



**Office of the
Medicaid Inspector
General**

**NEW YORK STATE
OFFICE OF THE MEDICAID INSPECTOR GENERAL**

**REVIEW OF COMPREHENSIVE WOMEN'S MEDICAL SERVICES
CLAIMS PAID FROM
JANUARY 1, 2010 – DECEMBER 31, 2012**

**FINAL AUDIT REPORT
OMIG AUDIT #: 13-4256
CMS AUDIT #: 1-24419643**

**Dennis Rosen
Medicaid Inspector General**

December 15, 2015



Office of the
Medicaid Inspector
General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

December 15, 2015

[REDACTED]
Comprehensive Women's Medical Services
14732 Jamaica Avenue
Jamaica, New York 11435

Re: Final Audit Report
OMIG Audit #: 13-4256
CMS Audit #: 1-24419643
Provider ID #: [REDACTED]
NPI #: [REDACTED]

Dear [REDACTED]:

The IPRO Healthcare Integrity Group (IPRO) has been contracted by the Centers for Medicare & Medicaid Services (CMS) to audit providers participating in the New York Medicaid program. Under authority of the Medicaid Integrity Program, IPRO conducted an audit claims paid to Comprehensive Women's Medical Services (Provider) between January 1, 2010, and December 31, 2012. IPRO issued a draft audit report to the Provider on May 6, 2015.

In accordance with the collaborative audit plan approved by the CMS and OMIG, OMIG is charged with reviewing IPRO's audit findings and issuing the enclosed final audit report.

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. The mean point estimate overpaid is \$275,813. The lower confidence limit of the amount overpaid is \$266,480. 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 lower confidence limit of \$266,480.

[REDACTED]
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December 15, 2015

If the Provider has any questions or comments concerning this final audit report, please contact me at [REDACTED]. Please refer to report number 13-4256 in all correspondence.

Sincerely,

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

[REDACTED]
Enclosure

CERTIFIED MAIL # [REDACTED]
RETURN RECEIPT REQUESTED

[REDACTED]

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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

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. 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 physician services 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 physician services claims 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 audit period covered payments to the Provider for claims paid by Medicaid from January 1, 2010, through December 31, 2012. The audit universe consisted of 10,242 claims totaling \$295,784.45.

During this audit, IPRO did not review the overall internal control structure of the Provider. Rather, they limited the internal control review to the objective of the audit.

Auditors reviewed a random sample of 250 claims with \$9,181.51 in Medicaid overpayments. Of the 250 claims in the random sample, 236 claims had at least one error and did not comply with state requirements. Of the 236 noncompliant claims, none of the claims contained more than one deficiency. Specifics are as follows:

| <u>Error Description</u> | <u>Number of Errors</u> |
|--|-------------------------|
| Physician Services Covered by APG Payments | 209 |
| Missing Record | 18 |
| Missing Documentation | 9 |

Based on the procedures performed, the OMIG has determined the Provider was overpaid \$8,770.51 in sample overpayments with an extrapolated point estimate of \$275,813. The lower confidence limit of the amount overpaid is \$266,480.

Methodology

To accomplish the 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 program;
- ran computer programming application of claims in the Medicaid data warehouse that identified 10,242 paid claims, totaling \$295,784.45;
- selected a random sample of 250 claims from the population of 10,242 claims; and,
- estimated the overpayment paid in the population of 10,242 claims.

Documentation Reviewed

Documentation and records to support services reimbursed by New York were mailed by Comprehensive Women's Medical Services to IPRO's Albany and Lake Success offices for review.

The documents collected were analyzed to identify any billing irregularities, deviations from Medicaid laws, regulations and policies. These documents included patient medical records, accounting records, and billing information.

The claims universe was focused on identifying paid claims for duplication of payment.

The Provider's response to Draft Audit Report dated June 10, 2015 was considered in preparation of the Final Audit Report. The results of the review are contained in the Overpayments Section of this report.

Audit Staff:

The following staff conducted this audit:

Eloise Tate, Fiscal Auditor
Craig Francis, CPA, Fiscal Auditor
Julianne Gorsage, RN, Utilization Review Manager
Deborah Nurmi, RN, Nurse Auditor
Vikki Reid, RN, Nurse Auditor

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

The following detailed findings reflect the results of the audit:

1. Physician Services Covered by APG Payments

Medicaid policy states, "All physician professional services are included in the APG payment made to free-standing Diagnostic and Treatment Centers (D&TC). Physicians providing services in such settings may not bill using the Medicaid physician fee schedule."

*Policy and Billing Guidance Ambulatory Patient Groups
Provider Manual, Revisions 2, June 2010 and 2.1, August 2012, Section 4.1*

In 209 instances, IPRO's review determined that Medicaid paid Comprehensive Women's Medical Services for physician services that were paid to the D&TC where the services were performed. The D&TC billed rate Code 1407, which is all inclusive. Services were billed and paid for the same recipient(s) on the same date(s) of service, resulting in a duplicate payment.

2. Missing Record

Please see *18 NYCRR Section 540.7(a) (1)-(3) and (8) and 18 NYCRR Section 504.3(a)* cited above at the beginning of the Overpayments Section of this report.

In 18 instances, the medical and billing documentation required to support payment for services to Comprehensive was missing.

3. Missing Documentation

Please see *18 NYCRR Section 504.3(a), 18 NYCRR Section 517.3 (b)(1) and 18 NYCRR Section 540.7(a)(1)-(3) and (8)* cited above at the beginning of the Overpayments Section of this report.

Regulations state: Medical record system. The operator shall: (a) maintain a medical record system; (b) designate a staff member who has overall supervisory responsibility for the medical record system; (c) ensure that the medical record supervisor receives consultation from a qualified medical record practitioner when such supervisor is not a qualified medical record practitioner; (d) ensure that the medical record for each patient contains and centralizes all pertinent information which identifies the patient, justifies the treatment and documents the results of such treatment; (e) ensure that the following are included in the patient's record as appropriate:

(1) patient identification information; (2) consent forms; (3) medical history; (4) immunization and drug history with special notation of allergic or adverse reactions to medications; (5) physical examination reports; (6) diagnostic procedures/tests reports; (7) consultative findings; (8) diagnosis or medical impression; (9) medical orders; (10) psychosocial assessment; (11) documentation of the services provided and referrals made; (12) anesthesia record; (13) progress note(s); (14) follow-up plans; and (15) discharge summaries, when applicable;

(f) ensure that entries in the medical record are current, legible, signed and dated by the person making the entry; (g) ensure that medical, social, personal and financial information relating to each patient is kept confidential and made available only to authorized persons; (h) ensure that when a patient is treated by an outside health-care provider, and that treatment is relevant to the patient's care, a clinical summary or other pertinent documents are obtained to promote continuity of care. If documents cannot be obtained, the reason is noted in the medical record; (i) maintain medical records at the center in a safe and secure place which can be locked and which is readily accessible to staff; and (j) retain medical records for at least six years after the last date of service rendered to a patient or, in the case of a minor, for at least six years after the last date of service or three years after he/she reaches majority whichever time period is longer.

10 NYCRR Section 751.7

In 9 instances, the required documentation was missing. For 6 of the 9 services, financial information was received, but the corresponding medical record was missing. For 3 of the 9 services (as indicated by * in Appendix A), the medical record was received but it did not include information specific to the claim date of service.

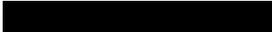
OVERPAYMENTS

The OMIG's review of Medicaid claims paid to the Provider from January 1, 2010, through December 31, 2012, identified 236 claims with recoupable billing errors, for a total sample overpayment of \$8,770.51 (Appendix A). The extrapolated point estimate overpayment is \$275,813 and the lower confidence limit overpayment of \$266,480. The Provider's response to Draft Audit Report dated June 10, 2015 was considered in preparation of the Final Audit Report. The results of the review are contained in the Audit Findings section of this report.

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 lower confidence limit amount of \$266,480, 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:


New York State Department of Health
Medicaid Financial Management
GNARESP Corning Tower, Room 2739
File #13-4256
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


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 point estimate of \$275,813. 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]
Comprehensive Women's Medical
Services
14732 Jamaica Avenue
Jamaica, New York 11435

AMOUNT DUE: \$266,480

PROVIDER ID # [REDACTED]

AUDIT #13-4256

| | | |
|-------|-------------------------------------|----------|
| | <input checked="" type="checkbox"/> | PROVIDER |
| AUDIT | <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 #13-4256
Albany, New York 12237

Thank you for your cooperation.

Appendix A
Findings for Each Sample Item

| Sample # | Date of Service | Date of Payment | Procedure Code | Amount Paid | Corrected Amount | Recoupment Amount | Federal Fiscal Year | Federal Share % | Federal Share Amount | Error Codes | | |
|----------|-----------------|-----------------|----------------|-------------|------------------|-------------------|---------------------|-----------------|----------------------|---|-------------------|--------------------------|
| | | | | | | | | | | 1. Physician Services Covered by APG Payments | 2. Missing Record | 3. Missing Documentation |
| 1 | 05/11/12 | 05/21/12 | 99205 | \$ 108.35 | \$ - | \$ 108.35 | 2012 | 50.00% | \$ 54.18 | X | | |
| 2 | 05/11/12 | 05/21/12 | 99205 | \$ 108.35 | \$ - | \$ 108.35 | 2012 | 50.00% | \$ 54.18 | X | | |
| 3 | 05/29/12 | 07/02/12 | 99205 | \$ 108.35 | \$ - | \$ 108.35 | 2012 | 50.00% | \$ 54.18 | X | | |
| 4 | 06/27/12 | 07/23/12 | 99205 | \$ 108.35 | \$ - | \$ 108.35 | 2012 | 50.00% | \$ 54.18 | X | | |
| 5 | 12/08/11 | 12/19/11 | 99204 | \$ 86.41 | \$ - | \$ 86.41 | 2012 | 50.00% | \$ 43.21 | X | | |
| 6 | 08/09/11 | 08/22/11 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2011 | 50.00% | \$ 28.09 | X | | |
| 7 | 10/22/11 | 11/07/11 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 8 | 05/19/12 | 07/30/12 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | | X | |
| 9 | 03/10/12 | 03/26/12 | 99204 | \$ 86.41 | \$ - | \$ 86.41 | 2012 | 50.00% | \$ 43.21 | X | | |
| 10 | 10/07/11 | 10/24/11 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 11 | 02/08/12 | 02/20/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 12 | 07/13/12 | 07/23/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 13 | 03/07/12 | 03/19/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 14 | 09/24/11 | 10/10/11 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 15 | 07/25/12 | 09/03/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 16 | 04/10/10 | 04/26/10 | 99385 | \$ 64.87 | \$ - | \$ 64.87 | 2010 | 61.59% | \$ 39.95 | | X | |
| 17 | 01/11/12 | 01/23/12 | 99204 | \$ 86.41 | \$ - | \$ 86.41 | 2012 | 50.00% | \$ 43.21 | X | | |
| 18 | 10/22/11 | 11/07/11 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 19 | 03/31/12 | 04/16/12 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 20 | 02/14/12 | 02/27/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 21 | 07/08/11 | 11/07/11 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 22 | 03/20/12 | 04/02/12 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 23 | 12/16/11 | 12/24/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2013 | 50.00% | \$ 28.47 | X | | |
| 24 | 12/03/11 | 12/19/11 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 25 | 04/06/12 | 04/23/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 26 | 06/01/12 | 06/11/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 27 | 01/18/12 | 01/30/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 28 | 11/05/10 | 11/15/10 | 99395 | \$ 54.57 | \$ - | \$ 54.57 | 2011 | 61.59% | \$ 33.61 | X | | |
| 29 | 11/03/11 | 11/21/11 | 99204 | \$ 86.41 | \$ - | \$ 86.41 | 2012 | 50.00% | \$ 43.21 | X | | |
| 30 | 03/21/12 | 04/30/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 31 | 05/29/12 | 07/23/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 32 | 07/06/11 | 07/18/11 | 99395 | \$ 54.57 | \$ - | \$ 54.57 | 2011 | 50.00% | \$ 27.29 | X | | |
| 33 | 02/25/12 | 03/12/12 | 99215 | \$ 75.80 | \$ - | \$ 75.80 | 2012 | 50.00% | \$ 37.90 | X | | |
| 34 | 04/17/10 | 05/03/10 | 99395 | \$ 54.57 | \$ - | \$ 54.57 | 2010 | 61.59% | \$ 33.61 | X | | |
| 35 | 04/03/12 | 04/23/12 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 36 | 06/21/12 | 08/13/12 | 99386 | \$ 75.73 | \$ - | \$ 75.73 | 2012 | 50.00% | \$ 37.87 | X | | |

* Records were received for these sample claims, but they did not cover the dates of service being reviewed.

**Appendix A
 Findings for Each Sample Item**

| Sample # | Date of Service | Date of Payment | Procedure Code | Amount Paid | Corrected Amount | Recoupment Amount | Federal Fiscal Year | Federal Share % | Federal Share Amount | Error Codes | | |
|----------|-----------------|-----------------|----------------|-------------|------------------|-------------------|---------------------|-----------------|----------------------|---|-------------------|--------------------------|
| | | | | | | | | | | 1. Physician Services Covered by APG Payments | 2. Missing Record | 3. Missing Documentation |
| 37 | 05/26/11 | 06/06/11 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2011 | 56.88% | \$ 32.38 | X | | |
| 38 | 02/27/10 | 05/24/10 | 99395 | \$ 54.77 | \$ - | \$ 54.77 | 2010 | 61.59% | \$ 33.73 | X | | |
| 39 | 01/28/12 | 02/13/12 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 40 | 04/17/10 | 05/03/10 | 99395 | \$ 54.57 | \$ - | \$ 54.57 | 2010 | 61.59% | \$ 33.61 | X | | |
| 41 | 12/20/11 | 01/30/12 | 99204 | \$ 86.41 | \$ - | \$ 86.41 | 2012 | 50.00% | \$ 43.21 | X | | |
| 42 | 10/07/11 | 10/24/11 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 43 | 11/03/11 | 11/14/11 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 44 | 04/26/12 | 07/02/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 45 | 03/10/12 | 04/09/12 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 46 | 09/27/11 | 10/10/11 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 47 | 04/28/10 | 05/10/10 | 99396 | \$ 59.95 | \$ - | \$ 59.95 | 2010 | 61.59% | \$ 36.92 | | X | |
| 48 | 05/22/12 | 07/02/12 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 49 | 04/04/12 | 04/16/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 50 | 02/02/12 | 03/12/12 | 99204 | \$ 86.41 | \$ - | \$ 86.41 | 2012 | 50.00% | \$ 43.21 | X | | |
| 51 | 04/12/11 | 04/25/11 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2011 | 56.88% | \$ 31.96 | X | | |
| 52 | 01/17/12 | 01/30/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | | | X |
| 53 | 12/09/11 | 12/19/11 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 54 | 02/12/10 | 03/15/10 | 99385 | \$ 64.87 | \$ - | \$ 64.87 | 2010 | 61.59% | \$ 39.95 | X | | |
| 55 | 02/18/12 | 03/05/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 56 | 04/21/12 | 05/07/12 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 57 | 06/05/12 | 06/18/12 | 99215 | \$ 75.80 | \$ - | \$ 75.80 | 2012 | 50.00% | \$ 37.90 | X | | |
| 58 | 11/22/11 | 01/02/12 | 99214 | \$ 56.18 | \$ - | \$ 56.18 | 2012 | 50.00% | \$ 28.09 | X | | |
| 59 | 07/16/11 | 08/01/11 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2011 | 50.00% | \$ 28.47 | | X | |
| 60 | 07/23/11 | 08/08/11 | 99215 | \$ 75.80 | \$ - | \$ 75.80 | 2011 | 50.00% | \$ 37.90 | X | | |
| 61 | 02/04/12 | 02/20/12 | 99203 | \$ 56.93 | \$ - | \$ 56.93 | 2012 | 50.00% | \$ 28.47 | X | | |
| 62 | 02/24/11 | 03/07/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2011 | 58.77% | \$ 21.99 | X | | |
| 63 | 07/06/10 | 07/19/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 64 | 03/30/12 | 07/16/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 65 | 08/18/11 | 12/10/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2013 | 50.00% | \$ 18.71 | X | | |
| 66 | 01/03/11 | 01/17/11 | 99202 | \$ 38.90 | \$ - | \$ 38.90 | 2011 | 58.77% | \$ 22.86 | | X | |
| 68 | 06/21/11 | 07/04/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2011 | 50.00% | \$ 18.71 | X | | |
| 69 | 04/23/10 | 05/03/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 70 | 01/21/10 | 02/01/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 71 | 07/06/12 | 07/23/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 72 | 07/02/11 | 07/18/11 | 99202 | \$ 38.90 | \$ - | \$ 38.90 | 2011 | 50.00% | \$ 19.45 | X | | |
| 73 | 04/06/12 | 04/16/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |

* Records were received for these sample claims, but they did not cover the dates of service being reviewed.

**Appendix A
 Findings for Each Sample Item**

| Sample # | Date of Service | Date of Payment | Procedure Code | Amount Paid | Corrected Amount | Recoupment Amount | Federal Fiscal Year | Federal Share % | Federal Share Amount | Error Codes | | |
|----------|-----------------|-----------------|----------------|-------------|------------------|-------------------|---------------------|-----------------|----------------------|---|-------------------|--------------------------|
| | | | | | | | | | | 1. Physician Services Covered by APG Payments | 2. Missing Record | 3. Missing Documentation |
| 74 | 03/07/12 | 03/19/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 75 | 04/02/10 | 04/12/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 76 | 09/28/10 | 10/11/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 61.59% | \$ 18.54 | X | | |
| 77 | 05/03/11 | 05/16/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 56.88% | \$ 17.12 | X | | |
| 78 | 11/30/11 | 12/12/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 79 | 05/08/10 | 09/19/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 50.00% | \$ 15.05 | | X | |
| 80 | 07/05/12 | 07/16/12 | 99202 | \$ 38.90 | \$ - | \$ 38.90 | 2012 | 50.00% | \$ 19.45 | X | | |
| 82 | 12/08/10 | 01/17/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 58.77% | \$ 17.69 | | X | |
| 83 | 02/16/10 | 03/22/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 84 | 02/10/10 | 05/17/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | | X | |
| 86 | 06/28/12 | 07/09/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 87 | 11/30/12 | 12/10/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2013 | 50.00% | \$ 18.71 | X | | |
| 88 | 01/19/10 | 02/01/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 89 | 12/17/11 | 12/26/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2012 | 50.00% | \$ 15.05 | X | | |
| 90 | 07/22/10 | 08/02/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 91 | 03/15/12 | 04/16/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 92 | 12/28/11 | 01/09/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 93 | 04/26/12 | 06/25/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 95 | 08/11/12 | 08/27/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 96 | 08/13/11 | 08/29/11 | 99202 | \$ 38.90 | \$ - | \$ 38.90 | 2011 | 50.00% | \$ 19.45 | | X | |
| 98 | 07/18/12 | 07/30/12 | 99202 | \$ 38.90 | \$ - | \$ 38.90 | 2012 | 50.00% | \$ 19.45 | X | | |
| 99 | 09/16/11 | 09/26/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 50.00% | \$ 15.05 | | X | |
| 100 | 05/24/12 | 06/04/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 101 | 08/23/11 | 09/05/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2011 | 50.00% | \$ 18.71 | | | X |
| 102 | 11/17/11 | 12/05/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 103 | 03/02/10 | 03/15/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 104 | 01/03/12 | 01/16/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 105 | 08/08/12 | 09/03/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | | | X |
| 106 | 10/29/11 | 11/14/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 107 | 02/07/12 | 02/27/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 108 | 07/26/11 | 08/08/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 50.00% | \$ 15.05 | X | | |
| 109 | 10/08/11 | 10/24/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 110 | 10/15/10 | 10/25/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 61.59% | \$ 18.54 | X | | |
| 111 | 04/09/11 | 04/25/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2011 | 56.88% | \$ 21.28 | X | | |
| 112 | 09/30/11 | 10/10/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 113 | 12/29/09 | 05/17/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |

* Records were received for these sample claims, but they did not cover the dates of service being reviewed.

**Appendix A
 Findings for Each Sample Item**

| Sample # | Date of Service | Date of Payment | Procedure Code | Amount Paid | Corrected Amount | Recoupment Amount | Federal Fiscal Year | Federal Share % | Federal Share Amount | Error Codes | | |
|----------|-----------------|-----------------|----------------|-------------|------------------|-------------------|---------------------|-----------------|----------------------|---|-------------------|--------------------------|
| | | | | | | | | | | 1. Physician Services Covered by APG Payments | 2. Missing Record | 3. Missing Documentation |
| 114 | 02/04/12 | 02/13/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 115 | 05/04/12 | 05/21/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 116 | 06/30/12 | 07/16/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 117 | 05/22/12 | 06/04/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 118 | 07/25/12 | 08/06/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 119 | 03/24/12 | 04/09/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 120 | 04/20/12 | 04/30/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 121 | 01/06/10 | 01/18/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 122 | 10/04/11 | 10/17/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 123 | 10/12/11 | 10/24/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 124 | 11/06/12 | 11/19/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2013 | 50.00% | \$ 18.71 | X | | |
| 125 | 02/05/10 | 02/15/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | | | X * |
| 127 | 08/04/12 | 09/03/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | | | X * |
| 128 | 09/15/12 | 11/12/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2013 | 50.00% | \$ 18.71 | | | X |
| 129 | 04/23/11 | 05/09/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 56.88% | \$ 17.12 | X | | |
| 130 | 03/02/12 | 03/12/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 131 | 06/30/11 | 07/11/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2011 | 50.00% | \$ 18.71 | X | | |
| 132 | 09/02/11 | 09/12/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2011 | 50.00% | \$ 18.71 | X | | |
| 133 | 06/27/12 | 07/09/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 134 | 10/11/11 | 10/24/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2012 | 50.00% | \$ 15.05 | X | | |
| 135 | 12/29/09 | 01/18/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 136 | 02/15/11 | 02/28/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 58.77% | \$ 17.69 | X | | |
| 137 | 04/13/10 | 04/26/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 138 | 04/14/12 | 06/04/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 139 | 12/16/11 | 01/23/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 140 | 09/15/11 | 09/26/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 50.00% | \$ 15.05 | | X | |
| 141 | 03/19/10 | 03/29/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 142 | 10/19/11 | 10/31/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 143 | 02/08/11 | 02/21/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 58.77% | \$ 17.69 | X | | |
| 144 | 12/29/11 | 01/09/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 145 | 08/17/10 | 09/27/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 146 | 10/22/11 | 11/07/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 147 | 07/13/10 | 08/16/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 149 | 09/22/10 | 11/08/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 61.59% | \$ 18.54 | X | | |
| 150 | 07/21/12 | 08/06/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 152 | 01/10/12 | 01/23/12 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2012 | 50.00% | \$ 15.05 | X | | |

* Records were received for these sample claims, but they did not cover the dates of service being reviewed.

**Appendix A
 Findings for Each Sample Item**

| Sample # | Date of Service | Date of Payment | Procedure Code | Amount Paid | Corrected Amount | Recoupment Amount | Federal Fiscal Year | Federal Share % | Federal Share Amount | Error Codes | | |
|----------|-----------------|-----------------|----------------|-------------|------------------|-------------------|---------------------|-----------------|----------------------|---|-------------------|--------------------------|
| | | | | | | | | | | 1. Physician Services Covered by APG Payments | 2. Missing Record | 3. Missing Documentation |
| 153 | 02/01/12 | 02/13/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 154 | 07/10/12 | 07/23/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 155 | 10/19/11 | 10/31/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 156 | 07/16/11 | 08/15/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2011 | 50.00% | \$ 18.71 | X | | |
| 157 | 08/12/11 | 08/29/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2011 | 50.00% | \$ 18.71 | X | | |
| 158 | 01/21/12 | 02/06/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 159 | 08/02/11 | 08/15/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2011 | 50.00% | \$ 18.71 | X | | |
| 160 | 03/08/10 | 04/05/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 161 | 02/20/10 | 03/01/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 162 | 07/19/11 | 08/01/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 50.00% | \$ 15.05 | X | | |
| 163 | 02/18/12 | 03/05/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | | | X |
| 164 | 11/01/11 | 11/14/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | | X | |
| 165 | 11/30/11 | 12/12/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 166 | 06/04/10 | 06/14/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 167 | 08/24/12 | 10/01/12 | 99202 | \$ 38.90 | \$ - | \$ 38.90 | 2013 | 50.00% | \$ 19.45 | X | | |
| 168 | 02/08/12 | 03/19/12 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2012 | 50.00% | \$ 15.05 | X | | |
| 169 | 03/09/11 | 03/21/11 | 99202 | \$ 38.90 | \$ - | \$ 38.90 | 2011 | 58.77% | \$ 22.86 | X | | |
| 171 | 06/28/11 | 07/11/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2011 | 50.00% | \$ 18.71 | X | | |
| 172 | 04/25/12 | 05/07/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 173 | 04/27/12 | 05/07/12 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2012 | 50.00% | \$ 18.71 | X | | |
| 174 | 01/22/10 | 02/01/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 175 | 02/23/11 | 04/04/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 56.88% | \$ 17.12 | X | | |
| 176 | 01/15/10 | 01/25/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | X | | |
| 177 | 03/02/11 | 03/14/11 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 58.77% | \$ 17.69 | X | | |
| 178 | 08/21/10 | 08/30/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2010 | 61.59% | \$ 18.54 | | X | |
| 179 | 05/31/11 | 06/13/11 | 99213 | \$ 37.41 | \$ - | \$ 37.41 | 2011 | 56.88% | \$ 21.28 | X | | |
| 180 | 12/04/10 | 12/13/10 | 99241 | \$ 30.10 | \$ - | \$ 30.10 | 2011 | 61.59% | \$ 18.54 | | X | |
| 181 | 10/02/12 | 10/15/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2013 | 50.00% | \$ 6.28 | X | | |
| 182 | 02/02/11 | 02/28/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 58.77% | \$ 7.38 | X | | |
| 183 | 01/03/12 | 01/30/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2012 | 50.00% | \$ 6.28 | X | | |
| 184 | 09/02/11 | 10/10/11 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2012 | 50.00% | \$ 11.74 | X | | |
| 185 | 08/31/12 | 09/10/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2012 | 50.00% | \$ 6.28 | X | | |
| 186 | 03/31/11 | 04/11/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 56.88% | \$ 7.14 | X | | |
| 187 | 02/10/10 | 02/21/11 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2011 | 58.77% | \$ 13.80 | X | | |
| 188 | 10/16/12 | 10/29/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2013 | 50.00% | \$ 6.28 | | | X |
| 189 | 02/05/11 | 03/07/11 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2011 | 58.77% | \$ 13.80 | X | | |

* Records were received for these sample claims, but they did not cover the dates of service being reviewed.

**Appendix A
 Findings for Each Sample Item**

| Sample # | Date of Service | Date of Payment | Procedure Code | Amount Paid | Corrected Amount | Recoupment Amount | Federal Fiscal Year | Federal Share % | Federal Share Amount | Error Codes | | |
|----------|-----------------|-----------------|----------------|-------------|------------------|-------------------|---------------------|-----------------|----------------------|---|-------------------|--------------------------|
| | | | | | | | | | | 1. Physician Services Covered by APG Payments | 2. Missing Record | 3. Missing Documentation |
| 190 | 02/05/11 | 03/07/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 58.77% | \$ 7.38 | X | | |
| 191 | 03/24/12 | 05/14/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2012 | 50.00% | \$ 6.28 | X | | |
| 192 | 12/06/11 | 12/19/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2012 | 50.00% | \$ 6.28 | | X | |
| 193 | 02/18/12 | 03/05/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2012 | 50.00% | \$ 6.28 | X | | |
| 194 | 10/23/12 | 11/05/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2013 | 50.00% | \$ 6.28 | X | | |
| 195 | 10/05/11 | 10/17/11 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2012 | 50.00% | \$ 11.74 | X | | |
| 196 | 09/29/12 | 10/15/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2013 | 50.00% | \$ 6.28 | X | | |
| 197 | 10/03/12 | 10/15/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2013 | 50.00% | \$ 6.28 | X | | |
| 198 | 02/21/12 | 03/19/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2012 | 50.00% | \$ 6.28 | X | | |
| 199 | 08/19/11 | 08/29/11 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2011 | 50.00% | \$ 11.74 | X | | |
| 200 | 12/03/10 | 01/10/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 58.77% | \$ 7.38 | X | | |
| 201 | 09/22/11 | 10/03/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2012 | 50.00% | \$ 6.28 | X | | |
| 202 | 09/13/11 | 10/03/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2012 | 50.00% | \$ 6.28 | X | | |
| 203 | 11/06/12 | 11/19/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2013 | 50.00% | \$ 6.28 | X | | |
| 204 | 07/15/11 | 08/22/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 50.00% | \$ 6.28 | X | | |
| 206 | 04/29/11 | 05/09/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 56.88% | \$ 7.14 | | | X |
| 207 | 11/30/12 | 12/10/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2013 | 50.00% | \$ 6.28 | | X | |
| 208 | 11/12/11 | 11/28/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2012 | 50.00% | \$ 6.28 | X | | |
| 209 | 04/15/11 | 05/23/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 56.88% | \$ 7.14 | X | | |
| 211 | 02/01/11 | 02/14/11 | 99201 | \$ 22.74 | \$ - | \$ 22.74 | 2011 | 58.77% | \$ 13.36 | X | | |
| 212 | 12/24/10 | 01/10/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 58.77% | \$ 7.38 | X | | |
| 213 | 01/05/12 | 01/16/12 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2012 | 50.00% | \$ 11.74 | X | | |
| 214 | 08/13/11 | 08/29/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 50.00% | \$ 6.28 | X | | |
| 215 | 07/12/12 | 07/23/12 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2012 | 50.00% | \$ 11.74 | X | | |
| 216 | 09/11/12 | 09/24/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2012 | 50.00% | \$ 6.28 | X | | |
| 217 | 01/11/12 | 01/23/12 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2012 | 50.00% | \$ 11.74 | X | | |
| 218 | 12/30/11 | 01/09/12 | 99213 | \$ 12.56 | \$ - | \$ 12.56 | 2012 | 50.00% | \$ 6.28 | X | | |
| 220 | 05/19/11 | 08/08/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 50.00% | \$ 6.28 | X | | |
| 221 | 02/07/11 | 03/07/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 58.77% | \$ 7.38 | X | | |
| 222 | 05/04/11 | 05/16/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 56.88% | \$ 7.14 | X | | |
| 223 | 04/29/11 | 05/09/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 56.88% | \$ 7.14 | X | | |
| 225 | 04/14/11 | 04/25/11 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2011 | 56.88% | \$ 13.36 | X | | |
| 226 | 08/02/11 | 08/15/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 50.00% | \$ 6.28 | X | | |
| 227 | 04/09/11 | 04/25/11 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2011 | 56.88% | \$ 13.36 | X | | |
| 229 | 12/22/10 | 01/03/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 58.77% | \$ 7.38 | | X | |
| 230 | 02/03/11 | 02/14/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 58.77% | \$ 7.38 | | X | |

* Records were received for these sample claims, but they did not cover the dates of service being reviewed.

**Appendix A
 Findings for Each Sample Item**

| Sample # | Date of Service | Date of Payment | Procedure Code | Amount Paid | Corrected Amount | Recoupment Amount | Federal Fiscal Year | Federal Share % | Federal Share Amount | Error Codes | | | |
|----------|-----------------|-----------------|----------------|-------------|------------------|-------------------|---------------------|-----------------|----------------------|---|-------------------|--------------------------|----------|
| | | | | | | | | | | 1. Physician Services Covered by APG Payments | 2. Missing Record | 3. Missing Documentation | |
| 231 | 02/05/11 | 03/21/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 58.77% | \$ 7.38 | X | | | |
| 232 | 02/10/11 | 02/21/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 58.77% | \$ 7.38 | X | | | |
| 233 | 12/27/11 | 01/09/12 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2012 | 50.00% | \$ 11.74 | X | | | |
| 234 | 07/23/11 | 08/08/11 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2011 | 50.00% | \$ 11.74 | X | | | |
| 235 | 10/04/11 | 10/17/11 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2012 | 50.00% | \$ 11.74 | X | | | |
| 236 | 03/09/11 | 04/04/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 56.88% | \$ 7.14 | X | | | |
| 237 | 09/04/12 | 09/17/12 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2012 | 50.00% | \$ 11.74 | X | | | |
| 238 | 10/18/12 | 10/29/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2013 | 50.00% | \$ 6.28 | X | | | |
| 239 | 05/24/11 | 06/06/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 56.88% | \$ 7.14 | X | | | |
| 240 | 12/04/12 | 12/24/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2013 | 50.00% | \$ 6.28 | X | | | |
| 241 | 04/09/11 | 04/25/11 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2011 | 56.88% | \$ 13.36 | X | | | |
| 242 | 06/20/11 | 07/04/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 50.00% | \$ 6.28 | X | | | |
| 243 | 05/11/11 | 05/23/11 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2011 | 56.88% | \$ 13.36 | X | | | |
| 244 | 04/24/12 | 05/07/12 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2012 | 50.00% | \$ 11.74 | X | | | |
| 245 | 09/27/12 | 10/08/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2013 | 50.00% | \$ 6.28 | X | | | |
| 246 | 12/18/10 | 01/03/11 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2011 | 58.77% | \$ 7.38 | X | | | |
| 247 | 06/02/12 | 06/25/12 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2012 | 50.00% | \$ 11.74 | X | | | |
| 248 | 06/05/12 | 06/18/12 | 99212 | \$ 23.48 | \$ - | \$ 23.48 | 2012 | 50.00% | \$ 11.74 | X | | | |
| 249 | 09/26/12 | 10/15/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2013 | 50.00% | \$ 6.28 | X | | | |
| 250 | 09/04/12 | 09/24/12 | 99211 | \$ 12.56 | \$ - | \$ 12.56 | 2012 | 50.00% | \$ 6.28 | X | | | |
| | | | | | | | \$ 8,770.51 | | | \$ 4,596.20 | 209 | 18 | 9 |

| Federal Share Summary** | |
|-------------------------|----------------------|
| Federal FY | Federal Share Amount |
| 2010 | \$ 644.17 |
| 2011 | \$ 1,063.11 |
| 2012 | \$ 2,697.11 |
| 2013 | \$ 191.82 |
| Total | \$ 4,596.20 |

** The Extrapolated Federal Share is \$140,967.54

* Records were received for these sample claims, but they did not cover the dates of service being reviewed.

Appendix B Sample Design

The sample design used for Audit #13-4256 was as follows:

- **Universe** - Medicaid claims for physician services paid during the period January 1, 2010, through December 31, 2012.
- **Sampling Frame** - The sampling frame for this objective is the Medicaid electronic database of paid Provider claims paid during the period January 1, 2010, through December 31, 2012.
- **Sample Unit** - The sample unit is a Medicaid claim paid during the period January 1, 2010, through December 31, 2012.
- **Sample Design** – Simple sampling was used for sample selection.
- **Sample Size** – The sample size is 250 claims.

Appendix C
Extrapolation of Sample Findings

| | | |
|---------------------------------|----|----------|
| Total Sample Recoupment | \$ | 8,770.51 |
| Services in Sample | | 250 |
| Overpayments Per Sample Service | \$ | 35.08 |
| Services in Universe | | 10,242 |
| Mean Point Estimate | \$ | 275,813 |
| Lower Confidence Limit | \$ | 266,480 |