



Office of the  
Medicaid Inspector  
General

**ANDREW M. CUOMO**  
Governor

**DENNIS ROSEN**  
Medicaid Inspector General

February 26, 2020

Grace Delgado Dimitroff, MD  
2121 Main Street Suite 119  
Buffalo, New York 14214-2672

Final Audit Report  
Audit #: 2019Z64-012Q  
Provider #: 01435785

Dear Provider:

This letter constitutes the Office of the Medicaid Inspector General's (OMIG) Final Audit Report of Grace Delgado Dimitroff, MD (Provider).

The New York State Department of Health (DOH) is the single state agency responsible for the administration of the Medicaid program. As part of its responsibility as an independent entity within DOH, the Office of the Medicaid Inspector General (OMIG) conducts audits and reviews of various providers of Medicaid reimbursable services, equipment and supplies. These audits and reviews are directed at assessing provider compliance with applicable laws, regulations, rules and policies of the Medicaid program as set forth in New York Public Health Law, New York Social Services Law, the regulations of DOH (Titles 10 and 18 of the New York Codes Rules and Regulations), the regulations of the Office of Mental Hygiene (Title 14 of the New York Codes Rules and Regulations), the regulations of the Education Department (Title 8 of the New York Codes Rules and Regulations), DOH's Medicaid Provider Manuals and Medicaid Update publications.

The objective of this audit was to assess the Provider's adherence to applicable laws, regulations, rules, and policies governing the New York State Medicaid program and to determine if the Provider improperly billed for:

- the VFC administration fee for a vaccine that was billed in excess of the Medicaid amount allowed; and
- the VFC vaccine without the SL modifier.

OMIG has determined that for the period and scope reviewed, the Provider generally adhered to applicable Medicaid billing rules and regulations. OMIG has concluded that no further action is required pertaining to this audit.

The Provider has the right to challenge this action and determination by requesting an administrative hearing within sixty (60) days of the date of this notice. In accordance with 18 NYCRR Section 519.18(a), "The issues and documentation considered at the hearing are limited to issues directly relating to the final determination. An appellant may not raise issues regarding the methodology used to determine any rate of payment or fee, nor raise any new matter not considered by the department upon submission of objections to a draft audit or notice of proposed agency action."

If the Provider wishes to request a hearing, the request must be submitted in writing within sixty (60) days of the date of this notice to:

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

Questions regarding the request for a hearing should be directed to Office of Counsel, at [REDACTED].

OMIG reserves the right to conduct further reviews of your participation in the Medicaid program, take action where appropriate, and recover any associated overpayments. If you have any questions regarding the above, please contact [REDACTED] or through email at [REDACTED]. Thank you for your cooperation.

Sincerely,

[REDACTED]  
System Match and Recovery  
Division of Systems Utilization and Review  
Office of the Medicaid Inspector General

Enclosure  
CERTIFIED MAIL #: 7014 0510 0000 4165 7069  
RETURN RECEIPT REQUESTED