



STATE OF NEW YORK
OFFICE OF THE MEDICAID INSPECTOR GENERAL
800 North Pearl Street
Albany, New York 12204

ANDREW M. CUOMO
GOVERNOR

JAMES C. COX
ACTING MEDICAID INSPECTOR GENERAL

February 16, 2012

Mr. Michael Fisher
Chief Executive Officer
Cincinnati Children's Hospital Medical Center
3333 Burnett Avenue, Mail Location 9013
Cincinnati, Ohio 45229-3039

RE: AUDIT SUMMATION
Provider [REDACTED]
Audit #09-5443

Dear Mr. Fisher:

The New York State Department of Health (Department) is the single state agency responsible for the administration of the medical assistance (Medicaid) program. The Office of the Medicaid Inspector General (OMIG) is an independent office within the Department responsible for a variety of Medicaid program integrity functions. As part of its responsibilities, the OMIG conducts audits and reviews of various providers of Medicaid reimbursable services, equipment and supplies. These audits and reviews are directed at ensuring 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 the Department of Health and the Department of Mental Hygiene (Titles 10, 14 and 18 of the Official Compilation of Codes, Rules and Regulations of the State of New York) and the Department's Medicaid Managed Care Model Contract, Medicaid Management Information System (MMIS) Provider Manuals and *Medicaid Update* publications.

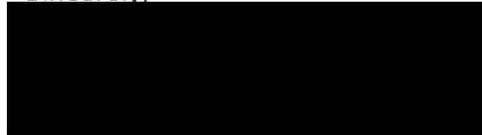
A review of payments to Cincinnati Children's Hospital Medical Center for hospital inpatient services paid by Medicaid from March 1, 2004, through October 31, 2009, was recently completed. During the audit period \$4,540,086 was paid for 63 claims reimbursed. This review consisted of an initial selection of six claims with Medicaid payments of \$2,552,501. The purpose of the audit was to ensure that when billing New York State Medicaid, an out of state provider complies with regulations in their home state, and 18 NYCRR Chapter II Part 527.1(a)(1) and the New York State Medical Handbook Section 22.7. Our audit revealed that, for the period and scope reviewed, Cincinnati Children's Hospital Medical Center generally adhered to applicable Medicaid billing rules and regulations.

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Pursuant to 18 NYCRR 517.3(h) the OMIG hereby concludes its review related to the above-referenced audit objective and scope. The OMIG has determined that no further action is warranted. We thank you for your continued interest and participation in the Medicaid program.

The 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 Alfred Ata at (518) 473-1571 or by email at Alfred.Aita@omig.ny.gov. Thank you for your cooperation.

Sincerely,



Bruce J. Gembala, Director
Bureau of Fee for Service Audit
Division of Medicaid Audit
Office of the Medicaid Inspector General

BJG/mjn