NEW YORK STATE
OFFICE OF THE MEDICAID INSPECTOR GENERAL

REVIEW OF FEGS HOME ATTENDANT SERVICES, INC. CLAIMS FOR PERSONAL CARE AIDES (PCA) SERVICES PAID FROM JANUARY 1, 2006 - DECEMBER 31, 2009

FINAL AUDIT REPORT
AUDIT #: 11-4328

Dennis Rosen
Medicaid Inspector General

October 21, 2015

NEW YORK STATE | Office of the Medicaid Inspector General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

October 21, 2015

[redacted]
FEGS Home Attendant Services, Inc.
315 Hudson Street
New York, New York 10013

Re: Final Audit Report
Audit #:11-4328
Provider ID #: [redacted]

Dear [redacted]

Enclosed is the Office of the Medicaid Inspector General (OMIG) final audit report entitled "Review of FEGS Home Attendant Services, Inc." (Provider) paid claims for personal care aides (PCA) services covering the period January 1, 2006, through December 31, 2009.

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

The OMIG has attached the sample detail for the paid claims determined to be in error. This final audit report incorporates consideration of any additional documentation and information presented in response to the draft audit report dated June 1, 2015. The adjusted mean point estimate overpaid is $14,601,141. The adjusted lower confidence limit of the amount overpaid is $8,427,917. 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 $8,427,917.

If the Provider has any questions or comments concerning this final audit report, please contact Please refer to report number 11-4328 in all correspondence.

Sincerely,

Division of Medicaid Audit, White Plains
Office of the Medicaid Inspector General

Enclosure

cc:

CERTIFIED MAIL #
RETURN RECEIPT REQUESTED

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.

Reimbursement under the Medicaid Program is available for personal care services in accordance with provisions of Article 36 of the Public Health Law. Personal care services must be provided by an agency that is licensed or certified to operate as a home care agency by the New York State DOH; and that has a contract with the local social services district in which the agency is licensed or certified to provide services.

Title 18 NYCRR Section 505.14, defines personal care services as some or total assistance with personal hygiene, dressing and feeding, nutritional and environmental support functions and health-related tasks. Such services must be essential to the maintenance of the recipient's health and safety within his or her own home, as determined by the social services district in accordance with the regulations of DOH; ordered by the attending physician; based on an assessment of the recipient's needs; provided by a qualified person in accordance with a plan of care; and supervised by a registered professional nurse. The specific standards and criteria for personal care services are outlined in Title 10 NYCRR Part 766 and Title 18 NYCRR Section 505.14. The MMIS Provider Manual for Personal Care Services also provides program guidance for claiming Medicaid reimbursement for personal care services.

PURPOSE AND SCOPE

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

SUMMARY OF FINDINGS

We inspected a random sample of 100 services with $15,127.22 in Medicaid payments. Of the 100 services in our random sample, 41 services had at least one error and did not comply with state requirements. Of the 41 noncompliant services, some contained more than one deficiency. Specifics are as follows:

Error Description	Number of Errors
Failure to Document Tasks	26
Missing Plan of Care	16
PCA Worker Not Present at Nursing Supervision Visit	3
Missing Documentation of Nursing Supervision Visit	2

Based on the procedures performed, the OMIG has determined the Provider was overpaid $6,317.21 in sample overpayments with an extrapolated adjusted point estimate of $14,601,141. The adjusted lower confidence limit of the amount overpaid is $8,427,917.

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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 personal care aide's 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 Personal Care Aides (PCA) Services Program

Reimbursement under the Medicaid Program is available for personal care services in accordance with provisions of Article 36 of the Public Health Law. Personal care services must be provided by an agency that is licensed or certified to operate as a home care agency by the New York State DOH; and that has a contract with the local social services district in which the agency is licensed or certified to provide services.

Title 18 NYCRR Section 505.14, defines personal care services as some or total assistance with personal hygiene, dressing and feeding, nutritional and environmental support functions and health-related tasks. Such services must be essential to the maintenance of the recipient's health and safety within his or her own home, as determined by the social services district in accordance with the regulations of DOH; ordered by the attending physician; based on an assessment of the recipient's needs; provided by a qualified person in accordance with a plan of care; and supervised by a registered professional nurse. The specific standards and criteria for personal care services are outlined in Title 10 NYCRR Part 766 and Title 18 NYCRR Section 505.14. The MMIS Provider Manual for Personal Care Services also provides program guidance for claiming Medicaid reimbursement for personal care services.

PURPOSE, SCOPE, AND METHODOLOGY

Purpose

The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement for personal care aides' 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 personal care aides' services paid by Medicaid from January 1, 2006, through December 31, 2009. Our audit universe consisted of 591,266 claims totaling $80,998,334.61.

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 personal care aides services program;
- ran computer programming application of claims in our data warehouse that identified 591,266 paid personal care aides services claims, totaling $80,998,334.61;
- selected a random sample of 100 services from the population of 591,266 services; and,
- estimated the overpayment paid in the population of 591,266 services.

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

- Medicaid electronic claim information

- Patient record, including, but not limited to:
  - The initial patient registration/admission form/prior approval form
  - Nursing assessments and nursing supervision visit reports
  - Plans of care and documentation of service including time and task sheets
  - Orientation visit documentation for the case if within 90 days of case opening
  - Personnel and payroll records for personal care aides

- Any additional documentation deemed by the Provider necessary to substantiate the Medicaid paid claim

LAWS, REGULATIONS, RULES AND POLICIES

The following are applicable Laws, Regulations, Rules and Policies of the Medicaid program referenced when conducting this audit:

- Departments of Health and Mental Hygiene [Titles 10, 14, and 18 of the Official Compilation of Codes, Rules and Regulations of the State of New York (10 NYCRR, 14 NYCRR, 18 NYCRR)].

- Medicaid Management Information System and eMedNY Provider Manual.

- Specifically, Title 18 NYCRR Section 540.6, Title 18 NYCRR Section 505.14 and Title 10 NYCRR Section 766.

- In addition to any specific detailed findings, rules and/or regulations which may be listed below, the following regulations pertain to all audits:

  Regulations state: "By enrolling the provider agrees: (a) to prepare and to maintain contemporaneous records demonstrating its right to receive payment . . . and to keep for a period of six years from the date the care, services or supplies were furnished, all records necessary to disclose the nature and extent of services furnished and all information regarding claims for payment submitted by, or on behalf of, the provider . . . (e) to submit claims for payment only for services actually furnished and which were medically necessary or otherwise authorized under the Social Services Law when furnished and which were provided to eligible persons; (f) to submit claims on officially authorized claim forms in the manner specified by the department in conformance with the standards and procedures for claims submission; . . . (h) that the information provided in relation to any claim for payment shall be true, accurate and complete; and (i) to comply with the rules, regulations and official directives of the department." *18 NYCRR Section 504.3*

  Regulations state: "Fee-for-service providers. (1) All providers ... must prepare and maintain contemporaneous records demonstrating their right to receive payment . . . All records necessary to disclose the nature and extent of services furnished and the medical necessity therefor ... must be kept by the provider for a period of six years from the date the care, services or supplies were furnished or billed, whichever is later. (2) All information regarding claims for payment submitted by or on behalf of the provider is subject to audit for a period of six years from the date the care, services or supplies were furnished or billed, whichever is later, and must be furnished, upon request, to the department ... for audit and review."
  18 NYCRR Section 517.3(b)

  Regulations require that bills for medical care, services and supplies contain patient name, case number and date of service; itemization of the volume and specific types of care, services and supplies provided; the unit price and total cost of the care, services and supplies provided; and a dated certification by the provider that the care, services and supplies itemized have been in fact furnished; that the amounts listed are in fact due and owing; that such records as are necessary to disclose fully the extent of care, services and supplies provided to individuals under the New York State Medicaid program will be kept for a period of not less than six years from the date of payment; and that the provider understands that payment and satisfaction of this claim will be from Federal, State and local public funds and that he or she may

be prosecuted under applicable Federal and State laws for any false claims, statements or documents, or concealment of a material fact provided.

18 NYCRR Section 540.7(a)(1)-(3) and (8)

Regulations state: "An overpayment includes any amount not authorized to be paid under the medical assistance program, whether paid as the result of inaccurate or improper cost reporting, improper claiming, unacceptable practices, fraud, abuse or mistake." *18 NYCRR Section 518.1(c)*

Regulations state: "Vendor payments for medical care and other items of medical assistance shall not be made unless such care or other items of assistance have been furnished on the basis of the appropriate authorization prescribed by the rules of the board and regulations of the department."

18 NYCRR Section 540.1

Regulations state: "The department may require repayment from the person submitting an incorrect or improper claim, or the person causing such claim to be submitted, or the person receiving payment for the claim."

18 NYCRR Section 518.3(a)

Regulations state: "The department may require repayment for inappropriate, improper, unnecessary or excessive care, services or supplies from the person furnishing them, or the person under whose supervision they were furnished, or the person causing them to be furnished…." *18 NYCRR Section 518.3(b)*

Regulations state: "Medical care, services or supplies ordered or prescribed will be considered excessive or not medically necessary unless the medical basis and specific need for them are fully and properly documented in the client's medical record." *18 NYCRR Section 518.3(b)*

AUDIT FINDINGS

This audit report incorporates consideration of any additional documentation and information presented in response to the Draft Audit Report dated June 1, 2015.

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

AUDIT FINDINGS DETAIL

The OMIG's review of Medicaid claims paid to the Provider from January 1, 2006, through December 31, 2009, identified 41 claims with at least one error, for a total sample overpayment of $6,317.21 (Attachment C). This audit report incorporates consideration of any additional documentation and information presented in response to the Draft Audit Report dated June 1, 2015. Appropriate adjustments were made to the findings.

1. Failure to Document Tasks

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) and Section 517.3*

Regulations state, "No payment to the provider shall be made for authorized service unless such claim is supported by the documentation of the time spent in provision of service for each individual patient. Such documentation must be maintained by the provider pursuant to section 540.7(a)(8). . . ." *18 NYCRR Section 505.14(h)(1)*

Regulations also require that "the delivery of each service is documented in the clinical record; . . . ." *10 NYCRR Section 766.2(a)(2)*

In 26 instances pertaining to 25 patients, personal care tasks were not documented. This finding applies to Sample #'s 4, 6, 16, 17, 22, 24, 25, 26, 40, 46, 48, 50, 54, 56, 64, 65, 66, 68, 74, 77, 79, 80, 89, 92, 96 and 97.

2. Missing Plan of Care

Regulations state, "The agency shall maintain a confidential record for each patient admitted to care to include: . . . an individualized plan of care; . . . ." *10 NYCRR Section 766.6(a)(4)*

Regulations require, "The governing authority or operator shall ensure that . . . (b) a plan of care is established for each patient based on a professional assessment of the patient's needs and includes pertinent diagnosis, prognosis, mental status, frequency of each service to be provided, medications, treatments, diet regimens, functional limitations and rehabilitation potential; . . . ." *10 NYCRR Section 766.3(b)*

Regulations also require that the "plan of care is reviewed and revised as frequently as necessary to reflect the changing care needs of the patient, but no less frequently than every six months; . . . ." *10 NYCRR Section 766.3(d)*

In 16 instances pertaining to 15 patients, the medical record did not contain a plan of care or the required plan of care revision. This finding applies to Sample #'s 14, 15, 26, 27, 28, 30, 51, 53, 56, 58, 67, 72, 74, 78, 80 and 83.

3. **PCA Worker Not Present at Nursing Supervision Visit**

Regulations state, "Nursing supervision must assure that . . . the person providing such services is competently and safely performing the functions and tasks specified in the patient's plan of care." *18 NYCRR Section 505.14(f)(3)*

Regulations state, "The nurse supervisor must perform the following functions during the supervisory visit . . . evaluate the skills and performance of the person providing personal care services, including the person's ability to work effectively with the patient and the patient's family; arrange for or provide on-the-job training. . . ."
18 NYCRR Section 505.14(f)(3)(iv)(b)(2)(ii)(iii)

Regulations state, "The supervisory visit must be made to the patient's home when the person providing personal care services is present. . . ."
18 NYCRR Section 505.14(f)(3)(iv)(b)(1)

The Medicaid Personal Care Services Manual states, "Nursing supervision must include: . . . evaluation of the ability of the person providing the services and arranging for or providing necessary instructions to meet the medically related needs of the patient in keeping with the goals established by the patient's plan of care."
MMIS Provider Manual for Personal Care Services, Revised February 1992, Section 2
NYS Medicaid Program Personal Care Services Program Manual Policy Guidelines, Version 2005-1 Section II

In 3 instances pertaining to 3 patients, the PCA worker was not present for the nursing supervision visit. This finding applies to Sample #'s 34, 70 and 72.

4. **Missing Documentation of Nursing Supervision Visit**

Regulations state, "All persons providing personal care services are subject to administrative and nursing supervision." *18 NYCRR Section 505.14(f)(1)*

Regulations also require, "The nurse who completes the nursing assessment . . . must recommend the frequency of nursing supervisory visits for a personal care services patient and must specify the recommended frequency in the patient's plan of care."
18 NYCRR Section 505.14(f)(3)(vi)

In addition, regulations require that "the nursing supervisor must make nursing supervisory visits at least every 90 days for a personal care services patient. . . ."
18 NYCRR Section 505.14(f)(3)(vi)(b)

Regulations further require that the nurse supervisor must prepare a written report of each supervisory visit on the prescribed form and a copy must be maintained in the patient's record. *18 NYCRR Section 505.14(f)(3)(vii)*

In 2 instances pertaining to 2 patients, the required nursing supervision visit was not documented. This finding applies to Sample #'s 10 and 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 adjusted lower confidence limit amount of $8,427,917, one of the following repayment options must be selected within 20 days from the date of this letter:

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

[redacted]
New York State Department of Health
Medicaid Financial Management
GNARESP Corning Tower, Room 2739
File #11-4328
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 $14,601,141. 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

[redacted]
FEGS Home Attendant Services, Inc.
315 Hudson Street
New York, New York 10013

PROVIDER ID #[redacted]

AUDIT #11-4328

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

AMOUNT DUE: $8,427,917

CHECKLIST

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

[redacted]
New York State Department of Health
Medicaid Financial Management
GNARESP Corning Tower, Room 2739
File #11-4328
Albany, New York 12237

Thank you for your cooperation.

Attachment A

SAMPLE DESIGN

The sample design used for Audit #11-4328 was as follows:

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

Attachment B

SAMPLE RESULTS AND ESTIMATES

Universe Size	591,266
Sample Size	100
Sample Value	$ 15,127.22
Sample Overpayments	$ 6,317.21
Confidence Level	90%

Extrapolation of Sample Findings

Sample Overpayments	$ 6,317.21
Less Overpayments Not Extrapolated*	(3,848.39)
Sample Overpayments for Extrapolation Purposes	$ 2,468.82
Sample Size	100
Mean Dollars in Error for Extrapolation Purposes	$ 24.6882
Universe Size	591,266
Point Estimate of Total Dollars	$ 14,597,293
Add Overpayments Not Extrapolated*	3,848
Adjusted Point Estimate of Totals Dollars	$ 14,601,141
Lower Confidence Limit	$ 8,424,069
Add Overpayments Not Extrapolated*	3,848
Adjusted Lower Confidence Limit	$ 8,427,917

* 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 #1 - Failure to Document Tasks**

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
FEGS HOME ATTENDANT SERVICES, INC.
REVIEW OF PERSONAL CARE AIDES (PCA) SERVICES
PROJECT NUMBER: 11-4328
REVIEW PERIOD: 1/1/06 -12/31/09

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated	Overpayment Not-Extrapolated	DETAILED AUDIT FINDINGS 1. Failure to Document Tasks	2. Missing Plan of Care	3. PCA Worker Not Present at Nursing Supervision Visit	4. Missing Documentation of Nursing Supervision Visit
1	11/05/09	2622	2622	$ 69.20	$ 69.20	$ -	$ -				
2	10/27/09	2622	2622	173.00	173.00	-	-				
3	11/29/09	2622	2622	121.10	121.10	-	-				
4	08/02/08	2622	-	173.00	-	-	173.00	X			
5	12/02/09	2622	2622	173.00	173.00	-	-				
6	12/14/06	2622	-	214.08	-	-	214.08	X			
7	10/17/06	2622	2622	107.04	107.04	-	-				
8	01/04/07	2622	2622	178.40	178.40	-	-				
9	03/01/07	2622	2622	160.56	160.56	-	-				
10	06/01/07	2622	-	178.40	-	178.40	-				X
11	09/28/07	2622	2622	122.78	122.78	-	-				
12	02/23/09	2622	2622	69.20	69.20	-	-				
13	07/08/08	2622	2622	86.50	86.50	-	-				
14	09/11/06	2622	-	71.36	-	71.36	-		X		
15	08/09/07	2622	-	85.72	-	85.72	-		X		
16	06/01/06	2622	-	213.12	-	-	213.12	X			
17	03/14/08	2623	-	39.60	-	-	39.60	X			
18	03/11/08	2622	2622	79.16	79.16	-	-				
19	05/28/08	2622	2622	190.30	190.30	-	-				
20	08/25/08	2622	2622	51.90	51.90	-	-				
21	02/11/09	2622	2622	415.20	415.20	-	-				
22	10/05/06	2622	-	160.56	-	-	160.56	X			
23	03/30/06	2622	2622	53.28	53.28	-	-				
24	05/09/06	2622	2622	213.12	106.56	-	106.56	X			
25	10/21/06	2622	-	214.08	-	-	214.08	X			

OFFICE OF THE MEDICAID INSPECTOR GENERAL
FEGS HOME ATTENDANT SERVICES, INC.
REVIEW OF PERSONAL CARE AIDES (PCA) SERVICES
PROJECT NUMBER: 11-4328
REVIEW PERIOD: 1/1/06 -12/31/09

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated	Overpayment Not-Extrapolated		DETAILED AUDIT FINDINGS 1. Failure to Document Tasks	2. Missing Plan of Care	3. PCA Worker Not Present at Nursing Supervision Visit	4. Missing Documentation of Nursing Supervision Visit
26	02/20/06	2622	-	$ 106.56	$ -	$ 106.56	$ -		X	X		
27	01/13/09	2622	-	207.60	-	207.60	-			X		
28	08/01/06	2622	-	107.04	-	107.04	-			X		
29	10/27/07	2622	2622	10.50	10.50	-	-					
30	10/06/08	2622	-	69.20	-	69.20	-			X		
31	12/12/05	2622	2622	124.11	124.11	-	-					
32	09/06/07	2622	2622	140.32	140.32	-	-					
33	05/14/08	2622	2622	207.60	207.60	-	-					
34	05/27/08	2622	-	51.90	-	51.90	-				X	
35	06/14/06	2622	2622	88.80	88.80	-	-					
36	10/14/07	2622	2622	70.16	70.16	-	-					
37	04/05/06	2622	2622	124.32	124.32	-	-					
38	06/15/06	2622	2622	88.80	88.80	-	-					
39	06/28/06	2622	2622	35.52	35.52	-	-					
40	08/10/06	2622	2622	214.08	107.04	-	107.04		X			
41	12/19/08	2622	2622	207.60	207.60	-	-					
42	02/08/06	2622	2622	88.80	88.80	-	-					
43	03/14/09	2622	2622	190.30	190.30	-	-					
44	05/04/08	2622	2622	207.60	207.60	-	-					
45	07/08/09	2622	2622	130.00	130.00	-	-					
46	01/04/06	2622	-	213.12	-	-	213.12		X			
47	12/09/06	2622	2622	160.56	160.56	-	-					
48	08/03/06	2622	-	160.56	-	-	160.56		X			
49	08/15/08	2622	2622	173.00	173.00	-	-					
50	08/09/06	2622	-	160.56	-	-	160.56		X			

OFFICE OF THE MEDICAID INSPECTOR GENERAL
FEGS HOME ATTENDANT SERVICES, INC.
REVIEW OF PERSONAL CARE AIDES (PCA) SERVICES
PROJECT NUMBER: 11-4328
REVIEW PERIOD: 1/1/06 -12/31/09

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated	Overpayment Not-Extrapolated		DETAILED AUDIT FINDINGS 1. Failure to Document Tasks	2. Missing Plan of Care	3. PCA Worker Not Present at Nursing Supervision Visit	4. Missing Documentation of Nursing Supervision Visit
51	05/04/08	2622	-	$ 103.80	$ -	$ 103.80	$ -			X		
52	01/15/08	2622	2622	178.11	178.11	-	-					
53	05/10/09	2622	-	86.50	-	86.50	-			X		
54	12/19/05	2622	-	159.57	-	-	159.57		X			
55	11/10/09	2622	2622	69.20	69.20	-	-					
56	09/17/08	2622	-	103.80	-	103.80	-		X	X		
57	08/01/06	2622	2622	214.08	214.08	-	-					
58	08/25/09	2622	-	173.00	-	173.00	-			X		
59	02/20/09	2622	2622	86.50	86.50	-	-					
60	07/14/09	2622	2622	155.70	155.70	-	-					
61	10/06/08	2622	2622	173.00	173.00	-	-					
62	02/12/08	2622	2622	237.48	237.48	-	-					
63	08/15/06	2622	2622	160.56	160.56	-	-					
64	01/27/08	2622	-	237.48	-	-	237.48		X			
65	07/15/09	2622	2622	207.60	103.80	-	103.80		X			
66	11/20/07	2622	-	210.48	-	-	210.48		X			
67	01/24/07	2622	-	71.36	-	71.36	-			X		
68	11/12/09	2622	-	51.90	-	-	51.90		X			
69	02/24/08	2622	2622	158.32	158.32	-	-					
70	07/03/07	2622	-	85.72	-	85.72	-				X	
71	03/13/07	2622	2622	196.24	196.24	-	-					
72	02/20/09	2622	-	86.50	-	86.50	-			X	X	
73	04/15/06	2622	2622	124.32	124.32	-	-					
74	05/13/06	2622	-	426.24	-	426.24	-		X	X		
75	09/14/07	2622	2622	192.94	192.94	-	-					

OFFICE OF THE MEDICAID INSPECTOR GENERAL
FEGS HOME ATTENDANT SERVICES, INC.
REVIEW OF PERSONAL CARE AIDES (PCA) SERVICES
PROJECT NUMBER: 11-4328
REVIEW PERIOD: 1/1/06 -12/31/09

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Overpayment Extrapolated	Overpayment Not-Extrapolated	DETAILED AUDIT FINDINGS 1. Failure to Document Tasks	2. Missing Plan of Care	3. PCA Worker Not Present at Nursing Supervision Visit	4. Missing Documentation of Nursing Supervision Visit
76	05/20/07	2622	2622	$ 214.08	$ 214.08	$ -	$ -				
77	06/14/09	2622	-	121.10	-	-	121.10	X			
78	07/26/08	2622	-	207.60	-	207.60	-		X		
79	07/28/07	2622	-	214.30	-	-	214.30	X			
80	10/30/06	2622	-	142.72	-	142.72	-	X	X		X
81	06/26/08	2622	2622	121.10	121.10	-	-				
82	10/14/08	2622	2622	155.70	155.70	-	-				
83	08/28/08	2622	-	103.80	-	103.80	-		X		
84	10/04/09	2622	2622	190.30	190.30	-	-				
85	08/12/07	2622	2622	257.16	257.16	-	-				
86	06/20/08	2622	2622	51.90	51.90	-	-				
87	05/06/08	2622	2622	138.40	138.40	-	-				
88	10/06/09	2622	2622	69.20	69.20	-	-				
89	10/15/09	2622	-	415.20	-	-	415.20	X			
90	03/12/07	2622	2622	71.36	71.36	-	-				
91	12/08/09	2622	2622	103.80	103.80	-	-				
92	06/21/06	2622	-	53.28	-	-	53.28	X			
93	09/14/09	2622	2622	415.20	415.20	-	-				
94	11/29/07	2622	2622	140.32	140.32	-	-				
95	12/13/07	2622	2622	87.70	87.70	-	-				
96	09/24/09	2622	-	415.20	-	-	415.20	X			
97	06/13/09	2622	-	103.80	-	-	103.80	X			
98	01/03/07	2622	2622	0.91	0.91	-	-				
99	10/13/07	2622	2622	192.94	192.94	-	-				
100	01/11/08	2622	2622	237.48	237.48	-	-				
Totals				**$ 15,127.22**	**$ 8,810.01**	**$ 2,468.82**	**$ 3,848.39**	**26**	**16**	**3**	**2**

ATTACHMENT D

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

FEGS HOME ATTENDANT SERVICES, INC.
PERSONAL CARE AIDES (PCA) SERVICES AUDIT
AUDIT #11-4328
AUDIT PERIOD: 1/1/06 - 12/31/09

BRIDGE SCHEDULE

SAMPLE #	FINDING	DRAFT REPORT AMOUNT DISALLOWED	FINAL REPORT AMOUNT DISALLOWED	CHANGE
20	Missing Plan of Care	$51.90	$0.00	($51.90)
35	Missing Plan of Care	$88.80	$0.00	($88.80)
	TOTALS	$140.70	$0.00	($140.70)

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

Sample 20 secondary finding "Failure to Document Tasks" is also removed but has no financial impact.