NEW YORK STATE
OFFICE OF THE MEDICAID INSPECTOR GENERAL

REVIEW OF WOMEN IN NEED, INC. CLAIMS FOR OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES PAID FROM APRIL 1, 2003 – DECEMBER 31, 2007

FINAL AUDIT REPORT
AUDIT #: 09-2448

Dennis Rosen
Medicaid Inspector General

January 27, 2016

NEW YORK STATE | Office of the Medicaid Inspector General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

January 27, 2016

[redacted]

Women In Need, Inc.
115 West 31st Street, 7th Floor
New York, New York 10001

Re: Final Audit Report
Audit #: 09-2448
Provider ID #: [redacted]
NPI #: [redacted]

Dear [redacted]:

Enclosed is the Office of the Medicaid Inspector General (OMIG) final audit report entitled "Review of Women In Need, Inc." (Provider) paid claims for OASAS outpatient chemical dependence services covering the period April 1, 2003, through December 31, 2007.

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 revised draft audit report dated July 15, 2015. The mean point estimate overpaid is $530,374. The lower confidence limit of the amount overpaid is $326,655. 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 $326,655.

If the Provider has any questions or comments concerning this final audit report, please contact . Please refer to report number 09-2448 in all correspondence.

Sincerely,

Division of Medicaid Audit, New York City
Office of the Medicaid Inspector General

Enclosure

CERTIFIED MAIL #
RETURN RECEIPT REQUESTED

cc:

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 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.

Outpatient chemical dependence services are provided in either hospital-based or free-standing settings. Regardless of the setting in which they are provided, these services must be furnished in one of two distinct programs: an outpatient chemical dependence clinic program or an outpatient chemical dependence rehabilitation program. The purpose of outpatient programs for individuals with a diagnosis of chemical dependence is to provide medical evaluation, clinical care management, clinical services, and rehabilitation services. The specific standards and criteria for chemical dependence clinics are outlined in Title 14 NYCRR Part 822 and Title 18 NYCRR Section 505.27. The MMIS Provider Manual for Clinics also provides program guidance for claiming Medicaid reimbursement for chemical dependence services.

PURPOSE AND SCOPE

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for OASAS outpatient chemical dependence services complied with applicable federal and state laws, regulations, rules and policies governing the New York State Medicaid Program. With respect to OASAS outpatient chemical dependence claims, this audit covered services paid by Medicaid from April 1, 2003, through December 31, 2007.

SUMMARY OF FINDINGS

We inspected a random sample of 150 services with $13,814.42 in Medicaid payments. Of the 150 services in our random sample, 18 services had at least one error and did not comply with state requirements. Of the 18 noncompliant services, none contained more than one deficiency. Specifics are as follows:

Error Description	Number of Errors
Group Counseling Patient Limit Exceeded	10
Nonreimbursable Services	4
Missing Record of Attendance	2
Improper Billing for Outpatient Rehabilitation Services	1
Incorrect Rate Code Billed	1

Based on the procedures performed, the OMIG has determined the Provider was overpaid $1,577.71 in sample overpayments with an extrapolated point estimate of $530,374. The lower confidence limit of the amount overpaid is $326,655.

TABLE OF CONTENTS

	PAGE
INTRODUCTION.	
Background	
Medicaid Program	1
New York State's Medicaid Program	1
New York State's OASAS Outpatient Chemical Dependence Program	1
Purpose, Scope, and Methodology	
Purpose	1-2
Scope	2
Methodology	2
LAWS, REGULATIONS, RULES AND POLICIES	3-4
AUDIT FINDINGS.	5
AUDIT FINDINGS DETAIL	6-7
PROVIDER RIGHTS.	8-9
REMITTANCE ADVICE	
ATTACHMENTS:	
A – SAMPLE DESIGN	
B – SAMPLE RESULTS AND ESTIMATES	
C – DETAILED AUDIT FINDINGS	
D – BRIDGE SCHEDULE	

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 OASAS outpatient chemical dependence 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 OASAS Outpatient Chemical Dependence Program

Outpatient chemical dependence services are provided in either hospital-based or free-standing settings. Regardless of the setting in which they are provided, these services must be furnished in one of two distinct programs: an outpatient chemical dependence clinic program or an outpatient chemical dependence rehabilitation program. The purpose of outpatient programs for individuals with a diagnosis of chemical dependence is to provide medical evaluation, clinical care management, clinical services, and rehabilitation services. The specific standards and criteria for chemical dependence clinics are outlined in Title 14 NYCRR Part 822 and Title 18 NYCRR Section 505.27. The MMIS Provider Manual for Clinics also provides program guidance for claiming Medicaid reimbursement for chemical dependence services.

PURPOSE, SCOPE, AND METHODOLOGY

Purpose

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for OASAS outpatient chemical dependence 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 OASAS outpatient chemical dependence services paid by Medicaid from April 1, 2003, through December 31, 2007. Our audit universe consisted of 50,425 claims totaling $4,701,563.03.

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 OASAS outpatient chemical dependence program;
- ran computer programming application of claims in our data warehouse that identified 50,425 paid OASAS outpatient chemical dependence claims, totaling $4,701,563.03;
- selected a random sample of 150 services from the population of 50,425 services; and,
- estimated the overpayment paid in the population of 50,425 services.

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

- Medicaid electronic claim information

- Patient record, including, but not limited to:
  - Treatment Plans and Treatment Plan Reviews
  - Comprehensive Evaluations
  - Medical Histories and Physical Examinations
  - OASAS Level of Care Determinations

- Progress Notes:
  - Group Attendance Sheets, if available
  - Patient Schedules
  - Discharge Plans and Discharge Summary

- 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)].

- Medicaid Management Information System and eMedNY Provider Manual.

- Specifically, Title 18 NYCRR Section 540.6, Title 14 NYCRR Part 822, and Title 18 NYCRR Section 505.27.

- 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 Revised Draft Audit Report dated July 15, 2015.

The attached Bridge Schedule (Attachment D) indicates any changes to the findings as a result of your response.

AUDIT FINDINGS DETAIL

The OMIG's review of Medicaid claims paid to the Provider from April 1, 2003, through December 31, 2007, identified 18 claims with at least one error, for a total sample overpayment of $1,577.71 (Attachment C). This audit report incorporates consideration of any additional documentation and information presented in response to the Revised Draft Audit Report dated July 15, 2015. Appropriate adjustments were made to the findings.

1. Group Counseling Patient Limit Exceeded

For Services Prior to 12/27/2006:
Regulations state, "Each outpatient service must directly provide the following: group counseling (containing no more than 15 persons) and individual counseling."
14 NYCRR Section 822.2(c)(1)

For Services 12/27/2006 and After:
Regulations state, "Each outpatient service must directly provide the following: group counseling (containing no more than 15 persons)."
14 NYCRR Section 822.2(c)(2)

In 10 instances pertaining to 10 patients, the maximum number of patients allowed for group counseling services was exceeded. The group sizes ranged from 16 to 29 patients. This finding applies to Sample #'s 4, 7, 9, 19, 23, 52, 60, 88, 130 and 142.

2. Nonreimbursable Services

Regulations state, "Any visits which include only companionship, recreation, and or social activity are not covered by the medical assistance program."
18 NYCRR Section 505.27(c)(2)

For Services Prior to 12/27/2006:
Regulations also state that the following do not constitute a threshold visit eligible for reimbursement: (1) nutrition services; (2) educational and/or vocational services; (3) recreational and/or social activity services; (4) urinalysis services; (5) group meetings, workshops or seminars which are primarily informational or organizational; (6) acupuncture; or (7) services that are not provided pursuant to this Part."
14 NYCRR Section 822.10(g)

In 4 instances pertaining to 4 patients, the visit was determined nonreimbursable. This finding applies to Sample #'s 6, 50, 85 and 94.

3. Missing Record of Attendance

Regulations state, "An attendance note shall document the date, type and duration of the service provided." *14 NYCRR Section 822.4(r)*

In 2 instances pertaining to 2 patients, no record of attendance was available. This finding applies to Sample #'s 64 and 99.

4. Improper Billing for Outpatient Rehabilitation Services

For Services Prior to 12/27/2006:
Regulations state, "A provider of outpatient rehabilitation services shall typically be scheduled for services three to five days per week for at least four hours per day."
14 NYCRR Section 822.2(g)

In 1 instance, outpatient rehabilitation services lasting less than 2 hours were billed. This finding applies to Sample # 12.

5. Incorrect Rate Code Billed

Regulations state, "Payment for chemical dependence services shall be at fees established by the Department of Health and approved by the Director of the Division of the Budget as contained in the fee schedule for chemical dependence outpatient services." *18 NYCRR Section 505.27(d)(1)*

In 1 instance, the incorrect rate code was billed which resulted in higher reimbursement than indicated in the fee schedule for the proper rate code. This finding applies to Sample # 116.

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 $326,655, 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 #09-2448
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 $530,374. 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]

Women In Need, Inc.
115 West 31st Street, 7th Floor
New York, New York 10001

AMOUNT DUE: $326,655

PROVIDER ID # [redacted]

AUDIT #09-2448

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

CHECKLIST

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

[redacted]

New York State Department of Health
Medicaid Financial Management
GNARESP Corning Tower, Room 2739
File #09-2448
Albany, New York 12237

Thank you for your cooperation.

Attachment A

SAMPLE DESIGN

The sample design used for Audit #09-2448 was as follows:

- Universe - Medicaid claims for OASAS outpatient chemical dependence services paid during the period April 1, 2003, through December 31, 2007.
- Sampling Frame - The sampling frame for this objective is the Medicaid electronic database of paid Provider claims for OASAS outpatient chemical dependence services paid during the period April 1, 2003, through December 31, 2007.
- Sample Unit - The sample unit is a Medicaid claim paid during the period April 1, 2003, through December 31, 2007.
- Sample Design – Simple sampling was used for sample selection.
- Sample Size – The sample size is 150 services.

Attachment B

SAMPLE RESULTS AND ESTIMATES

Universe Size	50,425
Sample Size	150
Sample Value	$ 13,814.42
Sample Overpayments	$ 1,577.71
Confidence Level	90%

Extrapolation of Sample Findings

Sample Overpayments	$ 1,577.71
Sample Size	150
Mean Dollars in Error for Extrapolation Purposes	$ 10.5181
Universe Size	50,425
Point Estimate of Total Dollars	$ 530,374
Lower Confidence Limit	$ 326,655

OFFICE OF THE MEDICAID INSPECTOR GENERAL
WOMEN IN NEED, INC.
REVIEW OF OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES
PROJECT NUMBER: 09-2448
REVIEW PERIOD: 04/01/03 - 12/31/07

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated		DETAILED AUDIT FINDINGS 1. Group Counseling Patient Limit Exceeded	2. Nonreimbursable Services	3. Missing Record of Attendance	4. Improper Billing for Outpatient Rehabilitation Services	5. Incorrect Rate Code Billed
1	03/10/05	4218	4218	$ 87.71	$ 87.71	$ -						
2	03/01/05	4218	4218	87.71	87.71	-						
3	03/11/05	4219	4219	77.03	77.03	-						
4	03/30/05	4218	-	87.71	-	87.71		X				
5	03/23/05	4218	4218	87.71	87.71	-						
6	03/29/05	4218	-	87.71	-	87.71			X			
7	04/22/05	4218	-	87.71	-	87.71		X				
8	04/21/05	4219	4219	77.03	77.03	-						
9	04/22/05	4216	-	127.27	-	127.27		X				
10	05/16/05	4218	4218	87.71	87.71	-						
11	05/26/05	4218	4218	87.71	87.71	-						
12	05/31/05	4219	-	77.03	-	77.03					X	
13	12/06/04	4219	4219	77.03	77.03	-						
14	07/14/05	4218	4218	87.71	87.71	-						
15	07/28/05	4218	4218	87.71	87.71	-						
16	07/20/05	4218	4218	87.71	87.71	-						
17	07/29/05	4218	4218	87.71	87.71	-						
18	06/22/05	4218	4218	87.71	87.71	-						
19	08/05/05	4219	-	77.03	-	77.03		X				
20	08/02/05	4218	4218	87.71	87.71	-						
21	08/02/05	4216	4216	127.27	127.27	-						
22	08/15/05	4216	4216	127.27	127.27	-						
23	08/19/05	4218	-	87.71	-	87.71		X				
24	08/17/05	4219	4219	77.03	77.03	-						
25	09/16/05	4219	4219	77.03	77.03	-						

OFFICE OF THE MEDICAID INSPECTOR GENERAL
WOMEN IN NEED, INC.
REVIEW OF OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES
PROJECT NUMBER: 09-2448
REVIEW PERIOD: 04/01/03 - 12/31/07

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated		DETAILED AUDIT FINDINGS 1. Group Counseling Patient Limit Exceeded	2. Nonreimbursable Services	3. Missing Record of Attendance	4. Improper Billing for Outpatient Rehabilitation Services	5. Incorrect Rate Code Billed
26	10/11/05	4218	4218	$ 87.71	$ 87.71	$ -						
27	10/31/05	4218	4218	87.71	87.71	-						
28	11/25/05	4219	4219	77.03	77.03	-						
29	12/27/05	4219	4219	77.03	77.03	-						
30	01/11/06	4218	4218	87.71	87.71	-						
31	01/30/06	4218	4218	87.71	87.71	-						
32	05/18/06	4218	4218	87.71	87.71	-						
33	06/01/06	4218	4218	87.71	87.71	-						
34	06/14/06	4218	4218	87.71	87.71	-						
35	07/10/06	4216	4216	127.27	127.27	-						
36	07/12/06	4218	4218	87.71	87.71	-						
37	08/25/06	4218	4218	87.71	87.71	-						
38	09/12/06	4218	4218	87.71	87.71	-						
39	09/07/06	4216	4216	127.27	127.27	-						
40	10/25/06	4218	4218	87.71	87.71	-						
41	10/10/06	4218	4218	87.71	87.71	-						
42	11/15/06	4218	4218	87.71	87.71	-						
43	11/22/06	4218	4218	87.71	87.71	-						
44	12/04/06	4218	4218	87.71	87.71	-						
45	01/18/07	4219	4219	77.03	77.03	-						
46	02/01/07	4219	4219	77.03	77.03	-						
47	02/09/07	4218	4218	87.71	87.71	-						
48	03/12/07	4218	4218	87.71	87.71	-						
49	03/29/07	4218	4218	87.71	87.71	-						
50	12/20/06	4218	-	87.71	-	87.71			X			

OFFICE OF THE MEDICAID INSPECTOR GENERAL
WOMEN IN NEED, INC.
REVIEW OF OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES
PROJECT NUMBER: 09-2448
REVIEW PERIOD: 04/01/03 - 12/31/07

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated		DETAILED AUDIT FINDINGS 1. Group Counseling Patient Limit Exceeded	2. Nonreimbursable Services	3. Missing Record of Attendance	4. Improper Billing for Outpatient Rehabilitation Services	5. Incorrect Rate Code Billed
51	12/18/06	4218	4218	$ 87.71	$ 87.71	$ -						
52	04/10/07	4218	-	87.71	-	87.71		X				
53	05/01/07	4218	4218	87.71	87.71	-						
54	05/23/07	4218	4218	87.71	87.71	-						
55	06/13/07	4214	4214	127.27	127.27	-						
56	07/04/07	4219	4219	77.03	77.03	-						
57	07/13/07	4216	4216	127.27	127.27	-						
58	07/06/07	4219	4219	77.03	77.03	-						
59	07/26/07	4216	4216	127.27	127.27	-						
60	08/15/07	4216	-	127.27	-	127.27		X				
61	04/25/06	4218	4218	87.71	87.71	-						
62	06/28/06	4218	4218	87.71	87.71	-						
63	04/10/06	4218	4218	87.71	87.71	-						
64	08/17/06	4216	-	127.27	-	127.27				X		
65	07/31/06	4218	4218	87.71	87.71	-						
66	09/06/06	4219	4219	77.03	77.03	-						
67	10/18/06	4218	4218	87.71	87.71	-						
68	11/21/06	4218	4218	87.71	87.71	-						
69	09/11/07	4216	4216	127.27	127.27	-						
70	09/11/07	4216	4216	127.27	127.27	-						
71	03/16/06	4218	4218	87.71	87.71	-						
72	10/26/07	4216	4216	127.27	127.27	-						
73	10/25/07	4216	4216	127.27	127.27	-						
74	11/09/07	4216	4216	127.27	127.27	-						
75	11/13/07	4216	4216	127.27	127.27	-						

OFFICE OF THE MEDICAID INSPECTOR GENERAL
WOMEN IN NEED, INC.
REVIEW OF OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES
PROJECT NUMBER: 09-2448
REVIEW PERIOD: 04/01/03 - 12/31/07

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated		DETAILED AUDIT FINDINGS 1. Group Counseling Patient Limit Exceeded	2. Nonreimbursable Services	3. Missing Record of Attendance	4. Improper Billing for Outpatient Rehabilitation Services	5. Incorrect Rate Code Billed
76	11/06/07	4216	4216	$ 127.27	$ 127.27	$ -						
77	11/07/07	4214	4214	127.27	127.27	-						
78	11/14/07	4216	4216	127.27	127.27	-						
79	11/06/07	4216	4216	127.27	127.27	-						
80	04/21/03	4218	4218	87.71	87.71	-						
81	05/02/03	4218	4218	87.71	87.71	-						
82	05/30/03	4218	4218	87.71	87.71	-						
83	05/20/03	4218	4218	87.71	87.71	-						
84	06/12/03	4216	4216	77.03	77.03	-						
85	06/02/03	4219	-	77.03	-	77.03			X			
86	06/19/03	4219	4219	77.03	77.03	-						
87	06/27/03	4218	4218	87.71	87.71	-						
88	06/20/03	4218	-	87.71	-	87.71		X				
89	07/11/03	4218	4218	87.71	87.71	-						
90	07/02/03	4218	4218	87.71	87.71	-						
91	07/17/03	4218	4218	87.71	87.71	-						
92	07/16/03	4218	4218	87.71	87.71	-						
93	07/17/03	4218	4218	87.71	87.71	-						
94	07/25/03	4219	-	77.03	-	77.03			X			
95	08/13/03	4218	4218	87.71	87.71	-						
96	08/25/03	4216	4216	77.03	77.03	-						
97	08/18/03	4218	4218	87.71	87.71	-						
98	09/08/03	4218	4218	87.71	87.71	-						
99	09/08/03	4218	-	87.71	-	87.71				X		
100	09/19/03	4218	4218	87.71	87.71	-						

OFFICE OF THE MEDICAID INSPECTOR GENERAL
WOMEN IN NEED, INC.
REVIEW OF OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES
PROJECT NUMBER: 09-2448
REVIEW PERIOD: 04/01/03 - 12/31/07

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated		DETAILED AUDIT FINDINGS 1. Group Counseling Patient Limit Exceeded	2. Nonreimbursable Services	3. Missing Record of Attendance	4. Improper Billing for Outpatient Rehabilitation Services	5. Incorrect Rate Code Billed
101	10/02/03	4218	4218	$ 87.71	$ 87.71	$ -						
102	10/23/03	4218	4218	87.71	87.71	-						
103	10/22/03	4219	4219	77.03	77.03	-						
104	11/14/03	4218	4218	87.71	87.71	-						
105	11/20/03	4216	4216	77.03	77.03	-						
106	11/18/03	4218	4218	87.71	87.71	-						
107	12/08/03	4219	4219	77.03	77.03	-						
108	12/04/03	4219	4219	77.03	77.03	-						
109	12/18/03	4218	4218	87.71	87.71	-						
110	12/17/03	4218	4218	87.71	87.71	-						
111	01/07/04	4218	4218	87.71	87.71	-						
112	01/09/04	4218	4218	87.71	87.71	-						
113	01/12/04	4219	4219	77.03	77.03	-						
114	01/20/04	4218	4218	87.71	87.71	-						
115	01/27/04	4216	4216	77.03	77.03	-						
116	02/18/04	4218	4219	87.71	77.03	10.68						X
117	02/27/04	4219	4219	77.03	77.03	-						
118	02/24/04	4219	4219	77.03	77.03	-						
119	03/15/04	4218	4218	87.71	87.71	-						
120	03/29/04	4218	4218	87.71	87.71	-						
121	03/30/04	4218	4218	87.71	87.71	-						
122	03/25/04	4218	4218	87.71	87.71	-						
123	04/02/04	4218	4218	87.71	87.71	-						
124	04/05/04	4216	4216	127.27	127.27	-						
125	04/12/04	4216	4216	127.27	127.27	-						

OFFICE OF THE MEDICAID INSPECTOR GENERAL
WOMEN IN NEED, INC.
REVIEW OF OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES
PROJECT NUMBER: 09-2448
REVIEW PERIOD: 04/01/03 - 12/31/07

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated	DETAILED AUDIT FINDINGS 1. Group Counseling Patient Limit Exceeded	2. Nonreimbursable Services	3. Missing Record of Attendance	4. Improper Billing for Outpatient Rehabilitation Services	5. Incorrect Rate Code Billed
126	05/18/04	4219	4219	$ 77.03	$ 77.03	$ -					
127	05/24/04	4218	4218	87.71	87.71	-					
128	06/02/04	4218	4218	87.71	87.71	-					
129	06/17/04	4218	4218	87.71	87.71	-					
130	06/24/04	4218	-	87.71	-	87.71	X				
131	07/07/04	4218	4218	87.71	87.71	-					
132	07/01/04	4218	4218	87.71	87.71	-					
133	07/27/04	4218	4218	87.71	87.71	-					
134	07/29/04	4218	4218	87.71	87.71	-					
135	09/22/04	4218	4218	87.71	87.71	-					
136	10/19/04	4219	4219	77.03	77.03	-					
137	10/28/04	4219	4219	77.03	77.03	-					
138	11/11/04	4216	4216	127.27	127.27	-					
139	11/11/04	4218	4218	87.71	87.71	-					
140	11/10/04	4218	4218	87.71	87.71	-					
141	12/02/04	4218	4218	87.71	87.71	-					
142	12/09/04	4218	-	87.71	-	87.71	X				
143	12/02/04	4218	4218	87.71	87.71	-					
144	01/13/05	4218	4218	87.71	87.71	-					
145	01/12/05	4216	4216	127.27	127.27	-					
146	01/20/05	4218	4218	87.71	87.71	-					
147	01/26/05	4219	4219	77.03	77.03	-					
148	01/17/05	4216	4216	127.27	127.27	-					
149	02/02/05	4218	4218	87.71	87.71	-					
150	02/02/05	4218	4218	87.71	87.71	-					
Totals				$ 13,814.42	$ 12,236.71	$ 1,577.71	10	4	2	1	1

ATTACHMENT D

FINAL DISPOSITION FOR SAMPLED SELECTIONS CHANGED FROM REVISED DRAFT TO FINAL AUDIT REPORT

WOMEN IN NEED, INC.
OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES AUDIT
AUDIT #09-2448
AUDIT PERIOD: 04/01/03 - 12/31/07

BRIDGE SCHEDULE

SAMPLE #	FINDING	REVISED DRAFT REPORT AMOUNT DISALLOWED	FINAL REPORT AMOUNT DISALLOWED	CHANGE
32	Nonreimbursable Services	$87.71	$0.00	($87.71)
144	Incorrect Rate Code Billed	$10.68	$0.00	($10.68)
	TOTALS	$98.39	$0.00	($98.39)

Note: The adjustments shown above only reflect those that were revised as a result of the provider's response.
All other financial adjustments remain the same as shown in the Revised Draft Audit Report.