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
MEDICAID INSPECTOR GENERAL

July 31, 2014

Dr. Yacov S. Kiffel
23 Robert Pitt Drive
Suite 109
Monsey, New York 10952

RE: AUDIT SUMMATION
Audit #: 14-2608
Provider #: [redacted]
NPI #: [redacted]

Dear Dr. Kiffel:

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 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 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.

The OMIG recently completed a review of the information attested to in your claim for the NYS Medicaid Electronic Health Record (EHR) Incentive Program. Medicaid EHR Incentive payments were authorized by the American Recovery and Reinvestment Act of 2009 (Public Law 111-5), and implemented by Federal regulation principally at 42 CFR Part 495. This review examined the supporting documentation for your submitted attestation, signed April 25, 2012, for payment for A/I/U to a certified EHR system during the calendar year ending December 31, 2011. You were paid an EHR incentive payment of $21,250 for this submitted claim. The purpose of the audit was to ensure your 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 adoption, implementation, or upgrade of a certified EHR system. Our audit revealed that, for the period and scope reviewed, you generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that 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 [redacted] or by email at [redacted] Thank you for your cooperation.

Sincerely,

[redacted]

Division of Medicaid Audit
Office of the Medicaid Inspector General

[redacted]

CERTIFIED MAIL [redacted]
RETURN RECEIPT REQUESTED