



**Office of the
Medicaid Inspector
General**

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

**REVIEW OF PROFESSIONAL SERVICE CENTER
CLAIMS FOR OPWDD DAY TREATMENT PROGRAM SERVICES
PAID FROM
JANUARY 1, 2006 – DECEMBER 31, 2009**

**FINAL AUDIT REPORT
AUDIT #: 11-5062**

**Dennis Rosen
Medicaid Inspector General**

July 17, 2015



Office of the
Medicaid Inspector
General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

July 17, 2015

[REDACTED]
PSCH, Inc.
142-02 20th Avenue, 3rd Floor
Flushing, New York 11351

Re: Final Audit Report
Audit #: 11-5062
Provider ID #'s: [REDACTED]

FEIN: [REDACTED]
NPI #'s: [REDACTED]

Dear [REDACTED]:

Enclosed is the Office of the Medicaid Inspector General (OMIG) final audit report entitled "Review of Professional Service Center" (Provider) paid claims for OPWDD day treatment program services covering the period January 1, 2006, through December 31, 2009.

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

The OMIG has attached the sample detail for the paid claims determined to be in error. This final audit report incorporates consideration of any additional documentation and information presented in response to the draft audit report dated May 20, 2015. The mean point estimate overpaid is \$592,768. The lower confidence limit of the amount overpaid is \$185,643. 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 \$185,643.

[REDACTED]

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July 17, 2015

If the Provider has any questions or comments concerning this final audit report, please contact [REDACTED] at [REDACTED] or through email at [REDACTED]. Please refer to report number 11-5062 in all correspondence.

Sincerely,

[REDACTED]

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

[REDACTED]

Enclosure

CERTIFIED MAIL # [REDACTED]
RETURN RECEIPT REQUESTED

[REDACTED]

cc:

[REDACTED]

[REDACTED]

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.

People with developmental disabilities can enjoy meaningful relationships with family, friends and other people in their lives, experience personal health and growth, live in the home of their choice and fully participate in their communities. People with developmental disabilities may have difficulty learning as quickly as others, expressing themselves clearly, or taking care of their physical needs. But it is difficult to define the limits of people with developmental disabilities; what they need most, therefore, is not only encouragement and understanding – but an opportunity to become part of the community they live in. This is where the significance of the Home and Community Based Services (HCBS) waiver has its greatest impact. In providing residential habilitation services, the HCBS waiver helps people achieve a functional connection to supports and services in the person's residence.

Outpatient services provided to persons with developmental disabilities are offered at programs licensed by the Office for People With Developmental Disabilities (OPWDD). The purpose of these programs is to offer a comprehensive system of services, which has as its primary purpose the promotion and attainment of independence, inclusion, and productivity for persons with mental retardation and developmental disabilities. These services are furnished at clinic and day treatment facilities and through a home and community based Federal waiver program. The waiver program, established under the authority of section 1915 [c] of the Social Security Act, is intended for persons with mental retardation and developmental disabilities who would otherwise need the level of care provided in an intermediate care facility. The specific standards and criteria for OPWDD services are outlined in Title 14 NYCRR Parts 635, 671, 679, and 690.

PURPOSE AND SCOPE

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for OPWDD day treatment program services complied with applicable federal and state laws, regulations, rules and policies governing the New York State Medicaid Program. With respect to OPWDD day treatment program claims, this audit covered services paid by Medicaid from January 1, 2006, through December 31, 2009.

SUMMARY OF FINDINGS

We inspected a random sample of 100 services with \$41,296.68 in Medicaid payments. Of the 100 services in our random sample, 8 services had at least one error and did not comply with state requirements. Of the 8 noncompliant services, one contained more than one deficiency. Specifics are as follows:

<u>Error Description</u>	<u>Number of Errors</u>
Incorrect Rate Code Billed	6
No Documentation of Service	3

Based on the procedures performed, the OMIG has determined the Provider was overpaid \$761.59 in sample overpayments with an extrapolated point estimate of \$592,768. The lower confidence limit of the amount overpaid is \$185,643.

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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 OPWDD Day Treatment Program 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 OPWDD Day Treatment Program

Outpatient services provided to persons with developmental disabilities are offered at programs licensed by the Office for People With Developmental Disabilities (OPWDD). The purpose of these programs is to offer a comprehensive system of services, which has as its primary purpose the promotion and attainment of independence, inclusion, and productivity for persons with mental retardation and developmental disabilities. These services are furnished at clinic and day treatment facilities and through a home and community based Federal waiver program. The waiver program, established under the authority of section 1915 [c] of the Social Security Act, is intended for persons with mental retardation and developmental disabilities who would otherwise need the level of care provided in an intermediate care facility. The specific standards and criteria for OPWDD services are outlined in Title 14 NYCRR Parts 635, 671, 679, and 690.

PURPOSE, SCOPE, AND METHODOLOGY

Purpose

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for OPWDD day treatment program 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 OPWDD day treatment program services paid by Medicaid from January 1, 2006, through December 31, 2009. Our audit universe consisted of 77,833 claims totaling \$28,604,212.35.

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 OPWDD day treatment program;
- ran computer programming application of claims in our data warehouse that identified 77,833 paid OPWDD day treatment program claims, totaling \$28,604,212.35;
- selected a random sample of 100 services from the population of 77,833 services; and,
- estimated the overpayment paid in the population of 77,833 services.

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

- Medicaid electronic claim information
- Patient record, including, but not limited to:
 - Progress Notes
 - Individual Program Plans
 - Bus Transport Records
 - Classroom Attendance Records
 - Community Integration Records
 - Day Treatment Program Plans
 - Article 16 Clinic Treatment Payments
 - Comprehensive Functional Assessments
 - ICF/MR Level of Care Eligibility Determinations
- 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 14 NYCRR Part 690.
- 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 May 19, 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 January 1, 2006, through December 31, 2009, identified 8 claims with at least one error, for a total sample overpayment of \$761.59 (Attachment C). This audit report incorporates consideration of any additional documentation and information presented in response to the Draft Audit Report dated May 20, 2015. Appropriate adjustments were made to the findings.

1. Incorrect Rate Code Billed

Regulations state, "Persons provided day treatment services in a free-standing certified site or approved satellite...site, will attend for periods in excess of three hours if reimbursement is to be claimed. A reimbursable half-day visit covers a period of three to five hours. A full-day reimbursable visit covers a period of five hours or more."

14 NYCRR Section 690.1(d)(1)

In 6 instances pertaining to 6 recipients, an incorrect rate code was billed which resulted in a higher reimbursement than indicated for the proper rate code. This finding applies to Sample #'s 11, 13, 14, 19, 83 and 100.

2. No Documentation of Service

Regulations require that the Medicaid provider agrees, "to prepare and to maintain contemporaneous records demonstrating its right to receive payment under the medical assistance program and to keep for a period of six years . . . all records necessary to disclose the nature and extent of services furnished . . ."

18 NYCRR Section 504.3(a)

Regulations also require that bills for medical care, services and supplies contain a certification that such records as are necessary to disclose fully the services provided to individuals under the New York State Medicaid program will be kept for a period of not less than six years. These records must be furnished to the Department upon request.

18 NYCRR Section 540.7(a)(8)

Regulations state, "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, the Secretary of the United States Department of Health and Human Services, the Medicaid Fraud Control Unit or the New York State Department of Health for audit and review."

18 NYCRR Section 517.3(b)(2)

In 3 instances pertaining to 2 recipients, recipient records did not document that a service was provided. This finding applies to Sample #'s 30 and 78.

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 \$185,643, one of the following repayment options must be selected within 20 days from the date of this letter:

OPTION #1: Make full payment by check or money order within 20 days of the date of the final audit report. The check should be made payable to the New York State Department of Health and be sent with the attached Remittance Advice to:

[REDACTED]
New York State Department of Health
Medicaid Financial Management
GNARESP Corning Tower, Room 2739
File #11-5062
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
Phone #: [REDACTED]
Fax#: [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 \$592,768. 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

PSCH, Inc.
142-02 20th Avenue, 3rd Floor
Flushing, New York 11351

PROVIDER ID # [REDACTED]

AUDIT # 11-5062

AMOUNT DUE: \$185,643

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

CHECKLIST

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

[REDACTED]
New York State Department of Health
Medicaid Financial Management
GNARESP Corning Tower, Room 2739
File #11-5062
Albany, New York 12237

Thank you for your cooperation.

SAMPLE DESIGN

The sample design used for Audit #11-5062 was as follows:

- Universe - Medicaid claims for OPWDD day treatment program services paid during the period January 1, 2006, through December 31, 2009.
- Sampling Frame - The sampling frame for this objective is the Medicaid electronic database of paid Provider claims for OPWDD day treatment program services paid during the period January 1, 2006, through December 31, 2009.
- Sample Unit - The sample unit is a Medicaid claim paid during the period January 1, 2006, through December 31, 2009.
- Sample Design – Simple sampling was used for sample selection.
- Sample Size – The sample size is 100 services.

SAMPLE RESULTS AND ESTIMATES

Universe Size	77,833
Sample Size	100
Sample Value	\$ 41,296.68
Sample Overpayments	\$ 761.59
Confidence Level	90%

Extrapolation of Sample Findings

Sample Overpayments	\$ 761.59
Sample Size	100
Mean Dollars in Error for Extrapolation Purposes	\$ 7.6159
Universe Size	77,833
Point Estimate of Total Dollars	\$ 592,768
Lower Confidence Limit	\$ 185,643

OFFICE OF THE MEDICAID INSPECTOR GENERAL
PROFESSIONAL SERVICE CENTER
REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
PROJECT NUMBER: 11-5062
REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Paid	Amount		Overpayment		
		Billed	Derived		Derived	Derived			
1	06/11/07	4170	4170	\$ 128.72	\$ 128.72	\$ -			
	06/12/07	4170	4170	128.72	128.72	-			
	06/13/07	4170	4170	128.72	128.72	-			
	06/14/07	4170	4170	128.72	128.72	-			
	06/15/07	4170	4170	128.72	128.72	-			
2	11/17/08	4170	4170	128.33	128.33	-			
	11/18/08	4170	4170	128.33	128.33	-			
	11/19/08	4170	4170	128.33	128.33	-			
	11/20/08	4170	4170	128.33	128.33	-			
	11/21/08	4170	4170	128.33	128.33	-			
3	12/15/08	4170	4170	137.87	137.87	-			
	12/16/08	4170	4170	137.87	137.87	-			
	12/17/08	4170	4170	137.87	137.87	-			
	12/18/08	4170	4170	137.87	137.87	-			
4	03/16/09	4170	4170	128.33	128.33	-			
	03/17/09	4170	4170	128.33	128.33	-			
	03/18/09	4170	4170	128.33	128.33	-			
	03/19/09	4170	4170	128.33	128.33	-			
	03/20/09	4170	4170	128.33	128.33	-			
5	04/24/06	4170	4170	124.40	124.40	-			
	04/25/06	4170	4170	124.40	124.40	-			
	04/26/06	4170	4170	124.40	124.40	-			
	04/27/06	4170	4170	124.40	124.40	-			
	04/28/06	4170	4170	124.40	124.40	-			
6	04/13/09	4170	4170	129.47	129.47	-			

DETAILED AUDIT FINDINGS
1. Incorrect Rate Code Billed

2. No Documentation of Service

OFFICE OF THE MEDICAID INSPECTOR GENERAL
PROFESSIONAL SERVICE CENTER
REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
PROJECT NUMBER: 11-5062
REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Paid	Amount		Overpayment		
		Billed	Derived		Derived	Derived			
	04/14/09	4170	4170	\$ 129.47	\$ 129.47	\$ 129.47	-		
	04/15/09	4170	4170	129.47	129.47	129.47	-		
	04/16/09	4170	4170	129.47	129.47	129.47	-		
	04/17/09	4170	4170	129.47	129.47	129.47	-		
7	02/04/08	4170	4170	122.49	122.49	122.49	-		
	02/05/08	4170	4170	122.49	122.49	122.49	-		
	02/06/08	4170	4170	122.49	122.49	122.49	-		
	02/07/08	4170	4170	122.49	122.49	122.49	-		
	02/08/08	4170	4170	122.49	122.49	122.49	-		
8	10/16/06	4170	4170	117.78	117.78	117.78	-		
	10/17/06	4170	4170	117.78	117.78	117.78	-		
	10/18/06	4170	4170	117.78	117.78	117.78	-		
	10/19/06	4170	4170	117.78	117.78	117.78	-		
	10/20/06	4170	4170	117.78	117.78	117.78	-		
9	09/17/07	4170	4170	121.42	121.42	121.42	-		
	09/18/07	4170	4170	121.42	121.42	121.42	-		
	09/19/07	4170	4170	121.42	121.42	121.42	-		
	09/20/07	4170	4170	121.42	121.42	121.42	-		
	09/21/07	4170	4170	121.42	121.42	121.42	-		
10	07/24/06	4170	4170	124.89	124.89	124.89	-		
	07/25/06	4170	4170	124.89	124.89	124.89	-		
	07/26/06	4170	4170	124.89	124.89	124.89	-		
	07/27/06	4170	4170	124.89	124.89	124.89	-		
	07/28/06	4170	4170	124.89	124.89	124.89	-		
11	01/26/09	4170	4170	128.33	128.33	128.33	-		

DETAILED AUDIT FINDINGS
1. Incorrect Rate Code Billed

2. No Documentation of Service

OFFICE OF THE MEDICAID INSPECTOR GENERAL
PROFESSIONAL SERVICE CENTER
REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
PROJECT NUMBER: 11-5062
REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Paid	Amount		Overpayment	DETAILED AUDIT FINDINGS	
		Billed	Derived		Derived	Derived		1. Incorrect Rate Code Billed	2. No Documentation of Service
	01/27/09	4170	4170	\$ 128.33	\$ 128.33	\$ -			
	01/28/09	4170	4171	128.33	64.17	64.16	X		
	01/29/09	4170	4170	128.33	128.33	-			
	01/30/09	4170	4170	128.33	128.33	-			
12	05/14/07	4170	4170	128.72	128.72	-			
	05/15/07	4170	4170	128.72	128.72	-			
	05/16/07	4170	4170	128.72	128.72	-			
	05/17/07	4170	4170	128.72	128.72	-			
	05/18/07	4170	4170	128.72	128.72	-			
13	07/09/07	4170	4170	131.74	131.74	-			
	07/10/07	4170	4170	131.74	131.74	-			
	07/11/07	4170	4170	131.74	131.74	-			
	07/12/07	4170	4171	131.74	65.87	65.87	X		
	07/13/07	4170	4170	131.74	131.74	-			
14	05/21/07	4170	4170	118.40	118.40	-			
	05/22/07	4170	4170	118.40	118.40	-			
	05/23/07	4170	4170	118.40	118.40	-			
	05/24/07	4170	4170	118.40	118.40	-			
	05/25/07	4170	4171	118.40	59.20	59.20	X		
15	04/21/08	4170	4170	123.58	123.58	-			
	04/22/08	4170	4170	123.58	123.58	-			
	04/23/08	4170	4170	123.58	123.58	-			
	04/24/08	4170	4170	123.58	123.58	-			
	04/25/08	4170	4170	123.58	123.58	-			
16	09/23/08	4170	4170	137.87	137.87	-			

OFFICE OF THE MEDICAID INSPECTOR GENERAL
PROFESSIONAL SERVICE CENTER
REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
PROJECT NUMBER: 11-5062
REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Paid	Amount		Overpayment	1. Incorrect Rate Code Billed	2. No Documentation of Service
		Billed	Derived		Derived	Derived			
	09/24/08	4170	4170	\$ 137.87	\$ 137.87	\$ -			
	09/25/08	4170	4170	137.87	137.87	-			
	09/26/08	4170	4170	137.87	137.87	-			
17	06/09/08	4170	4170	133.99	133.99	-			
	06/10/08	4170	4170	133.99	133.99	-			
	06/11/08	4170	4170	133.99	133.99	-			
	06/12/08	4170	4170	133.99	133.99	-			
	06/13/08	4170	4170	133.99	133.99	-			
18	03/13/06	4170	4170	124.40	124.40	-			
	03/14/06	4170	4170	124.40	124.40	-			
	03/15/06	4170	4170	124.40	124.40	-			
	03/16/06	4170	4170	124.40	124.40	-			
	03/17/06	4170	4170	124.40	124.40	-			
19	02/09/09	4170	4170	128.33	128.33	-			
	02/10/09	4170	4170	128.33	128.33	-			
	02/11/09	4170	4171	128.33	64.17	64.16	X		
	02/12/09	4170	4170	128.33	128.33	-			
	02/13/09	4170	4170	128.33	128.33	-			
20	06/25/07	4170	4170	118.40	118.40	-			
	06/26/07	4170	4170	118.40	118.40	-			
	06/27/07	4170	4170	118.40	118.40	-			
	06/28/07	4170	4170	118.40	118.40	-			
	06/29/07	4170	4170	118.40	118.40	-			
21	10/26/09	4170	4170	136.86	136.86	-			
	10/27/09	4170	4170	136.86	136.86	-			

OFFICE OF THE MEDICAID INSPECTOR GENERAL
 PROFESSIONAL SERVICE CENTER
 REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
 PROJECT NUMBER: 11-5062
 REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Paid	Amount		Overpayment	1. Incorrect Rate Code Billed	2. No Documentation of Service
		Billed	Derived		Derived	Derived			
	10/28/09	4170	4170	\$ 136.86	\$ 136.86	\$ -			
	10/29/09	4170	4170	136.86	136.86	-			
	10/30/09	4170	4170	136.86	136.86	-			
22	03/27/06	4170	4170	114.66	114.66	-			
	03/28/06	4170	4170	114.66	114.66	-			
	03/29/06	4170	4170	114.66	114.66	-			
	03/30/06	4170	4170	114.66	114.66	-			
	03/31/06	4170	4170	114.66	114.66	-			
23	07/09/07	4170	4170	131.74	131.74	-			
	07/10/07	4170	4170	131.74	131.74	-			
	07/11/07	4170	4170	131.74	131.74	-			
	07/12/07	4170	4170	131.74	131.74	-			
	07/13/07	4170	4170	131.74	131.74	-			
24	09/04/06	4170	4170	121.80	121.80	-			
	09/05/06	4170	4170	121.80	121.80	-			
	09/06/06	4170	4170	121.80	121.80	-			
	09/07/06	4170	4170	121.80	121.80	-			
	09/08/06	4170	4170	121.80	121.80	-			
25	11/12/07	4170	4170	121.42	121.42	-			
	11/13/07	4170	4170	121.42	121.42	-			
	11/14/07	4170	4170	121.42	121.42	-			
	11/15/07	4170	4170	121.42	121.42	-			
	11/16/07	4170	4170	121.42	121.42	-			
26	05/14/07	4170	4170	118.40	118.40	-			
	05/15/07	4170	4170	118.40	118.40	-			

OFFICE OF THE MEDICAID INSPECTOR GENERAL
PROFESSIONAL SERVICE CENTER
REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
PROJECT NUMBER: 11-5062
REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Paid	Amount		Overpayment	1. Incorrect Rate Code Billed	2. No Documentation of Service
		Billed	Derived		Derived	Derived			
	05/16/07	4170	4170	\$ 118.40	\$ 118.40	\$ 118.40	-		
	05/17/07	4170	4170	118.40	118.40	118.40	-		
	05/18/07	4170	4170	118.40	118.40	118.40	-		
27	03/10/08	4170	4170	132.86	132.86	132.86	-		
	03/11/08	4170	4170	132.86	132.86	132.86	-		
	03/12/08	4170	4170	132.86	132.86	132.86	-		
	03/13/08	4170	4170	132.86	132.86	132.86	-		
	03/14/08	4170	4170	132.86	132.86	132.86	-		
28	01/09/06	4170	4170	124.40	124.40	124.40	-		
	01/10/06	4170	4170	124.40	124.40	124.40	-		
	01/11/06	4170	4170	124.40	124.40	124.40	-		
	01/12/06	4170	4170	124.40	124.40	124.40	-		
	01/13/06	4170	4170	124.40	124.40	124.40	-		
29	01/14/08	4170	4170	142.92	142.92	142.92	-		
	01/15/08	4170	4170	142.92	142.92	142.92	-		
	01/16/08	4170	4170	142.92	142.92	142.92	-		
	01/17/08	4170	4170	142.92	142.92	142.92	-		
	01/18/08	4170	4170	142.92	142.92	142.92	-		
30	09/14/09	4170	4170	127.03	127.03	127.03	-		
	09/15/09	4170	-	127.03	-	127.03	127.03		X
	09/16/09	4170	4170	127.03	127.03	127.03	-		
	09/17/09	4170	-	127.03	-	127.03	127.03		X
	09/18/09	4170	4170	127.03	127.03	127.03	-		
31	09/11/07	4170	4170	131.74	131.74	131.74	-		
	09/12/07	4170	4170	131.74	131.74	131.74	-		

OFFICE OF THE MEDICAID INSPECTOR GENERAL
PROFESSIONAL SERVICE CENTER
REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
PROJECT NUMBER: 11-S062
REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Paid	Amount		Overpayment	1. Incorrect Rate Code Billed	2. No Documentation of Service
		Billed	Derived		Derived	Derived			
	09/13/07	4170	4170	\$ 131.74	\$ 131.74	\$ 131.74	-		
	09/14/07	4170	4170	131.74	131.74	131.74	-		
	09/15/07	4170	4170	131.74	131.74	131.74	-		
32	06/16/08	4170	4170	133.99	133.99	133.99	-		
	06/17/08	4170	4170	133.99	133.99	133.99	-		
	06/18/08	4170	4170	133.99	133.99	133.99	-		
	06/19/08	4170	4170	133.99	133.99	133.99	-		
	06/20/08	4170	4170	133.99	133.99	133.99	-		
33	01/14/08	4170	4170	132.18	132.18	132.18	-		
	01/15/08	4170	4170	132.18	132.18	132.18	-		
	01/16/08	4170	4170	132.18	132.18	132.18	-		
	01/17/08	4170	4170	132.18	132.18	132.18	-		
	01/18/08	4170	4170	132.18	132.18	132.18	-		
34	06/02/08	4170	4170	130.93	130.93	130.93	-		
	06/03/08	4170	4170	130.93	130.93	130.93	-		
	06/04/08	4170	4170	130.93	130.93	130.93	-		
	06/05/08	4170	4170	130.93	130.93	130.93	-		
	06/06/08	4170	4170	130.93	130.93	130.93	-		
35	04/24/06	4170	4170	124.40	124.40	124.40	-		
	04/25/06	4170	4170	124.40	124.40	124.40	-		
	04/26/06	4170	4170	124.40	124.40	124.40	-		
	04/27/06	4170	4170	124.40	124.40	124.40	-		
	04/28/06	4170	4170	124.40	124.40	124.40	-		
36	06/02/08	4170	4170	133.99	133.99	133.99	-		
	06/03/08	4170	4170	133.99	133.99	133.99	-		

OFFICE OF THE MEDICAID INSPECTOR GENERAL
PROFESSIONAL SERVICE CENTER
REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
PROJECT NUMBER: 11-5062
REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Paid	Amount		Overpayment	DETAILED AUDIT FINDINGS 1. Incorrect Rate Code Billed 2. No Documentation of Service	
		Billed	Derived		Derived	Derived			
	06/04/08	4170	4170	\$ 133.99	\$ 133.99	\$ -			
	06/05/08	4170	4170	133.99	133.99	-			
	06/06/08	4170	4170	133.99	133.99	-			
37	05/08/06	4170	4170	124.40	124.40	-			
	05/09/06	4170	4170	124.40	124.40	-			
	05/10/06	4170	4170	124.40	124.40	-			
	05/11/06	4170	4170	124.40	124.40	-			
	05/12/06	4170	4170	124.40	124.40	-			
38	07/06/09	4170	4170	136.86	136.86	-			
	07/07/09	4170	4170	136.86	136.86	-			
	07/08/09	4170	4170	136.86	136.86	-			
	07/09/09	4170	4170	136.86	136.86	-			
	07/10/09	4170	4170	136.86	136.86	-			
39	12/01/08	4170	4170	134.83	134.83	-			
	12/02/08	4170	4170	134.83	134.83	-			
	12/03/08	4170	4170	134.83	134.83	-			
	12/04/08	4170	4170	134.83	134.83	-			
	12/05/08	4170	4170	134.83	134.83	-			
40	11/09/09	4170	4170	138.98	138.98	-			
	11/10/09	4170	4170	138.98	138.98	-			
	11/11/09	4170	4170	138.98	138.98	-			
	11/12/09	4170	4170	138.98	138.98	-			
	11/13/09	4170	4170	138.98	138.98	-			
41	06/15/09	4170	4170	136.02	136.02	-			
	06/16/09	4170	4170	136.02	136.02	-			

OFFICE OF THE MEDICAID INSPECTOR GENERAL
PROFESSIONAL SERVICE CENTER
REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
PROJECT NUMBER: 11-5062
REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Paid	Amount		Overpayment	1. Incorrect Rate Code Billed	2. No Documentation of Service
		Billed	Derived		Derived	Derived			
	06/17/09	4170	4170	\$ 136.02	\$ 136.02	\$ 136.02	-		
	06/18/09	4170	4170	136.02	136.02	136.02	-		
	06/19/09	4170	4170	136.02	136.02	136.02	-		
42	11/03/08	4170	4170	137.87	137.87	137.87	-		
	11/04/08	4170	4170	137.87	137.87	137.87	-		
	11/05/08	4170	4170	137.87	137.87	137.87	-		
	11/06/08	4170	4170	137.87	137.87	137.87	-		
	11/07/08	4170	4170	137.87	137.87	137.87	-		
43	03/17/08	4170	4170	122.49	122.49	122.49	-		
	03/18/08	4170	4170	122.49	122.49	122.49	-		
	03/19/08	4170	4170	122.49	122.49	122.49	-		
	03/20/08	4170	4170	122.49	122.49	122.49	-		
	03/21/08	4170	4170	122.49	122.49	122.49	-		
44	06/23/08	4170	4170	123.58	123.58	123.58	-		
	06/24/08	4170	4170	123.58	123.58	123.58	-		
	06/25/08	4170	4170	123.58	123.58	123.58	-		
	06/26/08	4170	4170	123.58	123.58	123.58	-		
	06/27/08	4170	4170	123.58	123.58	123.58	-		
45	08/18/08	4170	4170	128.33	128.33	128.33	-		
	08/19/08	4170	4170	128.33	128.33	128.33	-		
	08/20/08	4170	4170	128.33	128.33	128.33	-		
	08/21/08	4170	4170	128.33	128.33	128.33	-		
	08/22/08	4170	4170	128.33	128.33	128.33	-		
46	04/20/09	4170	4170	139.05	139.05	139.05	-		
	04/21/09	4170	4170	139.05	139.05	139.05	-		

DETAILED AUDIT FINDINGS
1. Incorrect Rate Code Billed

2. No Documentation of Service

OFFICE OF THE MEDICAID INSPECTOR GENERAL
PROFESSIONAL SERVICE CENTER
REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
PROJECT NUMBER: 11-5062
REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Paid	Amount		Overpayment	1. Incorrect Rate Code Billed	2. No Documentation of Service
		Billed	Derived		Derived	Derived			
47	11/28/06	4170	4170	\$ 117.78	\$ 117.78	\$ -			
	11/29/06	4170	4170	117.78	117.78	-			
	11/30/06	4170	4170	117.78	117.78	-			
48	11/29/06	4170	4170	117.78	117.78	-			
	11/30/06	4170	4170	117.78	117.78	-			
49	09/28/09	4170	4170	127.03	127.03	-			
	09/29/09	4170	4170	127.03	127.03	-			
	09/30/09	4170	4170	127.03	127.03	-			
50	07/30/08	4170	4170	128.33	128.33	-			
	07/31/08	4170	4170	128.33	128.33	-			
51	06/29/09	4170	4170	139.05	139.05	-			
	06/30/09	4170	4170	139.05	139.05	-			
52	02/01/07	4170	4170	128.72	128.72	-			
	02/02/07	4170	4170	128.72	128.72	-			
53	06/18/07	4170	4170	128.72	128.72	-			
	06/19/07	4170	4170	128.72	128.72	-			
54	04/28/08	4170	4170	123.58	123.58	-			
	04/29/08	4170	4170	123.58	123.58	-			
	04/30/08	4170	4170	123.58	123.58	-			
55	05/28/07	4170	4170	118.40	118.40	-			
	05/29/07	4170	4170	118.40	118.40	-			
	05/30/07	4170	4170	118.40	118.40	-			
	05/31/07	4170	4170	118.40	118.40	-			
56	07/12/07	4170	4170	121.42	121.42	-			
	07/13/07	4170	4170	121.42	121.42	-			

OFFICE OF THE MEDICAID INSPECTOR GENERAL
PROFESSIONAL SERVICE CENTER
REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
PROJECT NUMBER: 11-5062
REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Paid	Amount		Overpayment	1. Incorrect Rate Code Billed	2. No Documentation of Service
		Billed	Derived		Derived	Derived			
57	05/12/08	4170	4170	\$ 123.58	\$ 123.58	\$ 123.58	-		
	05/13/08	4170	4170	123.58	123.58	123.58	-		
	05/14/08	4170	4170	123.58	123.58	123.58	-		
58	05/01/07	4170	4170	128.72	128.72	128.72	-		
	05/02/07	4170	4170	128.72	128.72	128.72	-		
	05/03/07	4170	4170	128.72	128.72	128.72	-		
	05/04/07	4170	4170	128.72	128.72	128.72	-		
59	07/24/06	4170	4170	124.89	124.89	124.89	-		
	07/25/06	4170	4170	124.89	124.89	124.89	-		
	07/26/06	4170	4170	124.89	124.89	124.89	-		
	07/27/06	4170	4170	124.89	124.89	124.89	-		
60	01/22/08	4170	4170	132.18	132.18	132.18	-		
	01/23/08	4170	4170	132.18	132.18	132.18	-		
	01/24/08	4170	4170	132.18	132.18	132.18	-		
	01/25/08	4170	4170	132.18	132.18	132.18	-		
61	07/30/07	4170	4170	121.42	121.42	121.42	-		
	07/31/07	4170	4170	121.42	121.42	121.42	-		
62	10/13/09	4170	4170	127.03	127.03	127.03	-		
	10/14/09	4170	4170	127.03	127.03	127.03	-		
	10/15/09	4170	4170	127.03	127.03	127.03	-		
	10/16/09	4170	4170	127.03	127.03	127.03	-		
63	09/18/06	4170	4170	124.89	124.89	124.89	-		
	09/19/06	4170	4170	124.89	124.89	124.89	-		
	09/20/06	4170	4170	124.89	124.89	124.89	-		
64	04/07/08	4170	4170	133.99	133.99	133.99	-		

OFFICE OF THE MEDICAID INSPECTOR GENERAL
PROFESSIONAL SERVICE CENTER
REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
PROJECT NUMBER: 11-5062
REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Paid	Amount		Overpayment	1. Incorrect Rate Code Billed	2. No Documentation of Service
		Billed	Derived		Derived	Derived			
	04/08/08	4170	4170	\$ 133.99	\$ 133.99	\$ -			
65	10/30/06	4170	4170	117.78	117.78	-			
	10/31/06	4170	4170	117.78	117.78	-			
66	08/07/06	4170	4170	124.89	124.89	-			
	08/08/06	4170	4170	124.89	124.89	-			
67	12/26/07	4170	4170	131.74	131.74	-			
	12/27/07	4170	4170	131.74	131.74	-			
	12/28/07	4170	4170	131.74	131.74	-			
68	05/28/07	4170	4170	125.48	125.48	-			
	05/29/07	4170	4170	125.48	125.48	-			
	05/30/07	4170	4170	125.48	125.48	-			
	05/31/07	4170	4170	125.48	125.48	-			
69	04/17/06	4170	4170	124.40	124.40	-			
	04/18/06	4170	4170	124.40	124.40	-			
70	12/05/06	4170	4170	117.78	117.78	-			
	12/06/06	4170	4170	117.78	117.78	-			
	12/07/06	4170	4170	117.78	117.78	-			
	12/08/06	4170	4170	117.78	117.78	-			
71	01/26/09	4170	4170	128.33	128.33	-			
	01/27/09	4170	4170	128.33	128.33	-			
72	05/21/08	4170	4170	123.58	123.58	-			
	05/22/08	4170	4170	123.58	123.58	-			
73	09/07/06	4170	4170	114.94	114.94	-			
	09/08/06	4170	4170	114.94	114.94	-			
74	07/25/06	4170	4170	114.94	114.94	-			

OFFICE OF THE MEDICAID INSPECTOR GENERAL
PROFESSIONAL SERVICE CENTER
REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
PROJECT NUMBER: 11-5062
REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Amount		Overpayment	1. Incorrect Rate Code Billed	2. No Documentation of Service
		Billed	Derived	Paid	Derived			
	07/26/06	4170	4170	\$ 114.94	\$ 114.94	\$ -		
75	07/08/08	4170	4170	128.33	128.33	-		
	07/09/08	4170	4170	128.33	128.33	-		
	07/10/08	4170	4170	128.33	128.33	-		
76	12/26/08	4170	4170	134.83	134.83	-		
77	06/30/08	4170	4170	133.99	133.99	-		
78	09/08/06	4170	-	121.80	-	121.80		X
79	02/02/07	4171	4171	64.36	64.36	-		
80	06/22/09	4170	4170	139.05	139.05	-		
81	07/30/08	4171	4171	68.94	68.94	-		
82	08/28/09	4170	4170	127.03	127.03	-		
83	11/01/06	4170	4171	127.83	63.92	63.91		X
84	06/19/08	4171	4171	61.79	61.79	-		
85	03/31/08	4170	4170	132.86	132.86	-		
86	04/23/08	4171	4171	67.00	67.00	-		
87	09/25/08	4171	4171	68.94	68.94	-		
88	09/11/06	4171	4171	57.47	57.47	-		
89	07/24/07	4171	4171	60.71	60.71	-		
90	09/11/06	4170	4170	124.89	124.89	-		
91	09/02/08	4170	4170	128.33	128.33	-		
92	09/10/07	4170	4170	131.74	131.74	-		
93	05/02/08	4170	4170	123.58	123.58	-		
94	03/31/08	4170	4170	129.79	129.79	-		
95	02/02/09	4170	4170	137.87	137.87	-		
96	02/07/08	4171	4171	66.43	66.43	-		

DETAILED AUDIT FINDINGS

1. Incorrect Rate Code Billed

2. No Documentation of Service

OFFICE OF THE MEDICAID INSPECTOR GENERAL
PROFESSIONAL SERVICE CENTER
REVIEW OF OPWDD DAY TREATMENT PROGRAM SERVICES
PROJECT NUMBER: 11-5062
REVIEW PERIOD: 01/01/06 - 12/31/09

Sample Number	Date of Service	Rate Code		Paid	Amount		Overpayment	DETAILED AUDIT FINDINGS	
		Billed	Derived		Derived			1. Incorrect Rate Code Billed	2. No Documentation of Service
97	03/18/08	4171	4171	\$ 61.25	\$ 61.25	\$ -			
98	07/19/06	4171	4171	57.47	57.47	-			
99	08/21/09	4171	4171	63.52	63.52	-			
100	08/24/09	4170	4171	136.86	68.43	68.43	X		
Totals				\$ 41,296.68	\$ 40,535.09	\$ 761.59	6	3	

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

PROFESSIONAL SERVICE CENTER
 OPWDD DAY TREATMENT PROGRAM SERVICES AUDIT
 AUDIT #11-5062
 AUDIT PERIOD: 01/01/06 - 12/31/09

BRIDGE SCHEDULE

SAMPLE #	FINDING	DRAFT REPORT AMOUNT DISALLOWED	FINAL REPORT AMOUNT DISALLOWED	CHANGE
29	No Documentation of Service	\$571.68	\$0.00	(\$571.68)
62	No Documentation of Service	\$254.06	\$0.00	(\$254.06)
TOTALS		<u>\$825.74</u>	<u>\$0.00</u>	<u>(\$825.74)</u>

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 Draft Audit Report.