



NEW YORK STATE
OFFICE OF THE MEDICAID INSPECTOR GENERAL

REVIEW OF JONATHAN K. MAYS, MD
REVIEW ON BILLING OF PROCEDURE CODE PAIRS
JANUARY 23, 2004 – NOVEMBER 17, 2005
AUDIT #09-6802

FINAL AUDIT REPORT

James C. Cox
Medicaid Inspector General

November 15, 2012



STATE OF NEW YORK
OFFICE OF THE MEDICAID INSPECTOR GENERAL
800 North Pearl Street
Albany, NY 12204

ANDREW M. CUOMO
GOVERNOR

JAMES C. COX
MEDICAID INSPECTOR GENERAL

November 15, 2012

Jonathan K. Mays, MD

[REDACTED]
1901 1st Avenue
New York, NY 10029

Re: Final Audit Report
Billing on Procedure Code Pairs
IPRO Audit #4090033NYFD
OMIG Audit #: 09-6802
Provider ID # [REDACTED]

Dear Dr. Mays:

Enclosed is the Office of the Medicaid Inspector General's ("OMIG") Final Audit Report of IPRO's review of Dr. Jonathan Mays (the "Provider") billing of procedure code pairs where one procedure code is considered to be an integral part of the more comprehensive code, for the period January 23, 2004 to November 17, 2005. In the attached final report, the OMIG has detailed our objectives and scope, laws, regulations, rules and policies, findings, and provider rights.

The Provider, in a November 7, 2011 letter submitted to IPRO, agreed with the findings identified in the August 24, 2010 draft audit report in addition to disallowances the Provider reported as a result of a self-audit. As a result, the findings in the final report reflect both the draft report findings and that amount self-identified by the Provider.

In addition to recovering the overpayments set forth in this final audit report, the OMIG reserves the right to take additional actions, including the imposition of sanctions pursuant to 18 NYCRR 515.6, if such action is warranted. If the OMIG determines to take such action, the OMIG will notify the Provider in a separate notice.

If you have any questions regarding the above please contact me at [REDACTED] or by email at [REDACTED]. Please refer to audit #09-6802 in all correspondence.

Sincerely,

[REDACTED]
Bureau of Managed Care & Provider Review
Division of Medicaid Audit
Office of the Medicaid Inspector General

CC: [REDACTED]

CERTIFIED MAIL # [REDACTED]
RETURN RECEIPT REQUESTED

OFFICE OF THE MEDICAID INSPECTOR GENERAL

www.omig.state.ny.us

The mission of the Office of the Medicaid Inspector General (OMIG), as mandated by New York Public Health Law § 31 is to preserve the integrity of the New York State Medicaid program by preventing and detecting fraudulent, abusive and wasteful practices within the Medicaid program and recovering improperly expended Medicaid funds.

DIVISION OF MEDICAID AUDIT

The Division of Medicaid Audit professional staff conducts audits and reviews of Medicaid providers to ensure compliance and program requirements and, where necessary, to recover overpayments. These activities are done to monitor the cost-effective delivery of Medicaid services for prudent stewardship of scarce dollars; to ensure the required involvement of professionals in planning care to program beneficiaries; safeguard the quality of care, medical necessity and appropriateness of Medicaid services provided; and, to reduce the potential for fraud, waste and abuse.

DIVISION OF MEDICAID INVESTIGATIONS

The Division of Medicaid Investigations (DMI) investigates potential instances of fraud, waste, and abuse in the Medicaid program. DMI deters improper behavior by inserting covert and overt investigators into all aspects of the program, scrutinizing provider billing and services, and cooperating with other agencies to enhance enforcement opportunities. Disreputable providers are removed from the program or prevented from enrolling. Recipients abusing the system are not removed from this safety net, but their access to services is examined and restricted, as appropriate. DMI maximizes cost savings, recoveries, penalties, and improves the quality of care for the state's most vulnerable population.

DIVISION OF TECHNOLOGY AND BUSINESS AUTOMATION

The Division of Technology and Business Automation will continue to support the data needs for the OMIG in the form of audit and investigative support, data mining and analysis, system match and recovery, through the use of commercial data mining products and procurement of expert service consultants.

OFFICE OF COUNSEL TO THE MEDICAID INSPECTOR GENERAL

The Office of Counsel to the Medicaid Inspector General promotes the OMIG's overall statutory mission through timely, accurate and persuasive legal advocacy and counsel.

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INTRODUCTION

BACKGROUND

Medicaid Program

Pursuant to Title XIX of the Social Security Act, the Medicaid program provides medical assistance to low-income individuals and individuals with disabilities. The Federal and State governments jointly fund and administer the Medicaid program.

New York State's Medicaid Program

In New York State, the Department of Health (DOH) is the State agency responsible for operating the Medicaid program. Within DOH, the Office of Health Insurance Programs administers the Medicaid program. DOH uses the electronic Medicaid New York Information system (eMedNY), a computerized payment and information reporting system, to process and pay Medicaid claims, including capitation and supplemental payment claims.

As part of this responsibility, the OMIG conducts audits and reviews of various providers of Medicaid reimbursable services, equipment and supplies. These audits and reviews are directed at ensuring provider compliance with applicable laws, regulations, rules and policies of the Medicaid program as set forth by the Departments of Health and Mental Hygiene [Titles 10, 14 and 18 of the Official Compilation of Codes, Rules and Regulations of the State of New York] and the Medicaid Provider Manuals.

OBJECTIVE AND SCOPE

Objective

The objective of the audit was to ensure that the Provider was in compliance with applicable Federal and State laws, regulations, rules and policies governing the New York State Medicaid Program and to:

- Verify that the services billed and paid under the Medicaid program were provided
- Identify any Provider billing and/or payment irregularities within the State's Medicaid program.

The specific purpose of the review was to review billing of procedure code pairs where one procedure code is considered to be an integral part of the more comprehensive code.

Scope

A universe of 1350 claims, totaling \$137,091, with service dates from January 23, 2004 through November 17, 2005 was developed. From this universe 222 claims, totaling \$18,155, were selected for review.

There were two Algorithms assigned to this audit (2005 and 2018) for review. The purpose of each Algorithm was to identify claims in which payment had been made for procedure codes for the same recipient, same date of service and same performing provider which should not be billed together because one of the procedures is considered to be an integral part of the more comprehensive code.

For Algorithm 2005, there are 1,328 claims with a total Medicaid payment of \$136,376. From this universe, a total of 200 claims totaling \$17,440 were selected for review. For Algorithm 2018, there are 22 claims with a total Medicaid payment of \$715. From this universe, all claims were selected for review. These claims totaled \$715.

The audit was not intended to discover all possible errors in billing or record keeping. Any omission of other errors from this report does not mean such practice is acceptable. Because of the limited nature of this review, no inferences as to the overall level of Provider performance should be drawn solely from this report.

A review of the Medicaid claims established that the sample was confined to Dr. Mays' treatment of inpatients at Metropolitan Hospital's OBGYN Department. Dr. Mays is employed by the New York Medical College — Metropolitan Hospital — Faculty Practice Plan — OBGYN (NYMC – MHC – FP OBGYN) which is a physicians' group under contract with Metropolitan Hospital.

LAWS, REGULATIONS, RULES AND POLICIES

The following are applicable Laws, Regulations, Rules, and Policies of the Medicaid program referenced when conducting this audit:

- New York Codes, Rules and Regulations, (NYCRR) Title 18, Section 515.2 (a)(1)(2) "an unacceptable practice is conduct by a person which is contrary to: (1) the official rules and regulations of the department; (2) the published fees, rates, claiming instructions or procedures of the department"
- New York Codes, Rules and Regulations, (NYCRR) Title 18, Section 515.2 (b)(6) " failing to maintain or to make available for purposes of audit or investigation records necessary to fully disclose the medical necessity for and the nature and extent of the medical care, services or supplies furnished, or to comply with other requirements of this Title"
- New York Codes, Rules and Regulations, (NYCRR) Title 18, Section 504.3 " by enrolling the provider agrees: (a) to prepare and to maintain contemporaneous records demonstrating its right to receive payment under the medical assistance program and to keep ...records necessary to disclose the nature and extent of services furnished and all information regarding claims for payment submitted... and to furnish such records and information, upon request, to the department, the Secretary of the United States Department of Health and Human Services, the Deputy Attorney General for Medicaid Fraud Control and the New York State Department of Health"
- MMIS Provider Manual for Physicians 2004-2008 program requirements state: "Physicians are required to maintain complete, legible records in English for each Medicaid-eligible patient treated...to include as a minimum, but not limited to: full name, address and medical assistance program identification number of each patient; date of each patient visit; chief complaint or reason for each visit; pertinent medical history; diagnostic impressions and any progress of a patient, including patient's response to treatment"
- The Health Insurance Portability and Accountability Act (HIPAA) Federal Law 104-191 Section 1173 (a) (1) (E) establishes the need for a uniform coding standard stating: "The Secretary shall adopt standards for transactions, and data elements for such transactions, to enable health information to be exchanged electronically, that are appropriate for... Health care payment and remittance advice"

- 45 CFR 162.1002 (5) establishes CPT-4 as the coding standards stating: "The combination of *Health Care Financing Administration Common Procedure Coding System (HCPCS)*, as maintained and distributed by HHS, and *Current Procedural Terminology, Fourth Edition (CPT-4)*, as maintained and distributed by the American Medical Association, for physician services and other health care services. These services include, but are not limited to, the following: (i) Physician services"
- New York State Medicaid Information for All Providers - General Policy Record-Keeping Requirements establishes that providers must maintain financial and health records necessary to fully disclose the extent of services, care, and supplies provided to Medicaid enrollees.
- New York Codes, Rules and Regulations, (NYCRR) Title 18, Section 504.3 "by enrolling the provider agrees: (a) to prepare and to maintain contemporaneous records demonstrating its right to receive payment under the medical assistance program and to keep ...records necessary to disclose the nature and extent of services furnished and all information regarding claims for payment submitted...and to furnish such records and information, upon request, to the department, the Secretary of the United States Department of Health and Human Services, the Deputy Attorney General for Medicaid Fraud Control and the New York State Department of Health"
- New York State Medicaid Information for All Providers - General Policy Record-Keeping Requirements establishes that providers must maintain financial and health records necessary to fully disclose the extent of services, care, and supplies provided to Medicaid enrollees.
- The CPT Assistant, Nov. 1997, Page 22, states that CPT Code 59050 is not payable during labor when billed by the attending physician. It is part of the global obstetrical package.
- The Medicaid Physician's Manual, Physician Fee Schedule Section, Version 2005-1(4/1/05), page 408, the description states this code is only billable by a consulting physician (i.e., non-attending physician) with written report; supervision and interpretation.

FINDINGS

Out of the 222 claims reviewed, there were 123 claims found to be paid in error. Specifically these disallowances were:

- Missing Recorded Specific Service (MRSS) - 20 claims (Attachment 1-A) had no documentation to support the billed service; a violation of NYCRR Title 18 §504.3, §515.2(a)(1)(2), §515.2(b)(6), and MMIS Provider Manual for Physicians.
- Improper Procedure Code (IPC) – 94 claims (Attachment 1-B) whereas the Provider up-coded the service or the most comprehensive procedure code was not used, resulting in a higher payment; a violation of HIPAA Federal Law 104-191 § 1173(a)(1)(E) and 45 CFR 162.1002(5).
- Missing Records (MR) – 4 claims (Attachment 1-C) whereas the Provider failed to provide the entire medical record requested; a violation of NYCRR Title 18 §504.3.
- Part of Global Fee (PGF) – 4 claims (Attachment 1-D) whereas the professional services billed were covered by a global procedure and fee; a violation of CPT Assistant, Nov. 1997, Page 22 and The Medicaid Physician's Manual, Physician Fee Schedule Section.

IPRO recommended, and CMS agreed, that these findings warranted a Provider Self-Audit. The Provider concurred with this recommendation. As a result, the Provider conducted the following "Self-Audit".

Self-Audit Objective

The objective was to determine if the remaining paid claims for CPT Code 76805 in the universe were recoupable due to non-compliance with CPT Guidelines and Listings. This procedure is considered to be an integral part of the more comprehensive procedure code (CPT Code 76811) resulting in an overpayment.

Self-Audit Scope

The scope of the Provider Self-Audit did not include all claims in the universe, but was limited to the remaining 461 paid claims for CPT Code 76805 in Algorithm 2005. To determine the total overpayment, the results from the Provider Self-Audit of CPT Code 76805 were used to calculate the percent of error, per claim, which was applied to each paid claim for CPT Code 75805 for Algorithm 2005. The percent of error being applied per recoupable claim is 100% for Medicaid payments to the Provider for CPT Code 76805 included in Algorithm 2005.

Self-Audit Process & Findings

The Self-Audit process required the Provider to conduct a review of the claims listed on the Self-Audit Claims Support Listing provided by IPRO. The Provider agreed to submit any additional documentation for any claim which the Provider believed was valid and payable by Medicaid. For each claim reviewed and deemed not valid and payable by Medicaid, an adjustment was made to reflect its overpayment and recoupment.

IPRO received the Self-Audit results from the Provider on November 8, 2011. The Provider concurred with IPRO's determination that 106 of the 461 claims for CPT Code 76805 [Error Code Improper Procedure Code (IPC)] were billed in error. The Self-Audit overpayment represents all remaining recoupable paid claims for CPT Code 76805. The percent of error being applied per recoupable claim is 100% for Medicaid payments to the Provider for CPT Code 76805.

In the Provider's letter to IPRO dated November 7, 2011, the Provider again indicated concurrence with the audit findings. This amount included \$6,960 for the initial review for 122 claims (Attachment 1), and \$7,407 for the Self-Audit for 106 claims. In addition, there was a claim for \$68 identified subsequent to the issuance of the Summary of Findings that was discussed and acknowledged by the Provider during the Exit Conference.

SUMMARY OF OVERPAYMENTS

As a result of the IPRO audit and the Provider's own self-audit, the Provider agreed to a revised total overpayment of \$14,435; \$7,028 for the initial IPRO audit findings of 123 claims, and \$7,407 for the Self-Audit findings of 106 claims.

Documentation was submitted that supported that the overpayments identified in this audit have already been refunded to the New York State Medicaid Program (New York State Office of the Medicaid Inspector General's – through Audit Project Number 11-2836). As a result, this audit, with an amount due of \$14,435, has been settled in full, and no further action is required of the Provider related to the disallowances identified in this audit.

PROVIDER RIGHTS

You have the right to challenge these findings by requesting an administrative hearing. Issues you may raise shall be limited to those issues relating to determinations contained in the final audit report. You may only request a hearing to challenge specific audit adjustments which you challenged in a response to the draft audit report. Your hearing request may not address issues regarding the methodology used to determine any rate of payment or fee.

At the hearing you have the right to:

- a) be represented by an attorney or other representative, or to represent yourself;
- b) present witnesses and written and/or oral evidence to explain why the action taken is wrong; and
- c) cross examine witnesses of the Department of Health and/or the OMIG.

As allowed by state regulations, you must make your request for a hearing, in writing, within sixty (60) days of the date of this report to:

General Counsel
Office of Counsel
New York State Office of the Medicaid Inspector General
800 North Pearl Street
Albany, New York 12204

Questions regarding the request for a hearing should be directed to [REDACTED]
Office of Counsel, at [REDACTED]

The OMIG reserves the right to conduct further reviews of your participation in the Medicaid Program, take action where appropriate, and recover monies owed through the initiation of a civil lawsuit or other legal mechanisms including, but not limited to, the recovery of state tax refunds pursuant to Section 206 of the Public Health Law and Section 171-f of the State Tax Law.



IPRO Healthcare Integrity Group
 Summary of Findings
 Appendix A-1
 Missing Record Specific Service
 Provider Name: Jonathan K Mays, MD
 Provider Number: [REDACTED]
 CMS Audit Number: 761 OMIG Audit # 09-6802
 IPRO Audit Number: 4090033NYFD

Patient Number	Patient Sample Number	Patient Medicaid ID Number	Date(s) of Service		Procedure Code Billed	Actual Dollars Paid	Proposed Over - payment
			From:	To:			
10	10	[REDACTED]	22-Sep-05	22-Sep-05	76816	\$ 23.00	\$ 23.00
10	10-A	[REDACTED]	22-Sep-05	22-Sep-05	76810	\$ 32.00	\$ 32.00
13	13	[REDACTED]	4-Nov-05	4-Nov-05	76816	\$ 23.00	\$ 23.00
13	13-A	[REDACTED]	4-Nov-05	4-Nov-05	76810	\$ 54.00	\$ 54.00
59	59	[REDACTED]	19-Aug-04	19-Aug-04	76816	\$ 23.00	\$ 23.00
59	59-A	[REDACTED]	19-Aug-04	19-Aug-04	76810	\$ 54.00	\$ 54.00
63	63	[REDACTED]	28-Jun-05	28-Jun-05	76816	\$ 23.00	\$ 23.00
63	63-A	[REDACTED]	28-Jun-05	28-Jun-05	76810	\$ 32.00	\$ 32.00
68	68	[REDACTED]	4-Nov-05	4-Nov-05	76816	\$ 23.00	\$ 23.00
68	68-A	[REDACTED]	4-Nov-05	4-Nov-05	76810	\$ 32.00	\$ 32.00
87	87	[REDACTED]	24-Nov-04	24-Nov-04	76816	\$ 23.00	\$ 23.00
87	87-A	[REDACTED]	24-Nov-04	24-Nov-04	76810	\$ 54.00	\$ 54.00
97	97	[REDACTED]	3-Dec-04	3-Dec-04	76816	\$ 23.00	\$ 23.00
97	97-A	[REDACTED]	3-Dec-04	3-Dec-04	76810	\$ 32.00	\$ 32.00
98	98	[REDACTED]	4-Jan-05	4-Jan-05	76816	\$ 23.00	\$ 23.00
98	98-A	[REDACTED]	4-Jan-05	4-Jan-05	76810	\$ 32.00	\$ 32.00
107	107	[REDACTED]	22-Nov-04	22-Nov-04	76816	\$ 23.00	\$ 23.00
107	107-A	[REDACTED]	22-Nov-04	22-Nov-04	76810	\$ 54.00	\$ 54.00
109	109	[REDACTED]	27-Jun-05	27-Jun-05	76816	\$ 23.00	\$ 23.00
109	109-A	[REDACTED]	27-Jun-05	27-Jun-05	76810	\$ 54.00	\$ 54.00



IPRO Healthcare Integrity Group

Summary of Findings

Appendix A-2

Improper Procedure Code

Provider Name: Jonathan K Mays, MD

Provider Number: [REDACTED]

CMS Audit Number: 761 OMIG Audit # 09-6802

IPRO Audit Number: 4090033NYFD

Patient Number	Patient Sample Number	Patient Medicaid ID Number	Date(s) of Service From:	To:	Procedure Code Billed	Actual Dollars Paid	Proposed Over - payment
1	1-A	[REDACTED]	17-Nov-05	17-Nov-05	76805	\$ 69.00	\$ 69.00
2	2-A	[REDACTED]	19-Aug-05	19-Aug-05	76805	\$ 69.00	\$ 69.00
4	4-A	[REDACTED]	20-Oct-05	20-Oct-05	76805	\$ 41.00	\$ 41.00
5	5-A	[REDACTED]	23-Sep-05	23-Sep-05	76805	\$ 41.00	\$ 41.00
6	6-A	[REDACTED]	16-Sep-05	16-Sep-05	76805	\$ 69.00	\$ 69.00
7	7-A	[REDACTED]	21-Oct-05	21-Oct-05	76805	\$ 69.00	\$ 69.00
8	8-A	[REDACTED]	16-Sep-05	16-Sep-05	76805	\$ 41.00	\$ 41.00
9	9-A	[REDACTED]	31-Oct-05	31-Oct-05	76805	\$ 69.00	\$ 69.00
11	11-A	[REDACTED]	11-Aug-05	11-Aug-05	76805	\$ 41.00	\$ 41.00
12	12-A	[REDACTED]	21-Jul-05	21-Jul-05	76805	\$ 69.00	\$ 69.00
14	14-A	[REDACTED]	13-Jan-05	13-Jan-05	76805	\$ 69.00	\$ 69.00
15	15-A	[REDACTED]	22-Nov-04	22-Nov-04	76805	\$ 69.00	\$ 69.00
16	16-A	[REDACTED]	28-Feb-05	28-Feb-05	76805	\$ 69.00	\$ 69.00
17	17-A	[REDACTED]	11-Jan-05	11-Jan-05	76805	\$ 69.00	\$ 69.00
18	18	[REDACTED]	13-Dec-04	13-Dec-04	76811	\$ 58.00	\$ 58.00
19	19-A	[REDACTED]	14-Feb-05	14-Feb-05	76805	\$ 69.00	\$ 69.00
20	20-A	[REDACTED]	3-Feb-05	3-Feb-05	76805	\$ 69.00	\$ 69.00
21	21-A	[REDACTED]	23-Feb-05	23-Feb-05	76805	\$ 69.00	\$ 69.00
22	22-A	[REDACTED]	18-Feb-05	18-Feb-05	76805	\$ 41.00	\$ 41.00
23	23-A	[REDACTED]	14-Jan-05	14-Jan-05	76805	\$ 69.00	\$ 69.00
24	24-A	[REDACTED]	18-Feb-05	18-Feb-05	76805	\$ 69.00	\$ 69.00
25	25-A	[REDACTED]	18-Feb-05	18-Feb-05	76805	\$ 69.00	\$ 69.00
26	26-A	[REDACTED]	9-Mar-05	9-Mar-05	76805	\$ 69.00	\$ 69.00
27	27-A	[REDACTED]	28-Jan-05	28-Jan-05	76805	\$ 69.00	\$ 69.00
28	28-A	[REDACTED]	20-Jan-05	20-Jan-05	76805	\$ 69.00	\$ 69.00
29	29-A	[REDACTED]	16-Dec-04	16-Dec-04	76805	\$ 70.00	\$ 70.00
30	30-A	[REDACTED]	12-Jan-05	12-Jan-05	76805	\$ 69.00	\$ 69.00
31	31-A	[REDACTED]	21-Dec-04	21-Dec-04	76805	\$ 69.00	\$ 69.00
32	32-A	[REDACTED]	25-Feb-05	25-Feb-05	76805	\$ 22.00	\$ 22.00
33	33-A	[REDACTED]	21-Jan-05	21-Jan-05	76805	\$ 69.00	\$ 69.00
34	34-A	[REDACTED]	4-Jan-05	4-Jan-05	76805	\$ 69.00	\$ 69.00
35	35	[REDACTED]	22-Dec-04	22-Dec-04	76811	\$ 57.00	\$ 57.00
37	37-A	[REDACTED]	3-Jan-05	3-Jan-05	76805	\$ 69.00	\$ 69.00
38	38	[REDACTED]	10-Nov-04	10-Nov-04	76811	\$ 58.00	\$ 58.00
39	39-A	[REDACTED]	8-Nov-04	8-Nov-04	76805	\$ 70.00	\$ 70.00

Patient Number	Patient Sample Number	Patient Medicaid ID Number	Date(s) of Service From:	To:	Procedure Code Billed	Actual Dollars Paid	Proposed Over - payment
40	40-A		16-Dec-04	16-Dec-04	76805	\$ 70.00	\$ 70.00
42	42-A		6-Dec-04	6-Dec-04	76805	\$ 70.00	\$ 70.00
43	43		14-Mar-05	14-Mar-05	76811	\$ 57.00	\$ 57.00
44	44-A		23-Dec-04	23-Dec-04	76805	\$ 70.00	\$ 70.00
45	45-A		17-Nov-04	17-Nov-04	76805	\$ 70.00	\$ 70.00
46	46-A		6-Jan-05	6-Jan-05	76805	\$ 69.00	\$ 69.00
47	47-A		19-Nov-04	19-Nov-04	76805	\$ 70.00	\$ 70.00
48	48-A		19-Aug-04	19-Aug-04	76805	\$ 70.00	\$ 70.00
49	49-A		8-Sep-04	8-Sep-04	76805	\$ 70.00	\$ 70.00
50	50-A		26-Aug-04	26-Aug-04	76805	\$ 70.00	\$ 70.00
51	51-A		19-Aug-04	19-Aug-04	76805	\$ 70.00	\$ 70.00
52	52-A		13-Aug-04	13-Aug-04	76805	\$ 70.00	\$ 70.00
53	53-A		22-Jul-04	22-Jul-04	76805	\$ 70.00	\$ 70.00
54	54-A		27-Aug-04	27-Aug-04	76805	\$ 70.00	\$ 70.00
55	55-A		13-Aug-04	13-Aug-04	76805	\$ 70.00	\$ 70.00
56	56-A		20-Jul-04	20-Jul-04	76805	\$ 70.00	\$ 70.00
57	57-A		30-Jun-04	30-Jun-04	76805	\$ 70.00	\$ 70.00
58	58-A		5-Nov-04	5-Nov-04	76805	\$ 70.00	\$ 70.00
60	60-A		12-Nov-04	12-Nov-04	76805	\$ 70.00	\$ 70.00
61	61-A		18-Jun-04	18-Jun-04	76805	\$ 70.00	\$ 70.00
62	62-A		22-Mar-04	22-Mar-04	76805	\$ 41.00	\$ 41.00
64	64-A		21-Jan-05	21-Jan-05	76805	\$ 69.00	\$ 69.00
65	65-A		21-Dec-04	21-Dec-04	76805	\$ 70.00	\$ 70.00
66	66-A		27-Jan-05	27-Jan-05	76805	\$ 69.00	\$ 69.00
67	67-A		25-Jun-04	25-Jun-04	76805	\$ 70.00	\$ 70.00
69	69-A		15-Feb-05	15-Feb-05	76805	\$ 69.00	\$ 69.00
70	70		21-Jul-04	21-Jul-04	76811	\$ 58.00	\$ 58.00
71	71-A		22-Apr-05	22-Apr-05	76805	\$ 69.00	\$ 69.00
72	72		16-Dec-04	16-Dec-04	76811	\$ 57.00	\$ 57.00
73	73-A		11-Aug-04	11-Aug-04	76805	\$ 70.00	\$ 70.00
74	74-A		12-May-04	12-May-04	76805	\$ 70.00	\$ 70.00
75	75-A		27-Aug-04	27-Aug-04	76805	\$ 70.00	\$ 70.00
76	76-A		8-Feb-05	8-Feb-05	76805	\$ 69.00	\$ 69.00
77	77-A		26-Aug-05	26-Aug-05	76805	\$ 41.00	\$ 41.00
78	78-A		21-Dec-04	21-Dec-04	76805	\$ 69.00	\$ 69.00
79	79-A		29-Sep-05	29-Sep-05	76805	\$ 41.00	\$ 41.00
80	80-A		31-Jan-05	31-Jan-05	76805	\$ 69.00	\$ 69.00
81	81-A		23-Jan-04	23-Jan-04	76805	\$ 70.00	\$ 70.00
82	82-A		15-Jul-04	15-Jul-04	76805	\$ 70.00	\$ 70.00
83	83-A		2-Nov-05	2-Nov-05	76805	\$ 69.00	\$ 69.00
84	84-A		31-Oct-05	31-Oct-05	76805	\$ 69.00	\$ 69.00
85	85-A		24-Feb-05	24-Feb-05	76805	\$ 69.00	\$ 69.00
86	86-A		4-Aug-05	4-Aug-05	76805	\$ 41.00	\$ 41.00

A2-Improper Proc Code (IPC)

Patient Number	Patient Sample Number	Patient Medicaid ID Number	Date(s) of Service		Procedure Code Billed	Actual Dollars Paid	Proposed Over - payment
			From:	To:			
88	88-A		30-Nov-04	30-Nov-04	76805	\$ 70.00	\$ 70.00
90	90-A		9-Feb-05	9-Feb-05	76805	\$ 69.00	\$ 69.00
91	91-A		22-Dec-04	22-Dec-04	76805	\$ 41.00	\$ 41.00
92	92-A		8-Nov-04	8-Nov-04	76805	\$ 70.00	\$ 70.00
93	93-A		15-Jul-05	15-Jul-05	76805	\$ 69.00	\$ 69.00
94	94-A		11-Aug-05	11-Aug-05	76805	\$ 41.00	\$ 41.00
95	95-A		23-Dec-04	23-Dec-04	76805	\$ 69.00	\$ 69.00
96	96-A		22-Mar-05	22-Mar-05	76805	\$ 69.00	\$ 69.00
99	99-A		25-Feb-05	25-Feb-05	76805	\$ 69.00	\$ 69.00
100	100-A		17-Jun-04	17-Jun-04	76805	\$ 70.00	\$ 70.00
101	101-A		26-Aug-04	26-Aug-04	76805	\$ 70.00	\$ 70.00
102	102-A		23-Nov-04	23-Nov-04	76805	\$ 70.00	\$ 70.00
104	104-A		15-Mar-05	15-Mar-05	76805	\$ 69.00	\$ 69.00
106	106-A		9-Nov-04	9-Nov-04	76805	\$ 70.00	\$ 70.00
108	108-A		17-Mar-05	17-Mar-05	76805	\$ 69.00	\$ 69.00
110	110-A		19-Aug-05	19-Aug-05	76805	\$ 41.00	\$ 41.00



Improving Healthcare
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IPRO Healthcare Integrity Group

Summary of Findings

Appendix A-3

Missing Record

Provider Name: Jonathan K Mays, MD

Provider Number: [REDACTED]

CMS Audit Number: 761 OMIG Audit # 09-6802

IPRO Audit Number: 4090033NYFD

Patient Number	Patient Sample Number	Patient Medicaid ID Number	Date(s) of Service		Procedure Code Billed	Actual Dollars Paid	Proposed Over - payment
			From:	To:			
36	36	[REDACTED]	23-Nov-04	23-Nov-04	76811	\$ 69.00	\$ 69.00
36	36-A	[REDACTED]	23-Nov-04	23-Nov-04	76805	\$ 70.00	\$ 70.00
41	41	[REDACTED]	23-Nov-04	23-Nov-04	76811	\$ 20.00	\$ 20.00
41	41-A	[REDACTED]	23-Nov-04	23-Nov-04	76805	\$ 22.00	\$ 22.00
							\$ 181.00



IPRO Healthcare Integrity Group

Summary of Findings

Appendix A-4

Part of Global Fee

Provider Name: Jonathan K Mays, MD

Provider Number: [REDACTED]

CMS Audit Number: 761 OMIG Audit # 09-6802

IPRO Audit Number: 4090033NYFD

Patient Number	Patient Sample Number	Patient Medicaid ID Number	Date(s) of Service		Procedure Code Billed	Actual Dollars Paid	Proposed Over - payment
			From:	To:			
3	3-A	[REDACTED]	29-Sep-05	29-Sep-05	59050	\$ 7.00	\$ 7.00
103	103-A	[REDACTED]	29-Aug-04	29-Aug-04	59050	\$ 15.00	\$ 15.00
105	105-A	[REDACTED]	23-Mar-05	23-Mar-05	59050	\$ 15.00	\$ 15.00
111	111-A	[REDACTED]	6-Apr-05	6-Apr-05	59050	\$ 15.00	\$ 15.00
							\$ 52.00