



**Office of the  
Medicaid Inspector  
General**

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

**REVIEW OF ALBANY COUNTY DEPARTMENT OF MENTAL HEALTH  
CLAIMS FOR OMH OUTPATIENT MENTAL HEALTH SERVICES  
PAID FROM  
APRIL 1, 2004 – DECEMBER 31, 2007**

**REVISED FINAL AUDIT REPORT  
AUDIT #: 10-1988**

**Dennis Rosen  
Medicaid Inspector General**

**November 3, 2015**



Office of the  
Medicaid Inspector  
General

ANDREW M. CUOMO  
Governor

DENNIS ROSEN  
Medicaid Inspector General

November 3, 2015

[REDACTED]  
Albany County Department of Mental Health  
175 Green Street  
Albany, New York 12202

Re: Revised Final Audit Report  
Audit #: 10-1988  
Provider ID #: [REDACTED]  
NPI #: [REDACTED]

Dear [REDACTED]:

Enclosed is the Office of the Medicaid Inspector General (OMIG) revised final audit report entitled "Review of Albany County Department of Mental Health" (Provider) paid claims for OMH outpatient mental health services covering the period April 1, 2004, through December 31, 2007.

In the attached revised 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 revised final audit report incorporates consideration of any additional documentation and information presented in response to the revised draft audit report dated October 16, 2015. The mean point estimate overpaid is \$102,948. The lower confidence limit of the amount overpaid is \$52,114. 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 \$52,114.

[REDACTED]

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November 3, 2015

If the Provider has any questions or comments concerning this revised final audit report, please contact [REDACTED]  
Please refer to report number 10-1988 in all correspondence.

Sincerely,

[REDACTED]

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

[REDACTED]

Enclosure

CERTIFIED MAIL # [REDACTED]  
RETURN RECEIPT REQUESTED

[REDACTED]

## **OFFICE OF THE MEDICAID INSPECTOR GENERAL**

[www.omig.ny.gov](http://www.omig.ny.gov)

The mission of the Office of the Medicaid Inspector General (OMIG), as mandated by New York Public Health Law § 31 is to preserve the integrity of the New York State Medicaid program by preventing and detecting fraudulent, abusive and wasteful practices within the Medicaid program and recovering improperly expended Medicaid funds.

### **DIVISION OF MEDICAID AUDIT**

The Division of Medicaid Audit professional staff conducts audits and reviews of Medicaid providers to assess compliance and program requirements and, where necessary, to recover overpayments. These activities are done to monitor the cost-effective delivery of Medicaid services for prudent stewardship of scarce dollars; to assess the required involvement of professionals in planning care to program beneficiaries; safeguard the quality of care, medical necessity and appropriateness of Medicaid services provided; and, to reduce the potential for fraud, waste and abuse.

### **DIVISION OF MEDICAID INVESTIGATIONS**

The Division of Medicaid Investigations (DMI) investigates potential instances of fraud, waste, and abuse in the Medicaid program. DMI deters improper behavior by inserting covert and overt investigators into all aspects of the program, scrutinizing provider billing and services, and cooperating with other agencies to enhance enforcement opportunities. Disreputable providers are removed from the program or prevented from enrolling. Recipients abusing the system are not removed from this safety net, but their access to services is examined and restricted, as appropriate. DMI maximizes cost savings, recoveries, penalties, and improves the quality of care for the state's most vulnerable population.

### **DIVISION OF TECHNOLOGY AND BUSINESS AUTOMATION**

The Division of Technology and Business Automation will continue to support the data needs for the OMIG in the form of audit and investigative support, data mining and analysis, system match and recovery, through the use of commercial data mining products and procurement of expert service consultants.

### **OFFICE OF COUNSEL TO THE MEDICAID INSPECTOR GENERAL**

The Office of Counsel to the Medicaid Inspector General promotes the OMIG's overall statutory mission through timely, accurate and persuasive legal advocacy and counsel.

## EXECUTIVE SUMMARY

### BACKGROUND

Pursuant to Title XIX of the Social Security Act, the Medicaid program provides medical assistance to low-income individuals and individuals with disabilities. The federal and state governments jointly fund and administer the Medicaid program. In New York State, the Department of Health (DOH) administers the Medicaid program. As part of this responsibility, the OMIG conducts audits and reviews of various providers of Medicaid reimbursable services, equipment and supplies. These audits and reviews are conducted to determine if the provider complied with applicable laws, regulations, rules and policies of the Medicaid program as set forth by the Departments of Health and Mental Hygiene [Titles 10, 14 and 18 of the Official Compilation of Codes, Rules and Regulations of the State of New York] and the Medicaid Provider Manuals.

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 April 1, 2004, through December 31, 2007.

### SUMMARY OF FINDINGS

We inspected a random sample of 100 services with \$35,224.48 in Medicaid payments. Of the 100 services in our random sample, 13 services had at least one error and did not comply with state requirements. Of the 13 noncompliant services, none contained more than one deficiency. Specifics are as follows:

<u>Error Description</u>	<u>Number of Errors</u>
Brief Visit Billed as Regular Clinic Visit	6
No Documentation of Clinic Service	3
Missing Physician Signature on Individual Treatment Plan or Treatment Plan Review	2
Failure to Meet Minimum Duration Requirements	1
No EOB for Third Party Health Insurance (TPHI) Covered Service (Excluding Medicare)	1

Based on the procedures performed, the OMIG has determined that the Provider was overpaid \$2,741.33 in sample overpayments (including COP/CSP supplemental payment amounts). However, the COPS/CSP amounts have been removed from the sample overpayments to derive the extrapolated point estimate and the lower confidence limit calculations of \$102,948 and \$52,114, 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 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;
- 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 OMH outpatient mental health services paid by Medicaid from April 1, 2004, through December 31, 2007. Our audit universe consisted of 16,502 claims totaling \$5,971,185.23.

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 services program;
- ran computer programming application of claims in our data warehouse that identified 16,502 paid OMH outpatient mental health services claims, totaling \$5,971,185.23;
- selected a random sample of 100 services from the population of 16,502 services; and,
- estimated the overpayment paid in the population of 16,502 services.

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

- Medicaid electronic claim information
- Patient record, including, but not limited to:
  - Psychosocial/Psychiatric Assessments
  - Treatment Plan
  - Treatment Plan Reviews
  - Progress Notes
- 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 October 16, 2015.

The information provided resulted in no change to any of the disallowances. The findings in the Revised 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 April 1, 2004, through December 31, 2007, identified 13 claims with at least one error, for a total sample overpayment of \$2,741.33 (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 October 16, 2015.

### 1. Brief Visit Billed as Regular Clinic Visit

Regulations state, "Clinic treatment programs shall receive reimbursement for the following types of visits: (1) Brief visit: Shall be reimbursed for services of at least 15 minutes in duration but not more than 29 minutes of face-to-face interaction between one recipient and one therapist. (2) Regular visit: Shall be reimbursed for services of at least 30 minutes in duration of face-to-face interaction between one recipient and one therapist."  
*14 NYCRR Section 588.6(a)(1) and (2)*

In 6 instances pertaining to 6 recipients, a regular clinic visit rate was billed when a brief visit was documented. The regular clinic visit rate was reduced to a brief visit rate. This finding applies to Sample #'s 10, 58, 65, 68, 81, and 100.

### 2. No Documentation of Clinic Service

Regulations state, "By enrolling the provider agrees: (a)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 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, "(1) All programs must meet the standards set forth by 14 NYCRR Parts 579 and 585 as revised on April 1, 1991, by the addition of 14 NYCRR Parts 587 and 588." and "(5) All occasions of services billed as clinic visits shall reflect face-to-face interaction between recipient and appropriate personnel."  
*18 NYCRR Section 505.25(d)(1) and (5)*

Regulations state, "All reimbursable billings shall only be for a documented, definable medical service of face-to-face professional exchange between provider and client. . . ."  
*18 NYCRR Section 505.25(e)(5)*

Regulations state, "Only covered services which are actually delivered to eligible recipients shall be reimbursed..."  
*18 NYCRR Section 505.25(f)(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...(ii) documentation that at least one Medicaid reimbursable service has been delivered for each billable occasion of service..."

*18 NYCRR Section 505.25(h)(1)(ii)*

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 state, "(a) Visit means a face-to-face interaction between a recipient or collateral and clinical staff for the provision of service. A visit shall involve one or more required or additional services or any optional services approved by the Office of Mental Health...(b)All definitions specified in Part 587 of this Title apply in this Part."

*14 NYCRR Section 588.4(a) and (b)*

***For Clinic Treatment Programs Serving Adults:***

Regulations describe the required services that must be offered to recipients by a clinic treatment program, and further describe additional services that may also be provided by the clinic treatment program.

*14 NYCRR Section 587.8(c), (d), (e), (f), (g) and (h)*

***For Clinic Treatment Programs Serving Children:***

Regulations describe the required services that must be offered to recipients by a clinic treatment program, and further describe additional services that may also be provided by the clinic treatment program.

*14 NYCRR Section 587.9(c), (d), (e), (f), (g) and (h)*

In 3 instances pertaining to 3 recipients, recipient records did not document a clinic treatment service. This finding applies to Sample #'s 12, 21, and 63.

**3. Missing Physician Signature on Individual Treatment Plan or Treatment Plan Review**

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 2 instances pertaining to 2 recipients, the treatment plan or review lacked the required physician signature. This finding applies to Sample #'s 3 and 26.

**4. Failure to Meet Minimum Duration Requirements**

Regulations state, "Clinic treatment programs shall receive reimbursement for the following types of visits: (1) Brief visit: Shall be reimbursed for services of at least 15 minutes in duration but not more than 29 minutes of face-to-face interaction between one recipient and one therapist."

*14 NYCRR Section 588.6(a)(1)*

In 1 instance, clinic treatment visits of less than 15 minutes were billed. This finding applies to Sample # 60.

**5. No EOB for Third Party Health Insurance (TPHI) Covered Service (Excluding Medicare)**

Regulations state, "The department . . . will seek reimbursement for any payments for care and services it makes for which a third party is legally responsible."

*18 NYCRR Section 360-7.2*

Regulations state, "No claim for reimbursement shall be submitted unless the provider... (i) investigated to find third-party resources....(ii) sought reimbursement from liable third parties."

*18 NYCRR Section 540.6(e)(2)*

Medicaid policy requires that providers must bill all applicable insurance sources before submitting claims to Medicaid. The Manual also requires that providers must maintain appropriate financial records supporting their receipt of funds and application of monies received. Such records must be readily accessible for audit purposes.

*NYS Medicaid Program, Information For All Providers, Policy Guidelines,*

*Version 2004-1, Section I*

*Version 2006-1, Section I*

*Version 2008-1 & 2, Section I*

*Version 2010-1 & 2, Section I*

*Version 2011-1 & 2, Section I*

In 1 instance, no Explanation of Medical Benefits (EOB) was found for a recipient who received services covered by third party health insurance. This finding applies to Sample # 80.

## 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 \$52,114, 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 revised final audit report. The check should be made payable to the New York State Department of Health and be sent with the attached Remittance Advice to:

  
New York State Department of Health  
Medicaid Financial Management  
GNARESP Corning Tower, Room 2739  
File #10-1988  
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 revised 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 revised final audit report, the OMIG will impose a 50% withhold after 20 days until the agreement is established. OMIG acceptance of the repayment agreement is based on your repaying the Medicaid overpayment as agreed. The OMIG will adjust the rate of recovery, or require payment in full, if your unpaid balance is not being repaid as agreed. In addition, if you receive an adjustment in your favor while you owe funds to the State, such adjustment will be applied against any amount owed. If you wish to enter into a repayment agreement, please contact the Bureau of Collections Management within 20 days at the following:

Bureau of Collections Management  
New York State Office of the Medicaid Inspector General  
800 North Pearl Street  
Albany, New York 12204  


If you choose not to settle this audit through repayment of the lower confidence limit, you have the right to challenge these findings by requesting an administrative hearing where the OMIG would seek and defend the point estimate of \$102,948. 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 revised 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

PROVIDER ID # [REDACTED]

[REDACTED]

AUDIT #10-1988

Albany County Department of Mental Health  
175 Green Street  
Albany, New York 12202

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

AMOUNT DUE: \$52,114

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 #10-1988  
Albany, New York 12237

*Thank you for your cooperation.*

## **SAMPLE DESIGN**

The sample design used for Audit #10-1988 was as follows:

- Universe - Medicaid claims for OMH outpatient mental health services paid during the period April 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 April 1, 2004, through December 31, 2007.
- Sample Unit - The sample unit is a Medicaid claim paid during the period April 1, 2004, through December 31, 2007.
- Sample Design – Simple sampling was used for sample selection.
- Sample Size – The sample size is 100 services.

**SAMPLE RESULTS AND ESTIMATES**

Universe Size	16,502
Sample Size	100
Sample Value	\$ 35,224.48
Sample Overpayments (including COPS/CSP)	\$ 2,741.33
Confidence Level	90%

**Extrapolation of Sample Findings**

Sample Overpayments (including COPS/CSP)	\$ 2,741.33
<b>Less COPS/CSP</b>	<u>(2,117.48)</u>
Sample Overpayments for Extrapolation Purposes	<u>\$ 623.85</u>
Sample Size	100
Mean Dollars in Error for Extrapolation Purposes	\$ 6.2385
Universe Size	16,502
Point Estimate of Total Dollars	\$ 102,948
Lower Confidence Limit	\$ 52,114

OFFICE OF THE MEDICAID INSPECTOR GENERAL  
ALBANY COUNTY DEPARTMENT OF MENTAL HEALTH  
REVIEW OF OMH OUTPATIENT MENTAL HEALTH SERVICES  
PROJECT NUMBER: 10-1988  
REVIEW PERIOD: 4/1/04 - 12/31/07

Sample Number	Date of Service	Rate Code		Amount			DETAILED AUDIT FINDINGS				
		Billed	Derived	Paid	Derived	Over Payment	1. Brief Visit Billed as Regular Clinic Visit	2. No Documentation of Clinic Service	3. Missing Physician Signature on Individual Treatment Plan or Treatment Plan Review	4. Failure to Meet Minimum Duration Requirements	5. No EOB for Third Party Health Insurance (TPHI) Covered Service (Excluding Medicare)
1	01/24/06	4304	4304	\$ 431.67	\$ 431.67	\$ -					
2	08/11/06	4301	4301	431.67	431.67	-					
3	07/06/04	4301		287.53	-	287.53			X		
4	08/30/02	4301	4301	240.09	240.09	-					
5	07/08/04	4301	4301	287.53	287.53	-					
6	08/14/06	4302	4302	397.85	397.85	-					
7	05/23/06	4301	4301	431.67	431.67	-					
8	01/11/05	4302	4302	262.94	262.94	-					
9	02/18/05	4301	4301	292.09	292.09	-					
10	02/06/07	4301	4302	441.86	408.04	33.82	X				
11	10/05/06	4306	4306	441.86	441.86	-					
12	07/29/05	4301		351.08	-	351.08		X			
13	06/06/06	4302	4302	397.85	397.85	-					
14	06/12/06	4304	4304	431.67	431.67	-					
15	11/29/04	4304	4304	287.53	287.53	-					
16	06/13/06	4302	4302	397.85	397.85	-					
17	06/26/07	4301	4301	447.29	447.29	-					
18	06/07/05	4301	4301	351.08	351.08	-					
19	12/15/04	4301	4301	287.53	287.53	-					
20	10/20/05	4301	4301	351.08	351.08	-					
21	04/26/06	4301		431.67	-	431.67		X			
22	03/17/05	4301	4301	292.09	292.09	-					
23	02/28/05	4301	4301	292.09	292.09	-					
24	05/05/06	4301	4301	431.67	431.67	-					
25	11/14/05	4302	4302	317.26	317.26	-					

OFFICE OF THE MEDICAID INSPECTOR GENERAL  
ALBANY COUNTY DEPARTMENT OF MENTAL HEALTH  
REVIEW OF OMH OUTPATIENT MENTAL HEALTH SERVICES  
PROJECT NUMBER: 10-1988  
REVIEW PERIOD: 4/1/04 - 12/31/07

Sample Number	Date of Service	Rate Code		Amount		Over Payment	DETAILED AUDIT FINDINGS					
		Billed	Derived	Paid	Derived		1. Brief Visit Billed as Regular Clinic Visit	2. No Documentation of Clinic Service	3. Missing Physician Signature on Individual Treatment Plan or Treatment Plan Review	4. Failure to Meet Minimum Duration Requirements	5. No EOB for Third Party Health Insurance (TPHI) Covered Service (Excluding Medicare)	
26	03/01/06	4304		\$ 431.67	\$ -	\$ 431.67			X			
27	10/14/05	4301	4301	351.08	351.08	-						
28	09/19/05	4303	4303	283.23	283.23	-						
29	01/13/06	4301	4301	431.67	431.67	-						
30	04/08/03	4302	4302	257.63	257.63	-						
31	04/11/05	4304	4304	301.42	301.42	-						
32	02/10/05	4301	4301	292.09	292.09	-						
33	04/14/04	4301	4301	286.78	286.78	-						
34	09/10/02	4301	4301	240.09	240.09	-						
35	08/08/02	4301	4301	240.09	240.09	-						
36	05/31/07	4301	4301	447.29	447.29	-						
37	08/23/06	4306	4306	431.67	431.67	-						
38	04/20/06	4301	4301	431.67	431.67	-						
39	08/07/02	4304	4304	240.09	240.09	-						
40	03/17/05	4301	4301	292.09	292.09	-						
41	02/23/05	4301	4301	292.09	292.09	-						
42	06/13/06	4301	4301	431.67	431.67	-						
43	06/22/05	4301	4301	351.08	351.08	-						
44	11/08/04	4301	4301	287.53	287.53	-						
45	09/14/05	4301	4301	351.08	351.08	-						
46	11/23/04	4301	4301	287.53	287.53	-						
47	11/02/05	4301	4301	316.23	316.23	-						
48	08/28/02	4301	4301	240.09	240.09	-						
49	01/19/06	4301	4301	431.67	431.67	-						
50	06/27/05	4302	4302	317.26	317.26	-						

OFFICE OF THE MEDICAID INSPECTOR GENERAL  
ALBANY COUNTY DEPARTMENT OF MENTAL HEALTH  
REVIEW OF OMH OUTPATIENT MENTAL HEALTH SERVICES  
PROJECT NUMBER: 10-1988  
REVIEW PERIOD: 4/1/04 - 12/31/07

Sample Number	Date of Service	Rate Code		Amount			DETAILED AUDIT FINDINGS				
		Billed	Derived	Paid	Derived	Over Payment	1. Brief Visit Billed as Regular Clinic Visit	2. No Documentation of Clinic Service	3. Missing Physician Signature on Individual Treatment Plan or Treatment Plan Review	4. Failure to Meet Minimum Duration Requirements	5. No EOB for Third Party Health Insurance (TPHI) Covered Service (Excluding Medicare)
51	02/02/06	4301	4301	\$ 398.02	\$ 398.02	\$ -					
52	02/23/04	4301	4301	286.78	286.78	-					
53	01/06/05	4301	4301	292.09	292.09	-					
54	09/20/05	4302	4302	317.26	317.26	-					
55	06/26/06	4302	4302	397.85	397.85	-					
56	05/17/05	4302	4302	317.26	317.26	-					
57	12/12/05	4301	4301	313.58	313.58	-					
58	03/06/07	4301	4302	441.86	408.04	33.82	X				
59	11/03/04	4301	4301	287.53	287.53	-					
60	07/20/05	4302		317.26	-	317.26				X	
61	04/21/04	4301	4301	286.78	286.78	-					
62	06/12/06	4301	4301	431.67	431.67	-					
63	05/08/06	4301		431.67	-	431.67		X			
64	12/02/05	4301	4301	313.58	313.58	-					
65	04/19/07	4301	4302	447.29	413.47	33.82	X				
66	11/29/05	4302	4302	317.26	317.26	-					
67	02/18/05	4301	4301	292.09	292.09	-					
68	11/28/06	4301	4302	441.86	408.04	33.82	X				
69	07/17/02	4301	4301	206.53	206.53	-					
70	01/17/06	4301	4301	431.67	431.67	-					
71	02/21/06	4301	4301	431.67	431.67	-					
72	04/18/05	4301	4301	301.42	301.42	-					
73	06/01/07	4301	4301	447.29	447.29	-					
74	03/16/04	4302	4302	257.63	257.63	-					
75	02/12/07	4306	4306	441.86	441.86	-					

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Sample Number	Date of Service	Rate Code		Amount		Over Payment	DETAILED AUDIT FINDINGS				
		Billed	Derived	Paid	Derived		1. Brief Visit Billed as Regular Clinic Visit	2. No Documentation of Clinic Service	3. Missing Physician Signature on Individual Treatment Plan or Treatment Plan Review	4. Failure to Meet Minimum Duration Requirements	5. No EOB for Third Party Health Insurance (TPHI) Covered Service (Excluding Medicare)
76	06/21/06	4301	4301	\$ 431.67	\$ 431.67	\$ -					
77	09/26/05	4302	4302	317.26	317.26	-					
78	10/07/05	4301	4301	316.23	316.23	-					
79	05/12/04	4304	4304	287.53	287.53	-					
80	11/12/04	4301		287.53	-	287.53					X
81	08/07/07	4301	4302	447.29	413.47	33.82	X				
82	07/18/07	4301	4301	447.29	447.29	-					
83	03/17/05	4301	4301	292.09	292.09	-					
84	11/18/05	4302	4302	317.26	317.26	-					
85	04/18/06	4306	4306	431.67	431.67	-					
86	02/28/03	4301	4301	267.77	267.77	-					
87	06/13/07	4304	4304	447.29	447.29	-					
88	03/18/05	4301	4301	292.09	292.09	-					
89	07/28/04	4301	4301	287.53	287.53	-					
90	01/11/07	4301	4301	441.86	441.86	-					
91	11/18/05	4301	4301	313.58	313.58	-					
92	12/13/06	4301	4301	441.86	441.86	-					
93	06/06/07	4301	4301	447.29	447.29	-					
94	05/31/05	4301	4301	351.08	351.08	-					
95	06/06/06	4301	4301	398.02	398.02	-					
96	04/24/06	4302	4302	397.85	397.85	-					
97	03/18/03	4306	4306	267.77	267.77	-					
98	06/29/06	4304	4304	431.67	431.67	-					
99	03/18/05	4301	4301	292.09	292.09	-					
100	03/22/07	4301	4302	441.86	408.04	33.82	X				
<b>Totals</b>				<b>\$ 35,224.48</b>	<b>\$ 32,483.15</b>	<b>\$ 2,741.33</b>	<b>6</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>