**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

May 22, 2014

[redacted]
Duffy's MDT. Limousine & Taxi Service
151 Montgomery Street
Albany, New York 12207

RE: AUDIT SUMMATION
Provider # [redacted]
Audit # 10-4239
County Demonstration Project
Albany County

Dear [redacted]

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.

A review of payments to Duffy's Mdt. Limousine & Taxi Service (the Provider) for taxi services paid by Medicaid for Albany County recipients from January 1, 2006, through December 31, 2009, was recently completed. During the audit period, $429,075.31 was paid for 19,886 services rendered to 1,523 recipients. This review consisted of a random sample of 200 services involving 130 recipients with Medicaid payments of $4,625.27. The purpose of the audit was to verify that: drivers and/or vehicles were properly licensed; certified and/or registered; prior authorizations were obtained; all billing and rate requirements were met; Medicaid reimbursable services were rendered for the dates billed; appropriate procedure codes were billed for services rendered; vendor records contained the documentation required by the regulations; and claims for payment were submitted in accordance with Department regulations and the Provider Manuals for Transportation. 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 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 me at or by email at Thank you for your cooperation.

Sincerely,

Division of Medicaid Audit, Albany Office
Office of the Medicaid Inspector General

CERTIFIED MAIL
RETURN RECEIPT REQUESTED