



Office of the
Medicaid Inspector
General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

April 17, 2020

Dr. Nancy Eliana Wallach
86-04 117th Street
Richmond Hill, New York 11418

Re: Final Audit Report
Audit #: 18-2555
Provider #: 02244920
NPI #: 1740392737

Dear Dr. Wallach:

This is the Office of the Medicaid Inspector General's (OMIG) Final Audit Report for Dr. Wallach (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 Department of Mental Hygiene (Title 14 of the New York Codes Rules and Regulations), DOH's Medicaid Provider Manuals and *Medicaid Update* publications.

The objective of this audit was to ensure the Provider's compliance with applicable Federal and State laws, regulations, rules, and policies governing the New York State Medicaid EHR Incentive Program, including verification of eligibility for the EHR Incentive Program and the meaningful use (MU) of a certified EHR system during the calendar year ending December 31, 2013.

After reviewing the provider's March 3, 2020 response to OMIG's August 30, 2018 Draft Audit Report, OMIG has determined that for the period and scope reviewed, the Provider generally adhered to applicable Medicaid rules and regulations. OMIG has concluded that no further action is required pertaining to this audit.

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.

[REDACTED]
Bureau of Managed Care Audit & Program Reviews
Division of Medicaid Audit
Office of the Medicaid Inspector General