NEW YORK STATE
OFFICE OF THE MEDICAID INSPECTOR GENERAL

REVIEW OF NRI GROUP, LLC CLAIMS FOR OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES PAID FROM JANUARY 1, 2003 – DECEMBER 31, 2003 AND JANUARY 1, 2005 – DECEMBER 31, 2007

FINAL AUDIT REPORT
AUDIT #: 08-2836

Dennis Rosen
Medicaid Inspector General

May 19, 2016

NEW YORK STATE | Office of the Medicaid Inspector General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

May 19, 2016

[redacted]
NRI Group, LLC
301 West 37th Street
New York, New York 10018

Re: Final Audit Report
Audit #: 08-2836
Provider ID #: [redacted]
NPI #: [redacted]

Dear [redacted]

Enclosed is the Office of the Medicaid Inspector General (OMIG) final audit report entitled "Review of NRI Group, LLC" (Provider) paid claims for OASAS outpatient chemical dependence services covering the period January 1, 2003, through December 31, 2003, and January 1, 2005, through December 31, 2007. The U.S. Department of Health and Human Services, Office of Inspector General, Office of Audit Services provided valuable assistance to the OMIG in the completion of this audit.

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 August 17, 2015. The adjusted mean point estimate overpaid is $1,938,184. The adjusted lower confidence limit of the amount overpaid is $1,119,317. 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 $1,119,317.

If the Provider has any questions or comments concerning this final audit report, please contact Please refer to report number 08-2836 in all correspondence.

Sincerely,

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

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 January 1, 2003, through December 31, 2003, and January 1, 2005, through December 31, 2007.

SUMMARY OF FINDINGS

We inspected a random sample of 150 services with $10,855.50 in Medicaid payments for recipients who had 65 or more services in a calendar year. Of the 150 services in our random sample, 15 services had at least one error and did not comply with state requirements. Of the 15 noncompliant services, some contained more than one deficiency. Specifics are as follows:

Error Description	Number of Errors
Missing Progress Note	11
Missing/Late Initial Individual Treatment Plan	9
Missing Treatment Plan Review	2
No Service Provided	1
Missing Patient Record	1
Missing Signature on Treatment Plan Review	1

Based on the procedures performed, the OMIG has determined the Provider was overpaid $1,085.55 in sample overpayments with an extrapolated adjusted point estimate of $1,938,184. The adjusted lower confidence limit of the amount overpaid is $1,119,317.

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 January 1, 2003, through December 31, 2003, and January 1, 2005, through December 31, 2007. Our audit universe consisted of 286,935 claims totaling $20,765,485.95. The universe was confined to recipients who had 65 or more services in a calendar year.

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 286,935 paid OASAS outpatient chemical dependence claims, totaling $20,765,485.95 for recipients who had 65 or more services in a calendar year;
- selected a random sample of 150 services from the population of 286,935 services; and,
- estimated the overpayment paid in the population of 286,935 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 August 17, 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, 2003, through December 31, 2003, and January 1, 2005, through December 31, 2007, identified 15 claims with at least one error, for a total sample overpayment of $1,085.55 (Attachment C). This audit report incorporates consideration of any additional documentation and information presented in response to the Revised Draft Audit Report dated August 17, 2015. Appropriate adjustments were made to the findings.

1. Missing Progress Note

For Services Prior to 12/27/2006:
Regulations state, "Progress notes shall be written at least every five visits or twice per month, whichever comes first, unless the patient is scheduled less frequently than twice per month, in which case a progress note shall be written after every session."

14 NYCRR Section 822.4(s)

For Services 12/27/2006 and After:
Regulations state, "Progress notes shall be written at least every five visits or twice per month, whichever comes first, unless the patient is scheduled less frequently than twice per month, in which case a progress note shall be written after each session."

14 NYCRR Section 822.4(s)

In 11 instances pertaining to 11 patients, there was no progress note that related to the services billed. This finding applies to Sample #'s 7, 10, 38, 40, 89, 94, 96, 99, 115, 127 and 139.

2. Missing/Late Initial Individual Treatment Plan

For Services Prior to 12/27/2006:
Regulations state, "Within thirty days of admission to an outpatient service, a written individual treatment plan based on the comprehensive evaluation shall be developed and approved by the multidisciplinary team for each patient."

14 NYCRR Section 822.4(f)

For Services 12/27/2006 and After:
Regulations state, "Within 30 days of admission to an outpatient service, a written individual treatment plan (the treatment plan) for each patient based on the comprehensive evaluation shall be developed by the primary counselor or the primary therapist and reviewed and approved by the multidisciplinary team."

14 NYCRR Section 822.4(f)

In 9 instances pertaining to 9 patients, the required individual treatment plan was not completed. This finding applies to Sample #'s 10, 38, 40, 89, 94, 96, 115, 127 and 139.

3. **Missing Treatment Plan Review**

Regulations state, "The entire treatment plan, once established, shall be thoroughly reviewed and revised at least every ninety calendar days thereafter ..."

14 NYCRR Section 822.4(n)

In 2 instances pertaining to 2 patients, the required treatment plan review was not completed. This finding applies to Sample #'s 7 and 49.

4. **No Service Provided**

Regulations state, "All occasions of service provided during a visit must be documented in the patient's treatment record." *18 NYCRR Section 505.27(b)(5)*

For Services Prior to 12/27/2006:
Furthermore, "The content and/or outcome of all visits must be fully documented in the individual patient or significant other's treatment record."

14 NYCRR Section 822.10(f)

In 1 instance, the patient record did not document that a service was provided. This finding applies to Sample # 42.

5. **Missing Patient Record**

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)

In 1 instance, the patient record was not available for review. This finding applies to Sample # 117.

6. **Missing Signature on Treatment Plan Review**

Regulations state, "The entire treatment plan ... shall be thoroughly reviewed and revised at least every ninety calendar days ... and reviewed, signed and dated by a member of the multidisciplinary team." *14 NYCRR Section 822.4(n)*

In 1 instance, the treatment plan review lacked the required signature of a member of the multidisciplinary team. This finding applies to Sample # 123.

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 $1,119,317, 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 #08-2836
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 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 $1,938,184. 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]
NRI Group, LLC
301 West 37th Street
New York, New York 10018

PROVIDER ID #[redacted]

AUDIT #08-2836

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

AMOUNT DUE: $1,119,317

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 #08-2836
Albany, New York 12237

Thank you for your cooperation.

Attachment A

SAMPLE DESIGN

Our sample design used for Audit #08-2836 was as follows:

- Universe - Medicaid claims for OASAS outpatient chemical dependence services paid during the period January 1, 2003, through December 31, 2003, and January 1, 2005, through December 31, 2007, for recipients who had 65 or more services in a calendar year.

- 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 January 1, 2003, through December 31, 2003, and January 1, 2005, through December 31, 2007, for recipients who had 65 or more services in a calendar year.

- Sample Unit - The sample unit is a Medicaid claim paid during the period January 1, 2003, through December 31, 2003, and January 1, 2005, through December 31, 2007, for recipients who had 65 or more services in a calendar year.

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

- Sample Size – The sample size is 150 services.

Attachment B

SAMPLE RESULTS AND ESTIMATES

Strata	Strata Size	Sample Size	Sample Disallowance	Estimate of the Total Projected Dollars Disallowed	Estimate of the Total Dollars Disallowed
1	286,935	150	$1,085.55	$1,938,112	$1,938,184

Universe Size	286,935
Sample Size	150
Sample Value	$ 10,855.50
Sample Overpayments	$ 1,085.55
Confidence Level	90%

Extrapolation of Sample Findings

Sample Overpayments	$ 1,085.55
Less Overpayments Not Extrapolated*	(72.37)
Sample Overpayments for Extrapolation Purposes	$ 1,013.18
Sample Size	150
Mean Dollars in Error for Extrapolation Purposes	$ 6.7545
Universe Size	286,935
Point Estimate of Total Dollars	$ 1,938,112
Add Overpayments Not Extrapolated*	72
Adjusted Point Estimate of Totals Dollars	$ 1,938,184
Lower Confidence Limit	$ 1,119,245
Add Overpayments Not Extrapolated*	72
Adjusted Lower Confidence Limit	$ 1,119,317

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

- **Finding #6 - Missing Signature on Treatment Plan Review**

The dollar disallowance associated with this finding 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
NRI GROUP, LLC
REVIEW OF OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES
PROJECT NUMBER: 08-2836
REVIEW PERIOD: 01/01/03 - 12/31/03 AND 01/01/05-12/31/07

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated	Overpayment Not-Extrapolated		DETAILED AUDIT FINDINGS 1. Missing Progress Note	2. Missing/Late Initial Individual Treatment Plan	3. Missing Treatment Plan Review	4. No Service Provided	5. Missing Patient Record	6. Missing Signature on Treatment Plan Review
1	05/05/06	4216	4216	$ 72.37	$ 72.37	$ -	$ -							
2	01/12/05	4216	4216	72.37	72.37	-	-							
3	11/10/03	4216	4216	72.37	72.37	-	-							
4	07/28/05	4216	4216	72.37	72.37	-	-							
5	07/13/07	4216	4216	72.37	72.37	-	-							
6	09/13/05	4216	4216	72.37	72.37	-	-							
7	07/23/05	4216	-	72.37	-	72.37	-		X		X			
8	11/22/03	4216	4216	72.37	72.37	-	-							
9	12/07/07	4215	4215	72.37	72.37	-	-							
10	12/09/05	4216	-	72.37	-	72.37	-		X	X				
11	04/05/05	4216	4216	72.37	72.37	-	-							
12	11/09/07	4216	4216	72.37	72.37	-	-							
13	02/16/05	4216	4216	72.37	72.37	-	-							
14	04/29/06	4216	4216	72.37	72.37	-	-							
15	07/22/06	4216	4216	72.37	72.37	-	-							
16	04/18/03	4216	4216	72.37	72.37	-	-							
17	09/21/03	4216	4216	72.37	72.37	-	-							
18	08/20/07	4216	4216	72.37	72.37	-	-							
19	04/11/05	4216	4216	72.37	72.37	-	-							
20	01/14/06	4216	4216	72.37	72.37	-	-							
21	10/31/05	4216	4216	72.37	72.37	-	-							
22	09/21/07	4216	4216	72.37	72.37	-	-							
23	06/15/06	4216	4216	72.37	72.37	-	-							
24	03/09/06	4216	4216	72.37	72.37	-	-							
25	04/12/07	4216	4216	72.37	72.37	-	-							

OFFICE OF THE MEDICAID INSPECTOR GENERAL
NRI GROUP, LLC
REVIEW OF OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES
PROJECT NUMBER: 08-2836
REVIEW PERIOD: 01/01/03 - 12/31/03 AND 01/01/05-12/31/07

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated	Overpayment Not-Extrapolated		DETAILED AUDIT FINDINGS 1. Missing Progress Note	2. Missing/Late Initial Individual Treatment Plan	3. Missing Treatment Plan Review	4. No Service Provided	5. Missing Patient Record	6. Missing Signature on Treatment Plan Review
26	05/14/07	4216	4216	$ 72.37	$ 72.37	$ -	$ -							
27	03/01/05	4216	4216	72.37	72.37	-	-							
28	02/17/05	4216	4216	72.37	72.37	-	-							
29	07/20/03	4216	4216	72.37	72.37	-	-							
30	09/15/05	4216	4216	72.37	72.37	-	-							
31	01/30/05	4216	4216	72.37	72.37	-	-							
32	08/21/06	4216	4216	72.37	72.37	-	-							
33	06/17/06	4216	4216	72.37	72.37	-	-							
34	11/23/03	4216	4216	72.37	72.37	-	-							
35	04/22/03	4216	4216	72.37	72.37	-	-							
36	10/09/06	4216	4216	72.37	72.37	-	-							
37	09/03/05	4216	4216	72.37	72.37	-	-							
38	06/20/06	4216	-	72.37	-	72.37	-		X	X				
39	02/03/07	4216	4216	72.37	72.37	-	-							
40	07/18/05	4216	-	72.37	-	72.37	-		X	X				
41	09/17/05	4216	4216	72.37	72.37	-	-							
42	07/01/03	4216	-	72.37	-	72.37	-					X		
43	01/20/06	4216	4216	72.37	72.37	-	-							
44	09/28/03	4216	4216	72.37	72.37	-	-							
45	09/27/07	4216	4216	72.37	72.37	-	-							
46	01/25/05	4216	4216	72.37	72.37	-	-							
47	08/30/03	4216	4216	72.37	72.37	-	-							
48	12/11/07	4216	4216	72.37	72.37	-	-							
49	02/08/07	4216	-	72.37	-	72.37	-				X			
50	05/01/07	4216	4216	72.37	72.37	-	-							

OFFICE OF THE MEDICAID INSPECTOR GENERAL
NRI GROUP, LLC
REVIEW OF OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES
PROJECT NUMBER: 08-2836
REVIEW PERIOD: 01/01/03 - 12/31/03 AND 01/01/05-12/31/07

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated	Overpayment Not-Extrapolated		DETAILED AUDIT FINDINGS 1. Missing Progress Note	2. Missing/Late Initial Individual Treatment Plan	3. Missing Treatment Plan Review	4. No Service Provided	5. Missing Patient Record	6. Missing Signature on Treatment Plan Review
51	10/31/06	4216	4216	$ 72.37	$ 72.37	$ -	$ -							
52	01/12/03	4216	4216	72.37	72.37	-	-							
53	11/06/03	4215	4215	72.37	72.37	-	-							
54	03/21/06	4216	4216	72.37	72.37	-	-							
55	11/11/06	4216	4216	72.37	72.37	-	-							
56	08/25/06	4216	4216	72.37	72.37	-	-							
57	04/11/03	4216	4216	72.37	72.37	-	-							
58	08/10/05	4216	4216	72.37	72.37	-	-							
59	03/14/07	4216	4216	72.37	72.37	-	-							
60	08/23/05	4216	4216	72.37	72.37	-	-							
61	10/18/03	4216	4216	72.37	72.37	-	-							
62	06/04/06	4216	4216	72.37	72.37	-	-							
63	06/23/05	4216	4216	72.37	72.37	-	-							
64	07/04/05	4216	4216	72.37	72.37	-	-							
65	09/03/06	4216	4216	72.37	72.37	-	-							
66	09/28/05	4216	4216	72.37	72.37	-	-							
67	03/09/06	4214	4214	72.37	72.37	-	-							
68	08/12/03	4216	4216	72.37	72.37	-	-							
69	03/14/05	4216	4216	72.37	72.37	-	-							
70	10/22/07	4216	4216	72.37	72.37	-	-							
71	01/26/07	4216	4216	72.37	72.37	-	-							
72	11/02/03	4216	4216	72.37	72.37	-	-							
73	08/14/05	4216	4216	72.37	72.37	-	-							
74	04/11/03	4216	4216	72.37	72.37	-	-							
75	08/27/07	4216	4216	72.37	72.37	-	-							

OFFICE OF THE MEDICAID INSPECTOR GENERAL
NRI GROUP, LLC
REVIEW OF OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES
PROJECT NUMBER: 08-2836
REVIEW PERIOD: 01/01/03 - 12/31/03 AND 01/01/05-12/31/07

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated	Overpayment Not-Extrapolated		DETAILED AUDIT FINDINGS 1. Missing Progress Note	2. Missing/Late Initial Individual Treatment Plan	3. Missing Treatment Plan Review	4. No Service Provided	5. Missing Patient Record	6. Missing Signature on Treatment Plan Review
76	04/10/05	4216	4216	$ 72.37	$ 72.37	$ -	$ -							
77	08/06/06	4216	4216	72.37	72.37	-	-							
78	11/16/05	4216	4216	72.37	72.37	-	-							
79	02/12/05	4216	4216	72.37	72.37	-	-							
80	12/18/07	4216	4216	72.37	72.37	-	-							
81	10/15/03	4216	4216	72.37	72.37	-	-							
82	11/21/05	4216	4216	72.37	72.37	-	-							
83	08/10/06	4216	4216	72.37	72.37	-	-							
84	05/09/05	4216	4216	72.37	72.37	-	-							
85	02/08/05	4216	4216	72.37	72.37	-	-							
86	04/13/03	4216	4216	72.37	72.37	-	-							
87	03/02/05	4216	4216	72.37	72.37	-	-							
88	09/06/06	4216	4216	72.37	72.37	-	-							
89	04/05/07	4216	-	72.37	-	72.37	-		X	X				
90	09/15/06	4216	4216	72.37	72.37	-	-							
91	06/02/06	4216	4216	72.37	72.37	-	-							
92	09/19/03	4216	4216	72.37	72.37	-	-							
93	02/15/06	4216	4216	72.37	72.37	-	-							
94	09/08/06	4216	-	72.37	-	72.37	-		X	X				
95	08/12/03	4216	4216	72.37	72.37	-	-							
96	05/26/07	4216	-	72.37	-	72.37	-		X	X				
97	09/25/05	4216	4216	72.37	72.37	-	-							
98	11/05/05	4216	4216	72.37	72.37	-	-							
99	10/25/06	4216	-	72.37	-	72.37	-		X					
100	04/19/07	4216	4216	72.37	72.37	-	-							

OFFICE OF THE MEDICAID INSPECTOR GENERAL
NRI GROUP, LLC
REVIEW OF OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES
PROJECT NUMBER: 08-2836
REVIEW PERIOD: 01/01/03 - 12/31/03 AND 01/01/05-12/31/07

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated	Overpayment Not-Extrapolated		DETAILED AUDIT FINDINGS 1. Missing Progress Note	2. Missing/Late Initial Individual Treatment Plan	3. Missing Treatment Plan Review	4. No Service Provided	5. Missing Patient Record	6. Missing Signature on Treatment Plan Review
101	11/10/06	4216	4216	$ 72.37	$ 72.37	$ -	$ -							
102	12/27/06	4216	4216	72.37	72.37	-	-							
103	02/04/07	4216	4216	72.37	72.37	-	-							
104	10/22/06	4216	4216	72.37	72.37	-	-							
105	03/27/06	4216	4216	72.37	72.37	-	-							
106	10/11/06	4216	4216	72.37	72.37	-	-							
107	02/24/03	4216	4216	72.37	72.37	-	-							
108	03/31/05	4216	4216	72.37	72.37	-	-							
109	08/20/05	4216	4216	72.37	72.37	-	-							
110	07/13/05	4216	4216	72.37	72.37	-	-							
111	02/20/05	4216	4216	72.37	72.37	-	-							
112	09/10/06	4216	4216	72.37	72.37	-	-							
113	10/25/05	4216	4216	72.37	72.37	-	-							
114	07/16/03	4216	4216	72.37	72.37	-	-							
115	04/22/06	4216	-	72.37	-	72.37	-		X	X				
116	07/20/05	4216	4216	72.37	72.37	-	-							
117	11/09/03	4216	-	72.37	-	72.37	-						X	
118	04/17/06	4216	4216	72.37	72.37	-	-							
119	06/01/06	4216	4216	72.37	72.37	-	-							
120	06/01/06	4216	4216	72.37	72.37	-	-							
121	04/17/07	4216	4216	72.37	72.37	-	-							
122	10/12/06	4216	4216	72.37	72.37	-	-							
123	05/14/03	4216	-	72.37	-	-	72.37							X
124	01/13/05	4216	4216	72.37	72.37	-	-							
125	04/20/05	4216	4216	72.37	72.37	-	-							

OFFICE OF THE MEDICAID INSPECTOR GENERAL
NRI GROUP, LLC
REVIEW OF OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES
PROJECT NUMBER: 08-2836
REVIEW PERIOD: 01/01/03 - 12/31/03 AND 01/01/05-12/31/07

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated	Overpayment Not-Extrapolated	DETAILED AUDIT FINDINGS 1. Missing Progress Note	2. Missing/Late Initial Individual Treatment Plan	3. Missing Treatment Plan Review	4. No Service Provided	5. Missing Patient Record	6. Missing Signature on Treatment Plan Review
126	04/20/05	4216	4216	$ 72.37	$ 72.37	$ -	$ -						
127	01/14/06	4216	-	72.37	-	72.37	-	X	X				
128	05/02/03	4216	4216	72.37	72.37	-	-						
129	01/23/03	4216	4216	72.37	72.37	-	-						
130	03/26/06	4216	4216	72.37	72.37	-	-						
131	04/04/03	4216	4216	72.37	72.37	-	-						
132	07/11/03	4216	4216	72.37	72.37	-	-						
133	10/04/07	4216	4216	72.37	72.37	-	-						
134	03/05/06	4216	4216	72.37	72.37	-	-						
135	07/30/06	4216	4216	72.37	72.37	-	-						
136	12/04/06	4216	4216	72.37	72.37	-	-						
137	09/13/07	4216	4216	72.37	72.37	-	-						
138	02/02/05	4216	4216	72.37	72.37	-	-						
139	02/04/05	4216	-	72.37	-	72.37	-	X	X				
140	07/25/03	4216	4216	72.37	72.37	-	-						
141	01/12/07	4216	4216	72.37	72.37	-	-						
142	09/14/03	4216	4216	72.37	72.37	-	-						
143	06/08/07	4216	4216	72.37	72.37	-	-						
144	03/07/05	4216	4216	72.37	72.37	-	-						
145	09/19/03	4216	4216	72.37	72.37	-	-						
146	09/18/06	4216	4216	72.37	72.37	-	-						
147	07/20/06	4216	4216	72.37	72.37	-	-						
148	05/24/06	4216	4216	72.37	72.37	-	-						
149	09/02/06	4216	4216	72.37	72.37	-	-						
150	06/08/05	4216	4216	72.37	72.37	-	-						
Totals				**$ 10,855.50**	**$ 9,769.95**	**$ 1,013.18**	**$ 72.37**	**11**	**9**	**2**	**1**	**1**	**1**

ATTACHMENT D

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

NRI GROUP, LLC
OASAS OUTPATIENT CHEMICAL DEPENDENCE SERVICES AUDIT
AUDIT #08-2836
AUDIT PERIOD: 01/01/03-12/31/03 AND 01/01/05-12/31/07

BRIDGE SCHEDULE

SAMPLE #	FINDING	REVISED DRAFT REPORT AMOUNT DISALLOWED	FINAL REPORT AMOUNT DISALLOWED	CHANGE
129	No Service Provided	$72.37	$0.00	($72.37)
	TOTALS	$72.37	$0.00	($72.37)

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.