



Office of the
Medicaid Inspector
General

ANDREW M. CUOMO
Governor

FRANK T. WALSH, JR.
Acting Medicaid Inspector General

FINAL AUDIT REPORT

May 27, 2021

[REDACTED]
Association for Mentally Ill Children of Westchester, Inc.
The Clear View School & AMIC Supportive Families
480 Albany Post Road
Briarcliff Manor, New York 10510

Re: Level I COPS Recoveries
January 1, 2011 – September 30, 2013
Audit #: 16-6685
Provider ID #: 00875365

Dear [REDACTED]

Pursuant to Section 517.3(g) of Title 18 of the Official Compilation of Codes, Rules and Regulations of the state of New York (NYCRR), the New York State Office of the Medicaid Inspector General (OMIG) and the New York State Office of Mental Health (OMH) performed a joint review of Association for Mentally Ill Children of Westchester, Inc.'s (Provider) supplemental payments for the following category:

- Level I Comprehensive Outpatient Programs (Level I COPS) for the period January 1, 2011, through September 30, 2013 (Level I COPS payments for service dates prior to January 1, 2011 were removed from the reconciliation).

Please note that this Final Audit Report addresses only the above periods and payments. OMH and OMIG have recalculated the overpayment amount from the Draft Audit Report dated December 16, 2016, narrowing the audit period to January 1, 2011, through September 30, 2013 and further removing payments associated with dates of service prior to January 1, 2011. The State reserves the right to reconcile supplemental payments for any service dates included in the Draft Audit Report, but excluded from the above time periods, through separate, future notices or reports.

Please also note that as of July 1, 2008, due to implementation of Clinic Ambulatory Patient Groupings, Clinic COPS will no longer be subject to reconciliations. The Level I COPS reconciliations have been calculated as required by Section 592.8 of Title 14 NYCRR.

BACKGROUND

Since 1991, New York State has provided supplemental Medicaid Level I COPS payments to mental health providers for enhanced services to seriously and persistently mentally ill adults and seriously emotionally disturbed children. Since 2001, New York State has provided supplemental Medicaid Level II COPS payments to mental health providers for enhanced services to seriously and persistently mentally ill adults and seriously emotionally disturbed children. The supplemental payments for Level I COPS and Level II COPS are payments in addition to a provider's Medicaid rate, and serve as a deficit funding

mechanism. The amount of Level I COPS and Level II COPS reimbursement that a provider can retain in any fiscal year is limited to a specific COPS threshold. The Level I COPS and Level II COPS threshold is a provider and program specific amount. Level I COPS and Level II COPS received in excess of that year's threshold amount will be recouped by the State. CSP payments also fund community-based mental health programs that serve the severely and persistently mentally ill population. CSP payments in excess of the Provider's CSP threshold are subject to recovery by the State. In cases where recoveries are necessary, the State may adjust the CSP supplemental rate prospectively.

REGULATIONS

OMIG is responsible for reviewing payments made by Medicaid for medical care, services, and supplies/equipment provided to eligible persons. The OMIG audits are directed at ensuring provider compliance with applicable laws, regulations, rules and policies as set forth by the Departments of Health and Mental Hygiene (10 NYCRR, 14 NYCRR, & 18 NYCRR, respectively) and the Medicaid Provider Manuals. Level I COPS standards are established in 14 NYCRR Section 592.8, Level II COPS standards are established in 14 NYCRR Section 592.10 and CSP standards are established in 14 NYCRR Section 588.14.

In addition, the following regulations pertain to all audits:

"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 . . . (g) to permit audits, by the persons and agencies denominated in subdivision (a) of this section, of all books and records or, in the discretion of the auditing agency, a sample thereof, relating to services furnished and payments received under the medical assistance program, including patient histories, case files and patient-specific data . . . (i) to comply with the rules, regulations and official directives of the department."

18 NYCRR Section 504.3

"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)

Furthermore, according to regulations, all fiscal and statistical records and reports of a provider, used to establish rates of payment made pursuant to the Medicaid program, and all underlying books, records, documentation and reports which formed the basis for such statistical reports or payments are subject to audit. Additionally, cost-based providers must maintain said records in accordance with the requirements set forth in the regulations.

18 NYCRR Section 517.3(a)

FINDINGS

OMH reviewed the data for the Provider's Level I COPS payments, and after adjusting the payments as indicated above, has identified:

- Level I COPS overpayments to the Provider in the amount of \$ 156,707.76.

Since you did not object to the overpayments identified in the Revised Draft Audit Report dated February 18, 2021, no additional adjustments were made. We have attached for your review a reconciliation of the Provider's Level I COPS payments for the time periods indicated above.

REPAYMENT OPTIONS

In accordance with 18 NYCRR Part 518, which regulates the collection of overpayments, your repayment options are described below.

Option #1: Make a full payment by check, money order, or OMIG's Online Payment Portal 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, should include the audit number on the memo line, and be mailed with the attached remittance advice to:

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

- If you elect to pay electronically through OMIG's Online Payment Portal, please visit [REDACTED] or contact OMIG's Bureau of Collections Management by telephone or email, at the above number or address.

Option #2: Enter into a repayment agreement with OMIG. 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%. OMIG's acceptance of a repayment agreement is based on your repaying the Medicaid overpayment as agreed. OMIG will adjust the rate of recovery, or require payment in full, if your unpaid balance is not being repaid as agreed. If you wish to enter into a repayment agreement, please contact the Bureau of Collections Management within 20 days, by telephone or email, as provided above.

Should you fail to select a payment option above within 20 days of the date of this Report, OMIG will initiate recoupment by withholding all or a part of your payments otherwise payable, in accordance with 18 NYCRR 518.6. Additionally, OMIG reserves the right to use any remedy allowed by law to collect the amount due. Pursuant to the State Finance Law Section 18(5), a collection fee equal to twenty two percent (22%) of the amount due, including interest, may be added to the amount owed.

HEARING RIGHTS

The Provider has the right to challenge this action and determination by requesting an administrative hearing. 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]

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 a hearing is held, you may have a person represent you or you may represent yourself. If you choose to be represented by someone other than an attorney, you must supply along with your hearing request a signed authorization permitting that person to represent you at the hearing; you may call witnesses and present documentary evidence on your behalf.

For a full listing of hearing rights please see 18 NYCRR Part 519.

Should you have any questions, please contact [REDACTED] or through email at [REDACTED]. Please refer to audit number 16-6685 in all correspondence.

[REDACTED]

Division of Medicaid Audit
Office of the Medicaid Inspector General

Enclosures

CERTIFIED MAIL # 7019 0700 0000 1672 7779
RETURN RECEIPT REQUESTED



Office of the
Medicaid Inspector
General

REMITTANCE ADVICE

**Association for Mentally Ill Children of
Westchester, Inc.
480 Albany Post Road
Briarcliff Manor, New York 10510**

Provider ID #: 00875365

Audit #: 16-6685

Amount Due: \$156,707.76

**Audit
Type**

- ☐ Managed Care
☒ Fee-for-Service
☐ Rate

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 the check to:

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



If you elect to pay electronically through OMIG's Online Payment Portal, please visit  or contact OMIG's Bureau of Collections Management by telephone or email, at the above number or address.