



**Office of the
Medicaid Inspector
General**

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

**REVIEW OF FRANKLIN COUNTY COMMUNITY SERVICES
CLAIMS FOR PRESCHOOL SUPPORTIVE HEALTH SERVICES
PROGRAM SERVICES
PAID FROM
JANUARY 1, 2013 – DECEMBER 31, 2013**

**FINAL AUDIT REPORT
AUDIT #14-6360**

**Dennis Rosen
Medicaid Inspector General**

December 9, 2015



Office of the
Medicaid Inspector
General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

December 9, 2015

[REDACTED]
Franklin County Community Services
70 Edgewood Road
Saranac Lake, New York 12983

Re: Final Audit Report
Audit #: 14-6360
Provider ID #: [REDACTED]
NPI #: [REDACTED]

Dear [REDACTED]:

Enclosed is the Office of the Medicaid Inspector General (OMIG) final audit report entitled "Review of Franklin County Community Services" (Provider) paid claims for Preschool Supportive Health Services Program services covering the period January 1, 2013, through December 31, 2013.

In the attached final audit report, the OMIG has detailed our purpose and 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 13, 2015. The mean point estimate overpaid is \$25,093. The lower confidence limit of the amount overpaid is \$7,764. 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 \$7,764.

[REDACTED]
Page 2
December 9, 2015

If the Provider has any questions or comments concerning this final audit report, please contact [REDACTED] Please refer to report number 14-6360 in all correspondence.

Sincerely,

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

[REDACTED]
[REDACTED]
Enclosure

cc: [REDACTED]

CERTIFIED MAIL # [REDACTED]
RETURN RECEIPT REQUESTED

OFFICE OF THE MEDICAID INSPECTOR GENERAL

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 with 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; to 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 and penalties, and also 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 under the School Supportive Health Services Program and Preschool Supportive Health Services Program (SSHSP and PSHSP) for certain diagnostic and health support services provided to students with, or suspected of having disabilities. SSHSP applies to the 5-21 year old population and PSHSP applies to the 3-4 year old population pursuant to §4410 of the Education Law. In 1988, Section 1903 of subdivision (c), of the Social Security Act (SSA) was added by §411(k)(13)(A) of the Medicare Catastrophic Act of 1988 (PL 100-360), to clarify Congressional intent by stating that nothing in Title XIX of the SSA shall preclude Medicaid coverage of services included in a disabled student's Individualized Education Program (IEP). New York State implemented the Federal law in 1989 by amending Section 368 (d) and (e) of Chapter 558 of the Social Services Laws to authorize payment of medical assistance funds for PSHSP and SSHSP services.

PURPOSE AND SCOPE

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for Preschool Supportive Health Services complied with applicable federal and state laws, regulations, rules and policies governing the New York State Medicaid Program. With respect to Preschool Supportive Health Services, this audit covered services paid by Medicaid from January 1, 2013, through December 31, 2013.

SUMMARY OF FINDINGS

We inspected a random sample of 100 claims with \$5,091.04 in Medicaid payments. Of the 100 claims in our random sample, 6 claims had at least one error and did not comply with state requirements. Of the 6 noncompliant claims, none contained more than one deficiency. Specifics are as follows:

| <u>Error Description</u> | <u>Number of Errors</u> |
|--|-------------------------|
| Special Transportation Services Not Indicated on the IEP | 2 |
| No Documentation of "Under the Direction of" Supervision by Meeting with Child Prior to Services and Periodically | 2 |
| No Service Encounter Records for Date of Service | 1 |
| Services Provided are not Consistent with the IEP | 1 |

Based on the procedures performed, the OMIG has determined the Provider was overpaid \$339.69 in sample overpayments with an extrapolated point estimate of \$25,093. The lower confidence limit of the amount overpaid is \$7,764.

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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 SSHSP and PSHSP 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 School Supportive Health Services Program and Preschool Supportive Health Services Program

Reimbursement under the Medicaid program is available under the School Supportive Health Services Program and Preschool Supportive Health Services Program (SSHSP and PSHSP) for certain diagnostic and health support services provided by a school or county to students with, or suspected of having disabilities. Services (physical therapy, occupational therapy, speech pathology/therapy, psychological counseling, skilled nursing services), evaluations (psychological evaluations, medical evaluations, medical specialist evaluations, audiological evaluations, occupational therapy evaluations, physical therapy evaluations, speech therapy evaluations) and special transportation must be provided by qualified professionals either under contract with, or employed by, school districts/§4201 schools/county agencies. Furthermore, the school districts/§4201 schools/counties must be enrolled as Medicaid providers in order to bill Medicaid.

The specific standards and criteria for SSHSP and PSHSP services are primarily outlined in the provider manual "Medicaid Claiming/Billing Handbook – (Updates 7 & 8)" as updated by the New York State Department of Health with the New York State Education Department, Part 200 of the Regulations of the Commissioner of the New York State Education Department, and the Questions and Answers posted on the New York State Education Department website, under NYS Medicaid in Education.

PURPOSE, SCOPE, AND METHODOLOGY

Purpose

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for Preschool Supportive 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;
- student 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 Preschool Supportive Health Services Program services paid by Medicaid from January 1, 2013, through December 31, 2013. Our audit universe consisted of 7,387 claims totaling \$356,524.90.

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 Preschool Supportive Health Services Program;
- ran computer programming application of claims in our data warehouse that identified 7,387 paid Preschool Supportive Health Services Program claims, totaling \$356,524.90;
- selected a random sample of 100 claims from the population of 7,387 claims; and,
- estimated the overpayment paid in the population of 7,387 claims.

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

- Medicaid electronic claim information
- Student record, including, but not limited to:
 - Individualized Education Program (IEP)
 - CSE Meeting Minutes
 - Invitation to parent/guardian to attend a CSE meeting and notification of the outcome
 - Service reports
 - Progress notes

- 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, 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)], and State Education Department [Title 8 of the Official Compilation of Codes, Rules and Regulations of the State of New York (8 NYCRR Part 200)].
- Medicaid Management Information System and eMedNY Provider Manual, including applicable updates by the New York State Department of Health with the New York State Education Department.
- Specifically, Title 18 NYCRR Section 540.6, and other applicable program regulations, for example, 14 NYCRR Part 822.

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 August 13, 2015.

Since you did not respond to the Draft Audit Report, the findings remain the same.

AUDIT FINDINGS DETAIL

The OMIG's review of Medicaid claims paid to the Provider from January 1, 2013, through December 31, 2013, identified 6 claims with at least one error, for a total sample overpayment of \$339.69 (Attachment C).

1. Special Transportation Services Not Indicated on the IEP

"Special transportation recommended by the Committee on Special Education (CSE) and the Committee on Preschool Special Education (CPSE) and identified on the students' IEP is may be eligible for Medicaid funding.

With some exceptions, Medicaid reimbursable special transportation is limited to those situations where the student receives transportation in a vehicle modified to accommodate the student's disability to obtain a Medicaid-covered service. See Medicaid Alert #13-10 for additional information, including specific exceptions, effective September 1, 2013."

NYSED-Medicaid Unit website, (SSHSP) Questions and Answers (1), pages 19-20

In 2 instances pertaining to 1 patient, the IEP did not indicate special transportation. This finding applies to Sample #'s 12 and 49.

2. No Documentation of "Under the Direction of" Supervision by Meeting with Child Prior to Services and Periodically

"Under the Direction of" means that the qualified practitioner:

- Sees the participant at the beginning of and periodically during treatment;
- Is familiar with the treatment plan recommended by the referring physician or other licensed practitioner of the healing arts practicing under State law;
- Has input into the type of care provided;
- Has continued involvement in the care provided, and reviews the need for continued services throughout treatment;
- Assumes professional responsibility for the services provided under his or her direction and monitors the need for continued services;
- Spends as much time as necessary directly supervising services to ensure beneficiaries are receiving services in a safe and efficient manner in accordance with accepted standards of practice;
- Ensures that individuals working under his or her direction have contact information to permit him or her direct contact with the supervising therapist as necessary during the course of treatment; and
- Keeps documentation supporting the supervision and ongoing involvement in the treatment of each student."

NYSED-Medicaid Unit website, (SSHSP) Questions and Answers (1), pages 11-12

Regulations state, "The direct supervision required by section 7906(6) of the Education Law shall include meeting with and observing the occupational therapy assistant on a regular basis to review the implementation of treatment plans and to foster professional development."

8 NYCRR Section 76.6

In 2 instances pertaining to 1 patient, documentation of supervision was not provided
This finding applies to Sample #'s 42 and 45.

3. **No Service Encounter Records for Date of Service**

"Claims for Medicaid reimbursement for special transportation must be supported by the following documentation: ...

- The Medicaid reimbursable services to be delivered to the child must also be included in the child's IEP;
- Session notes for the Medicaid reimbursable service other than transportation that was delivered to the student."

NYSED-Medicaid Unit website, (SSHSP) Questions and Answers (1), page 20

In 1 instance, documentation of medically billable services on the dates of service of special transportation services were not provided.

This finding applies to Sample # 84.

4. **Services Provided are not Consistent with the IEP**

"You may only bill for ordered services that are included on the IEP. If only group therapy is indicated on the IEP, then Medicaid reimbursement is only available for group therapy. An example would be when a group of four students is scheduled, but only one student shows up. Because a group is defined for reimbursement purposes as two or more, you may not bill this as group. Since this student's IEP only states group, you may not bill for the individual session either because it is not in the IEP."

NYSED-Medicaid Unit website, (SSHSP) Questions and Answers (2), page 10

In 1 instance, the service provided was not consistent with the IEP. 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 lower confidence limit amount of \$7,764, 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 #14-6360
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 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 \$25,093. As allowed by state regulations, you must make your request for a hearing, in writing, within sixty (60) days of the date of this report to:

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

Questions regarding the request for a hearing should be directed to 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

██████████
Franklin County Community Services
70 Edgewood Road
Saranac Lake, New York 12983

PROVIDER ID # ██████████

AUDIT # 14-6360

AMOUNT DUE: \$7,764

AUDIT

TYPE

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 # 14-6360
Albany, New York 12237

Thank you for your cooperation.

SAMPLE DESIGN AND METHODOLOGY

Our sample design and methodology are as follows:

- **Universe** - Medicaid claims for Preschool Supportive Health Services Program services paid during the period January 1, 2013, through December 31, 2013.
- **Sampling Frame** - The sampling frame for this objective is the Medicaid electronic database of paid Provider claims for Preschool Supportive Health Services Program services paid during the period January 1, 2013, through December 31, 2013.
- **Sample Unit** - The sample unit is a Medicaid claim paid during the period January 1, 2013, through December 31, 2013.
- **Sample Design** – Simple sampling was used for sample selection.
- **Sample Size** – The sample size is 100 claims.

SAMPLE RESULTS AND ESTIMATES**Audit Statistics**

| | | |
|--------------------------|----|----------|
| Universe Size | | 7,387 |
| Sample Size | | 100 |
| Sample Value | \$ | 5,091.04 |
| Sample Overpayments | \$ | 339.69 |
| Net Financial Error Rate | | 6.6% |
| Confidence Level | | 90% |

Extrapolation of Sample Findings

| | | |
|--|----|--------|
| Sample Overpayments | \$ | 339.69 |
| Sample Size | | 100 |
| Mean Dollars in Error for Extrapolation Purposes | \$ | 25,093 |
| Universe Size | | 7,387 |
| Point Estimate of Total Dollars | \$ | 25,093 |
| Lower Confidence Limit | \$ | 7,764 |

OFFICE OF THE MEDICAID INSPECTOR GENERAL
FRANKLIN COUNTY COMMUNITY SERVICES
REVIEW OF PRESCHOOL SUPPORTIVE HEALTH SERVICES PROGRAM SERVICES
PROJECT NUMBER: 14-6360
REVIEW PERIOD: 01/01/2013 - 12/31/2013

| Sample Number | Date of Service | Rate Code | | Amount | | Over Payment | | 1. Special Transportation Services Indicated on the IEP | 2. No Documentation of "Under the Direction of" Supervision by Meeting with Child Prior to Service | 3. No Service Encounter Records for Date of the IEP | 4. Services Provided are not Consistent with |
|---------------|-----------------|-----------|---------|----------|----------|--------------|------------------|---|--|---|--|
| | | Billed | Derived | Paid | Derived | Extrapolated | Not-Extrapolated | | | | |
| 1 | 07/25/13 | 2104 | 2104 | \$ 73.00 | \$ 73.00 | \$ - | \$ - | | | | |
| 2 | 05/06/13 | 2104 | 2104 | 36.50 | 36.50 | | - | | | | |
| 3 | 02/04/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 4 | 11/22/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 5 | 05/22/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 6 | 03/14/13 | 2024 | 2024 | 50.57 | 50.57 | | - | | | | |
| 7 | 09/09/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 8 | 02/06/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 9 | 07/30/13 | 2024 | 2024 | 50.57 | 50.57 | | - | | | | |
| 10 | 11/05/12 | 2084 | 2084 | 47.92 | 47.92 | | - | | | | |
| 11 | 07/25/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 12 | 10/22/12 | 2104 | | 73.00 | - | 73.00 | - | x | | | |
| 13 | 11/05/12 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 14 | 09/14/12 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 15 | 12/05/12 | 2075 | 2075 | 46.58 | 46.58 | | - | | | | |
| 16 | 02/13/13 | 2075 | 2075 | 46.58 | 46.58 | | - | | | | |
| 17 | 03/06/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 18 | 02/13/13 | 2087 | 2087 | 47.88 | 47.88 | | - | | | | |
| 19 | 06/03/13 | 2024 | 2024 | 50.57 | 50.57 | | - | | | | |
| 20 | 07/23/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 21 | 03/27/13 | 2075 | 2075 | 46.58 | 46.58 | | - | | | | |
| 22 | 10/22/13 | 2084 | 2084 | 47.92 | 47.92 | | - | | | | |
| 23 | 06/03/13 | 2104 | 2104 | 36.50 | 36.50 | | - | | | | |
| 24 | 04/25/13 | 2085 | 2085 | 38.00 | 38.00 | | - | | | | |
| 25 | 07/24/12 | 2075 | 2075 | 23.29 | 23.29 | | - | | | | |

OFFICE OF THE MEDICAID INSPECTOR GENERAL
 FRANKLIN COUNTY COMMUNITY SERVICES
 REVIEW OF PRESCHOOL SUPPORTIVE HEALTH SERVICES PROGRAM SERVICES
 PROJECT NUMBER: 14-6360
 REVIEW PERIOD: 01/01/2013 - 12/31/2013

| Sample Number | Date of Service | Rate Code | | Amount | | Over Payment | | 1. Special Transportation Services Not Indicated on the IEP | 2. No Documentation of "Under the Direction of" Supervision by Meeting with Child Prior to Service | 3. No Service Encounter Records for Date of the IEP | 4. Services Provided are not Consistent with |
|---------------|-----------------|-----------|---------|--------|---------|--------------|------------------|---|--|---|--|
| | | Billed | Derived | Paid | Derived | Extrapolated | Not-Extrapolated | | | | |
| 26 | 11/28/12 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 27 | 10/15/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 28 | 04/26/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 29 | 10/23/13 | 2075 | 2075 | 46.58 | 46.58 | | - | | | | |
| 30 | 01/11/13 | 2075 | 2075 | 46.58 | 46.58 | | - | | | | |
| 31 | 01/25/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 32 | 01/11/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 33 | 08/12/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 34 | 05/16/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 35 | 08/06/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 36 | 08/08/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 37 | 01/17/13 | 2104 | 2104 | 36.50 | 36.50 | | - | | | | |
| 38 | 07/09/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 39 | 11/02/12 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 40 | 12/06/12 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 41 | 02/06/13 | 2025 | | 24.85 | - | 24.85 | - | | | | x |
| 42 | 10/24/13 | 2084 | | 47.92 | - | 47.92 | - | | x | | |
| 43 | 01/09/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 44 | 01/24/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 45 | 10/17/13 | 2084 | | 47.92 | - | 47.92 | - | | x | | |
| 46 | 11/21/13 | 2084 | 2084 | 47.92 | 47.92 | | - | | | | |
| 47 | 12/14/12 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 48 | 10/31/13 | 2075 | 2075 | 46.58 | 46.58 | | - | | | | |
| 49 | 01/30/13 | 2104 | | 73.00 | - | 73.00 | - | x | | | |
| 50 | 04/26/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |

OFFICE OF THE MEDICAID INSPECTOR GENERAL
FRANKLIN COUNTY COMMUNITY SERVICES
REVIEW OF PRESCHOOL SUPPORTIVE HEALTH SERVICES PROGRAM SERVICES
PROJECT NUMBER: 14-6360
REVIEW PERIOD: 01/01/2013 - 12/31/2013

| Sample Number | Date of Service | Rate Code | | Amount | | Over Payment | | 1. Special Transportation Services Not Indicated on the IEP | 2. No Documentation of "Under the Direction of" Supervision by Meeting with Child Prior to Service and Periodically | 3. No Service Encounter Records for Date of the IEP | 4. Services Provided are not Consistent with |
|---------------|-----------------|-----------|---------|--------|---------|--------------|------------------|---|---|---|--|
| | | Billed | Derived | Paid | Derived | Extrapolated | Not-Extrapolated | | | | |
| 51 | 07/31/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 52 | 05/20/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 53 | 01/16/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 54 | 11/19/12 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 55 | 11/13/13 | 2075 | 2075 | 46.58 | 46.58 | | - | | | | |
| 56 | 11/08/12 | 2084 | 2084 | 47.92 | 47.92 | | - | | | | |
| 57 | 03/12/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 58 | 02/26/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 59 | 11/15/12 | 2084 | 2084 | 47.92 | 47.92 | | - | | | | |
| 60 | 07/15/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 61 | 07/18/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 62 | 11/27/12 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 63 | 12/03/12 | 2104 | 2104 | 36.50 | 36.50 | | - | | | | |
| 64 | 04/10/13 | 2024 | 2024 | 50.57 | 50.57 | | - | | | | |
| 65 | 02/05/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 66 | 06/12/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 67 | 01/18/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 68 | 01/04/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 69 | 05/31/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 70 | 05/10/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 71 | 01/22/13 | 2085 | 2085 | 38.00 | 38.00 | | - | | | | |
| 72 | 11/07/12 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 73 | 05/17/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 74 | 11/27/12 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 75 | 07/30/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |

OFFICE OF THE MEDICAID INSPECTOR GENERAL
FRANKLIN COUNTY COMMUNITY SERVICES
REVIEW OF PRESCHOOL SUPPORTIVE HEALTH SERVICES PROGRAM SERVICES
PROJECT NUMBER: 14-6360
REVIEW PERIOD: 01/01/2013 - 12/31/2013

| Sample Number | Date of Service | Rate Code | | Amount | | Over Payment | | 1. Special Transportation Services Not Indicated on the IEP | 2. No Documentation of "Under the Direction of" Supervision by Meeting with Child Prior to Service | 3. No Service Encounter Records for Date of the IEP | 4. Services Provided are not Consistent with |
|---------------|-----------------|-----------|---------|-------------|-------------|--------------|------------------|---|--|---|--|
| | | Billed | Derived | Paid | Derived | Extrapolated | Not-Extrapolated | | | | |
| 76 | 02/04/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 77 | 07/17/13 | 2104 | 2104 | 36.50 | 36.50 | | - | | | | |
| 78 | 10/10/12 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 79 | 10/25/11 | 2025 | 2025 | 49.70 | 49.70 | | - | | | | |
| 80 | 10/08/13 | 2084 | 2084 | 47.92 | 47.92 | | - | | | | |
| 81 | 03/06/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 82 | 11/20/12 | 2024 | 2024 | 50.57 | 50.57 | | - | | | | |
| 83 | 04/24/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 84 | 07/11/13 | 2104 | | 73.00 | - | 73.00 | - | | | x | |
| 85 | 08/13/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 86 | 10/02/13 | 2024 | 2024 | 50.57 | 50.57 | | - | | | | |
| 87 | 03/20/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 88 | 12/17/12 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 89 | 06/06/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 90 | 06/06/13 | 2104 | 2104 | 36.50 | 36.50 | | - | | | | |
| 91 | 03/21/13 | 2075 | 2075 | 46.58 | 46.58 | | - | | | | |
| 92 | 05/22/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 93 | 06/11/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 94 | 04/29/13 | 2104 | 2104 | 36.50 | 36.50 | | - | | | | |
| 95 | 01/24/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 96 | 11/20/12 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 97 | 11/06/12 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| 98 | 06/10/13 | 2025 | 2025 | 24.85 | 24.85 | | - | | | | |
| 99 | 04/24/13 | 2085 | 2085 | 38.00 | 38.00 | | - | | | | |
| 100 | 08/06/13 | 2104 | 2104 | 73.00 | 73.00 | | - | | | | |
| Totals | | | | \$ 5,091.04 | \$ 4,751.35 | \$ 339.69 | \$ - | 2 | 2 | 1 | 1 |

DETAILED AUDIT FINDINGS
1. Special Transportation Services Not Indicated on the IEP
2. No Documentation of "Under the Direction of" Supervision by Meeting with Child Prior to Service
3. No Service Encounter Records for Date of the IEP
4. Services Provided are not Consistent with