



NEW YORK STATE  
DEPARTMENT OF HEALTH  
OFFICE OF THE MEDICAID INSPECTOR GENERAL

REVIEW OF HILLSIDE CHILDREN'S CENTER  
CLAIMS FOR OMH REHABILITATIVE FAMILY BASED TREATMENT  
SERVICES  
PAID FROM  
APRIL 1, 2005 – DECEMBER 31, 2009

FINAL AUDIT REPORT  
AUDIT #: 11-1679

James C. Cox  
Medicaid Inspector General

August 15, 2014



STATE OF NEW YORK  
OFFICE OF THE MEDICAID INSPECTOR GENERAL  
259 Monroe Avenue, Suite 312  
Rochester, NY 14607

ANDREW M. CUOMO  
GOVERNOR

JAMES C. COX  
MEDICAID INSPECTOR GENERAL

August 15, 2014

[REDACTED]  
Hillside Children's Center  
1183 Monroe Avenue  
Rochester, New York 14620

Re: Final Audit Report  
Audit #: 11-1679  
Provider ID #: [REDACTED]  
[REDACTED]  
FEIN: [REDACTED]

Dear [REDACTED]

Enclosed is the Office of the Medicaid Inspector General (OMIG) final audit report entitled "Review of Hillside Children's Center" (Provider) paid claims for OMH rehabilitative family based treatment services covering the period April 1, 2005, through December 31, 2009.

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. The adjusted mean point estimate overpaid is \$304,557. The adjusted lower confidence limit of the amount overpaid is \$143,557. We are 95% certain that the actual amount of the overpayment is greater than the lower confidence limit. This audit may be settled through repayment of the adjusted lower confidence limit of \$143,557.

[REDACTED]  
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August 15, 2014

if the Provider has any questions or comments concerning this final audit report, please contact [REDACTED] or through email at [REDACTED]. Please refer to report number 11-1679 in all correspondence.

Sincerely, [REDACTED]

[REDACTED]  
Division of Medicaid Audit, Rochester  
Office of the Medicaid Inspector General

[REDACTED]  
Enclosure

CERTIFIED MAIL [REDACTED]  
RETURN RECEIPT REQUESTED

Ver-5.0

## **OFFICE OF THE MEDICAID INSPECTOR GENERAL**

[www.omig.ny.gov](http://www.omig.ny.gov)

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

### **DIVISION OF MEDICAID AUDIT**

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

### **DIVISION OF MEDICAID INVESTIGATIONS**

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

### **DIVISION OF TECHNOLOGY AND BUSINESS AUTOMATION**

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

### **OFFICE OF COUNSEL TO THE MEDICAID INSPECTOR GENERAL**

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

## **EXECUTIVE SUMMARY**

### **BACKGROUND**

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. In New York State, the Department of Health (DOH) administers the Medicaid program. 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.

Reimbursement under the Medicaid Program is available for OMH rehabilitative family based treatment (FBT) services provided by residential programs that are licensed in accordance with the provisions of Article 31 of the Mental Hygiene Law. Residential programs primarily have a rehabilitative focus and provide an array of rehabilitative and supportive services to individuals diagnosed with severe and persistent mental illness. The purpose of these programs is to provide varied services which support and assist individuals with their goal of integration into the community.

OMH rehabilitative FBT services provided by residential programs are based upon a comprehensive client assessment and must have the written authorization of a physician. Providers must implement an individualized written service plan for each resident identifying the specific services to be offered. These services are intended to focus on improving or maintaining resident skills that enable a resident to remain living in community housing. The specific standards and criteria for OMH rehabilitative FBT services within residential programs are outlined in Title 14 NYCRR Parts 593 and 594. The Provider Manual pertaining to OMH Certified Rehabilitation Services also provides program guidance in claiming Medicaid reimbursement for OMH rehabilitative FBT services.

### **PURPOSE AND SCOPE**

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for OMH rehabilitative FBT services complied with applicable federal and state laws, regulations, rules and policies governing the New York State Medicaid Program. With respect to OMH rehabilitative FBT services, this audit covered services paid by Medicaid from April 1, 2005, through December 31, 2009.

### **SUMMARY OF FINDINGS**

We inspected a random sample of 100 services with \$425,293.09 in Medicaid payments. Of the 100 services in our random sample, 20 services had at least one error and did not comply with state requirements. Of the 20 noncompliant services, one contained more than one deficiency. Specifics are as follows:

<u>Error Description</u>	<u>Number of Errors</u>
Missing Renewal/Reauthorization of Authorization	14
Missing Progress Note	3
Missing Initial Physician Authorization	3
Missing Service Plan/Service Plan Review	1

Based on the procedures performed, the OMIG has determined the Provider was overpaid \$63,482.74 in sample overpayments with an extrapolated adjusted point estimate of \$304,557. The adjusted lower confidence limit of the amount overpaid is \$143,557.

Please note that OMH will determine if the Provider is due a refund for previously paid exempt income corresponding to the audit period April 1, 2005, through December 31, 2009. If a refund is due, it will be paid to the Provider prior to the collection of the overpayment identified in this audit.

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## **INTRODUCTION**

### **BACKGROUND**

#### **Medicaid Program**

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

#### **New York State's Medicaid Program**

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

#### **New York State's OMH Rehabilitative Family Based Treatment Program**

Reimbursement under the Medicaid Program is available for OMH rehabilitative FBT services provided by residential programs that are licensed in accordance with the provisions of Article 31 of the Mental Hygiene Law. Residential programs primarily have a rehabilitative focus and provide an array of rehabilitative and supportive services to individuals diagnosed with severe and persistent mental illness. The purpose of these programs is to provide varied services which support and assist individuals with their goal of integration into the community.

OMH rehabilitative FBT services provided by residential programs are based upon a comprehensive client assessment and must have the written authorization of a physician. Providers must implement an individualized written service plan for each resident identifying the specific services to be offered. These services are intended to focus on improving or maintaining resident skills that enable a resident to remain living in community housing. The specific standards and criteria for OMH rehabilitative FBT services within residential programs are outlined in Title 14 NYCRR Parts 593 and 594. The Provider Manual pertaining to OMH Certified Rehabilitation Services also provides program guidance in claiming Medicaid reimbursement for OMH rehabilitative FBT services.

### **PURPOSE, SCOPE, AND METHODOLOGY**

#### **Purpose**

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for OMH rehabilitative FBT 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

Our audit period covered payments to the Provider for OMH rehabilitative FBT services paid by Medicaid from April 1, 2005, through December 31, 2009. Our audit universe consisted of 1,088 claims totaling \$4,596,219.53.

During our audit, we did not review the overall internal control structure of the Provider. Rather, we limited our internal control review to the objective of our audit.

## Methodology

To accomplish our objective, we:

- reviewed applicable federal and state laws, regulations, rules and policies;
- held discussions with the Provider's management personnel to gain an understanding of the OMH rehabilitative FBT services program;
- ran computer programming application of claims in our data warehouse that identified 1,088 paid OMH rehabilitative FBT services claims, totaling \$4,596,219.53;
- selected a random sample of 100 services from the population of 1,088 services; and,
- estimated the overpayment paid in the population of 1,088 services.

For each sample selection we inspected, as available, the following:

- Medicaid electronic claim information
- Patient record, including, but not limited to:
  - Admission Plans/Notes
  - Initial Service Plans (ISP) /Service Plan Reviews (SPR)
  - Physician Authorizations
  - Monthly Progress Notes
  - Qualified Mental Health Staff Qualifications
  - Daily Logs
  - Monthly Claims
  - Client Information / PARS Software
- Any additional documentation deemed by the Provider necessary to substantiate the Medicaid paid claim

## 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 and Mental Hygiene [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, Title 14 NYCRR Sections 593 and 594 as well as the Manual for OMH Certified Rehabilitation Services.
- 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**

This audit report incorporates consideration of any additional documentation and information presented in response to the Draft Audit Report dated July 14, 2014.

The information provided resulted in no change to any of the disallowances. The findings in the Final Audit Report are identical to those in the Draft Audit Report.

## AUDIT FINDINGS DETAIL

The OMIG's review of Medicaid claims paid to the Provider from April 1, 2005, through December 31, 2009, identified 20 claims with at least one error, for a total sample overpayment of \$63,482.74 (Attachment C). This audit report incorporates consideration of any additional documentation and information presented in response to the Draft Audit Report dated July 14, 2014. Appropriate adjustments were made to the findings.

### 1. Missing Renewal/Reauthorization of Authorization

Regulations state, "Physician's authorizations must be renewed as follows:

(1) every six months for individuals residing within...residential programs for children and adolescents..."

*14 NYCRR Section 593.6(b)*

Medicaid policy states, "Re-authorization for all children and adolescent programs is every six months..."

*Office of Mental Health Rehabilitation In Community Residences,  
Policy Guidelines, Version 2006-1, Section I*

In 14 instances pertaining to 10 residents, the record did not contain the required reauthorization signed by a physician at the time rehabilitative services were delivered. This finding applies to Sample #'s 3, 15, 16, 19, 25, 31, 40, 47, 48, 49, 68, 71, 75 and 87.

### 2. Missing Progress Note

Regulations state, "Progress notes shall be recorded by staff members who are authorized by the program. Such notes shall be prepared at least monthly and shall indicate the type of community rehabilitation services which have been provided, any significant events which have occurred and, if appropriate, any recommendations for changes to the goals and objectives of the service plan."

*14 NYCRR Section 593.6(e)*

Regulations also state, "Progress notes shall be recorded by authorized program staff members. Such notes shall be prepared at least monthly...and shall indicate the type of services which have been provided, any significant events which have occurred, progress toward achieving goals of the service plan and, if appropriate, any recommendations for changes to the goals and objectives of the service plan. For family-based treatment...programs, these notes must be based upon daily logs maintained by FBT...parents which are reviewed weekly by program staff..."

*14 NYCRR Section 594.10(c)*

In addition, regulations state, "The case record...shall include the following information:... (7) dated progress notes which relate to goals and objectives of service provision in accordance with periodic reviews;..."

*14 NYCRR Section 594.15(b)(7)*

In 3 instances pertaining to 3 residents, the required progress note was missing. This finding applies to Sample #'s 7, 16 and 26.

**3. Missing Initial Physician Authorization**

Regulations state, "In order to receive reimbursement for the provision of community rehabilitation services to an individual, the provider of service must ensure that the individual has been authorized in writing by a physician, prior to or upon admission, to receive services as provided by the program. The written authorization must be retained as a part of the individual's case record..."

*14 NYCRR Section 593.6(a)*

Medicaid policy states, "Each client prior to or upon admission into a Licensed Residential/Housing Program (which includes CR, FBT and TFH) must be seen by a licensed physician who makes a determination that services are appropriate and signs a written authorization which is kept on file by the provider."

*Office of Mental Health Rehabilitation In Community Residences,  
Policy Guidelines, Version 2006-1, Section I*

In 3 instances pertaining to 2 residents, the record did not contain the required initial authorization signed by a physician at the time rehabilitative services were delivered. This finding applies to Sample #'s 6, 12 and 29.

**4. Missing Service Plan/Service Plan Review**

Regulations state, "Community rehabilitation services shall be provided in accordance with a service plan developed within four weeks of admission to the program..."

*14 NYCRR Section 593.6(c)*

Regulations also state, "The service plan shall be reviewed at least every three months with the initial review occurring three months from the date of admission..."

*14 NYCRR Section 593.6(f)*

In addition, Regulations state, "Services provided within a family-based treatment...program, shall be provided in accordance with a service plan developed within four weeks of admission to the program..."

*14 NYCRR Section 594.10(a)*

Regulations further state, "The individualized service plan shall be reviewed at least every three months...with the initial review occurring three months from the date of admission..."

*14 NYCRR Section 594.10(d)*

Medicaid policy states, "A written service plan for each client in any Licensed Residential/Housing Program is required...The service plan review shall be conducted at least every 3 months..."

*Office of Mental Health Rehabilitation In Community Residences,  
Policy Guidelines, Version 2006-1, Section I*

In 1 instance, the record did not contain a service plan review at the time rehabilitative services were delivered. This finding applies to Sample # 41.

## PROVIDER RIGHTS

In accordance with 18 NYCRR Part 518 which regulates the collection of overpayments, your repayment options are described below. If you decide to repay the adjusted lower confidence limit amount of \$143,557, one of the following repayment options must be selected within 20 days from the date of this letter:

**OPTION #1:** Make 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 and be sent with the attached Remittance Advice to:

[REDACTED]  
New York State Department of Health  
Medicaid Financial Management  
GNARESP Corning Tower, Room 2739  
File #11-1679  
Albany, New York 12237

**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%. If the process of establishing the repayment agreement exceeds 20 days from the date of the final audit report, the OMIG will impose a 50% withhold after 20 days until the agreement is established. 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. In addition, if you receive an adjustment in your favor while you owe funds to the State, such adjustment will be applied against any amount owed. If you wish to enter into a repayment agreement, please contact the Bureau of Collections Management within 20 days at the following:

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

[REDACTED]

If you choose not to settle this audit through repayment of the adjusted lower confidence limit, you have the right to challenge these findings by requesting an administrative hearing where the OMIG would seek and defend the adjusted point estimate of \$304,557. 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**

[REDACTED]  
Hillside Children's Center  
1183 Monroe Avenue  
Rochester, New York 14620

**AMOUNT DUE: \$143,557**

**PROVIDER ID** [REDACTED]

**AUDIT #11-1679**

AUDIT	<input checked="" type="checkbox"/>	PROVIDER
	<input type="checkbox"/>	RATE
	<input type="checkbox"/>	PART B
TYPE	<input type="checkbox"/>	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:

[REDACTED]  
New York State Department of Health  
Medicaid Financial Management  
GNARESP Corning Tower, Room 2739  
File #11-1679  
Albany, New York 12237

*Thank you for your cooperation.*

## **SAMPLE DESIGN**

The sample design used for Audit #11-1679 was as follows:

- Universe - Medicaid claims for OMH rehabilitative FBT services paid during the period April 1, 2005, through December 31, 2009.
- Sampling Frame - The sampling frame for this objective is the Medicaid electronic database of paid Provider claims for OMH rehabilitative FBT services paid during the period April 1, 2005, through December 31, 2009.
- Sample Unit - The sample unit is a Medicaid claim paid during the period April 1, 2005, through December 31, 2009.
- Sample Design – Simple sampling was used for sample selection.
- Sample Size – The sample size is 100 services.

### SAMPLE RESULTS AND ESTIMATES

Universe Size	1,088
Sample Size	100
Sample Value	\$ 425,293.09
Sample Overpayments	\$ 63,482.74
Net Financial Error Rate	14.9%
Confidence Level	90%

#### Extrapolation of Sample Findings

Total Sample Overpayments	\$ 63,482.74
<b>Less Overpayments Not Extrapolated*</b>	<u>(39,082.55)</u>
Sample Overpayments for Extrapolation Purposes	\$ 24,400.19
Sample Size	100
Mean Dollars in Error for Extrapolation Purposes	\$ 244.0019
Universe Size	1,088
Point Estimate of Total Dollars	\$ 265,474
<b>Add Overpayments Not Extrapolated*</b>	<u>39,083</u>
Adjusted Point Estimate of Totals Dollars	<u>\$ 304,557</u>
Lower Confidence Limit	\$ 104,474
<b>Add Overpayments Not Extrapolated*</b>	<u>39,083</u>
Adjusted Lower Confidence Limit	<u>\$ 143,557</u>

\* The actual dollar disallowance for the following finding(s) was subtracted from the total sample overpayment and added to the Point Estimate and Lower Confidence Limit:

- **Finding #1 – Missing Renewal/Reauthorization of Authorization**

The dollar disallowance associated with this finding was not used in the extrapolation. However, this does not apply if an extrapolated finding was also identified for a sampled claim.

OFFICE OF THE MEDICAID INSPECTOR GENERAL  
HILLSIDE CHILDREN'S CENTER  
REVIEW OF OMH REHAB FOR FAMILY BASED TREATMENT (FBT) SERVICES  
PROJECT NUMBER: 11-1679  
REVIEW PERIOD: 4/1/2005 - 12/31/2009

Sample Number	Date of Service	Rate Code		Amount		Over Payment		DETAILED AUDIT FINDINGS			
		Billed	Derived	Paid	Derived	Extrapolated	Not-Extrapolated	1. Missing Renewal/ Reauthorization of Authorization	2. Missing Progress Note	3. Missing Initial Physician Authorization	4. Missing Service Plan/ Service Plan Review
1	03/01/05	4386	4386	\$ 3,810.72	\$ 3,810.72	\$ -	\$ -				
2	09/01/09	4386	4386	5,026.36	5,026.36	-	-				
3	02/01/08	4386		4,426.82	-	-	4,426.82	X			
4	05/01/08	4386	4386	4,594.75	4,594.75	-	-				
5	02/01/05	4386	4386	3,810.72	3,810.72	-	-				
6	02/01/07	4386		4,060.12	-	4,060.12	-			X	
7	10/01/06	4386		3,810.72	-	3,810.72	-		X		
8	03/01/06	4386	4386	3,810.72	3,810.72	-	-				
9	06/01/05	4386	4386	3,810.72	3,810.72	-	-				
10	06/01/05	4386	4386	3,810.72	3,810.72	-	-				
11	01/01/07	4386	4386	4,060.12	4,060.12	-	-				
12	12/01/06	4386		4,060.12	-	4,060.12	-			X	
13	07/01/09	4386	4386	5,026.36	5,026.36	-	-				
14	09/01/09	4386	4386	5,026.36	5,026.36	-	-				
15	08/01/06	4386		3,810.72	2,458.53	-	1,352.19	X			
16	02/01/05	4386		3,810.72	-	3,810.72	-	X	X		
17	05/01/08	4386	4386	4,594.75	4,594.75	-	-				
18	09/01/08	4386	4386	5,025.29	5,025.29	-	-				
19	03/01/05	4386		3,810.72	-	-	3,810.72	X			
20	01/01/08	4386	4386	4,426.82	4,426.82	-	-				
21	08/01/09	4386	4386	5,026.36	5,026.36	-	-				
22	07/01/06	4386	4386	3,810.72	3,810.72	-	-				
23	07/01/08	4386	4386	5,025.29	5,025.29	-	-				
24	11/01/09	4386	4386	5,026.36	5,026.36	-	-				
25	03/01/05	4386		3,810.72	-	-	3,810.72	X			

OFFICE OF THE MEDICAID INSPECTOR GENERAL  
HILLSIDE CHILDREN'S CENTER  
REVIEW OF OMH REHAB FOR FAMILY BASED TREATMENT (FBT) SERVICES  
PROJECT NUMBER: 11-1679  
REVIEW PERIOD: 4/1/2005 - 12/31/2009

Sample Number	Date of Service	Rate Code		Amount		Over Payment		DETAILED AUDIT FINDINGS			
		Billed	Derived	Paid	Derived	Extrapolated	Not-Extrapolated	1. Missing Renewal/ Reauthorization of Authorization	2. Missing Progress Note	3. Missing Initial Physician Authorization	4. Missing Service Plan/ Service Plan Review
26	10/01/05	4386		\$ 3,810.72	\$ -	\$ 3,810.72	\$ -		X		
27	03/01/05	4386	4386	3,810.72	3,810.72	-	-				
28	09/01/09	4386	4386	5,026.36	5,026.36	-	-				
29	04/02/08	4388		2,297.38	1,340.14	957.24	-			X	
30	03/01/06	4386	4386	3,810.72	3,810.72	-	-				
31	03/01/06	4386		3,810.72	-	-	3,810.72	X			
32	12/01/05	4386	4386	3,810.72	3,810.72	-	-				
33	02/01/08	4386	4386	4,426.82	4,426.82	-	-				
34	06/01/05	4386	4386	3,810.72	3,810.72	-	-				
35	11/01/09	4386	4386	5,026.36	5,026.36	-	-				
36	04/01/08	4386	4386	4,594.75	4,594.75	-	-				
37	10/01/07	4386	4386	4,041.10	4,041.10	-	-				
38	01/01/09	4386	4386	5,026.36	5,026.36	-	-				
39	04/01/08	4386	4386	4,594.75	4,594.75	-	-				
40	12/01/08	4386		5,026.36	2,010.54	-	3,015.82	X			
41	08/01/08	4386		5,025.29	1,134.74	3,890.55	-				X
42	01/01/06	4386	4386	3,810.72	3,810.72	-	-				
43	06/01/06	4386	4386	3,810.72	3,810.72	-	-				
44	06/01/05	4386	4386	3,810.72	3,810.72	-	-				
45	09/01/08	4386	4386	5,025.29	5,025.29	-	-				
46	08/01/09	4386	4386	5,026.36	5,026.36	-	-				
47	08/01/05	4386		3,810.72	3,196.09	-	614.63	X			
48	03/01/08	4386		4,594.75	3,010.35	-	1,584.40	X			
49	01/01/05	4386		3,810.72	-	-	3,810.72	X			
50	06/01/09	4387	4387	2,513.18	2,513.18	-	-				

OFFICE OF THE MEDICAID INSPECTOR GENERAL  
 HILLSIDE CHILDREN'S CENTER  
 REVIEW OF OMH REHAB FOR FAMILY BASED TREATMENT (FBT) SERVICES  
 PROJECT NUMBER: 11-1679  
 REVIEW PERIOD: 4/1/2005 - 12/31/2009

Sample Number	Date of Service	Rate Code		Amount		Over Payment		DETAILED AUDIT FINDINGS			
		Billed	Derived	Paid	Derived	Extrapolated	Not-Extrapolated	1. Missing Renewal/ Reauthorization of Authorization	2. Missing Progress Note	3. Missing Initial Physician Authorization	4. Missing Service Plan/ Service Plan Review
51	05/01/09	4386	4386	\$ 5,026.36	\$ 5,026.36	\$ -	\$ -				
52	11/01/08	4386	4386	5,025.29	5,025.29	-	-				
53	02/01/09	4386	4386	5,026.36	5,026.36	-	-				
54	12/01/07	4386	4386	4,426.82	4,426.82	-	-				
55	08/01/07	4386	4386	4,041.10	4,041.10	-	-				
56	04/01/06	4386	4386	3,810.72	3,810.72	-	-				
57	04/01/07	4386	4386	4,041.10	4,041.10	-	-				
58	07/01/08	4386	4386	5,025.29	5,025.29	-	-				
59	09/01/05	4386	4386	3,810.72	3,810.72	-	-				
60	07/01/09	4386	4386	5,026.36	5,026.36	-	-				
61	09/01/05	4386	4386	3,810.72	3,810.72	-	-				
62	10/01/07	4386	4386	4,041.10	4,041.10	-	-				
63	12/01/08	4386	4386	5,026.36	5,026.36	-	-				
64	03/01/07	4386	4386	4,041.10	4,041.10	-	-				
65	02/01/08	4386	4386	4,426.82	4,426.82	-	-				
66	07/01/07	4386	4386	4,041.10	4,041.10	-	-				
67	06/01/06	4386	4386	3,810.72	3,810.72	-	-				
68	08/01/05	4386		3,810.72	491.71		3,319.01	X			
69	08/01/06	4386	4386	3,810.72	3,810.72	-	-				
70	11/01/05	4386	4386	3,810.72	3,810.72	-	-				
71	04/01/06	4387		1,905.36	-		1,905.36	X			
72	06/01/07	4386	4386	4,041.10	4,041.10	-	-				
73	02/01/09	4386	4386	5,026.36	5,026.36	-	-				
74	12/01/09	4386	4386	5,201.90	5,201.90	-	-				
75	02/01/06	4386		3,810.72	-		3,810.72	X			

OFFICE OF THE MEDICAID INSPECTOR GENERAL  
HILLSIDE CHILDREN'S CENTER  
REVIEW OF OMH REHAB FOR FAMILY BASED TREATMENT (FBT) SERVICES  
PROJECT NUMBER: 11-1679  
REVIEW PERIOD: 4/1/2005 - 12/31/2009

Sample Number	Date of Service	Rate Code		Amount		Over Payment		DETAILED AUDIT FINDINGS			
		Billed	Derived	Paid	Derived	Extrapolated	Not-Extrapolated	1. Missing Renewal/ Reauthorization of Authorization	2. Missing Progress Note	3. Missing Initial Physician Authorization	4. Missing Service Plan/ Service Plan Review
76	07/01/05	4386	4386	\$ 3,810.72	\$ 3,810.72	\$ -	\$ -				
77	12/01/08	4386	4386	5,026.36	5,026.36	-	-				
78	09/01/07	4386	4386	4,041.10	4,041.10	-	-				
79	04/01/08	4386	4386	4,594.75	4,594.75	-	-				
80	04/01/88	4386	4386	4,594.75	4,594.75	-	-				
81	07/01/08	4386	4386	5,025.29	5,025.29	-	-				
82	07/01/08	4386	4386	5,025.29	5,025.29	-	-				
83	05/01/08	4386	4386	4,594.75	4,594.75	-	-				
84	07/01/06	4387	4387	1,905.36	1,905.36	-	-				
85	07/01/07	4386	4386	4,041.10	4,041.10	-	-				
86	03/01/08	4386	4386	4,594.75	4,594.75	-	-				
87	05/01/05	4386		3,810.72	-		3,810.72	X			
88	03/01/05	4386	4386	3,810.72	3,810.72		-				
89	12/01/09	4386	4386	5,201.90	5,201.90		-				
90	09/01/06	4386	4386	3,810.72	3,810.72	-	-				
91	05/01/07	4386	4386	4,041.10	4,041.10	-	-				
92	12/01/07	4386	4386	4,426.82	4,426.82	-	-				
93	11/01/08	4386	4386	5,025.29	5,025.29	-	-				
94	06/01/08	4386	4386	5,025.29	5,025.29	-	-				
95	08/01/08	4386	4386	5,025.29	5,025.29	-	-				
96	05/01/06	4386	4386	3,810.72	3,810.72	-	-				
97	08/01/08	4386	4386	5,025.29	5,025.29	-	-				
98	07/01/07	4386	4386	4,041.10	4,041.10	-	-				
99	06/01/05	4386	4386	3,810.72	3,810.72	-	-				
100	05/01/05	4386	4386	3,810.72	3,810.72	-	-				
<b>Totals</b>				<b>\$ 425,293.09</b>	<b>\$ 361,810.35</b>	<b>\$ 24,400.19</b>	<b>\$ 39,082.55</b>	<b>14</b>	<b>3</b>	<b>3</b>	<b>1</b>