NEW YORK STATE | Office of the Medicaid Inspector General

KATHY HOCHUL
Governor

FRANK T. WALSH, JR.
Acting Medicaid Inspector General

September 2, 2021

Dr. Samuel Davidoff
10816 72nd Avenue 2nd Floor
Forest Hills, New York 11375

Re: Audit Summation
Audit #: 21-3812
Provider #: 02908809
NPI #: 1922055276

Dear Dr. Davidoff:

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.

An audit of Dr. Davidoff's (Provider) payment for the NYS Medicaid Electronic Health Record (EHR) Incentive Program was completed. 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 program eligibility and the meaningful use (MU) of a certified EHR system during the calendar year ending December 31, 2018. Our audit revealed that, for the period and scope reviewed, the Provider generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that pursuant to 18 NYCRR Section 517.3(h) OMIG hereby concludes its review related to the above-referenced audit objective and scope. OMIG has determined that no further action is warranted. 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]

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