



Office of the  
Medicaid Inspector  
General

ANDREW M. CUOMO  
Governor

DENNIS ROSEN  
Medicaid Inspector General

February 17, 2016

[REDACTED]  
[REDACTED]  
Health Services of Northern New York, Inc.  
56 Market Street  
Potsdam, New York 13676

Re: Final Audit Report  
Audit #: 14-5989  
Provider ID #: [REDACTED]

Dear [REDACTED]:

Enclosed is the Office of the Medicaid Inspector General (OMIG) final audit report entitled "Review of Health Services of Northern New York, Inc." (Provider) paid claims for personal care services covering the period January 1, 2009, through July 31, 2011.

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

The OMIG has attached the sample detail for the paid claims determined to be in error. This final audit report incorporates consideration of any additional documentation and information presented in response to the draft audit report dated October 9, 2015. The mean point estimate overpaid is \$162,514. The lower confidence limit of the amount overpaid is \$58,489. 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 \$58,489.

[REDACTED]  
Page 2  
February 17, 2016

If the Provider has any questions or comments concerning this final audit report, please contact [REDACTED] Please refer to report number 14-5989 in all correspondence.

Sincerely,

[REDACTED]

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

Enclosure

CERTIFIED MAIL #: [REDACTED]  
RETURN RECEIPT REQUESTED

[REDACTED]



Office of the  
Medicaid Inspector  
General

NEW YORK STATE  
OFFICE OF THE MEDICAID INSPECTOR GENERAL

REVIEW OF HEALTH SERVICES OF NORTHERN NEW YORK, INC.  
CLAIMS FOR PERSONAL CARE SERVICES  
PAID FROM  
JANUARY 1, 2009 – JULY 31, 2011

FINAL AUDIT REPORT  
AUDIT #: 14-5989

Dennis Rosen  
Medicaid Inspector General

February 17, 2016

## **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 personal care services in accordance with provisions of Article 36 of the Public Health Law. Personal care services must be provided by an agency that is licensed or certified to operate as a home care agency by the New York State DOH; and that has a contract with the local social services district in which the agency is licensed or certified to provide services.

Title 18 NYCRR Section 505.14, defines personal care services as some or total assistance with personal hygiene, dressing and feeding, nutritional and environmental support functions and health-related tasks. Such services must be essential to the maintenance of the recipient's health and safety within his or her own home, as determined by the social services district in accordance with the regulations of DOH; ordered by the attending physician; based on an assessment of the recipient's needs; provided by a qualified person in accordance with a plan of care; and supervised by a registered professional nurse. The specific standards and criteria for personal care services are outlined in Title 10 NYCRR Part 766 and Title 18 NYCRR Section 505.14. The MMIS Provider Manual for Personal Care Services also provides program guidance for claiming Medicaid reimbursement for personal care services.

### PURPOSE AND SCOPE

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for personal care services complied with applicable federal and state laws, regulations, rules and policies governing the New York State Medicaid Program. With respect to personal care claims, this audit covered services paid by Medicaid from January 1, 2009, through July 31, 2011.

### SUMMARY OF FINDINGS

We inspected a random sample of 100 services with \$4,028.91 in Medicaid payments. Of the 100 services in our random sample, 7 services had at least one error and did not comply with state requirements. Of the 7 noncompliant services, none contained more than one deficiency. Specifics are as follows:

<u>Error Description</u>	<u>Number of Errors</u>
PCA Worker Not Present at Nursing Supervision Visit	3
Billed More Units than Authorized	3
Failure to complete Required Orientation Visit	1

Based on the procedures performed, the OMIG has determined the Provider was overpaid \$135.96 in sample overpayments with an extrapolated point estimate of \$162,514. The lower confidence limit of the amount overpaid is \$58,489.

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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 personal care 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 Personal Care Services Program**

Reimbursement under the Medicaid Program is available for personal care services in accordance with provisions of Article 36 of the Public Health Law. Personal care services must be provided by an agency that is licensed or certified to operate as a home care agency by the New York State DOH; and that has a contract with the local social services district in which the agency is licensed or certified to provide services.

Title 18 NYCRR Section 505.14, defines personal care services as some or total assistance with personal hygiene, dressing and feeding, nutritional and environmental support functions and health-related tasks. Such services must be essential to the maintenance of the recipient's health and safety within his or her own home, as determined by the social services district in accordance with the regulations of DOH; ordered by the attending physician; based on an assessment of the recipient's needs; provided by a qualified person in accordance with a plan of care; and supervised by a registered professional nurse. The specific standards and criteria for personal care services are outlined in Title 10 NYCRR Part 766 and Title 18 NYCRR Section 505.14. The MMIS Provider Manual for Personal Care Services also provides program guidance for claiming Medicaid reimbursement for personal care services.

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

#### **Purpose**

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for personal care 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 personal care services paid by Medicaid from January 1, 2009, through July 31, 2011. Our audit universe consisted of 119,531 claims totaling \$5,451,403.59.

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 personal care program;
- ran computer programming application of claims in our data warehouse that identified 119,531 paid personal care claims, totaling \$5,451,403.59;
- selected a random sample of 100 services from the population of 119,531 services; and,
- estimated the overpayment paid in the population of 119,531 services.

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

- Medicaid electronic claim information
- Patient record, including, but not limited to:
  - Recipient record
  - Credentialing and personnel records for those rendering services
  - Nursing supervision documents
  - Payroll records
  - Patient account receivable transaction ledger, including billing and collection procedures
- 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 and Title 18 NYCRR Section 505.14.
- 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 October 9, 2015. 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 January 1, 2009, through July 31, 2011, identified 7 claims with at least one error, for a total sample overpayment of \$135.96 (Attachment C). This audit report incorporates consideration of any additional documentation and information presented in response to the Draft Audit Report dated October 9, 2015.

### 1. PCA Worker Not Present at Nursing Supervision Visit

Regulations state, "Nursing supervision must assure that . . . the person providing such services is competently and safely performing the functions and tasks specified in the patient's plan of care."  
*18 NYCRR Section 505.14(f)(3)*

Regulations state, "The nurse supervisor must perform the following functions during the supervisory visit . . . evaluate the skills and performance of the person providing personal care services, including the person's ability to work effectively with the patient and the patient's family; arrange for or provide on-the-job training. . . ."  
*18 NYCRR Section 505.14(f)(3)(iv)(b)(2)(ii)(iii)*

Regulations state, "The supervisory visit must be made to the patient's home when the person providing personal care services is present. . . ."  
*18 NYCRR Section 505.14(f)(3)(iv)(b)(1)*

The Medicaid Personal Care Services Manual states, "Nursing supervision must include: . . . evaluation of the ability of the person providing the services and arranging for or providing necessary instructions to meet the medically related needs of the patient in keeping with the goals established by the patient's plan of care."

*MMIS Provider Manual for Personal Care Services, Revised February 1992, Section 2  
NYS Medicaid Program Personal Care Services Program Manual Policy Guidelines,  
Version 2005-1 Section II*

In 3 instances pertaining to 3 patients, the PCA worker was not present for the nursing supervision visit. This finding applies to Sample #'s 40, 71, and 84.

### 2. Billed More Units than Authorized

Regulations state, "When services are authorized, the local social services department shall provide the agency or person providing services, the patient receiving the services, and the agency or individual supervising the services, with written information about the services authorized, including the functions and tasks required and the frequency and duration of the services."  
*18 NYCRR Section 505.14(b)(5)(vi)*

Regulations state, "All services provided shall be in accordance with the authorization. No change in functions or tasks, degree of assistance required for each function or tasks, or hours of services delivered shall be made without notification to, or approval of, the local social services department."

*18 NYCRR Section 505.14(b)(5)(vii)*

The Medicaid Personal Care Services Manual states, "All services must be provided in accordance with the prior authorization. Reauthorization by the local social services district, or its designee, is required before any change in service function or hours of service, or substitutions of Providers or Provider agencies."

*MMIS Provider Manual for Personal Care Services, Revised February 1992, Section 2  
NYS Medicaid Program Personal Care Services Program Manual Policy Guidelines,  
Version 2005-1 Sections II and III*

In 3 instances pertaining to 3 patients, PCA units were billed in excess of those authorized. This finding applies to Sample #'s 31, 44, and 49.

**3. Failure to Complete Required Orientation Visit**

Regulations require that an initial orientation visit be conducted by the nurse supervisor within seven calendar days after personal care services are authorized. The orientation visit must be in the patient's home when the person providing personal care services is also present.  
*18 NYCRR Section 505.14(f)(3)(iv)(a)(1)*

Regulations require that, "in-home supervision by professional staff of home health aides and personal care aides occurs: (1) to demonstrate to and instruct the aide in the treatments or services to be provided with successful redemonstration by the aide during the initial service visit or where there is a change in personnel providing care. . . ."  
*10 NYCRR Section 766.5(d)*

Regulations further require that the nurse supervisor must prepare a written report of each orientation visit on the prescribed form and a copy must be maintained in the patient's record.  
*18 NYCRR Section 505.14(f)(3)(vii)(a)*

In addition, the Medicaid Personal Care Services Manual states, "Nursing supervision must include: an orientation visit with the patient and the worker at the time of initial case assignment to insure that the worker providing personal care services understands his/her responsibilities in conjunction with the medical needs of the patient and has received necessary instructions; . . . ."

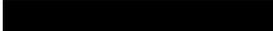
*MMIS Provider Manual for Personal Care Services, Revised February 1992, Section 2  
NYS Medicaid Program Personal Care Services Program Manual Policy Guidelines,  
Version 2005-1 Section II*

In 1 instance, personal care services were billed in the absence of the required orientation visit. This finding applies to Sample # 35.

## 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 \$58,489, 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 #: 14-5989  
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 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 \$162,514. 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

████████████████████  
Health Services of Northern New York, Inc.  
56 Market Street  
Potsdam, New York 13676

PROVIDER ID # ██████████

AUDIT #: 14-5989

AMOUNT DUE: \$58,489

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:

████████████████████  
New York State Department of Health  
Medicaid Financial Management  
GNARESP Corning Tower, Room 2739  
File #: 14-5989  
Albany, New York 12237

*Thank you for your cooperation.*

## **SAMPLE DESIGN**

Our sample design used for Audit #: 14-5989 was as follows:

- Universe - Medicaid claims for personal care services paid during the period January 1, 2009, through July 31, 2011.
- Sampling Frame - The sampling frame for this objective is the Medicaid electronic database of paid Provider claims for personal care services paid during the period January 1, 2009, through July 31, 2011.
- Sample Unit - The sample unit is a Medicaid claim paid during the period January 1, 2009, through July 31, 2011.
- Sample Design – Simple sampling was used for sample selection.
- Sample Size – The sample size is 100 services.

**SAMPLE RESULTS AND ESTIMATES**

Universe Size	119,531
Sample Size	100
Sample Value	\$5,451,403.59
Sample Overpayments	\$ 135.96
Confidence Level	90%

**Extrapolation of Sample Findings**

Sample Overpayments	\$ 135.96
Sample Size	100
Mean Dollars in Error for Extrapolation Purposes	\$ 1.3596
Universe Size	119,531
Point Estimate of Total Dollars	\$ 162,514
Lower Confidence Limit	\$ 58,489

OFFICE OF THE MEDICAID INSPECTOR GENERAL  
 HEALTH SERVICES OF NORTHERN NEW YORK, INC.  
 REVIEW OF PERSONAL CARE SERVICES  
 PROJECT NUMBER: 14-5989  
 REVIEW PERIOD: 1/1/2009 - 7/31/2011

Sample Number	Rate Code	Date of Service	Units of Service	Units Disallowed	Amount		Overpayment Extrapolated	DETAILED AUDIT FINDINGS		
					Paid	Derived		1. PCA Worker Not Present at Nursing Supervision Visit	2. Billed More Units than Authorized	3. Failure to Complete Required Orientation Visit
1	2508	05/27/10	3	-	\$ 16.50	\$ 16.50	\$ -			
2	2595	07/30/10	4	-	21.56	21.56	-			
3	2595	05/26/09	4	-	19.84	19.84	-			
4	2595	07/27/10	16	-	86.24	86.24	-			
5	2595	01/28/09	4	-	21.12	21.12	-			
6	2595	11/15/10	2	-	10.78	10.78	-			
7	2595	06/03/11	10	-	50.30	50.30	-			
8	2508	03/01/10	4	-	22.00	22.00	-			
9	2593	11/12/09	8	-	34.64	34.64	-			
10	2507	04/20/10	9	-	49.86	49.86	-			
11	2593	06/29/10	4	-	19.36	19.36	-			
12	2595	09/01/09	4	-	19.84	19.84	-			
13	2595	06/09/10	10	-	53.90	53.90	-			
14	2595	11/20/09	36	-	178.56	178.56	-			
15	2595	03/26/10	6	-	32.34	32.34	-			
16	2595	12/18/09	4	-	19.84	19.84	-			
17	2595	06/06/10	6	-	32.34	32.34	-			
18	2595	02/16/11	4	-	20.32	20.32	-			
19	2508	04/29/10	4	-	22.00	22.00	-			
20	2595	10/27/10	6	-	32.34	32.34	-			
21	2593	12/24/09	12	-	51.96	51.96	-			
22	2593	05/18/09	8	-	34.64	34.64	-			
23	2508	03/19/11	4	-	20.40	20.40	-			
24	2507	10/15/09	8	-	39.68	39.68	-			
25	2508	03/26/11	4	-	20.40	20.40	-			

OFFICE OF THE MEDICAID INSPECTOR GENERAL  
HEALTH SERVICES OF NORTHERN NEW YORK, INC.  
REVIEW OF PERSONAL CARE SERVICES  
PROJECT NUMBER: 14-5989  
REVIEW PERIOD: 1/1/2009 - 7/31/2011

Sample Number	Rate Code	Date of Service	Units of Service	Units Disallowed	Amount		Overpayment Extrapolated	DETAILED AUDIT FINDINGS		
					Paid	Derived		1. PCA Worker Not Present at Nursing Supervision Visit	2. Billed More Units than Authorized	3. Failure to Complete Required Orientation Visit
26	2595	12/09/10	4	-	\$ 21.56	\$ 21.56	\$ -			
27	2742	08/11/10	1	-	45.65	45.65	-			
28	2593	06/21/11	8	-	36.32	36.32	-			
29	2593	10/11/09	2	-	8.66	8.66	-			
30	2508	01/22/09	4	-	21.12	21.12	-			
31	2507	02/27/09	8	2	42.24	31.68	10.56	X		
32	2595	08/08/10	52	-	280.28	280.28	-			
33	2595	01/23/10	4	-	21.56	21.56	-			
34	2593	05/13/10	4	-	19.36	19.36	-			
35	2595	12/21/10	4	4	21.56	-	21.56			X
36	2508	09/09/10	4	-	22.00	22.00	-			
37	2593	12/22/08	4	-	18.16	18.16	-			
38	2595	09/13/10	2	-	10.78	10.78	-			
39	2593	10/18/10	4	-	19.36	19.36	-			
40	2595	11/10/10	4	4	21.56	-	21.56	X		
41	2595	07/11/09	2	-	9.92	9.92	-			
42	2508	10/20/10	4	-	22.00	22.00	-			
43	2593	03/16/10	12	-	58.08	58.08	-			
44	2595	01/03/09	8	4	42.24	21.12	21.12		X	
45	2595	02/18/09	8	-	42.24	42.24	-			
46	2593	04/07/09	12	-	51.96	51.96	-			
47	2595	04/07/10	6	-	32.34	32.34	-			
48	2593	07/13/09	8	-	34.64	34.64	-			
49	2595	01/26/09	38	2	200.64	190.08	10.56		X	
50	2595	11/15/10	8	-	43.12	43.12	-			

OFFICE OF THE MEDICAID INSPECTOR GENERAL  
HEALTH SERVICES OF NORTHERN NEW YORK, INC.  
REVIEW OF PERSONAL CARE SERVICES  
PROJECT NUMBER: 14-5989  
REVIEW PERIOD: 1/1/2009 - 7/31/2011

Sample Number	Rate Code	Date of Service	Units of Service	Units Disallowed	Amount		Overpayment Extrapolated	DETAILED AUDIT FINDINGS 1. PCA Worker Not Present at Nursing Supervision Visit 2. Billed More Units than Authorized 3. Failure to Complete Required Orientation Visit		
					Paid	Derived				
51	2595	11/29/09	4	-	\$ 19.84	\$ 19.84	\$ -			
52	2595	11/24/10	8	-	43.12	43.12	-			
53	2595	05/04/10	19	-	102.41	102.41	-			
54	2508	03/17/10	8	-	44.00	44.00	-			
55	2593	06/17/09	6	-	25.98	25.98	-			
56	2595	02/11/10	8	-	43.12	43.12	-			
57	2508	01/31/11	4	-	20.40	20.40	-			
58	2595	05/02/10	12	-	64.68	64.68	-			
59	2595	02/16/09	4	-	21.12	21.12	-			
60	2593	01/21/11	8	-	36.72	36.72	-			
61	2595	12/24/08	8	-	43.20	43.20	-			
62	2593	12/23/10	2	-	9.68	9.68	-			
63	2508	03/23/10	4	-	22.00	22.00	-			
64	2742	02/03/11	1	-	88.64	88.64	-			
65	2595	03/30/11	14	-	71.12	71.12	-			
66	2595	06/10/09	10	-	49.60	49.60	-			
67	2593	12/07/10	8	-	38.72	38.72	-			
68	2595	05/22/09	6	-	29.76	29.76	-			
69	2595	07/22/10	8	-	43.12	43.12	-			
70	2595	03/07/11	4	-	20.32	20.32	-			
71	2595	04/20/10	4	4	21.56	-	21.56	X		
72	2595	02/15/11	24	-	121.92	121.92	-			
73	2595	02/05/10	4	-	21.56	21.56	-			
74	2595	04/02/09	4	-	19.84	19.84	-			
75	2601	03/25/09	2	-	36.86	36.86	-			

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Sample Number	Rate Code	Date of Service	Units of Service	Units Disallowed	Amount		Overpayment Extrapolated	DETAILED AUDIT FINDINGS		
					Paid	Derived		1. PCA Worker Not Present at Nursing Supervision Visit	2. Billed More Units than Authorized	3. Failure to Complete Required Orientation Visit
76	2593	01/30/09	4	-	\$ 18.44	\$ 18.44	\$ -			
77	2508	01/31/10	16	-	88.00	88.00	-			
78	2593	08/18/10	4	-	19.36	19.36	-			
79	2593	05/20/09	8	-	34.64	34.64	-			
80	2595	01/14/09	4	-	21.12	21.12	-			
81	2507	01/26/10	6	-	33.24	33.24	-			
82	2595	05/29/09	4	-	19.84	19.84	-			
83	2507	06/06/11	4	-	20.20	20.20	-			
84	2593	02/23/10	6	6	29.04	-	29.04	X		
85	2595	02/17/10	3	-	16.17	16.17	-			
86	2593	08/06/10	8	-	38.72	38.72	-			
87	2595	04/14/10	8	-	43.12	43.12	-			
88	2595	04/04/11	16	-	80.48	80.48	-			
89	2595	11/12/09	8	-	39.68	39.68	-			
90	2595	05/09/10	8	-	43.12	43.12	-			
91	2507	04/19/11	2	-	10.10	10.10	-			
92	2601	05/07/09	4	-	69.32	69.32	-			
93	2593	10/29/09	8	-	34.64	34.64	-			
94	2508	06/15/11	4	-	20.20	20.20	-			
95	2595	02/09/11	5	-	25.40	25.40	-			
96	2595	01/21/10	6	-	32.34	32.34	-			
97	2593	06/02/10	8	-	38.72	38.72	-			
98	2595	03/09/11	4	-	20.32	20.32	-			
99	2595	09/17/10	14	-	75.46	75.46	-			
100	2507	08/04/09	4	-	19.84	19.84	-			
<b>Totals</b>					<b>\$ 4,028.91</b>	<b>\$ 3,892.95</b>	<b>\$ 135.96</b>	<b>3</b>	<b>3</b>	<b>1</b>