

Services offered

Technology enabled services

- Product return credit analysis services
- Deduction claims processing analysis services (e.g., rebates, failure to supply, shortages)

Contract compliance assessments

- Third-party contract compliance assessments with entities such as wholesalers, specialty distributors, specialty pharmacies, pharmacy benefit managers (PBMs), group purchasing organizations (GPOs) and reverse logistics providers.
 - PBM contract compliance assessments may include formulary compliance reviews, controls documentation reviews and sample prescription claims documentation reviews with respect to rebate agreements.
 - Wholesaler contract compliance assessments may include assessments of chargeback operations, membership compliance, restricted product compliance, etc.
 - GPO contract compliance assessments may include a review of admin fees, rebates and membership eligibility with respect to provisions of contractual agreements.
- Royalty/profits sharing assessments
- Internal contracting assessments

Why Ernst & Young LLP (EY)? History, experience and leading innovation

A long, established and successful history focused on supply and distribution channel analytics

Direct experience assessing wholesaler, specialty distributor, specialty pharmacy, health maintenance organization, pharmacy benefit manager, retailer, group purchasing organization and reverse logistics provider operations

- Experience assessing nearly all third-party entities.
- Our EY professionals are placed strategically throughout the US to help organizations like yours in gaining access to this complex and demanding marketplace.

Our technology – innovation and insights through analytics

flexibility

- No "out-of-the-box" requirements. We build configurable analytics tailored to your organization's needs
- Can process virtually any size, scale and complexity of data and support multiple source systems
- **Advanced technology** that includes robust database platforms, business intelligence and visualization tools provide meaningful data insights to the client's business and efficient time management
- Innovative analytics technology is combined with deep subjectmatter knowledge of our team of professionals to provide comprehensive service delivery

Solution built on fully configurable and scalable technology infrastructure:

- Robust back-end database technology that can scale in the cloud to any number of products and transactions.
- End-to-end configurability Every component of the solution is configurable, from front-end user interfaces and experiences to middle-tier and back-end data pipelines, aggregations and analytics.
- Upstream and downstream integration with existing client technologies This solution can range from being the entire
 end-to-end solution or a part of an existing solution where it can integrate seamlessly with upstream systems and feed
 downstream systems with batch or near-real-time integrations.



Value delivered to enhance revenue

Product return assessments

Helped clients reduce deduction balances, assessed manufacturers' returned goods policies, streamlined credit calculations and customer reconciliation, resolved credit disputes, identified promotional/nonreturnable items, identified incorrect unit conversions or unit prices

PBMs

Assisted clients develop stronger contract language to prevent double-dipping on commercial and 340B rebates, identified noncompliant formularies (e.g., formulary rebates being paid at a different tier than listed on the formulary), ineligible prescriptions from invalid pharmacies

Wholesaler/distributors

Identified wholesalers applying thresholds for processing negative chargebacks to manufacturers, manufacturers paying for duplicate or incorrect chargeback amounts

Deductions

Identified overcharged market share rebates; failure to supply fees, service fees or any other contractual rebate, fee, discount or adjustment amounts

Profit share calculations

Identified inaccuracies in profit share statements, assessed profit share calculations, assessed profit share calculation inputs on a sample basis



Ernst & Young LLP Government Contract Services Forensic & Integrity Services



Garrett PapePrincipal
+1 309 369 5884
garrett.pape@ey.com



Eliza A. Biedziak Managing Director +1 301 775 0932 eliza.biedziak@ey.com



Greg E. Wiefel Senior Manager +1 818 813 2545 greg.wiefel@ey.com

EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, Al and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multidisciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy.

EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

Ernst & Young LLP is a client-serving member firm of Ernst & Young Global Limited operating in the US.

About Forensic & Integrity Services

Dealing with complex issues of fraud, regulatory compliance and business disputes can detract from efforts to succeed. Better management of fraud risk and compliance exposure is a critical business priority – no matter the size or industry sector. With approximately 4,500 forensic professionals around the world, we will assemble the right multidisciplinary and culturally aligned team to work with you and your legal advisors. We work to give you the benefit of our broad sector experience, our deep subjectmatter knowledge and the latest insights from our work worldwide.

© 2025 Ernst & Young LLP. All Rights Reserved.

2502-10173 SCORE no. 28043-251US_3 ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice.

ey.com/forensics/governmentcontractservices