NEW YORK STATE
OFFICE OF THE MEDICAID INSPECTOR GENERAL

REVIEW OF METROPOLITAN PSYCHOLOGICAL AND LICENSED MASTER SOCIAL WORK SERVICES, PLLC CLAIMS FOR MENTAL HEALTH SERVICES PAID FROM JANUARY 1, 2009 – DECEMBER 31, 2011

FINAL AUDIT REPORT
AUDIT #: 13-1433

Dennis Rosen
Medicaid Inspector General

April 1, 2016

NEW YORK STATE | Office of the Medicaid Inspector General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

April 1, 2016

[redacted]
Metropolitan Psychological
& Licensed Social Work Services, PLLC
260 Montauk Highway, Sutie #8
Bay Shore, New York 11706

Re: Final Audit Report
OMIG Audit #: 13-1433
Provider ID #: [redacted]
CMS Audit #: [redacted]

Dear [redacted]:

Enclosed is the Office of the Medicaid Inspector General's (OMIG) final audit report entitled "Review of Metropolitan Psychological and Licensed Master Socal Work Services, PLLC" (Provider) paid claims for mental health services covering the period January 1, 2009, through December 31, 2011

In the attached final audit report, the OMIG has detailed our scope, procedures, laws, regulations, rules and policies, sampling technique, findings, provider rights, and statistical analysis.

The OMIG has attached the sample detail for the paid claims determined to be in error. This final audit report incorporates consideration of any additional documentation and information presented in response to the draft audit report dated August 18, 2015. The mean point estimate overpaid is $144,913. The lower confidence limit of the amount overpaid is $60,929. We are 95% certain that the actual amount of the overpayment is greater than the lower confidence limit. Your repayment options are detailed below.

If the Provider has any questions or comments concerning this final audit report, please contact me at [redacted] Please refer to report number 13-1433 in all correspondence.

Sincerely,

[redacted]

Division of Medicaid Audit, Albany Office
Office of the Medicaid Inspector General

TABLE OF CONTENTS

	PAGE
INTRODUCTION.	
Background	
Medicaid Program	1
New York State's Medicaid Program	1
Purpose, Scope, and Methodology	
Purpose	2
Scope	2
Methodology	2-3
Documentation Reviewed	3
Analysis of Findings	3
Audit Staff	4
LAWS, REGULATIONS, RULES AND POLICIES	5-6
AUDIT FINDINGS DETAIL.	X
PROVIDER RIGHTS.	X
REMITTANCE ADVICE	
ATTACHMENTS:	
A – OVERPAYMENTS (MEDICAID ONLY RECIPIENTS)	
B – SAMPLE RESULTS AND ESTIMATES	
C – OVERPAYMENTS (DUAL ELIGIBLE RECIPIENTS)	
D – SAMPLE DESIGN	

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 mental health service 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 conducted to determine if the provider complied 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.

PURPOSE, SCOPE, AND METHODOLOGY

Purpose

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for mental health services complied with applicable Federal and State laws, regulations, rules and policies governing the New York State Medicaid Program and to verify that:

- Medicaid reimbursable services were rendered for the dates billed;
- appropriate rate or procedure codes were billed for services rendered;
- patient related records contained the documentation required by the regulations; and,
- claims for payment were submitted in accordance with DOH regulations and the appropriate Provider Manuals.

Scope

The scope of this audit was limited to determining compliance with State and Federal Medicaid laws, regulations and policies. Audits under this program also utilize CPT Guidelines, and guidelines established by CMS.

A universe of claims with paid dates from January 1, 2009, through December 31, 2011, was developed. Only claims with a paid amount greater than zero were included in this universe.

The universe included 416 cases (43,965 claims) with a total Medicaid payment of $1,350,442.02. From this universe, 63 cases (1,096 claims) totaling $36,492.90 were selected for review. Each case represents a recipient who received psychological services from Metropolitan Psychological & Licensed Master Social Work Service, PLLC during the audit period.

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.

Achieving the objective of the audit did not require the review of Metropolitan Psychological & Licensed Master Social Work Services, PLLC overall internal control structure. Accordingly, the auditor limited the internal control review to the controls related to any overpayments.

Methodology

To accomplish our objective, IPRO:

- reviewed applicable federal and state laws, regulations, rules and policies;
- held discussions with the Provider's management personnel to gain an understanding of the mental health services program;
- ran computer programming application of claims in the data warehouse that identified 416 cases (43,965 claims) paid mental health service claims, totaling $1,350,442.02
- selected a random sample of 63 cases (1,096 claims) from the population of 416 cases (13,965 claims); and,
- estimated the overpayment paid in the population of 416 cases (43,965 claims).

Documentation Reviewed

Documentation and records to support services reimbursed by the New York State Medicaid Program were copied and reviewed on-site at the Provider's facility. No original records were removed from the Provider's premises. After the on-site review, the Provider was asked to provide the additional documents necessary to complete the audit, which were not located during the on-site review.

The documents collected were analyzed to identify any billing irregularities or deviations from Medicaid laws and regulations.

The claims universe was focused on identifying paid claims for psychology services.

After the Provider was notified of the results of the audit, additional records were produced in support of the disputed claims. This audit report incorporates consideration of any additional documentation and information presented in response to the Draft Audit Report dated August 18, 2015. The Provider's response to the draft audit report was received September 29, 2015. The results are contained in the Audit Findings Detail Section of this report.

Analysis of Findings

Out of 63 cases (1,096 claims) reviewed, 63 cases (1,004 claims) were identified with overpayments. Of the 63 cases (1,004 claims) identified with overpayments, 10 cases (157 claims) are for recipients whose eligibility is Medicaid only. The remaining 53 cases (847 claims) are for recipients whose primary payer is Medicare and whose Medicaid claims reflect Medicare defined coinsurance and deductible payments. For these individuals, known as "dual eligible", audit findings are being referred to Medicare. Any recovery of Medicaid payments for the dual eligible will be held in abeyance until Medicare has made an overall determination on payment.

The Audit Findings Detail Section explains overpayments and is supported by Appendix A which lists all findings associated with sampled cases for recipients whose eligibility is Medicaid only; and, Appendix C for dual eligible recipients whose audit findings are held in abeyance subject to overall determination by Medicare.

The statistical sampling methodology employed allows for extrapolation of the sample findings to the universe of claims (18 NYCRR Section 519.18). The mean per unit point estimate of the amount overpaid is $144,913. The lower confidence limit of the amount overpaid is $60,929. (Please note that some findings are not extrapolated as mentioned below in the Audit Findings Detail Section). We are 95% certain that the actual amount of the overpayment is greater than the lower confidence limit (Appendix B).

Of significant concern was that the Provider did not keep one continuous medical records in chronological date order for any of the patients. Records could only be retrieved by date of service which raises the issue of a lack of continuity of care for each patient.

AUDIT STAFF:

The following staff conducted this audit:

LAWS, REGULATIONS, RULES AND POLICIES

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

- Departments of Health, Mental Hygiene and Social Services [Titles 10, 14, and 18 of the Official Compilation of Codes, Rules and Regulations of the State of New York (10 NYCRR, 14 NYCRR, 18 NYCRR)].

- Medicaid Management Information System and eMedNY Provider Manual.

- Specifically, Title 18 NYCRR Section 540.6.

- In addition to any specific detailed findings, rules and/or regulations which may be listed below, the following regulations pertain to all audits:

  Regulations state: "By enrolling the provider agrees: (a) to prepare and to maintain contemporaneous records demonstrating its right to receive payment . . . and to keep for a period of six years from the date the care, services or supplies were furnished, all records necessary to disclose the nature and extent of services furnished and all information regarding claims for payment submitted by, or on behalf of, the provider . . . (e) to submit claims for payment only for services actually furnished and which were medically necessary or otherwise authorized under the Social Services Law when furnished and which were provided to eligible persons; (f) to submit claims on officially authorized claim forms in the manner specified by the department in conformance with the standards and procedures for claims submission; . . . (h) that the information provided in relation to any claim for payment shall be true, accurate and complete; and (i) to comply with the rules, regulations and official directives of the department." *18 NYCRR Section 504.3*

  Regulations state: "Fee-for-service providers. (1) All providers ... must prepare and maintain contemporaneous records demonstrating their right to receive payment . . . All records necessary to disclose the nature and extent of services furnished and the medical necessity therefor ... must be kept by the provider for a period of six years from the date the care, services or supplies were furnished or billed, whichever is later. (2) All information regarding claims for payment submitted by or on behalf of the provider is subject to audit for a period of six years from the date the care, services or supplies were furnished or billed, whichever is later, and must be furnished, upon request, to the department ... for audit and review."
  18 NYCRR Section 517.3(b)

  Regulations require that bills for medical care, services and supplies contain patient name, case number and date of service; itemization of the volume and specific types of care, services and supplies provided; the unit price and total cost of the care, services and supplies provided; and a dated certification by the provider that the care, services and supplies itemized have been in fact furnished; that the amounts listed are in fact due and owing; that such records as are necessary to disclose fully the extent of care, services and supplies provided to individuals under the New York State Medicaid program will be kept for a period of not less than six years from the date of payment; and that the provider understands that payment and satisfaction of

this claim will be from Federal, State and local public funds and that he or she may be prosecuted under applicable Federal and State laws for any false claims, statements or documents, or concealment of a material fact provided.

18 NYCRR Section 540.7(a)(1)-(3) and (8)

Regulations state: "An overpayment includes any amount not authorized to be paid under the medical assistance program, whether paid as the result of inaccurate or improper cost reporting, improper claiming, unacceptable practices, fraud, abuse or mistake." *18 NYCRR Section 518.1(c)*

Regulations state: "Vendor payments for medical care and other items of medical assistance shall not be made unless such care or other items of assistance have been furnished on the basis of the appropriate authorization prescribed by the rules of the board and regulations of the department."

18 NYCRR Section 540.1

Regulations state: "The department may require repayment from the person submitting an incorrect or improper claim, or the person causing such claim to be submitted, or the person receiving payment for the claim."

18 NYCRR Section 518.3(a)

Regulations state: "The department may require repayment for inappropriate, improper, unnecessary or excessive care, services or supplies from the person furnishing them, or the person under whose supervision they were furnished, or the person causing them to be furnished...." *18 NYCRR Section 518.3(b)*

Regulations state: "Medical care, services or supplies ordered or prescribed will be considered excessive or not medically necessary unless the medical basis and specific need for them are fully and properly documented in the client's medical record." *18 NYCRR Section 518.3(b)*

AUDIT FINDINGS DETAIL

The following detailed findings reflect the results of the audit:

1. **Missing Patient Record**

   Please see *18 NYCRR Section 504.3 (a)(e)(h), 517.3(b)* cited above at the beginning of Section III of this report.

   A review of the records identified 31 cases (143 claims) for which the Provider failed to provide the entire medical record. Four of these cases (17 claims) are for recipients whose eligibility is Medicaid only.

2. **Missing Service Documentation**

   Please see *18 NYCRR Section 504.3 (e)(h), 540.1* cited above at the beginning of Section III of this report.

   Guidelines state: "Psychologists who provide health care services to patients/clients are expected to keep an accurate record of their evaluation and treatment services. A written evaluation and treatment record is the best way for a psychologist to make professional decisions about the patient's needs, for the patient to have access to an accurate personal history, and for the psychologist to reference if complaints are made about the patient's diagnosis or care.

   Patients/clients have a right to expect that the psychologist's records will contain the information needed to support claims made to third party insurers if the basis of their payment arrangement with the psychologist includes insurance reimbursement."

   The client/patient record should include:

   1. Name
   2. Address
   3. Home and office telephone numbers
   4. Date of first contact with the client/patient and nature of contact
   5. Demographic data, gender, age
   6. An accurate record of the evaluation and treatment of the client/patient and any significant changes of treatment over the course of service
   7. Documents, such as contracts and consent forms
   8. The date and nature of each billed service contact
   9. Names of individuals with whom the psychologist formally consulted about the client, including reasons for consultation, dates and relevant consent forms
   10. A copy of all test or other evaluation reports prepared as a part of the professional relationship
   11. Narrative of all significant outside billable contacts between the psychologist and others
   12. Billing and payment history, including insurance payment

   The ongoing record should also include, as appropriate and relevant:

1. Referral source, if any
2. Family data (marital status, children, custodial and other information, if pertinent)
3. Special information or conditions that might have an impact on treatment or cause the patient/client stress, e.g., sensory impairment, socioeconomic status, physical impairment or other special circumstances
4. Observations about the individual's language facility if relevant (e.g., the client does not speak English, cannot read, etc.)
5. Medical/psychiatric history (pertinent illnesses and treatment)
6. History of substance use, including use of prescription medications (with dosages), current medications taken, use of over-the-counter drugs, patterns of abuse, and history of current treatment received
7. Use of alcohol and nature of use; patterns of abuse and history of treatment received
8. Name of the client's personal physician, if known
9. Telephone number of someone to contact should an emergency incapacitate the client

NYSED, Office of the Professions NYS Psychology: Practice Alerts & Guidelines

Regulations state: "Procedures for patient's medical record. The agency shall maintain adequate records for each patient to show diagnosis and medical services provided under the medical care program." *18 NYCRR Section 541.1*

A review of the records identified 61 cases (778 claims) for which medical records were produced but the specific service billed was not documented. Eight of these cases (137 claims) are for recipients whose eligibility is Medicaid only. The details of these findings are expanded upon on Appendices A and C.

3. Incorrect Procedure Code Billed

Please see *18 NYCRR Section 504.3 (e)(h), 517.3(b), 518.1(c)* cited above at the beginning of Section III of this report.

Medicaid policy states: "Federal Law and State Regulations require providers to maintain financial and health records necessary to fully disclose the extent of services, care, and supplies provided to Medicaid enrollees."

New York State Medicaid Information for All Providers-General Policy Section II, Versions 2008-2, 2010-1, 2010-2, 2011-1 and 2011-2

A review of the records identified 3 cases (23 claims) where the Provider up coded the service or failed to use the most comprehensive procedure code. Two of these cases (22 claims) are for recipients whose eligibility is Medicaid only.

4. Other Insurance Available

Regulations state: "As a condition of payment, all providers of medical assistance must take reasonable measures to ascertain the legal liability of third parties to pay for medical care and services. No claim for reimbursement shall be submitted unless the provider has: investigated to find third-party resources in the same manner and to the same extent as the provider would to ascertain the existence of third-party resources for individuals for whom reimbursement is not available under the medical assistance program; and sought reimbursement from liable third parties."

18 NYCRR Section 540.6 (e)(1,) e(2)(i) and (ii)

Regulations state: " Where a third party, such as a health insurer or responsible person, has a legal liability to pay for MA-covered services on behalf of a recipient, the department or social services district will pay only the amount by which the MA reimbursement rate for the services exceeds the amount of the third party liability. The department or social services district will also pay if the third party payment will not be made within a reasonable time. The department or social services district will seek reimbursement for any payments for care and services it makes for which a third party is legally responsible. They will seek reimbursement to the extent of the third party's legal liability unless the amount reasonably expected to be recovered is less than the cost of making the recovery."

18 NYCRR Section 360-7.2

Medicaid policy states: "Medicaid law and regulations require that, when a recipient is eligible for both Medicare and Medicaid or has other insurance benefits:

The Provider must bill Medicare or the other insurance first for covered services prior to submitting a claim to Medicaid.

The Medicaid program is designed to provide payment for medical care and services only after all other resources available for payments have been exhausted; Medicaid is always payer of last resort. Providers must maximize all applicable insurance sources before submitting claims to Medicaid. When coverage is available, payment from other insurance sources must be received before submitting a Medicaid claim.

- If the service is covered, or the provider does not know if the service is covered by Medicare and/or other available insurance, the provider must first submit a claim to Medicare and/or other insurer.

- Only when you are certain that Medicare or another insurer does not cover the service, can you bill Medicaid solely, and not bill other insurer first.

It is important to maintain appropriate financial documentation supporting your determination of available resources, collection efforts and the receipt of funds, as well as their application. These records must be made available to authorized Department personnel for audit purposes."

NYS DOH Medicaid Update (December 2005, Vol. 20, No. 13)

A review of the records identified 7 cases (139 claims) where patients had other insurance. Two of these cases (40 claims) are for recipients whose eligibility is Medicaid only.

5. **Not Medically Necessary**

Please see *18 NYCRR Section 504.3 (e), 517.3 (b), 518.3(b)* cited above at the beginning of Section III of this report.

Regulations state: "Medical review errors include, but are not limited to the following: ...(vii) Medically unnecessary services."

42 CFR Section 431.960(c)(3)

"The department will limit the amount, duration and scope of medical assistance authorized to be provided under the Social Services Law and this Title to medical care, services, and supplies which are medically necessary and appropriate, consistent with quality care and generally accepted processional standards."

18 NYCRR Section 500.1 (b)

Medicaid Policy states: "Duties of the Provider. By enrolling in the Medicaid Program, a provider agrees to: submit claims for payment for services actually furnished, medically necessary and provided to eligible persons."

New York State Medicaid Information for All Providers-General Policy Section II, Versions 2008-2, 2010-1, 2010-2, 2011-1 and 2011-2

Medicaid Policy states: "Payment will **not** be made for medical care and services:

- Which are medically unnecessary; For the Provider
- Whose necessity is not evident from documentation in the enrollee's medical record;
- Which fail to meet existing standards of professional practice, are currently professionally unacceptable, or are investigational or experimental in nature."

New York State Medicaid Information for All Providers-General Policy Section II, Versions 2008-2, 2010-1, 2010-2, 2011-1 and 2011-2

A review of the records by an IPRO physician consultant revealed 11 cases (146 claims) where service provided was deemed not medically necessary. Six of these cases (116 claims) are for recipients whose eligibility is Medicaid only.

Repayment Options

In accordance with 18 NYCRR Part 518, which regulates the collection of overpayments, your repayment options are described below.

Option #1: Make a full payment by check or money order within 20 days of the date of the Final Audit Report. The check should be made payable to the New York State Department of Health with the audit number included and be sent with the attached remittance advice to:

[redacted]
New York State Department of Health
Medicaid Financial Management, B.A.M.
GNARESP Corning Tower, Room 2739
Albany, New York 12237-0016

"Option #2: Enter into a repayment agreement with the Office of the Medicaid Inspector General. If your repayment terms exceed 90 days from the date of the final audit report, recoveries of amounts due are subject to interest charges at the prime rate plus 2%. OMIG acceptance of the repayment agreement is based on your repaying the Medicaid overpayment as agreed. The OMIG will adjust the rate of recovery, or require payment in full, if your unpaid balance is not being repaid as agreed. If you wish to enter into a repayment agreement, please contact the Bureau of Collections Management within 20 days at the following:

New York State
Office of the Medicaid Inspector General
Bureau of Collections Management
800 North Pearl Street
Albany, New York 12204
Phone #: [redacted]
Fax #: [redacted]

Should you fail to select a payment option above, the OMIG, in its discretion, may use any remedy allowed by law to collect the amount due. Pursuant to the State Finance Law §18(5), a collection fee equal to twenty two percent (22%) of the amount due, including interest, may be added to the amount owed. OMIG's remedies may include, without limitation, filing this Report as the final administrative determination for purposes of obtaining a judgment lien pursuant to §145-a of the New York State Social Services Law; withholding Medicaid payments otherwise payable to the provider or its affiliates pursuant to 18 NYCRR 518.6; and imposing a sanction, pursuant to 18 NYCRR 515.2, against a provider who fails to reimburse the department for overpayments discovered by this audit.

You have the right to challenge these findings by requesting an administrative hearing where the OMIG would seek and defend the point estimate of $144,913. 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, NY 12204

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

Issues you may raise shall be limited to those issues relating to determinations contained in the final audit report. Your hearing request may not address issues regarding the methodology used to determine the rate, or any issue that was raised at a proceeding to appeal a rate determination.

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.

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.

NEW YORK STATE
OFFICE OF THE MEDICAID INSPECTOR GENERAL
REMITTANCE ADVICE

NAME AND ADDRESS OF AUDITEE

Metropolitan Psychological & Licensed
Social Work Services, PLLC
260 Montauk Highway Suite #8
Bay Shore, New York 11706

AMOUNT DUE: $60,929

PROVIDER ID

AUDIT #13-1433

AUDIT TYPE	**[X] PROVIDER** **[ ] RATE** **[ ] PART B** **[ ] OTHER:**

CHECKLIST

1. **To ensure proper credit, please enclose this form with your check.**
2. **Make checks payable to:** ***New York State Department of Health***
3. **Record the Audit Number on your check.**
4. **Mail check to:**

New York State Department of Health
Medicaid Financial Management
GNARESP Corning Tower, Room 2739
File #13-1433
Albany, New York 12237

Thank you for your cooperation.

Appendix A
Medicaid Cases Only

Findings for Each Sample Item

								Error Codes															Missing Service Documentation *		
Sample #	Date of Service	Date of Payment	Amount Paid	Recoupment Amount	Federal Fiscal Year	Federal Share %	Federal Share Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
9	12/17/08	01/26/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16		X			X		X			X			X		
9	12/28/08	01/19/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16		X			X		X			X			X		
9	01/04/09	01/19/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X			X			X		
9	01/14/09	02/02/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X			X			X		
9	01/23/09	02/09/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X			X			X		
9	02/18/09	03/09/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X			X			X		
9	02/22/09	03/09/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X			X			X		
9	04/29/09	05/11/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X						X		
9	05/03/09	05/18/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X						X		
9	05/20/09	06/08/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X						X		
9	06/07/09	06/22/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X						X		
9	06/19/09	07/06/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
9	06/21/09	07/13/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
9	07/13/09	07/27/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
9	07/20/09	08/24/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
9	07/28/09	08/17/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
9	08/11/09	09/07/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
9	08/16/09	09/07/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
9	09/13/09	09/28/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
9	10/26/09	11/23/09	$ 54.00	$ 54.00	2010	61.59%	$ 33.26		X			X		X						X		
19	02/08/08	06/15/09	$ 36.00	$ 36.00	2009	60.19%	$ 21.67		X			X		X		X				X		
19	12/28/08	01/19/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16		X			X		X		X				X		
19	01/07/09	01/26/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X				X		
19	02/04/09	03/02/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X				X		
19	02/08/09	03/02/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X				X		
19	02/22/09	03/09/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X				X		
19	05/06/09	05/25/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X						X		
19	06/12/09	06/29/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X						X		
19	06/15/09	06/29/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X						X		
19	07/24/09	08/24/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
19	07/28/09	08/17/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
19	08/07/09	08/24/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
19	08/16/09	09/07/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
19	08/18/09	09/07/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
19	09/08/09	09/28/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
19	09/13/09	09/28/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
19	09/22/09	10/12/09	$ 54.00	$ 54.00	2010	61.59%	$ 33.26		X			X		X						X		
19	10/04/09	10/19/09	$ 54.00	$ 54.00	2010	61.59%	$ 33.26		X			X		X						X		
19	10/11/09	10/26/09	$ 54.00	$ 54.00	2010	61.59%	$ 33.26		X			X		X			X			X		
19	10/25/09	11/16/09	$ 54.00	$ 54.00	2010	61.59%	$ 33.26		X			X		X			X			X		
23	12/31/08	01/19/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16		X			X		X		X				X		
23	02/04/09	03/02/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X				X		
23	02/06/09	03/02/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X				X		
23	02/11/09	03/02/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X				X		
23	02/13/09	03/09/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X				X		
23	04/21/09	05/11/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X						X		
23	06/04/09	06/22/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X						X		

Appendix A
Medicaid Cases Only

Findings for Each Sample Item

								Error Codes														Missing Service Documentation *		
Sample #	Date of Service	Date of Payment	Amount Paid	Recoupment Amount	Federal Fiscal Year	Federal Share %	Federal Share Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
23	06/08/09	06/22/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X						X		
23	06/12/09	06/29/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X						X		
23	06/29/09	08/10/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
23	08/03/09	08/24/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
23	08/24/09	09/14/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
23	09/14/09	09/28/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
23	09/28/09	10/12/09	$ 54.00	$ 54.00	2010	61.59%	$ 33.26		X			X		X						X		
23	10/02/09	10/19/09	$ 54.00	$ 54.00	2010	61.59%	$ 33.26		X			X		X						X		
23	10/09/09	10/26/09	$ 54.00	$ 54.00	2010	61.59%	$ 33.26		X			X		X						X		
23	10/16/09	11/02/09	$ 54.00	$ 54.00	2010	61.59%	$ 33.26		X			X		X						X		
23	10/25/09	11/16/09	$ 54.00	$ 54.00	2010	61.59%	$ 33.26		X			X		X						X		
23	11/11/09	05/16/11	$ 54.00	$ 54.00	2011	56.88%	$ 30.72	X														
23	01/13/10	05/10/10	$ 54.00	$ 54.00	2010	61.59%	$ 33.26		X					X				X				
25	12/12/08	01/26/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16		X			X				X			X			
25	12/19/08	01/26/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16		X			X				X			X			
25	01/14/09	02/02/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X				X			X			
25	01/21/09	02/09/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X				X			X			
25	02/27/09	03/16/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74	X														
25	04/24/09	05/11/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X							X			
25	05/31/09	06/15/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X							X			
25	06/09/09	06/22/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X					X			
25	06/30/09	08/10/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			
25	07/13/09	07/27/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			
25	07/21/09	08/24/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			
25	07/26/09	08/24/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			
25	08/02/09	08/17/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			
25	08/04/09	08/24/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			
25	08/09/09	08/24/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			
25	08/18/09	09/07/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			
25	08/25/09	09/14/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			
25	09/11/09	09/28/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			
25	09/15/09	09/28/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			
28	12/14/08	01/26/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16		X			X		X		X			X			
28	01/02/09	01/19/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X			X			
28	01/11/09	01/26/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X			X			
28	01/18/09	02/02/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X			X			
28	02/13/09	03/09/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X			X			
28	02/15/09	03/09/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X			X			
28	02/20/09	03/09/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X			X			
28	03/01/09	03/16/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X			X		X		X			X			
28	05/10/09	05/25/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X					X			
28	05/20/09	06/08/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X					X			
28	05/29/09	06/15/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X					X			
28	06/14/09	06/29/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X			X		X					X			
28	06/21/09	07/13/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			
28	07/07/09	07/27/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			
28	07/12/09	07/27/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X					X			

Appendix A
Medicaid Cases Only

Findings for Each Sample Item

								Error Codes															Missing Service Documentation *								
Sample #	Date of Service	Date of Payment	Amount Paid	Recoupment Amount	Federal Fiscal Year	Federal Share %	Federal Share Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
28	07/21/09	08/24/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
28	08/04/09	08/24/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
28	08/23/09	09/07/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
28	09/08/09	09/28/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X			X		X						X		
28	10/06/09	10/26/09	$ 54.00	$ 54.00	2010	61.59%	$ 33.26		X			X		X						X		
45	08/31/07	02/16/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16			X												
45	05/16/08	05/18/09	$ 36.00	$ 36.00	2009	60.19%	$ 21.67			X												
45	05/23/08	05/18/09	$ 36.00	$ 36.00	2009	60.19%	$ 21.67			X												
46	08/24/10	11/15/10	$ 54.00	$ 54.00	2011	61.59%	$ 33.26		X	X	X			X		X			X			
46	08/26/10	11/15/10	$ 54.00	$ 54.00	2011	61.59%	$ 33.26		X	X	X			X		X			X			
46	09/14/10	10/04/10	$ 54.00	$ 54.00	2011	61.59%	$ 33.26		X	X	X			X		X						
46	09/21/10	03/14/11	$ 54.00	$ 54.00	2011	58.77%	$ 31.74		X	X	X			X		X						
46	09/30/10	11/01/10	$ 54.00	$ 54.00	2011	61.59%	$ 33.26		X	X	X			X		X			X			
46	10/05/10	11/01/10	$ 54.00	$ 54.00	2011	61.59%	$ 33.26		X	X	X			X		X						
46	10/07/10	11/01/10	$ 54.00	$ 54.00	2011	61.59%	$ 33.26		X	X	X			X		X			X			
46	10/12/10	02/14/11	$ 54.00	$ 54.00	2011	58.77%	$ 31.74		X	X	X			X		X						
46	10/20/10	11/08/10	$ 54.00	$ 54.00	2011	61.59%	$ 33.26		X	X	X			X		X						
46	10/21/10	02/14/11	$ 54.00	$ 54.00	2011	58.77%	$ 31.74		X	X	X			X		X						
46	10/26/10	02/14/11	$ 54.00	$ 54.00	2011	58.77%	$ 31.74		X	X	X			X		X						
46	11/04/10	02/14/11	$ 54.00	$ 54.00	2011	58.77%	$ 31.74		X	X	X			X		X						
46	11/09/10	12/06/10	$ 54.00	$ 54.00	2011	61.59%	$ 33.26		X	X	X			X		X						
46	11/11/10	12/06/10	$ 54.00	$ 54.00	2011	61.59%	$ 33.26		X	X	X			X		X						
46	11/16/10	12/06/10	$ 54.00	$ 54.00	2011	61.59%	$ 33.26		X	X	X			X		X						
46	11/23/10	12/13/10	$ 54.00	$ 54.00	2011	61.59%	$ 33.26		X	X	X			X		X						
46	11/26/10	12/13/10	$ 54.00	$ 54.00	2011	61.59%	$ 33.26		X	X	X			X		X						
46	11/30/10	12/13/10	$ 54.00	$ 54.00	2011	61.59%	$ 33.26		X	X	X			X		X						
46	12/15/10	01/10/11	$ 54.00	$ 54.00	2011	58.77%	$ 31.74		X	X	X			X		X						
46	01/18/11	01/31/11	$ 54.00	$ 54.00	2011	58.77%	$ 31.74		X		X			X	X							
48	01/11/09	01/26/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X		X	X		X			X			X		
48	02/06/09	03/02/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X		X	X		X			X			X		
48	02/08/09	03/02/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X		X	X		X			X			X		
48	02/15/09	03/09/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X		X	X		X			X			X		
48	02/20/09	03/09/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74		X		X	X		X			X			X		
48	04/19/09	06/29/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X		X	X		X						X		
48	04/28/09	05/11/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X		X	X		X						X		
48	05/12/09	06/01/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X		X	X		X						X		
48	05/15/09	06/01/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X		X	X		X						X		
48	06/05/09	06/22/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X		X	X		X						X		
48	06/09/09	06/22/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X		X	X		X						X		
48	06/15/09	06/29/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50		X		X	X		X						X		
48	06/30/09	08/10/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X		X	X		X						X		
48	07/06/09	08/17/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X		X	X		X						X		
48	07/10/09	07/27/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X		X	X		X						X		
48	07/19/09	08/17/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X		X	X		X						X		
48	07/28/09	08/17/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X		X	X		X						X		
48	08/02/09	08/17/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X		X	X		X						X		
48	08/17/09	09/07/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X		X	X		X						X		

Appendix A
Medicaid Cases Only

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *									
Sample #	Date of Service	Date of Payment	Amount Paid	Recoupment Amount	Federal Fiscal Year	Federal Share %	Federal Share Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
48	08/21/09	09/07/09	$ 54.00	$ 54.00	2009	61.59%	$ 33.26		X		X	X		X						X		
57	07/17/07	03/30/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16	X														
57	07/19/07	02/16/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16	X														
57	08/02/07	08/03/09	$ 36.00	$ 36.00	2009	61.59%	$ 22.17	X														
57	08/09/07	02/16/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16	X														
57	08/16/07	02/16/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16	X														
57	01/08/09	01/26/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74	X														
57	05/07/09	06/22/09	$ 54.00	$ 54.00	2009	60.19%	$ 32.50	X														
58	08/20/08	01/19/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16	X														
58	10/23/08	01/19/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16	X														
58	12/13/08	01/26/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16	X														
58	12/20/08	02/02/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16	X														
58	12/30/08	01/19/09	$ 36.00	$ 36.00	2009	58.78%	$ 21.16	X														
58	01/02/09	01/19/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74	X														
58	01/10/09	02/02/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74	X														
58	01/12/09	02/09/09	$ 54.00	$ 54.00	2009	58.78%	$ 31.74	X														
				$ 6,100.00			$ 4,888.67	17	137	22	40	116	0	131	1	19	37	0	1	120	0	0

Appendix B

EXTRAPOLATION OF SAMPLE FINDINGS

Total Sample Overpayments	$	8,100.00
Cases in Sample		63
Overpayments Per Sample Case	$	128.57
Cases in Universe		416
Meanpoint Estimate	$	144,913
Lower Confidence Limit	$	60,929

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *									
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
1	05/20/09	08/22/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43				X											
1	05/29/09	07/13/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43				X											
1	10/02/09	11/02/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43				X											
1	02/26/10	04/05/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82				X											
1	03/17/10	05/03/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82				X											
1	03/19/10	05/23/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74				X											
1	05/06/10	06/14/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82				X											
1	05/27/10	07/19/10	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74				X											
1	08/04/10	10/04/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
1	09/03/10	10/18/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
1	09/07/10	11/01/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
1	10/13/10	11/29/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
1	11/19/10	12/20/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
7	09/13/09	11/02/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43				X											
7	10/14/09	11/23/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43				X											
7	10/28/09	12/21/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43				X											
7	03/15/10	05/23/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74				X											
7	03/17/10	05/03/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82				X											
7	04/22/10	09/05/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74				X											
7	05/10/10	06/28/10	$ 41.23	$ 51.54	$ 10.31	$ -	$ 10.31				X											
7	06/07/10	08/23/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
7	08/02/10	09/20/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
7	08/04/10	10/04/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
7	10/02/10	11/15/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
7	10/25/10	12/06/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
7	12/08/10	05/16/11	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
7	01/15/11	02/21/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
7	01/18/11	02/21/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
7	05/03/11	06/06/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
2	08/31/10	11/15/10	$ 41.09	$ 51.36	$ 10.27	$ -	$ 10.27	X														
18	07/19/10	10/04/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
18	09/02/10	10/18/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
18	09/05/10	11/01/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
18	09/29/10	02/21/11	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
18	10/10/10	11/29/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
2	01/07/11	02/21/11	$ -	$ 73.95	$ 73.95	$ -	$ 73.95	X														
18	10/18/10	11/29/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
18	11/20/10	12/20/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
18	12/09/10	05/16/11	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
18	12/23/10	01/31/11	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
18	03/22/11	04/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
18	06/07/11	07/18/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
18	11/18/11	12/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
29	12/29/08	02/09/09	$ 36.75	$ 45.94	$ 9.19	$ -	$ 9.19				X											
29	03/05/09	04/13/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43				X											
29	05/07/09	06/15/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43				X											
29	05/15/09	06/15/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43				X											
29	06/29/09	08/10/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43				X											
29	10/12/09	11/23/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43				X											
3	06/14/10	08/23/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
29	10/22/09	11/30/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43				X											
29	12/02/09	01/18/10	$ 37.71	$ 75.43	$ 37.72	$ -	$ 37.72				X											
29	12/07/09	01/18/10	$ 37.71	$ 75.43	$ 37.72	$ -	$ 37.72				X											
29	02/25/10	04/05/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82				X											
29	03/24/10	05/23/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74				X											
29	04/15/10	09/19/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74				X											
29	04/21/10	09/05/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74				X											
29	05/03/10	06/14/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82				X											

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *									
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
29	05/10/10	06/28/10	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74				X											
29	05/27/10	07/19/10	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74				X											
4	10/12/10	11/29/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48	X														
4	04/06/11	05/30/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77	X														
5	01/07/09	03/02/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
5	02/01/09	04/06/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
29	09/01/10	11/01/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
29	09/15/10	12/13/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
29	03/12/11	04/16/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
29	07/18/11	09/05/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
1	02/02/09	03/23/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X		X			X								
1	09/29/09	11/02/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X		X			X								
1	10/25/09	12/21/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X		X			X								
1	12/01/09	01/18/10	$ 37.71	$ 75.43	$ 37.72	$ -	$ 37.72		X		X			X								
1	02/04/10	08/08/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74		X		X			X								
1	10/13/10	11/29/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X		X			X								
2	02/16/10	05/03/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X		X	X			X			
5	07/09/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
5	07/31/10	09/20/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
5	09/08/10	11/15/10	$ 41.09	$ 51.36	$ 10.27	$ -	$ 10.27	X														
5	11/02/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
5	12/22/10	02/21/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
5	01/28/11	02/21/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
5	02/01/11	03/07/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
2	02/19/10	05/03/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X		X	X			X			
2	03/16/10	06/06/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
2	03/23/10	05/17/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X			X			X			
2	04/06/10	10/03/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
2	04/21/10	10/03/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
2	08/15/10	08/23/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
2	06/23/10	08/23/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
2	07/14/10	09/06/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
2	08/25/10	11/15/10	$ 41.09	$ 51.36	$ 10.27	$ -	$ 10.27		X				X			X			X			
2	09/08/10	10/18/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
2	09/15/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
2	09/28/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
2	11/02/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
2	11/09/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
2	06/22/11	10/31/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
2	06/29/11	10/31/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
2	11/09/11	12/19/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
3	11/15/08	01/26/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X				X			X					X	
6	05/17/11	09/26/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
6	06/06/11	07/25/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
3	05/02/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
3	06/03/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
3	10/14/09	01/18/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
3	01/21/10	08/01/11	$ 1.91	$ 73.10	$ 71.19	$ -	$ 71.19		X				X			X			X			
3	04/09/10	05/31/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X			X			X			
3	05/12/10	07/12/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
3	08/10/10	08/23/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
3	08/11/10	08/02/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
3	08/14/10	08/02/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
3	07/16/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
3	08/18/10	10/18/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
3	09/16/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
3	10/01/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
3	10/26/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *										
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
3	02/21/11	03/28/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
3	05/23/11	07/25/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
3	08/22/11	10/03/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X		X	
3	09/27/11	11/21/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X		X	
4	02/11/09	04/06/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X					X								
5	05/03/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
6	11/20/08	09/14/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79	X														
5	05/29/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
5	06/12/09	07/27/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
5	08/25/09	10/12/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
5	11/30/09	02/08/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X					X		X	
5	12/07/09	02/08/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X					X		X	
5	12/25/09	02/08/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X					X		X	
5	12/28/09	02/08/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X					X		X	
5	01/11/10	03/15/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X					X					X		X	
5	01/14/10	08/01/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X					X					X		X	
5	05/21/10	07/12/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X					X					X		X	
6	01/27/08	08/03/09	$ 30.68	$ 64.76	$ 34.08	$ -	$ 34.08		X								X					
6	02/15/08	08/03/09	$ 30.68	$ 64.76	$ 34.08	$ -	$ 34.08		X			X					X			X		
6	08/31/08	04/13/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X					X			X					
6	09/24/08	04/13/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X			X		X			X			X		
6	11/19/08	06/22/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X			X		X			X			X		
6	01/14/09	04/06/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X			X			X		
6	01/21/09	04/06/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X			X			X		
6	06/21/09	07/27/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
6	08/30/09	11/16/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
6	09/22/09	11/16/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
6	01/27/10	03/15/10	$ -	$ 69.63	$ 69.63	$ -	$ 69.63		X					X			X					
6	02/17/10	04/05/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X					X			X					
6	02/28/10	04/26/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X					X			X					
6	03/03/10	05/09/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X					X			X					
6	03/25/10	06/08/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X					X			X					
6	05/12/10	06/28/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X					X			X					
6	05/21/10	06/28/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X					X			X					
6	03/15/11	04/18/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X					
7	01/21/09	03/02/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X		X								X			
7	11/03/09	12/21/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X		X						X					
7	11/11/09	01/18/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X		X						X					
7	12/23/09	02/08/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X		X						X					
8	01/08/09	03/02/09	$ 30.10	$ 73.54	$ 43.44	$ -	$ 43.44		X				X		X	X			X			
8	01/13/09	03/02/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	01/15/09	03/02/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	01/22/09	03/09/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	02/26/09	05/18/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	03/22/09	05/18/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	04/12/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	04/19/09	07/13/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	04/23/09	07/13/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	04/26/09	07/13/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
11	02/15/09	04/06/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
11	02/22/09	04/06/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
8	07/08/09	09/14/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	07/12/09	09/14/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	08/23/09	11/09/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	09/06/09	11/16/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	10/16/09	12/28/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	10/22/09	12/28/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	10/29/09	12/28/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *									
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
8	11/15/09	02/08/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
8	11/20/09	01/18/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X		X	X			X			
10	10/23/08	07/27/09	$ 26.85	$ 53.69	$ 26.84	$ -	$ 26.84		X				X		X	X			X			
10	12/18/08	12/21/09	$ 26.85	$ 53.69	$ 26.84	$ -	$ 26.84		X				X		X	X			X			
10	03/20/09	09/14/09	$ 27.58	$ 55.16	$ 5.52	$ -	$ 5.52		X				X		X	X			X			
11	12/22/09	05/03/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
10	06/10/09	07/27/09	$ 27.58	$ 55.16	$ 5.52	$ -	$ 5.52		X				X		X	X			X			
11	03/31/10	08/08/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
10	10/05/09	11/30/09	$ 27.58	$ 55.16	$ 5.52	$ -	$ 5.52		X							X			X			
10	10/21/09	01/18/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X							X			X			
10	11/03/09	12/28/09	$ 27.58	$ 55.16	$ 5.52	$ -	$ 5.52		X						X	X			X			
10	11/25/09	02/08/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X							X			X			
10	01/08/10	08/01/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X							X			X			
10	02/18/10	04/05/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X							X			X			
10	04/05/10	05/31/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X							X			X			
10	04/07/10	05/31/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X							X			X			
10	04/23/10	06/14/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X							X			X			
10	04/26/10	06/21/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X							X			X			
10	04/29/10	06/21/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X							X			X			
10	05/21/10	06/28/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X							X			X			
10	07/15/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X							X			X			
10	08/02/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X							X			X			
10	08/04/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X							X			X			
10	08/23/10	10/18/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X					X		X			X			
11	06/29/08	09/14/09	$ 34.09	$ 68.17	$ 34.08	$ -	$ 34.08		X			X		X			X			X		
11	11/18/08	01/26/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X			X		X			X			X		
11	12/31/08	02/23/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X					X			X					
11	04/14/09	06/15/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
11	05/24/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
11	06/05/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
11	06/19/09	07/27/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
11	07/08/09	09/14/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
11	08/14/09	10/12/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
13	04/07/10	10/03/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
13	04/28/10	10/03/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
13	05/13/10	06/28/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
13	05/25/10	08/02/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
13	07/07/10	11/15/10	$ 41.09	$ 51.36	$ 10.27	$ -	$ 10.27	X														
13	08/07/10	09/20/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
13	09/07/10	10/18/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
13	05/11/11	06/20/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
11	09/16/09	11/30/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
11	09/30/09	11/18/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
11	11/27/09	05/03/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X			X		X			
11	12/08/09	05/03/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X			X		X			
14	06/17/08	09/14/09	$ 25.57	$ 51.13	$ 25.56	$ -	$ 25.56	X														
14	09/18/08	07/27/09	$ 26.85	$ 53.69	$ 26.84	$ -	$ 26.84	X														
14	05/28/09	08/03/09	$ 27.58	$ 55.16	$ 5.52	$ -	$ 5.52	X														
14	05/28/09	08/03/09	$ 27.58	$ 55.16	$ 5.52	$ -	$ 5.52	X														
14	06/02/09	08/03/09	$ 27.58	$ 55.16	$ 5.52	$ -	$ 5.52	X														
14	06/16/09	07/27/09	$ 27.58	$ 55.16	$ 5.52	$ -	$ 5.52	X														
14	06/30/09	09/14/09	$ 27.58	$ 55.16	$ 5.52	$ -	$ 5.52	X														
14	07/22/09	09/14/09	$ 27.58	$ 55.16	$ 5.52	$ -	$ 5.52	X														
14	10/25/09	12/28/09	$ 50.64	$ 101.28	$ 50.64	$ -	$ 50.64	X														
14	11/29/09	02/08/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
14	12/08/09	02/15/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
14	12/06/09	03/01/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
14	01/03/10	08/01/11	$ 1.91	$ 73.10	$ 71.19	$ -	$ 71.19	X														

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *										
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
14	01/03/10	02/15/10	$ -	$ 69.63	$ 69.63	$ -	$ 69.63	X														
14	02/14/10	11/07/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
14	04/25/10	06/28/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
14	05/02/10	07/12/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
14	12/05/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
14	01/02/11	02/07/11	$ -	$ 73.95	$ 73.95	$ -	$ 73.95	X														
11	12/15/09	04/26/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X			X		X			
11	12/22/09	04/26/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X			X		X			
11	12/23/09	05/03/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X			X		X			
12	11/21/08	01/19/09	$ 36.75	$ 45.94	$ 9.19	$ -	$ 9.19		X				X								X	
12	01/02/09	01/26/09	$ -	$ 47.14	$ 47.14	$ -	$ 47.14		X				X								X	
12	01/21/09	03/02/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X								X	
12	04/17/09	05/25/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X								X	
15	02/17/10	11/07/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
12	09/15/09	11/02/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X								X	
15	07/09/10	11/15/10	$ 41.09	$ 51.36	$ 10.27	$ -	$ 10.27	X														
15	08/03/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
15	09/01/10	11/15/10	$ 41.09	$ 51.36	$ 10.27	$ -	$ 10.27	X														
15	12/10/10	02/21/11	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48	X														
15	12/30/10	03/14/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
12	11/10/09	02/08/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X								X	
12	11/24/09	02/08/10	$ 37.71	$ 75.43	$ 37.72	$ -	$ 37.72		X				X								X	
12	12/15/09	02/08/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X								X	
12	02/18/10	03/22/10	$ 39.27	$ 71.41	$ 32.14	$ -	$ 32.14		X				X			X					X	
12	04/06/10	05/10/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82		X				X			X					X	
12	05/15/10	06/28/10	$ 139.14	$ 173.92	$ 34.78	$ -	$ 34.78		X	X						X						
12	06/01/10	08/23/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X							X						
12	07/06/10	10/04/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X							X						
12	08/25/10	11/01/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X							X						
12	09/29/10	12/20/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X							X						
12	01/04/11	01/31/11	$ -	$ 75.04	$ 75.04	$ -	$ 75.04		X							X						
12	01/18/11	02/21/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X							X						
13	11/21/08	09/14/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X			X	X				X			X		
13	03/15/09	05/18/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X	X				X			X		
13	05/05/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X	X				X			X		
18	06/09/10	08/23/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54	X														
13	06/05/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X	X				X			X		
13	06/12/09	07/27/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X	X				X			X		
13	08/07/09	10/12/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X	X				X			X		
13	01/13/10	05/03/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X										X			
13	01/27/10	10/31/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X										X			
13	06/15/11	07/25/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	
13	08/30/11	11/28/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	
13	09/01/11	11/28/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	
13	09/06/11	10/17/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	
14	04/24/11	06/06/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	
15	12/19/08	02/23/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X			X		X			X			X		
15	12/31/08	02/23/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X					X			X					
15	04/19/09	06/10/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X			X		X						X		
15	05/26/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X								
17	07/23/09	10/05/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
15	12/08/09	04/26/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X			X		X			
15	01/22/10	10/31/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X					X			X		X			
15	05/26/10	08/23/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X					X	X		X		X			
15	06/21/11	10/31/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	
15	07/15/11	08/22/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	
15	07/20/11	10/31/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	
15	07/27/11	10/31/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *										
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
15	09/06/11	10/17/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	
15	10/04/11	12/19/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	
15	11/11/11	12/19/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	
16	03/12/10	04/18/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74		X							X						
16	03/23/10	05/23/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74		X							X						
16	03/26/10	05/23/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74		X							X						
16	04/30/10	09/05/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74		X							X						
16	05/04/10	10/10/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74		X							X						
16	05/12/10	06/28/10	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74		X							X						
18	02/08/10	04/12/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82				X											
18	02/14/10	05/03/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82				X											
18	05/05/10	10/10/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74				X											
18	05/17/10	06/28/10	$ 41.23	$ 51.54	$ 10.31	$ -	$ 10.31				X											
16	05/14/10	06/28/10	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74		X							X						
16	06/09/10	08/02/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48		X							X						
18	07/12/10	10/04/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X							X						
18	07/21/10	10/04/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X							X						
18	11/12/10	12/13/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48		X				X									
16	12/02/10	01/03/11	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48		X				X									
16	08/30/11	12/12/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X									
18	09/20/11	10/31/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X									
16	09/23/11	10/31/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X									
17	08/12/08	01/19/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X				X			X			X			
17	11/13/08	01/26/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X				X			X			X			
17	11/15/08	01/26/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X				X			X			X			
17	12/16/08	02/23/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X				X			X			X			
17	01/03/09	02/02/09	$ -	$ 73.54	$ 73.54	$ -	$ 73.54		X				X			X			X			
17	01/24/09	03/16/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
17	03/21/09	06/29/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
17	11/19/09	02/08/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
17	11/30/09	02/22/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
17	02/25/10	11/07/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
17	03/17/10	06/06/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
17	05/26/10	10/04/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
17	06/16/10	08/23/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
17	07/07/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
17	07/28/10	09/20/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X		X	
17	08/06/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
17	08/09/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
17	06/07/11	07/25/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
17	07/11/11	08/22/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
18	11/15/09	01/11/10	$ 37.71	$ 75.43	$ 37.72	$ -	$ 37.72		X		X				X							
18	12/12/09	02/08/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X		X				X							
18	12/15/09	02/08/10	$ 37.71	$ 75.43	$ 37.72	$ -	$ 37.72		X		X				X							
18	12/19/09	02/08/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X		X					X						
20	01/12/09	02/16/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X									
20	06/13/09	07/27/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X									
20	08/03/09	09/14/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X				X					
20	09/24/09	11/02/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X				X					
20	11/18/09	12/28/09	$ 37.71	$ 75.43	$ 37.72	$ -	$ 37.72		X				X				X					
22	01/11/11	02/21/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
20	11/20/09	01/18/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X				X					
20	12/31/09	02/08/10	$ 37.71	$ 75.43	$ 37.72	$ -	$ 37.72		X				X				X					
20	01/18/10	03/01/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82		X								X					
20	01/13/11	02/07/11	$ -	$ 75.04	$ 75.04	$ -	$ 75.04		X						X							
21	11/01/09	01/04/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X							X						
21	11/10/09	01/04/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X							X						
21	11/23/09	01/04/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X							X						

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *									
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
21	12/18/09	02/08/10	$ 37.71	$ 75.43	$ 37.72	$ -	$ 37.72		X							X						
21	01/01/10	02/01/10	$ -	$ 49.09	$ 49.09	$ -	$ 49.09		X							X						
21	01/22/10	07/04/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74		X							X						
24	07/12/09	09/14/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
24	09/17/09	12/14/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
24	10/25/09	12/28/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
24	11/08/09	12/28/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
24	12/24/09	03/01/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
24	01/31/10	10/31/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
24	03/04/10	11/14/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
24	03/11/10	05/17/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33	X														
24	04/11/10	06/21/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33	X														
24	05/20/10	07/12/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
24	08/05/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
24	08/08/10	11/15/10	$ 41.09	$ 51.36	$ 10.27	$ -	$ 10.27	X														
24	09/05/10	10/18/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
24	10/17/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
24	11/18/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62	X														
22	02/17/10	11/07/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
22	04/07/10	10/03/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
24	04/10/11	06/06/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
22	04/14/10	10/03/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
22	04/27/10	10/03/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
22	05/20/10	06/28/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
22	05/22/10	06/28/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
22	07/27/10	09/08/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
22	08/06/10	09/20/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
26	02/08/10	08/22/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
22	08/07/10	10/18/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
22	08/31/10	10/18/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
22	06/14/11	07/25/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
22	07/05/11	08/08/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
22	08/13/11	09/19/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
22	09/01/11	11/28/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
22	09/06/11	10/17/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
22	09/27/11	11/21/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
26	05/16/11	07/18/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
26	06/06/11	07/25/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
26	07/06/11	10/31/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
22	10/04/11	12/19/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
22	10/11/11	11/28/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
22	10/14/11	11/28/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
24	05/28/09	06/10/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X					X	
24	03/13/11	05/16/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
24	03/27/11	05/16/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
24	05/31/11	07/04/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
26	06/25/09	08/10/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
26	07/09/09	09/14/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
26	07/20/09	09/14/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
26	01/20/10	03/01/10	$ -	$ 69.63	$ 69.63	$ -	$ 69.63		X				X			X			X			
26	01/28/10	08/01/11	$ 1.91	$ 73.10	$ 71.19	$ -	$ 71.19		X				X			X			X			
26	03/10/10	05/09/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
26	03/22/10	05/31/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X			X			X			
26	04/12/10	10/03/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
26	04/21/10	06/14/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X			X			X			
26	07/15/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
26	07/19/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
26	08/02/10	09/20/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *									
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
26	09/01/10	10/18/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
26	09/01/11	10/03/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X		X	
26	09/05/11	10/17/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X		X	
26	10/27/11	12/12/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X		X	
27	12/30/08	02/09/09	$ 36.75	$ 45.94	$ 9.19	$ -	$ 9.19		X							X						
27	09/01/09	10/12/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X							X						
27	10/23/09	11/30/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X							X						
27	10/25/09	12/21/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X							X						
27	11/11/09	01/11/10	$ 37.71	$ 75.43	$ 37.72	$ -	$ 37.72		X							X						
27	01/13/10	03/01/10	$ 33.09	$ 40.82	$ 7.73	$ -	$ 7.73		X							X						
30	06/24/08	09/14/09	$ 34.09	$ 68.17	$ 34.08	$ -	$ 34.08	X														
30	06/13/09	07/27/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X		X	
30	07/03/09	08/10/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X		X	
30	07/24/09	08/24/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X		X	
30	10/30/09	01/18/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X		X	
30	11/03/09	01/18/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X		X	
30	11/13/09	02/08/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X		X	
30	11/17/09	02/08/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X		X	
30	02/27/10	04/05/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82		X				X			X			X		X	
30	03/12/10	04/12/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82		X				X			X			X		X	
30	03/30/10	05/23/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74		X				X			X			X		X	
30	04/20/10	06/14/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82		X				X			X			X		X	
30	05/01/10	06/14/10	$ 139.15	$ 173.94	$ 34.79	$ -	$ 34.79		X				X			X						
30	05/20/10	06/28/10	$ 139.14	$ 173.92	$ 34.78	$ -	$ 34.78		X				X			X						
30	07/03/10	10/04/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X				X			X						
30	10/13/10	11/29/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X				X			X						
30	01/06/11	01/31/11	$ -	$ 75.04	$ 75.04	$ -	$ 75.04		X				X			X						
30	01/24/11	06/06/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
30	04/05/11	05/30/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X									
30	04/28/11	05/30/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X									
31	03/04/09	05/11/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43	X														
31	04/07/09	05/25/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43	X														
31	08/25/09	10/19/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43	X														
31	10/30/09	01/18/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43	X														
31	11/10/09	02/08/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43	X														
31	12/01/09	02/08/10	$ 37.71	$ 75.43	$ 37.72	$ -	$ 37.72	X														
31	03/23/10	05/23/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74	X														
31	05/01/10	10/10/11	$ 139.14	$ 173.92	$ 34.78	$ -	$ 34.78		X				X			X						
31	07/31/10	10/04/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X				X			X						
31	08/10/10	10/04/10	$ 42.14	$ 78.62	$ 34.48	$ -	$ 34.48	X														
31	08/20/10	10/18/10	$ 42.14	$ 78.62	$ 34.48	$ -	$ 34.48		X				X			X						
31	08/24/10	11/01/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X				X		X	X						
31	10/12/10	11/29/10	$ 42.14	$ 78.62	$ 34.48	$ -	$ 34.48		X				X			X						
31	02/24/11	06/13/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77	X														
31	03/10/11	06/13/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77	X														
31	06/16/11	07/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77	X														
31	09/22/11	10/31/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77	X														
31	10/27/11	12/12/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77	X														
31	11/14/11	12/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77	X														
31	11/21/11	12/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77	X														
32	01/21/09	03/02/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
32	03/06/09	05/11/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
32	05/23/09	06/22/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
32	08/04/09	09/14/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
32	10/16/09	11/23/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
32	11/24/09	02/08/10	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
32	02/09/10	03/15/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82		X				X			X			X			
32	03/12/10	04/12/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82		X				X			X			X			

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *											
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form EXpired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
32	03/16/10	05/03/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82		X				X			X			X			
32	03/30/10	05/10/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82		X				X			X			X			
32	04/18/10	09/19/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74		X							X						
32	04/18/10	05/31/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82	X														
32	04/28/10	09/05/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74		X							X						
32	07/31/10	09/08/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48		X							X						
32	08/11/10	10/04/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48		X							X						
32	08/25/10	11/01/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X							X						
32	07/13/11	08/22/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X									
32	07/27/11	09/05/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X									
33	03/12/10	05/09/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
33	03/23/10	05/17/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X			X			X			
33	03/26/10	06/06/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
33	06/04/10	07/19/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
33	07/09/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
33	08/03/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
33	11/02/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
33	01/19/11	02/21/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
33	02/04/11	03/14/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
33	04/26/11	05/30/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
33	07/06/11	08/08/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
33	07/20/11	10/31/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
33	08/05/11	11/28/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
33	08/26/11	10/03/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
33	09/06/11	10/17/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
33	09/07/11	10/17/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
33	09/14/11	10/24/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
33	10/04/11	12/19/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
33	10/19/11	11/28/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
33	10/21/11	12/19/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
34	09/17/09	12/14/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X						X							
34	10/29/09	12/26/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X						X							
34	11/29/09	01/18/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X						X							
34	12/24/09	02/15/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X						X							
34	01/10/10	08/01/11	$ 1.91	$ 73.10	$ 71.19	$ -	$ 71.19		X						X							
34	01/21/10	08/01/11	$ 31.10	$ 73.10	$ 42.00	$ -	$ 42.00		X						X							
34	02/04/10	04/26/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X						X							
34	02/21/10	04/26/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X						X							
34	04/08/10	10/03/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X						X		X					
34	05/30/10	08/23/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X						X		X					
34	08/01/10	11/15/10	$ 41.09	$ 51.36	$ 10.27	$ -	$ 10.27		X						X		X					
34	12/05/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X					X	X		X					
34	12/12/10	02/21/11	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48		X					X	X		X					
34	01/18/11	02/21/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X	X		X					
34	02/14/11	05/16/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X	X		X					
34	02/20/11	05/16/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X	X		X					
34	08/09/11	10/03/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X	X		X					
34	09/01/11	10/03/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X	X		X					
34	09/04/11	11/28/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X	X		X					
34	09/11/11	10/17/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X	X		X					
35	06/21/09	09/07/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X							X						
35	09/15/09	11/02/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X							X						
35	09/22/09	11/02/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X							X						
35	11/13/09	01/18/10	$ 37.71	$ 75.43	$ 37.72	$ -	$ 37.72		X							X						
35	11/23/09	12/28/09	$ 37.71	$ 75.43	$ 37.72	$ -	$ 37.72		X							X						
35	02/09/10	03/15/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82		X							X						
35	03/12/10	04/12/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82	X														
35	03/12/10	04/11/11	$ 41.23	$ 74.97	$ 33.74	$ -	$ 33.74		X							X						

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *										
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
35	05/04/10	08/14/10	$ 39.27	$ 49.09	$ 9.82	$ -	$ 9.82		X							X						
35	08/10/10	10/04/10	$ 42.14	$ 78.62	$ 34.48	$ -	$ 34.48		X							X						
35	09/03/10	10/18/10	$ 42.14	$ 78.62	$ 34.48	$ -	$ 34.48		X							X						
35	09/08/10	10/18/10	$ 42.14	$ 78.62	$ 34.48	$ -	$ 34.48		X							X						
35	09/28/10	12/20/10	$ 42.14	$ 78.62	$ 34.48	$ -	$ 34.48		X							X						
35	10/27/10	12/06/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X							X						
35	11/10/10	12/20/10	$ 42.14	$ 78.62	$ 34.48	$ -	$ 34.48		X							X						
35	11/23/10	12/20/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X							X						
35	09/28/11	11/14/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X								X	
35	11/09/11	12/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X									
36	11/24/09	04/26/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
36	11/24/09	05/03/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
36	11/27/09	04/26/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
36	12/02/09	05/03/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
36	12/04/09	04/26/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X						
36	01/15/10	10/31/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X						
36	01/15/10	05/03/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33	X														
36	02/03/10	11/07/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X		X				X			
36	02/05/10	11/07/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X		X				X			
36	03/16/10	05/03/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X			X			X			
36	04/02/10	05/24/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X			X			X			
36	04/16/10	06/14/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X			X			X			
36	05/27/10	07/05/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
36	06/08/10	08/23/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
36	07/02/10	11/15/10	$ 41.09	$ 51.36	$ 10.27	$ -	$ 10.27		X				X			X			X			
36	08/03/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
36	08/24/10	11/15/10	$ 41.09	$ 51.36	$ 10.27	$ -	$ 10.27		X				X			X			X			
36	08/25/10	10/18/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
36	08/28/10	11/15/10	$ 41.09	$ 51.36	$ 10.27	$ -	$ 10.27		X				X			X			X			
36	09/07/10	10/18/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
37	11/10/08	01/26/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X					X		X			X			
37	11/15/08	01/26/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X					X		X			X			
37	01/17/09	03/02/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X		X			X			
37	01/29/09	04/06/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X		X			X			
37	05/20/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X		X			X			
37	11/09/09	02/08/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X		X			X			
37	12/25/09	02/22/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X					X		X			X			
37	01/27/10	03/22/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X					X		X			X			
37	02/20/10	04/12/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X					X		X			X			
37	03/18/10	05/03/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X					X		X			X			
37	04/05/10	10/03/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X					X		X			X			
37	06/11/10	08/23/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X					X		X			X			
37	07/12/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X					X		X			X			
37	07/28/10	09/20/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X					X		X			X			
37	03/10/11	04/18/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X		X			X			
37	05/19/11	09/26/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X		X			X			
37	08/24/11	10/03/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
37	09/08/11	10/17/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
37	09/22/11	10/31/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
37	09/27/11	11/21/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
38	11/15/08	09/14/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79	X														
38	01/28/09	04/06/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
38	09/24/09	12/14/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
38	10/11/09	12/14/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
38	12/27/09	02/15/10	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
38	02/04/10	04/26/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33	X														
38	02/21/10	11/07/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
38	03/07/10	05/17/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33	X														

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *									
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
38	03/25/10	06/06/11	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
38	04/08/10	06/21/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33	X														
38	04/25/10	07/12/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
38	04/29/10	06/28/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
38	04/29/10	07/12/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
38	05/20/10	06/28/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89	X														
38	09/05/10	11/15/10	$ 41.09	$ 51.36	$ 10.27	$ -	$ 10.27	X														
38	01/18/11	02/21/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
38	03/03/11	05/18/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
38	03/11/11	05/18/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
38	04/12/11	06/06/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X					X	
38	07/10/11	08/22/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28	X														
39	06/17/08	02/16/09	$ 34.09	$ 68.17	$ 34.08	$ -	$ 34.08	X														
39	11/11/08	01/26/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79	X														
39	01/20/09	03/09/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
39	03/21/09	05/18/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
39	05/20/09	06/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77	X														
39	06/01/09	07/27/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
39	06/17/09	07/27/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
39	08/08/09	10/12/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
39	02/13/10	03/29/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X			X			X			
39	02/15/10	04/12/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X			X			X			
39	03/04/10	04/26/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X			X			X			
39	04/26/10	06/21/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X			X			X			
39	04/30/10	06/21/10	$ 38.30	$ 69.63	$ 31.33	$ -	$ 31.33		X				X			X			X			
39	05/24/10	08/23/10	$ 40.21	$ 73.10	$ 32.89	$ -	$ 32.89		X				X			X			X			
39	06/03/10	08/23/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
39	06/07/10	08/02/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
39	06/14/10	08/23/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
39	06/16/10	08/02/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
39	08/04/10	10/04/10	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
39	11/05/10	12/20/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48		X				X			X			X			
40	09/15/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
40	09/17/10	05/30/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
40	09/30/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
40	10/07/10	11/22/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48		X				X			X			X			
40	10/28/10	01/10/11	$ 41.09	$ 74.71	$ 33.62	$ -	$ 33.62		X				X			X			X			
40	11/01/10	12/20/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48		X				X			X			X			
40	11/02/10	12/20/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48		X				X			X			X			
40	01/03/11	02/14/11	$ -	$ 73.95	$ 73.95	$ -	$ 73.95		X				X			X			X			
40	01/07/11	02/14/11	$ -	$ 73.95	$ 73.95	$ -	$ 73.95		X				X			X			X			
40	01/10/11	02/14/11	$ -	$ 73.95	$ 73.95	$ -	$ 73.95		X				X			X			X			
40	01/17/11	02/21/11	$ 33.09	$ 73.95	$ 40.86	$ -	$ 40.86		X				X			X			X			
40	01/18/11	02/21/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
40	02/01/11	03/07/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
40	02/21/11	03/28/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
40	03/01/11	04/04/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X		X	X			X			
40	03/08/11	04/18/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
40	03/15/11	04/18/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
40	03/28/11	05/23/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
40	04/11/11	05/23/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
40	04/12/11	05/23/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X				X			X			X			
41	01/20/11	04/04/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X		X				
41	02/11/11	04/04/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X		X				
41	02/15/11	04/04/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X		X				
41	02/18/11	04/04/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X		X				
41	02/24/11	04/04/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X		X				
41	03/24/11	04/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X		X				

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *									
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form EXpired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
41	04/06/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X		X				
41	04/19/11	05/16/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X		X				
41	04/21/11	05/16/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X		X				
41	04/27/11	05/30/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X		X				
41	05/11/11	06/13/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X		X				
41	05/17/11	06/13/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X		X				
41	06/07/11	07/04/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
41	07/05/11	09/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
41	07/07/11	09/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
41	07/18/11	09/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
41	07/28/11	09/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
41	08/30/11	10/03/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
41	09/27/11	10/31/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
41	11/15/11	12/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	02/08/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	03/08/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X		X	X					X	
42	03/15/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X		X	X					X	
42	04/05/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X		X	X					X	
42	04/12/11	05/16/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X		X	X					X	
42	04/19/11	05/16/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X		X	X					X	
42	06/14/11	07/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X		X	X					X	
42	06/21/11	07/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	07/06/11	09/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	07/12/11	08/15/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	08/09/11	10/03/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	08/23/11	10/03/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	08/30/11	10/03/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	09/06/11	11/28/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	09/27/11	10/31/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	10/04/11	12/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	10/11/11	11/28/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	10/25/11	12/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	11/08/11	12/12/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
42	11/15/11	12/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
43	02/02/11	02/28/11	$ -	$ 75.04	$ 75.04	$ -	$ 75.04		X				X			X						
43	02/07/11	03/07/11	$ -	$ 73.95	$ 73.95	$ -	$ 73.95		X				X			X						
43	02/23/11	03/28/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	03/14/11	04/11/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	04/04/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	04/11/11	05/16/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	04/17/11	05/16/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	05/02/11	05/30/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77	X														
43	05/03/11	05/30/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	05/17/11	06/13/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	05/30/11	07/04/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	06/07/11	09/19/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	06/15/11	07/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	06/19/11	07/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	08/08/11	09/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	08/16/11	09/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	08/24/11	10/03/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	09/21/11	10/17/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	10/04/11	11/21/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
43	10/10/11	11/21/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
44	11/27/08	02/02/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X				X			X			X			
44	12/11/08	02/23/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X				X			X			X			
44	12/16/08	02/23/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X				X			X			X			
44	12/18/08	02/18/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X				X			X			X			

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	Error Codes: 1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	Missing Service Documentation *: 2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
44	12/30/08	02/23/09	$ 35.79	$ 71.58	$ 35.79	$ -	$ 35.79		X				X			X			X			
44	01/06/09	03/02/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	01/17/09	03/02/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	01/22/09	03/09/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	01/24/09	03/09/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	03/18/09	05/18/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	03/21/09	05/18/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	03/23/09	05/18/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	03/24/09	05/18/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	03/30/09	05/25/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	04/02/09	06/15/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	05/04/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	05/18/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	05/20/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	06/03/09	08/03/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
44	06/29/09	09/14/09	$ 36.77	$ 73.54	$ 36.77	$ -	$ 36.77		X				X			X			X			
47	11/15/11	12/26/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	
47	11/18/11	12/26/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X					X			X				X	
49	03/31/11	05/09/11	$ 140.18	$ 175.22	$ 35.04	$ -	$ 35.04		X						X	X						
49	04/06/11	05/30/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X							X						
49	04/27/11	05/30/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X							X						
49	05/04/11	06/06/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X							X						
49	06/23/11	08/08/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X							X						
49	06/29/11	08/08/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X							X						
49	07/11/11	08/22/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X							X						
49	07/14/11	08/22/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X							X						
49	07/27/11	09/05/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X							X						
49	09/15/11	10/17/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X							X						
49	09/20/11	10/31/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X												X	
50	08/02/11	11/28/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X												X	
51	01/06/11	04/04/11	$ 140.18	$ 175.22	$ 35.04	$ -	$ 35.04		X										X		X	
51	02/03/11	04/04/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X									X				
51	02/10/11	04/04/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X									X				
51	03/01/11	04/04/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X									X				
51	04/07/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X									X				
51	04/21/11	05/16/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X									X				
51	04/28/11	05/30/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X									X				
51	05/05/11	06/06/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X									X				
51	05/12/11	06/13/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X									X				
51	05/17/11	06/13/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X									X				
51	06/09/11	07/04/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X									X				
51	06/16/11	07/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X												X	
51	07/06/11	09/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X												X	
51	07/12/11	08/15/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X												X	
51	07/26/11	09/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X												X	
51	09/16/11	10/17/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X												X	
51	10/13/11	11/28/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X												X	
51	10/21/11	11/28/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X												X	
51	10/26/11	12/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X												X	
51	11/04/11	12/12/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X												X	
52	01/19/11	02/28/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
52	01/26/11	02/21/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
52	02/16/11	03/21/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
52	03/01/11	03/28/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
52	03/15/11	04/11/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
52	04/05/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
52	04/11/11	05/16/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
52	05/15/11	06/13/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *									
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
52	06/24/11	06/27/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
52	06/13/11	07/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
52	06/14/11	07/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
52	06/19/11	07/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
52	08/07/11	09/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
52	08/09/11	09/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
52	08/16/11	09/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
52	10/05/11	11/21/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
52	10/18/11	12/28/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
52	10/25/11	11/28/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
52	11/01/11	12/12/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
52	11/06/11	12/12/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
53	06/17/08	02/16/09	$ 34.09	$ 68.17	$ 34.08	$ -	$ 34.08		X				X			X					X	
54	08/17/10	12/13/10	$ 142.19	$ 177.74	$ 35.55	$ -	$ 35.55				X			X		X			X			
54	08/27/10	12/13/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54	X			X											
54	08/27/10	12/13/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
54	08/30/10	12/13/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
54	09/02/10	12/13/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48		X		X				X							
54	09/13/10	12/13/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
54	09/16/10	12/13/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X		X				X							
54	09/16/10	12/13/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
54	10/14/10	11/29/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54		X		X				X							
54	10/14/10	11/29/10	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48				X											
54	10/20/10	11/29/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
54	10/25/10	12/06/10	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
54	11/08/10	01/10/11	$ 42.14	$ 52.68	$ 10.54	$ -	$ 10.54				X											
54	02/28/11	04/04/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
54	03/11/11	04/11/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
54	03/16/11	04/18/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
54	03/22/11	04/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
54	03/27/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
54	04/18/11	05/23/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77				X											
54	04/23/11	05/23/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77	X			X											
55	01/20/11	04/04/11	$ 140.18	$ 175.22	$ 35.04	$ -	$ 35.04		X								X					
56	01/26/11	04/04/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X								X					
56	11/10/11	12/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X						X							
56	11/17/11	12/26/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X						X							
59	12/22/10	04/11/11	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48		X							X						
59	12/31/10	04/11/11	$ 42.14	$ 76.62	$ 34.48	$ -	$ 34.48		X							X						
59	01/13/11	04/11/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X							X						
59	01/19/11	04/11/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X							X						
59	01/22/11	04/11/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X							X						
59	02/15/11	04/11/11	$ 40.67	$ 73.95	$ 33.28	$ -	$ 33.28		X						X							
60	01/30/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
60	02/15/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
60	02/23/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
60	03/02/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
60	03/08/11	04/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
60	03/22/11	05/09/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
60	03/27/11	04/25/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
60	04/12/11	05/16/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
60	04/17/11	05/16/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
60	04/26/11	05/30/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
60	06/07/11	09/19/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
60	07/19/11	08/22/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
60	08/23/11	10/03/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						
60	08/24/11	10/03/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
60	08/29/11	10/03/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X						

Appendix C
Dual Eligible Cases

Findings for Each Sample Item

								Error Codes					Missing Service Documentation *										
Sample #	Date of Service	Date of Payment	Medicare Paid	Medicare Approved	Amount Paid	Corrected Amount	Recoupment Amount	1. Missing Patient Record	2. Missing Service Documentation *	3. Incorrect Procedure Code Billed	4. Other Insurance Available	5. Not Medically Necessary	2a. No Consent Form	2b. Consent Form Expired	2c. No Clinical Documentation	2d. Missing Treatment Plan Review	2e. Treatment Plan Not Updated	2f. Handwriting Illegible	2g. Failed To Maintain A Separate Record For Each Patient	2h. Per Consultant Insufficient Documentation	2i. Missing Clinician's Signature	2j. Medicaid Only, Visit Below Minimum Threshold
60	09/06/11	11/28/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77	X														
60	09/07/11	11/28/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X				X			X					X	
60	09/19/11	10/17/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X												X	
60	10/09/11	11/21/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X												X	
60	11/02/11	12/12/11	$ 41.27	$ 75.04	$ 33.77	$ -	$ 33.77		X												X	
61	11/11/07	03/02/09	$ 35.13	$ 70.25	$ 35.12	$ -	$ 35.12		X								X					
61	11/13/07	03/02/09	$ 35.13	$ 70.25	$ 35.12	$ -	$ 35.12		X								X					
61	11/20/07	03/02/09	$ 35.13	$ 70.25	$ 35.12	$ -	$ 35.12		X								X					
61	11/27/07	03/02/09	$ 35.13	$ 70.25	$ 35.12	$ -	$ 35.12		X								X					
61	11/29/07	03/02/09	$ 35.13	$ 70.25	$ 35.12	$ -	$ 35.12		X								X					
61	01/18/08	03/02/09	$ -	$ 70.01	$ 70.01	$ -	$ 70.01		X								X					
61	04/01/08	10/12/09	$ 35.01	$ 70.01	$ 35.00	$ -	$ 35.00		X								X					
61	04/04/08	10/12/09	$ 35.01	$ 70.01	$ 35.00	$ -	$ 35.00		X								X					
62	04/02/08	10/12/09	$ 35.01	$ 70.01	$ 35.00	$ -	$ 35.00		X					X		X			X			
62	04/04/08	10/12/09	$ 35.01	$ 70.01	$ 35.00	$ -	$ 35.00		X					X		X			X			
63	11/26/08	01/19/09	$ 36.75	$ 45.94	$ 9.19	$ -	$ 9.19		X				X			X			X			
63	12/17/08	02/09/09	$ 36.75	$ 45.94	$ 9.19	$ -	$ 9.19		X				X			X			X			
63	01/07/09	03/09/09	$ 5.14	$ 45.86	$ 40.72	$ -	$ 40.72		X				X			X			X			
63	01/09/09	02/09/09	$ -	$ 47.14	$ 47.14	$ -	$ 47.14		X				X			X			X			
63	01/14/09	03/02/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	01/21/09	03/02/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	02/06/09	03/23/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	04/07/09	05/25/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	04/14/09	05/25/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	04/21/09	05/25/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	04/24/09	05/25/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	05/08/09	06/15/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	05/23/09	06/22/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	05/28/09	07/13/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	05/29/09	07/13/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	06/05/09	07/13/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	06/09/09	07/13/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	06/13/09	07/27/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	06/30/09	08/10/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
63	07/10/09	08/10/09	$ 37.71	$ 47.14	$ 9.43	$ -	$ 9.43		X				X			X			X			
							$ 25,881.61	126	641	1	89	30	396	94	74	461	78	24	288	30	128	0

SAMPLE DESIGN

The sample design used for Audit #13-1433 was as follows:

- Universe - Medicaid claims for mental health services paid during the period January 1, 2009, through December 31, 2011.
- Sampling Frame - The sampling frame for this objective is the Medicaid electronic database of paid Provider claims for mental health services paid during the period January 1, 2009, through December 31, 2011.
- Sample Unit - The sample unit is a Medicaid case paid during the period January 1, 2009, through December 31, 2011.
- Sample Design – Stratified sampling was used for sample selection.
- Sample Size – The sample size is 63 cases (1,096 claims).