NEW YORK STATE | Office of the Medicaid Inspector General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

March 3, 2016

[redacted]
Tompkins County Administrator
125 East Green Street, 3rd Floor
Ithaca, New York 14850

Re: Final Audit Report
Audit #: 08-4327
Provider ID #: [redacted] and
[redacted]

Dear [redacted]

Enclosed is the Office of the Medicaid Inspector General (OMIG) final audit report entitled "Review of Tompkins County Community Mental Health Services Board" (Provider) paid claims for OMH outpatient mental health services covering the period January 1, 2004, 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 January 12, 2016. The adjusted mean point estimate overpaid is $747,856. The adjusted lower confidence limit of the amount overpaid is $510,372. 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 $510,372.

The OMIG has determined that Provider ID # [redacted] and Provider ID # [redacted] are affiliates of one another for purposes of recoupment pursuant to Title 18 NYCRR Section 518.6.

If the Provider has any questions or comments concerning this final audit report, please contact Please refer to report number 08-4327 in all correspondence.

Sincerely,

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

Enclosure

CERTIFIED MAIL #:
RETURN RECEIPT REQUESTED

cc:
CERTIFIED MAIL #:
RETURN RECEIPT REQUESTED

cc:

NEW YORK STATE
OFFICE OF THE MEDICAID INSPECTOR GENERAL

REVIEW OF TOMPKINS COUNTY COMMUNITY MENTAL HEALTH SERVICES BOARD CLAIMS FOR OMH OUTPATIENT MENTAL HEALTH SERVICES PAID FROM JANUARY 1, 2004 – DECEMBER 31, 2007

FINAL AUDIT REPORT
AUDIT #: 08-4327

Dennis Rosen
Medicaid Inspector General

March 3, 2016

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 mental health programs are offered at hospital-based, freestanding, or state operated Psychiatric Centers. The purpose of these programs is to diagnose and treat mentally ill adults and children on an ambulatory basis. There are five categories of outpatient programs: clinic treatment, continuing day treatment, day treatment serving children, intensive psychiatric rehabilitation treatment, and partial hospitalization. The specific standards and criteria for mental health clinics are outlined in Title 14 NYCRR Parts 579, 585, 587, 588, and Title 18 NYCRR Section 505.25. The MMIS Provider Manual for Clinics also provides program guidance for claiming Medicaid reimbursement for mental health clinic services.

PURPOSE AND SCOPE

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for OMH outpatient mental health services complied with applicable federal and state laws, regulations, rules and policies governing the New York State Medicaid Program. With respect to OMH outpatient mental health services, this audit covered services paid by Medicaid from January 1, 2004, through December 31, 2007.

SUMMARY OF FINDINGS

We inspected a random sample of 100 services with $11,910.19 in Medicaid payments. Of the 100 services in our random sample, 29 services had at least one error and did not comply with state requirements. Of the 29 noncompliant services, none contained more than one deficiency. Specifics are as follows:

Error Description	Number of Errors
Incorrect Rate Code Billed	9
Missing Record of Attendance	7
Missing Documentation of Individual Treatment Plan Review (Clinic)	4
Missing Progress Note	3
Late Individual Treatment Plan (Clinic)	2
Missing Documentation of Treatment Plan Review	2
Missing Physician Signature on Treatment Plan or Treatment Plan Review (Continuing Day Treatment)	1
Missing Physician Signature on Individual Treatment Plan or Treatment Plan Review (Clinic)	1

Based on the procedures performed, the OMIG has determined the Provider was overpaid $2,403.25 in sample overpayments (including COPS/CSP supplemental payment amounts). However, the COPS/CSP amounts have been removed from the sample overpayments to derive the extrapolated adjusted point estimate and the adjusted lower confidence limit calculations of $747,856 and $510,372, respectively (Attachment B).

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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 OMH outpatient mental health services claims.

As part of this responsibility, the OMIG conducts audits and reviews of various providers of Medicaid reimbursable services, equipment and supplies. These audits and reviews are conducted to determine if the provider complied with applicable laws, regulations, rules and policies of the Medicaid program as set forth by the Departments of Health and Mental Hygiene [Titles 10, 14 and 18 of the Official Compilation of Codes, Rules and Regulations of the State of New York] and the Medicaid Provider Manuals.

New York State's OMH Outpatient Mental Health Services Program

Outpatient mental health programs are offered at hospital-based, freestanding, or state operated Psychiatric Centers. The purpose of these programs is to diagnose and treat mentally ill adults and children on an ambulatory basis. There are five categories of outpatient programs: clinic treatment, continuing day treatment, day treatment serving children, intensive psychiatric rehabilitation treatment, and partial hospitalization. The specific standards and criteria for mental health clinics are outlined in Title 14 NYCRR Parts 579, 585, 587, 588, and Title 18 NYCRR Section 505.25. The MMIS Provider Manual for Clinics also provides program guidance for claiming Medicaid reimbursement for mental health clinic services.

PURPOSE, SCOPE, AND METHODOLOGY

Purpose

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for OMH outpatient mental health services complied with applicable Federal and State laws, regulations, rules and policies governing the New York State Medicaid Program and to verify that:

- Medicaid reimbursable services were rendered for the dates billed;
- appropriate rate or procedure codes were billed for services rendered;
- recipient 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 OMH outpatient mental health services paid by Medicaid from January 1, 2004, through December 31, 2007. Our audit universe consisted of 78,561 claims totaling $9,595,280.25.

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 OMH outpatient mental health service program;
- ran computer programming application of claims in our data warehouse that identified 78,561 paid OMH outpatient mental health services claims, totaling $9,595,280.25;
- selected a random sample of 100 services from the population of 78,561 services; and,
- estimated the overpayment paid in the population of 78,561 services.

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

- Medicaid electronic claim information

- Patient record, including, but not limited to:
  - Admission Notes
  - Comprehensive Evaluations
  - Treatment Plans
  - Treatment Plan Reviews
  - Attendance Sheets
  - Progress Notes
  - Discharge Summaries

- 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, and Title 14 NYCRR Parts 587 and 588.

- 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 January 12, 2016.

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 Revised Draft Audit Report.

AUDIT FINDINGS DETAIL

The OMIG's review of Medicaid claims paid to the Provider from January 1, 2004, through December 31, 2007, identified 29 claims with at least one error, for a total sample overpayment of $2,403.25 (including COPS/CSP) (Attachment C). This audit report incorporates consideration of any additional documentation and information presented in response to the Revised Draft Audit Report dated January 12, 2016.

1. Incorrect Rate Code Billed

Regulations state, "State reimbursement shall be available, at fees approved by the New York State Director of the Budget, for ambulatory care for eligible recipients with mental illness. . . ." *18 NYCRR Section 505.25(h)(2)*

Regulations describe reimbursement under the medical assistance program for non-State operated continuing day treatment programs licensed pursuant to article 31 of the Mental Hygiene Law and Part 587 of this Title shall be in accordance with the fee schedule detailed in Part 588 for services provided prior to April 1, 2009.
14 NYCRR Section 588.13(a)(3)

Regulations describe reimbursement under the medical assistance program for non-State operated continuing day treatment programs licensed pursuant to article 31 of the Mental Hygiene Law and operated by agencies licensed pursuant to article 28 of the Public Health Law, and Part 587 of this Title shall be in accordance with the fee schedule detailed in Part 588 for services provided April 1, 2009, and after.
14 NYCRR Section 588.13(b)(1)

Regulations describe the standards pertaining to reimbursement for continuing day treatment visits. Such visits will be reimbursed on the basis of the duration of hours for the service provided. *14 NYCRR Section 588.7(a), (b), and (c)*

In 9 instances pertaining to 9 recipients, an 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 #'s 6, 13, 20, 22, 53, 70, 82, 88, and 95.

2. Missing Record of Attendance

Regulations state, "The case record shall be available to all staff of the outpatient program who are participating in the treatment of the recipient and shall include the following information: . . . (7) record and date of all on-site and off-site face to face contacts with the recipient, the type of service provided and the duration of the contact."
14 NYCRR Section 587.18(b)(7)

Regulations describe the standards pertaining to reimbursement for continuing day treatment visits. Such visits will be reimbursed on the basis of the duration of hours for the service provided. *14 NYCRR Section 588.7(a),(b), and (c)*

In 7 instances pertaining to 6 recipients, no record of attendance was available. This finding applies to Sample #'s 1, 33, 35, 62, 74, 80, and 89.

3. **Missing Documentation of Individual Treatment Plan Review (Clinic)**

Regulations state, "All services shall be delivered in accordance with a written individual treatment plan." *18 NYCRR Section 505.25(d)(2)*

Regulations state, "Reimbursement shall only be made for services identified and provided in accordance with an individual treatment plan ... as defined in paragraphs 587.4(c) of this Title." *14 NYCRR Section 588.5(c)*

Regulations require that for clinic treatment programs, the treatment plan schedule is as follows: "The treatment plan...shall be developed prior to the fourth visit after admission or within 30 days of admission, whichever comes first. Review of the treatment plan shall be every three months . . . ." *14 NYCRR Section 588.6(g)*

In 4 instances pertaining to 3 recipients, the recipient record did not contain the required treatment plan review. This finding applies to Sample #'s 12, 36, 42, and 87.

4. **Missing Progress Note**

Regulations state: "Progress notes shall be recorded by the clinical staff member(s) who provided services to the recipient. Such notes shall identify the particular services provided and the changes in goals, objectives and services, as appropriate. Progress notes shall be recorded within the following intervals: (1) clinic treatment programs—each visit and/or contact." *14 NYCRR Section 587.16(f)(1)*

Regulations state: "The case record shall be available to all staff of the outpatient program who are participating in the treatment of the recipient and shall include the following information: (8) dated progress notes which relate to goals and objectives of treatment; (9) dated progress notes which relate to significant events and/or untoward incidents." *14 NYCRR Section 587.18(b)(8) and (9)*

In 3 instances pertaining to 3 recipients, the required progress note was missing. This finding applies to Sample #'s 31, 81, and 93.

5. **Late Individual Treatment Plan (Clinic)**

Regulations state, "All services shall be delivered in accordance with a written individual treatment plan." *18 NYCRR Section 505.25(d)(2)*

Regulations state, "The case record shall be available to all staff of the outpatient program who are participating in the treatment of the recipient and shall include the following information: (6) the treatment plan or psychiatric rehabilitation service plan." *14 NYCRR Section 587.18(b)(6)*

Regulations state, "Reimbursement shall only be made for services identified and provided in accordance with an individual treatment plan ... as defined in paragraphs 587.4(c) of this Title." *14 NYCRR Section 588.5(c)*

Regulations require that for clinic treatment programs, the treatment plan schedule is as follows: "The treatment plan...shall be developed prior to the fourth visit after admission or within 30 days of admission, whichever comes first." *14 NYCRR Section 588.6(g)*

In 2 instances pertaining to 2 recipients, the recipient record did not contain a timely treatment plan. This finding applies to Sample #'s 47 and 78.

6. **Missing Documentation of Treatment Plan Review**

Regulations state, "All services shall be delivered in accordance with a written individual treatment plan." *18 NYCRR Section 505.25(d)(2)*

Regulations state, "Reimbursement shall only be made for services identified and provided in accordance with an individual treatment plan ... as defined in section 587.4(c) of this Title." *14 NYCRR Section 588.5(c)*

Regulations state, "The treatment plan required ... shall be completed prior to the 12th visit after admission or within 30 days of admission, whichever occurs first. Review of the treatment plan shall be every three months."

14 NYCRR Section 588.7(k)

In 2 instances pertaining to 2 recipients, the medical record did not contain the required treatment plan review. This finding applies to Sample #'s 64 and 83.

7. **Missing Physician Signature on Treatment Plan or Treatment Plan Review (Continuing Day Treatment)**

Regulations state, "Services required for ambulatory care for mental illness when certified by a physician to be medically necessary and appropriate, are covered services under the Medical Assistance Program." *18 NYCRR Section 505.25(e)(1)*

Regulations state, "State reimbursement shall be available for expenditures made in accordance with the provisions of this section and when the following conditions are met: (i) documentation by a physician that treatment is appropriate and necessary."

18 NYCRR Section 505.25(h)(1)(i)

Regulations state, "The treatment plan shall include, . . .(1) the signature of the physician involved in the treatment." *14 NYCRR Section 587.16(e)(1)*

Regulations state, "A periodic review of the treatment plan shall include . . .(5) the signature of the physician involved in the treatment."

14 NYCRR Section 587.16(g)(5)

Regulations state, "The treatment plan required pursuant to section 587.16 of this Title shall be completed prior to the 12th visit after admission or within 30 days of admission, whichever occurs first. Review of the treatment plan shall be every three months."

14 NYCRR Section 588.7(k)

In 1 instance, the treatment plan lacked the required physician signature. This finding applies to Sample # 34.

8. **Missing Physician Signature on Individual Treatment Plan or Treatment Plan Review (Clinic)**

Regulations state, "Services required for ambulatory care for mental illness when certified by a physician to be medically necessary and appropriate, are covered services under the Medical Assistance Program." *18 NYCRR Section 505.25(e)(1)*

Regulations state, "State reimbursement shall be available for expenditures made in accordance with the provisions of this section and when the following conditions are met: (i) documentation by a physician that treatment is appropriate and necessary."
18 NYCRR Section 505.25(h)(1)(i)

Regulations state, "The treatment plan shall include, . . .(1)the signature of the physician involved in the treatment." *14 NYCRR Section 587.16(e)(1)*

Regulations state, "A periodic review of the treatment plan shall include . . . (5)the signature of the physician involved in the treatment."
14 NYCRR Section 587.16(g)(5)

In 1 instance, the treatment plan lacked the required physician signature. This finding applies to Sample # 86.

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 adjusted lower confidence limit amount of $510,372, 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 #: 08-4327
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 adjusted lower confidence limit, you have the right to challenge these findings by requesting an administrative hearing where the OMIG would seek and defend the adjusted point estimate of $747,856. 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

[redacted]
Tompkins County Community Mental
Health Services Board
201 East Green Street
Ithaca, New York 14850-5635

PROVIDER ID #: [redacted]
and #: [redacted]

AUDIT #: 08-4327

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

AMOUNT DUE: $510,372

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 #: 08-4327
Albany, New York 12237

Thank you for your cooperation.

Attachment A

SAMPLE DESIGN

The sample design used for Audit #: 08-4327 was as follows:

- Universe - Medicaid claims for OMH outpatient mental health services paid during the period January 1, 2004, through December 31, 2007.

- Sampling Frame - The sampling frame for this objective is the Medicaid electronic database of paid Provider claims for OMH outpatient mental health services paid during the period January 1, 2004, through December 31, 2007.

- Sample Unit - The sample unit is a Medicaid claim paid during the period January 1, 2004, through December 31, 2007.

- Sample Design – Simple sampling was used for sample selection.

- Sample Size – The sample size is 100 services.

Attachment B

SAMPLE RESULTS AND ESTIMATES

Universe Size	78,561
Sample Size	100
Sample Value	$ 11,910.19
Sample Overpayments	$ 2,403.25
Confidence Level	90%

Extrapolation of Sample Findings

Sample Overpayments (including COPS/CSP)	$ 2,403.25
Less COPS/CSP	(1,346.89)
Less Overpayments Not Extrapolated*	(104.55)
Sample Overpayments for Extrapolation Purposes	$ 951.81
Sample Size	100
Mean Dollars in Error for Extrapolation Purposes	$ 9.5181
Universe Size	78,561
Point Estimate of Total Dollars	$ 747,751
Add Overpayments Not Extrapolated*	105
Adjusted Point Estimate of Totals Dollars	$ 747,856
Lower Confidence Limit	$ 510,267
Add Overpayments Not Extrapolated*	105
Adjusted Lower Confidence Limit	$ 510,372

* The actual dollar disallowance for the following findings was subtracted from the total sample overpayment and added to the Point Estimate and Lower Confidence Limit:

- **Finding # 7 – Missing Physician Signature on Treatment Plan or Treatment Plan Review (Continuing Day Treatment)**
- **Finding # 9 – Missing Physician Signature on Individual Treatment Plan or Treatment Plan Review (Clinic)**

The dollar disallowance associated with these findings was not used in the extrapolation. However, this does not apply if an extrapolated finding was also identified for a sampled claim.

OFFICE OF THE MEDICAID INSPECTOR GENERAL
TOMPKINS COUNTY COMMUNITY MENTAL HEALTH SERVICES BOARD
REVIEW OF OMH OUTPATIENT MENTAL HEALTH SERVICES
PROJECT NUMBER: 08-4327
REVIEW PERIOD: 01/01/2004 - 12/31/2007

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Billed	Amount Derived	Over Payment Extrapolated	Over Payment Not Extrapolated		DETAILED AUDIT FINDINGS: 1. Incorrect Rate Code Billed	2. Missing Record of Attendance	3. Missing Documentation of Individual Treatment Plan Review (Clinic)	4. Missing Progress Note	5. Late Individual Treatment Plan (Clinic)	6. Missing Documentation of Treatment Plan Review	7. Missing Physician Signature on Treatment Plan or Treatment Plan Review (Continuing Day Treatment)	8. Missing Physician Signature on Individual Treatment Plan or Treatment Plan Review (Clinic)
1	08/03/04	4313	-	$ 58.12	$ -	$ 58.12	$ -			X						
2	04/26/06	4301	4301	$183.86	183.86	-	-									
3	04/24/07	4301	4301	191.38	191.38	-	-									
4	03/01/06	4301	4301	183.86	183.86	-	-									
5	12/10/03	4602	4602	123.05	123.05	-	-									
6	01/29/07	4319	4307	85.79	38.27	47.52	-		X							
7	03/03/05	4310	4310	48.79	48.79	-	-									
8	02/19/04	4301	4301	152.75	152.75	-	-									
9	04/13/05	4301	4301	133.61	133.61	-	-									
10	10/05/04	4302	4302	129.25	129.25	-	-									
11	01/13/04	4307	4307	42.02	42.02	-	-									
12	09/28/04	4302	-	129.25	-	129.25	-				X					
13	09/07/06	4319	4310	85.07	49.43	35.64	-		X							
14	08/17/06	4302	4302	149.40	149.40	-	-									
15	09/30/05	4301	4301	186.23	186.23	-	-									
16	08/09/07	4301	4301	191.38	191.38	-	-									
17	03/15/07	4301	4301	187.08	187.08	-	-									
18	05/02/06	4307	4307	37.55	37.55	-	-									
19	12/01/04	4301	4301	158.95	158.95	-	-									
20	09/01/05	4316	4310	72.55	48.79	23.76	-		X							
21	01/12/07	4310	4310	50.15	50.15	-	-									
22	07/30/04	4313	4307	58.12	34.36	23.76	-		X							
23	12/10/03	4319	4319	89.54	89.54	-	-									
24	08/08/05	4098	4098	117.32	117.32	-	-									
25	10/08/04	4301	4301	103.78	103.78	-	-									

OFFICE OF THE MEDICAID INSPECTOR GENERAL
TOMPKINS COUNTY COMMUNITY MENTAL HEALTH SERVICES BOARD
REVIEW OF OMH OUTPATIENT MENTAL HEALTH SERVICES
PROJECT NUMBER: 08-4327
REVIEW PERIOD: 01/01/2004 - 12/31/2007

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Billed	Amount Derived	Over Payment Extrapolated	Over Payment Not Extrapolated		DETAILED AUDIT FINDINGS: 1. Incorrect Rate Code Billed	2. Missing Record of Attendance	3. Missing Documentation of Individual Treatment Plan Review (Clinic)	4. Missing Progress Note	5. Late Individual Treatment Plan (Clinic)	6. Missing Documentation of Treatment Plan Review	7. Missing Physician Signature on Treatment Plan or Treatment Plan Review (Continuing Day Treatment)	8. Missing Physician Signature on Individual Treatment Plan or Treatment Plan Review (Clinic)
26	09/19/07	4301	4301	$ 191.38	$ 191.38	$ -	$ -									
27	02/08/06	4302	4302	149.40	149.40	-	-									
28	03/28/05	4307	4307	36.91	36.91	-	-									
29	03/11/04	4310	4310	53.90	53.90	-	-									
30	04/05/05	4301	4301	168.46	168.46	-	-									
31	02/06/07	4302	-	152.62	-	152.62	-					X				
32	08/24/07	4319	4319	87.58	87.58	-	-									
33	11/15/05	4313	-	60.67	-	60.67	-			X						
34	06/27/07	4313	-	63.82	-	-	63.82								X	
35	12/16/04	4310	-	46.24	-	46.24	-			X						
36	02/28/07	4303	-	142.29	-	142.29	-				X					
37	06/08/06	4316	4316	73.19	73.19	-	-									
38	04/01/04	4316	4316	77.66	77.66	-	-									
39	03/19/07	4301	4301	187.08	187.08	-	-									
40	03/01/07	4301	4301	187.08	187.08	-	-									
41	10/08/04	4302	4302	129.25	129.25	-	-									
42	11/24/04	4301	-	158.95	-	158.95	-				X					
43	03/07/05	4302	4302	129.25	129.25	-	-									
44	12/03/04	4301	4301	86.95	86.95	-	-									
45	07/25/06	4301	4301	37.55	37.55	-	-									
46	01/17/07	4301	4301	187.08	187.08	-	-									
47	02/24/06	4301	-	183.86	-	183.86	-						X			
48	12/30/03	4302	4302	123.05	123.05	-	-									
49	08/17/05	4301	4301	186.23	186.23	-	-									
50	04/18/07	4301	4301	191.38	191.38	-	-									

OFFICE OF THE MEDICAID INSPECTOR GENERAL
TOMPKINS COUNTY COMMUNITY MENTAL HEALTH SERVICES BOARD
REVIEW OF OMH OUTPATIENT MENTAL HEALTH SERVICES
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REVIEW PERIOD: 01/01/2004 - 12/31/2007

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Billed	Amount Derived	Over Payment Extrapolated	Over Payment Not Extrapolated		DETAILED AUDIT FINDINGS 1. Incorrect Rate Code Billed	2. Missing Record of Attendance	3. Missing Documentation of Individual Treatment Plan Review (Clinic)	4. Missing Progress Note	5. Late Individual Treatment Plan (Clinic)	6. Missing Documentation of Treatment Plan Review	7. Missing Physician Signature on Treatment Plan or Treatment (Continuing Day Treatment)	8. Missing Physician Signature on Individual Treatment Plan or Treatment Plan Review (Clinic)
51	03/24/04	4301	4301	$ 152.75	$ 152.75	$ -	$ -									
52	06/19/07	4098	4098	122.47	122.47	-	-									
53	04/27/05	4321	4318	63.53	55.83	7.70	-		X							
54	03/14/07	4302	4302	152.62	152.62	-	-									
55	06/03/05	4301	4301	186.23	186.23	-	-									
56	07/18/05	4301	4301	186.23	186.23	-	-									
57	02/20/07	4306	4306	187.08	187.08	-	-									
58	12/15/06	4301	4301	187.08	187.08	-	-									
59	03/24/04	4301	4301	152.75	152.75	-	-									
60	02/13/07	4098	4098	118.17	118.17	-	-									
61	03/14/06	4310	4310	49.43	49.43	-	-									
62	06/15/04	4307	-	34.36	-	34.36	-			X						
63	05/15/07	4098	4098	122.47	122.47	-	-									
64	08/29/05	4314	-	56.38	-	56.38	-							X		
65	11/26/07	4319	4319	87.58	87.58	-	-									
66	04/17/07	4301	4301	191.38	191.38	-	-									
67	09/19/06	4310	4310	49.43	49.43	-	-									
68	11/18/04	4301	4301	158.95	158.95	-	-									
69	08/25/06	4302	4302	149.40	149.40	-	-									
70	02/03/05	4313	4310	60.67	48.79	11.88	-		X							
71	01/24/06	4307	4307	37.55	37.55	-	-									
72	07/05/06	4302	4302	149.40	149.40	-	-									
73	07/27/05	4301	4301	186.23	186.23	-	-									
74	07/13/06	4313	-	61.31	-	61.31	-			X						
75	01/22/07	4303	4303	142.29	142.29	-	-									

OFFICE OF THE MEDICAID INSPECTOR GENERAL
TOMPKINS COUNTY COMMUNITY MENTAL HEALTH SERVICES BOARD
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Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Billed	Amount Derived	Over Payment Extrapolated	Over Payment Not Extrapolated	DETAILED AUDIT FINDINGS 1. Incorrect Rate Code Billed	2. Missing Record of Attendance	3. Missing Documentation of Individual Treatment Plan Review (Clinic)	4. Missing Progress Note	5. Late Individual Treatment Plan (Clinic)	6. Missing Documentation of Treatment Plan Review	7. Missing Physician Signature on Treatment Plan or Treatment (Continuing Day Treatment)	8. Missing Physician Signature on Individual Treatment Plan or Treatment Plan Review (Clinic)
76	03/16/04	4310	4310	$ 53.90	$ 53.90	$ -	$ -								
77	08/02/05	4310	4310	48.79	48.79	-	-								
78	11/09/05	4301	-	186.23	-	186.23	-					X			
79	01/21/04	4301	4301	152.75	152.75	-	-								
80	06/01/04	4310	-	46.24	-	46.24	-		X						
81	01/30/04	4301	-	152.75	-	152.75	-				X				
82	08/02/05	4319	4313	84.43	60.67	23.76	-	X							
83	12/08/04	4313	-	58.12	-	58.12	-						X		
84	11/03/04	4302	4302	129.25	129.25	-	-								
85	11/22/05	4313	4313	60.67	60.67	-	-								
86	11/14/07	4301	-	191.38	-	-	191.38								X
87	05/02/07	4301	-	191.38	-	191.38	-			X					
88	01/03/07	4316	4310	73.91	50.15	23.76	-	X							
89	10/20/05	4310	-	48.79	-	48.79	-		X						
90	08/18/06	4301	4301	183.86	183.86	-	-								
91	06/20/05	4098	4098	117.32	117.32	-	-								
92	01/21/05	4320	4320	77.28	77.28	-	-								
93	05/25/04	4301	-	158.95	-	158.95	-				X				
94	11/15/05	4319	4319	84.43	84.43	-	-								
95	09/12/05	4319	4313	84.43	60.67	23.76	-	X							
96	05/11/06	4307	4307	37.55	37.55	-	-								
97	12/16/03	4301	4301	152.75	152.75	-	-								
98	02/08/06	4302	4302	149.40	149.40	-	-								
99	05/15/07	4303	4303	146.59	146.59	-	-								
100	02/27/07	4313	4302	152.62	152.62	-	-								
Totals				$ 11,910.19	$ 9,506.94	$ 2,148.05	$ 255.20	9	7	4	3	2	2	1	1