring that is required by state law to ensure compliance.

However, the law did not apply to mental health directors such as Cardinal's CEO. The law only exempted the personnel system for an entity's staff from OSHR's review and approval.

The requirements of North Carolina General Statute 122C-121, which are specifically excluded from a "substantially equivalent" exemption, prescribe procedures for establishing the salary and benefits of mental health area directors such as Cardinal's CEO.

**State Law Required OSHR's Prior Approval**

*Because Cardinal's CEO cannot be exempted from OSHR oversight, state law required OSHR's prior approval for any proposed CEO salary that would exceed the maximum applicable salary range established by OSHR. Specifically, North Carolina General Statute 122C-121(a1) states:*

*"The area board shall not authorize any salary adjustment that is above the normal allowable salary range without obtaining prior approval from the Director of the Office of State Human Resources."*

*Furthermore, state law required OSHR to obtain supporting comparable salary data and the specific proposed CEO salary from the area board. Specifically, North Carolina General Statute 122C-121(a1) states:*

*"Any salary that is higher than the maximum of the applicable salary range shall be supported by documentation of comparable salaries in comparable operations within the region and shall also include the specific amount the board proposes to pay the director." (paraphrased)*

*OSA recommended:*

- The Office of State Human Resources should immediately begin reviewing and approving Cardinal CEO salary adjustments.*
- The Department of Health and Human Services should determine whether any Cardinal CEO salary expenditures should be disallowed and request reimbursement as appropriate.*

*Cardinal Response: Cardinal Innovations disagrees with OSA's finding that it paid \$1.2 Million in CEO Salaries without proper authorization. As explained below, Cardinal followed a process consistent with state law where Cardinal Innovations annually submits its Salary Plan to OSHR with salary ranges for all employees, including the CEO, which OSHR annually accepts. At all times, Cardinal Innovations' Board set the salary for its CEO within the range submitted to OSHR in Cardinal Innovations' annual Salary Plan. This is the same process that the other LME/MCOs have used in setting their CEOs' salaries. OSA's recommendations, which are not directed at Cardinal Innovations, are erroneous, as the amounts paid to the CEO were allowed under Cardinal Innovations' annual Salary Plan submitted to and accepted by OSHR.*

---

**OIA Follow-up Results**

**OSHR has taken several actions to ensure Cardinal's CEO salary adjustments are properly reviewed and approved. As a first step, OSHR sent a letter to each LME-MCO board of directors clarifying the salary range for Area Directors/CEO salaries and reiterating the requirements of NCGS 122C-121. OSHR also published the salary range on its website. Next, OSHR hired two employees to assist with local government program monitoring. Finally, OSHR is in the process of revising the salary plan reporting form to include questions specifically for the LME-MCOs that will certify board approval and acknowledgement of the CEO salary range. The revisions are scheduled to be completed by the next reporting cycle, May 2018.**

**During a called board meeting on October 17, 2017, Cardinal's Board of Directors reduced the salary for the CEO to \$204,195. This is the maximum amount set by OSHR. OIA was advised by DHHS Deputy Secretary for Medical Assistance that DHHS senior management is currently**



holding meetings with Cardinal on numerous issues, including the potential reimbursement of any disallowed salary for Cardinal's CEO.

OIA considers this finding partially resolved with an anticipated completion date of May 31, 2018.

**3. OSA FINDING AND RECOMMENDATION: CARDINAL'S UNREASONABLE SPENDING COULD ERODE PUBLIC TRUST**

*Cardinal Innovations Healthcare Solutions (Cardinal) has not demonstrated accountability in the use of its federal and state resources as evidenced by some of its spending. This type of unreasonable spending erodes the public's trust in Cardinal's ability to deliver quality healthcare to a vulnerable population. Cardinal does not operate as a government entity and therefore does not believe that its expenses are unreasonable. However, state law explicitly requires Cardinal to demonstrate accountability as a government entity.*

**Some of Cardinal's Expenses Appear Unreasonable**

*Some of Cardinal's expenses appear unreasonable. These expenses are wide ranging and fall into several different categories including spending for board retreats, board meetings, parties at high-end locations, charter flights, CEO benefits, and miscellaneous credit card expenditures.*

*Board Retreats*

*In FY 2015 and 2016, Cardinal's board held yearly retreats at the Belmond Charleston Place, a luxury hotel in downtown Charleston, South Carolina. Each retreat was four days: two days of activities, and two days to travel in and out.*

*The FY 2015 retreat cost \$55,127 for 19 board members and staff plus their guests, and the FY 2016 retreat cost \$78,028 for 19 board members and staff plus their guests, and three speakers.*

*Board Meetings*

*In FY 2015 and 2016, Cardinal's board held 14 meetings with a total cost of \$123,631.*

- Nine of the 14 board meetings were held at high-end venues and included rental of conference space with an average total cost of \$12,620 per meeting*
- One board meeting held at Cardinal's office had a total cost of \$7,904*
- Four meetings were held via phone conference with a cost ranging from \$450 to \$600, all attributed to per diem costs*

*Ten of the 14 meetings included overnight stays at the Carolina Inn and Ballantyne Hotel with an average nightly rate of \$196/person. The average federal reimbursement rate was \$103/person.*

*Christmas Parties*

*In FY 2016, Cardinal hosted 75 attendees at the Whitehead Manor Conference Center, a retreat-like historic venue. Cardinal paid \$18,130, with an average cost of \$242 per attendee. The total includes \$3,250 for facility rental, \$6,122 for a caterer, \$1,337 for hotel stays, \$668 for hotel cancellation fees, \$1,385 for decorations, and \$1,126 for alcohol.*

*In FY2015, Richard Topping hosted 69 attendees at his personal residence. Cardinal paid \$9,621, with an average cost of \$139 per attendee. The total cost includes \$1,141 for hotel rooms, \$3,491 for a caterer, \$2,072 for decorations, and \$683 for alcohol.*

#### *Executives' Use of Charter Flights*

*Cardinal executives took four chartered flights, all in-state, between September and November 2015. The cost of the chartered flights totaled \$15,765 with the average cost per person ranging from \$605 to \$2,061 for flights from the Charlotte area to the eastern part of North Carolina.*

#### *CEO Benefits*

*Cardinal authorized approximately \$16,000 per year in CEO benefits that were not provided to all of Cardinal's permanent employees. Effective July 1, 2015, Cardinal authorized the CEO to receive:*

- \$12,000 per year of car allowance*
- Payment of actual auto fuel expenses with company credit card*
- Monthly auto detailing service of personal vehicle by a Cardinal vendor*

#### *Executive Credit Card Expenses*

*Credit card expenses were reviewed for five former and current Cardinal executives, and an Executive Assistant: 1,591 transactions totaling \$174,454. Although many transactions appear to be business related, many were questionable:*

- 20 transactions (\$3,281 - 2% of \$174,454) were alcohol purchases*
- 12 transactions (\$10,521 - 6%) were first-class airline tickets with an average cost of \$877*
- 169 transactions (\$47,987 - 28%) were hotel charges above the federal hotel rate*
- 503 (\$38,177 - 22%) transactions lacked sufficient documentation, therefore auditors cannot determine if unreasonable expenses occurred*

*Cardinal reported that most of the credit card expenses were related to travel and conference/member registrations. Purposes for travel included meetings with DHHS and other MCOs, legislative meetings, and meetings for professional organizations and conferences.*

#### **Potentially Results in Erosion of Public Trust**

*The unreasonable spending on board retreats, meetings, Christmas parties, and travel goes against legislative intent for Cardinal's operations, potentially resulting in the erosion of public trust.*

*Cardinal was established by North Carolina General Statute 122C as a local management entity (LME) and a local political subdivision of the State to plan, develop, implement, and monitor Behavioral Health services within a specified geographic area to ensure expected outcomes for consumers within available resources.*

*Furthermore, if Cardinal has money available for these types of expenses, it raises questions about whether this money could be used for services to advance its core mission.*

#### **Caused by Cardinal Not Operating As a Local Government Entity**

*Cardinal no longer operates as a Local Management Entity (LME) and therefore does not believe that its expenses are unreasonable. Once Cardinal's funding changed from direct state appropriations to a Medicaid per-member per-month model, Cardinal chose not to operate as a government entity. On September 12, 2016, Cardinal's CEO said:*

*“...when Piedmont Behavioral Health (PBH) essentially left the government appropriations business, we ceased operating as a local government mental health agency and started operating as a MCO...” The CEO also said that Cardinal views itself as a general contractor for the State of North Carolina.*

**Caused by Cardinal’s Claim Some Expenses are Paid For Using Their Own Revenue**

*According to Cardinal, some of the expenses in question were spent using revenue sources such as interest income, and contracts with other LME/MCOs. Therefore, they do not believe these expenses are unreasonable and they should not be held to federal guidelines for spending.*

*However, regardless the source of funding, Cardinal should demonstrate accountability on its spending as a local government entity.*

**State Law Requires Cardinal to Demonstrate Accountability as a Government Entity**

*Per State laws, Cardinal is a local management entity (LME) and local political subdivision of the State. The primary functions of an LME include “Financial management and accountability for the use of State and local funds and information management for the delivery of publicly funded services.”*

**Federal Guidelines Require Expenses to be Reasonable**

*Federal cost principles provide basic guidelines to evaluate whether certain costs are necessary and reasonable.*

*Federal cost principles define “reasonable costs” based on factors such as whether:*

- “the cost is of a type generally recognized as ordinary and necessary for the operation of the governmental unit”*
- “it does not exceed that which would be incurred by a prudent person”*
- “the individuals concerned acted with prudence in the circumstances considering their responsibility to the governmental unit, its employees, the public at large, and the Federal Government” (paraphrased)*

*OSA recommended that Cardinal should implement procedures consistent with other LME/MCOs, state laws, and federal reimbursement policy to ensure its spending is appropriate for a local government entity.*

*Cardinal Response: In Finding #3, OSA identified an aggregate of \$490,756 in discretionary business expenditures over two fiscal years which it deemed to be “unreasonable.” In this finding, OSA did not identify any violation of any statute or legal requirement with respect to any of these expenditures; rather, OSA’s findings are subjective judgments about whether any particular expenditure is “reasonable” or “appropriate” in its view. The amount identified represents **0.34%** of Cardinal Innovations’ total administrative expenditures over those two fiscal years, calculated based on Cardinal Innovations’ FY16 audited financial statements.*

*In its report, OSA criticizes Cardinal Innovations for holding several of its Board meetings at hotels/conference centers, rather than at its office. Prior to receiving OSA’s draft report, Cardinal Innovations’ Board of Directors decided that beginning in FY18, it will hold its Board meetings at Cardinal Innovations’ corporate offices in Charlotte.*

*In 2015, Cardinal Innovations' executives took four charter flights from Kannapolis/Charlotte to points in the eastern part of the State. At the time, the use of these charter flights was determined to be cost effective, as they allowed these executives to take these important face-to-face meetings and return in one day, saving effectively two days for each meeting of out-of-the-office travel, hotels and meals. Additionally, the use of the charter flights also greatly reduced the amount of "off-line" time, which OSA admits that it did not take into account in its analysis. However, while the use of charter flights for these specific meetings was a cost-effective and reasonable decision at the time, Cardinal Innovations discontinued the use of charter flights nearly 18 months ago.*

*Under the heading of "Executive Credit Card Expenses," OSA identified 169 transactions over two fiscal years where hotels were charged "above the federal hotel rate." As discussed above, the federal hotel rate is inapplicable to local government entities, which are not eligible to get the federal hotel rate. Typically, Cardinal Innovations seeks out and obtains the most economical hotel rate for executive travel, including a government rate whenever it is offered or available. Many of the hotel charges included in OSA's calculation were for healthcare or Medicaid conferences in North Carolina or nationally, where the conference organizers have negotiated a discount hotel and conference registration rate. Going forward, Cardinal Innovations will continue to be mindful of hotel rates, and will continue to obtain the most economical hotel rate available.*

---

### **OIA Follow-up Results**

**As stated in the October 10, 2017 letter from the DHHS Secretary to Cardinal's Board Chairman, and in accordance with North Carolina General Statute 122C, Cardinal is an entity of local government and its activities are governed by State and Federal laws and regulations. Cardinal has taken steps to address some aspects of the unreasonable spending findings noted by OSA. Cardinal's Board of Directors passed a resolution at its September 2017 meeting which officially ended the use of charter aircraft for Cardinal business travel and noted the intention to hold future board meetings at Cardinal's corporate offices in Charlotte. In addition, the board resolution stated the FY2018 Board Retreat would also be held at the corporate offices in Charlotte.**

**Cardinal's General Counsel informed OIA that the Board of Directors "is considering further action" regarding expenditures related to the executive holiday party, executive credit card purchases related to air travel, and alcohol purchases during business dinner meetings. Cardinal's General Counsel indicated these items would most likely be considered during Cardinal's next regularly scheduled board meeting on November 17-18, 2017.**

**Cardinal has made no changes to the CEO's transportation benefits.**

**OIA inquired as to what actions have been taken to ensure that Cardinal maintains proper documentation for credit card expenses. Cardinal's Deputy General Counsel replied via email by quoting portions of Cardinal's Policy & Procedure on Credit Card Use. Cardinal offered no details regarding any new steps taken as a result of OSA's finding to ensure proper documentation for credit card purchases.**

**Cardinal has implemented some corrective actions which will partially mitigate the risk associated with OSA's findings and recommendations. OIA considers this finding partially resolved. Cardinal has not provided an anticipated completion date.**