NEW YORK STATE
DEPARTMENT OF HEALTH
OFFICE OF THE MEDICAID INSPECTOR GENERAL

REVIEW OF NEW YORK CITY DEPARTMENT OF EDUCATION CLAIMS FOR SCHOOL SUPPORTIVE HEALTH SERVICES PROGRAM SERVICES PAID FROM JANUARY 1, 2009 – DECEMBER 31, 2009

FINAL AUDIT REPORT

James G. Sheehan
Medicaid Inspector General

April 6, 2011

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

ANDREW M. CUOMO
GOVERNOR

JAMES G. SHEEHAN
MEDICAID INSPECTOR GENERAL

April 6, 2011

Mr. Brian Fleischer
Auditor General
New York City Department of Education
65 Court Street, Room 1100
Brooklyn, NY 11201

Re: Final Audit Report
Audit #: 10-1632

Dear Mr. Fleischer:

Enclosed is the Office of the Medicaid Inspector General (OMIG) final audit report entitled "Review of New York City Department of Education" (The New York City Department of Education) paid claims for School Supportive Health Services Program services covering the period January 1, 2009, through December 31, 2009.

In the attached final audit report, the OMIG has detailed our objectives and scope, procedures, laws, regulations, rules and policies, sampling technique, findings, provider rights, and statistical analysis.

The OMIG has attached the sample detail for the paid claims determined to be in error. This final audit report incorporates consideration of any additional documentation and information presented in response to the draft audit report dated January 19, 2011. The mean point estimate overpaid is $480,711. The lower confidence limit of the amount overpaid is $82,337. We are 95% certain that the actual amount of the overpayment is greater than the lower confidence limit. This audit may be settled through repayment of the lower confidence limit of $82,337.

If the New York City Department of Education has any questions or comments concerning this final audit report, please contact Mr. Brian Maclutsky at (518) 408-5742 or through email at Brian.Maclutsky@omig.ny.gov. Please refer to report number 10-1632 in all correspondence.

Sincerely,

Fred Warnecke

Fred Warnecke
Assistant Director
Bureau of Audit Resources Management
Office of the Medicaid Inspector General

cc: Ms. Rose Firestein, NYSDOH Compliance Officer
Mr. Robert Sosa
Enclosure

CERTIFIED MAIL [redacted]
RETURN RECEIPT REQUESTED

OFFICE OF THE MEDICAID INSPECTOR GENERAL

www.omig.ny.gov

The mission of the Office of the Medicaid Inspector General (OMIG), as mandated by New York Public Health Law § 31 is to preserve the integrity of the New York State Medicaid program by preventing and detecting fraudulent, abusive and wasteful practices within the Medicaid program and recovering improperly expended Medicaid funds.

DIVISION OF MEDICAID AUDIT

The Division of Medicaid Audit professional staff conducts audits and reviews of Medicaid providers to ensure compliance and program requirements and, where necessary, to recover overpayments. These activities are done to monitor the cost-effective delivery of Medicaid services for prudent stewardship of scarce dollars; to ensure the required involvement of professionals in planning care to program beneficiaries; safeguard the quality of care, medical necessity and appropriateness of Medicaid services provided; and, to reduce the potential for fraud, waste and abuse.

DIVISION OF MEDICAID INVESTIGATIONS

The Division of Medicaid Investigations (DMI) investigates potential instances of fraud, waste, and abuse in the Medicaid program. DMI deters improper behavior by inserting covert and overt investigators into all aspects of the program, scrutinizing provider billing and services, and cooperating with other agencies to enhance enforcement opportunities. Disreputable providers are removed from the program or prevented from enrolling. Recipients abusing the system are not removed from this safety net, but their access to services is examined and restricted, as appropriate. DMI maximizes cost savings, recoveries, penalties, and improves the quality of care for the state's most vulnerable population.

DIVISION OF TECHNOLOGY AND BUSINESS AUTOMATION

The Division of Technology and Business Automation will continue to support the data needs for the OMIG in the form of audit and investigative support, data mining and analysis, system match and recovery, through the use of commercial data mining products and procurement of expert service consultants.

OFFICE OF COUNSEL TO THE MEDICAID INSPECTOR GENERAL

The Office of Counsel to the Medicaid Inspector General promotes the OMIG's overall statutory mission through timely, accurate and persuasive legal advocacy and counsel.

EXECUTIVE SUMMARY

BACKGROUND

Pursuant to Title XIX of the Social Security Act, the Medicaid program provides medical assistance to low-income individuals and individuals with disabilities. The federal and state governments jointly fund and administer the Medicaid program. In New York State, the Department of Health (DOH) administers the Medicaid program. As part of this responsibility, 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 by the Departments of Health and Mental Hygiene [Titles 10, 14 and 18 of the Official Compilation of Codes, Rules and Regulations of the State of New York] and the Medicaid Provider Manuals.

Reimbursement under the Medicaid program is available under the School Supportive Health Services Program and Preschool Supportive Health Services Program (SSHSP and PSHSP) for certain diagnostic and health support services provided to students with, or suspected of having disabilities. SSHSP applies to the 5-21 year old population and PSHSP applies to the 3-4 year old population pursuant to §4410 of the Education Law. In 1988, Section 1903 of subdivision (c), of the Social Security Act (SSA) was added by §411(k)(13)(A) of the Medicare Catastrophic Act of 1988 (PL 100-360), to clarify Congressional intent by stating that nothing in Title XIX of the SSA shall preclude Medicaid coverage of services included in a disabled student's Individualized Education Program (IEP). New York State implemented the Federal law in 1989 by amending Section 368 (d) and (e) of Chapter 558 of the Social Services Laws to authorize payment of medical assistance funds for PSHSP and SSHSP services.

OBJECTIVE AND SCOPE

The objective of our audit was to ensure the New York City Department of Education's compliance with applicable Federal and State laws, regulations, rules and policies governing the New York State Medicaid Program. With respect to SSHSP services, our audit covered services paid by Medicaid from January 1, 2009 through December 31, 2009.

SCHOOL SUPPORTIVE HEALTH SERVICES PROGRAM COMPLIANCE AGREEMENT

In July 2009, the United States Department of Justice, on behalf of the Office of Inspector General (OIG) of the Department of Health and Human Services and the Centers for Medicare and Medicaid Services (CMS) entered into a Settlement Agreement (Settlement Agreement) with the State of New York, the City of New York, and the Board of Education of the City School District of the City of New York to end litigation related to the New York State School Health Services Program (Program). In addition to the Settlement Agreement CMS entered into Program Compliance Agreement (Compliance Agreement) with New York State Department of Health (DOH), New York State Department of Education and the New York State Office of the Medicaid Inspector General (OMIG) with respect to the Program's compliance with all rules and regulations applicable to this program. Under the terms of the Program Compliance Agreement, the OMIG must conduct payment audits of the Program's compliance with all applicable federal laws and regulations regarding claims for federal Medicaid participation. The payment audits will focus on program physical therapy, occupational therapy, speech therapy, audiological evaluations, evaluations for all available services, nursing services, psychological services, transportation, medical evaluations, targeted case management services, initial individual education plan (IEP), triennial evaluations, annual IEP, requested or interim IEP and ongoing service coordination.

The OMIG is required to perform separate payment Program claim audits for the New York City School District and for school districts in the rest of the state. The results of these audits must be provided to CMS.

SUMMARY OF FINDINGS

We inspected a random sample of 100 claims with $74,140.00 in Medicaid payments. Of the 100 claims in our random sample, 8 claims had at least one error and did not comply with State requirements. Of the 8 noncompliant claimss, 4 contained more than one deficiency. Specifics are as follows:

Error Description	Number of Errors
No Parental Notification of Development of IEP	4
No Parental Notification of Outcome of CSE Meeting	4
Incorrect Rate Code Billed	3
Incorrect Date of Service Billed	1

Based on the procedures performed, the OMIG has determined the New York City Department of Education was overpaid $2,374.00 in sample overpayments with an extrapolated point estimate of $480,711. The lower confidence limit of the amount overpaid is $82,337.

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INTRODUCTION

BACKGROUND

Medicaid Program

Pursuant to Title XIX of the Social Security Act, the Medicaid program provides medical assistance to low-income individuals and individuals with disabilities. The federal and state governments jointly fund and administer the Medicaid program.

New York State's Medicaid Program

In New York State, the Department of Health (DOH) is the State agency responsible for operating the Medicaid program. Within DOH, the Office of Health Insurance Programs administers the Medicaid program. DOH uses the electronic Medicaid New York Information system (eMedNY), a computerized payment and information reporting system, to process and pay Medicaid claims, including SSHSP and PSHSP claims.

As part of this responsibility, 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 by the Departments of Health and Mental Hygiene [Titles 10, 14 and 18 of the Official Compilation of Codes, Rules and Regulations of the State of New York] and the Medicaid Provider Manuals.

New York State's School Supportive Health Services Program and Preschool Supportive Health Services Program

Reimbursement under the Medicaid program is available under the School Supportive Health Services Program and Preschool Supportive Health Services Program (SSHSP and PSHSP) for certain diagnostic and health support services provided by a school or county to students with, or suspected of having disabilities. Services (physical therapy, occupational therapy, speech pathology/therapy, psychological counseling, skilled nursing services), evaluations (basic and comprehensive psychological evaluations, medical evaluations, medical specialist evaluations, audiological evaluations) and special transportation must be provided by qualified professionals either under contract with, or employed by, school districts/§4201 schools/county agencies. In addition, school districts are able to claim Medicaid reimbursement for five additional services identified as Targeted Case Management (TCM). Furthermore, the school districts/§4201 schools/counties must be enrolled as Medicaid providers in order to bill Medicaid.

The specific standards and criteria for SSHSP and PSHSP services are primarily outlined in the provider manual "Medicaid Claiming/Billing Handbook – (UPDATE #6)" as updated by the New York State Department of Health with the New York State Education Department, and Part 200 of the Regulations of the Commissioner of the New York State Education Department.

School Supportive Health Services Program Compliance Agreement

In July 2009, the United States Department of Justice, on behalf of the Office of Inspector General (OIG) of the Department of Health and Human Services and the Centers for Medicare and Medicaid Services (CMS) entered into a Settlement Agreement (Settlement Agreement) with the State of New York, the City of New York, and the Board of Education of the City School District of the City of New York to end litigation related to the New York State School Health Services Program (Program). In addition to the Settlement Agreement CMS entered into Program Compliance Agreement (Compliance Agreement) with New York State Department of Health (DOH), New York State Department of Education and the New York State Office of the Medicaid Inspector General (OMIG) with respect to the Program's compliance with all rules and regulations applicable to this program. Under the terms of the Program Compliance Agreement, the OMIG must conduct payment audits of the Program's compliance with all applicable federal laws and regulations regarding claims for federal Medicaid participation. The payment audits will focus on program physical therapy, occupational therapy, speech therapy, audiological evaluations, evaluations for all available services, nursing services, psychological services, transportation, medical evaluations, targeted case management services, initial individual education plan (IEP), triennial evaluations, annual IEP, requested or interim IEP and ongoing service coordination.

The OMIG is required to perform separate payment Program claim audits for the New York City School District and for school districts in the rest of the state. The results of these audits must be provided to CMS.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

The objective of our audit was to ensure the New York City Department of Education's compliance with applicable Federal and State laws, regulations, rules and policies governing the New York State Medicaid Program and to verify that:

- Medicaid reimbursable services were rendered for the dates billed;
- appropriate rate or procedure codes were billed for services rendered;
- student related records contained the documentation required by the regulations; and,
- claims for payment were submitted in accordance with DOH regulations and the appropriate Provider Manuals.

Scope

Our audit period covered payments to the New York City Department of Education for SSHSP services paid by Medicaid from January 1, 2009, through December 31, 2009. Our audit universe consisted of 120,249 claims totaling $14,903,539.00.

During our audit, we did not review the overall internal control structure of the New York City Department of Education. Rather, we limited our internal control review to the objective of our audit.

Methodology

To accomplish our objective, we:

- reviewed applicable Federal and State laws, regulations, rules and policies;
- ran computer programming application of claims in our data warehouse that identified 20,249 paid School Supportive Health Services Program claims, totaling $14,903,539.00;
- selected a random sample of 100 claims from the population of 20,249 claims; and,
- estimated the overpayment paid in the population of 20,249 claims.

In determining the propriety of the claims for the sample selection, the following documents were inspected, where applicable and/or available:

  - Medicaid electronic claim information
  - Individualized Education Program (IEP)
  - CSE Meeting Minutes
  - Invitation to parent/guardian to attend a CSE meeting and notification of the outcome
  - Any additional documentation deemed by the New York City Department of Education necessary to substantiate the Medicaid paid claim

Each Medicaid claim in the sample was compared to the corresponding documentation in the recipient's record to ascertain the propriety of services paid. Additional supportive documentation was requested as necessary.

LAWS, REGULATIONS, RULES AND POLICIES

The following are applicable Laws, Regulations, Rules, and Policies of the Medicaid program referenced when conducting this audit:

- Departments of Health and Mental Hygiene [Titles 10, 14, and 18 of the Official Compilation of Codes, Rules and Regulations of the State of New York (10 NYCRR, 14 NYCRR, 18 NYCRR)], and State Education Department [Title 8 of the Official Compilation of Codes, Rules and Regulations of the State of New York (8 NYCRR Part 200)].

- Medicaid Management Information System and eMedNY Provider Manual, including applicable updates by the New York State Department of Health with the New York State Education Department.

- In addition to any specific detailed findings, rules and/or regulations which may be listed below, the following regulations pertain to all audits:

  Regulations state: "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 . . . (e) to submit claims for payment only for services actually furnished and which were medically necessary or otherwise authorized under the Social Services Law when furnished and which were provided to eligible persons; (f) to submit claims on officially authorized claim forms in the manner specified by the department in conformance with the standards and procedures for claims submission; . . . (h) that the information provided in relation to any claim for payment shall be true, accurate and complete; and (i) to comply with the rules, regulations and official directives of the department." *18 NYCRR Section 504.3*

  Regulations state: "All bills for medical care, services and supplies shall contain: . . . (8) a dated certification by the provider that the care, services and supplies itemized have in fact been furnished; that the amounts listed are due and owing . . .; that such records as are necessary to disclose fully the extent of care, services and supplies provided to individuals under the New York State Medicaid program will be kept for a period of not less than six years from the date of payment . . .; and that the provider understands that payment and satisfaction of this claim will be from Federal, State and local public funds and that he or she may be prosecuted under applicable Federal and State laws for any false claims, statements or documents, or concealment of a material fact provided. . . ."

  18 NYCRR Section 540.7(a)

  Regulations state: "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 providers must prepare and maintain contemporaneous records demonstrating their right to receive payment under the medical assistance program. In addition, the provider must keep, for a period of six years, all records necessary to disclose the nature and extent of services furnished and the medical necessity therefore, including any prescription or fiscal order for the service or supply. This information is subject to audit for a period of six years and must be furnished, upon request.

18 NYCRR Section 517.3(b)

DETAILED FINDINGS

The OMIG's review of Medicaid claims paid to the New York City Department of Education from January 1, 2009, through December 31, 2009, identified 8 claims with at least one error, for a total sample overpayment of $2,374.00 (Attachment C).

Sample Selection

1. No Parental Notification of Development of IEP — 47, 67, 72, 86

The Provider Manual states: The Medicaid Claiming/Billing Handbook states, "A unit of service includes: At least one contact by the student's service coordinator or CSE, with the student's parent or other responsible individual, on the student's behalf, relating to the development of the initial IEP, *(the CSE Chairperson is considered the service coordinator during the review process),* and the activities leading up to and including the writing of the initial IEP, and conducting and convening the CSE conference to develop the IEP and notifications to parents as per Part 200 of the Regulations of the Commissioner of Education."

New York State instruction to NYC DOE states: "DOE is instructed to retain all letters documenting contact with the student's parent(s) or other responsible individual relating to the development of the IEP. These letters must be available at any time for audit."

Medicaid Claiming/Billing Handbook – (Update #6) Page 30 and
NYS DOH Final Report Letter to NYC DOE 9/26/05

In 4 instances pertaining to 4 patients, the claim was billed while there was no parental notification of the development of an IEP.

2. No Parental Notification of Outcome of CSE Meeting — 47, 67, 72, 86

The Medicaid Claiming/Billing Handbook states, "A unit of service includes: At least one contact by the student's service coordinator or CSE, with the student's parent or other responsible individual, on the student's behalf, relating to the development of the initial IEP, *(the CSE Chairperson is considered the service coordinator during the review process),* and the activities leading up to and including the writing of the initial IEP, and conducting and convening the CSE conference to develop the IEP."

Medicaid Claiming/Billing Handbook – (Update #6) Page 30

In 4 instances pertaining to 4 patients, the claim was billed while there was no parental notification of an outcome of the CSE meeting.

This finding is being treated as a compliance issue in the current audit of the New York City Department of Education. A corrective action is assigned.

3. Incorrect Rate Code Billed 6, 41, 65

The MMIS Manual states, "claims for medical care, services or supplies for which payments should not have been made, the Department may require repayment of the amount overpaid. 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."

Regulations require that the Medicaid provider agrees, "to submit claims for payment only for services actually furnished. . . ."

Regulations also require that "the information provided in relation to any claim for payment shall be true, accurate and complete. . . ."

MMIS Provider Manual for Clinics, Section 2.1.14, 18 NYCRR §504.3(e), and
18 NYCRR §504.3(h)

In 3 instances pertaining to 3 patients, the claim was billed for the incorrect rate code.

4. Incorrect Date of Service Billed 94

Regulations state: "By enrolling the provider agrees... (h) that the information provided in relation to any claim for payment shall be true, accurate, and complete."

18 NYCRR §504.3

In 1 instance the claim was billed for the incorrect date of service.

This finding is being treated as a compliance issue in the current audit of the New York City Department of Education. A corrective action is assigned.

PROVIDER RIGHTS

In accordance with 18 NYCRR Part 518 which regulates the collection of overpayments, your repayment options are described below. If you decide to repay the lower confidence limit amount of $82,337, one of the following repayment options must be selected within 20 days from the date of this letter:

OPTION #1: Make full payment by check or money order 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 and be sent with the attached Remittance Advice to:

Mr. Donald Collins
New York State Department of Health
Medicaid Financial Management
GNARESP Corning Tower, Room 1237
Albany, New York 12237-0048

OPTION #2: Enter into a repayment agreement with the Office of the Medicaid Inspector General. 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%. If the process of establishing the repayment agreement exceeds 20 days from the date of the final audit report, the OMIG will impose a 15% withhold after 20 days until the agreement is established.

Furthermore, the OMIG may require financial information from you to establish the terms of the repayment agreement. If additional information is requested, the OMIG must receive the information within 30 days of the request or a 50% withhold will be imposed. OMIG acceptance of the repayment agreement is based on your repaying the Medicaid overpayment as agreed. The OMIG will adjust the rate of recovery, or require payment in full, if your unpaid balance is not being repaid as agreed. The OMIG will notify you no later than 5 days after initiating such action. If you wish to enter into a repayment agreement, you must forward your written request within 20 days to the following:

Bureau of Collections Management
New York State Office of the Medicaid Inspector General
800 North Pearl Street
Albany, New York 12204
Phone #: (518) 474-5878
Fax#: (518) 408-0593

If within 20 days, you fail to make full payment or contact the OMIG to make repayment arrangements, the OMIG will establish a withhold equal to 50% of your Medicaid billings to recover payment and liquidate the lower confidence limit amount, interest and/or penalty, not barring any other remedy allowed by law. The OMIG will provide notice to you no later than 5 days after the withholding of any funds. In addition, if you receive an adjustment in your favor while you owe funds to the State, such adjustment will be applied against the amount owed.

If you choose not to settle this audit through repayment of the adjusted lower confidence limit, you have the right to challenge these findings by requesting an administrative hearing where the OMIG would seek and defend the point estimate of $480,711. 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, New York 12204

Questions regarding the request for a hearing should be directed to Charlene D. Fleszar, Esq., Office of Counsel, at (518) 408-5811.

Issues you may raise shall be limited to those issues relating to determinations contained in the final audit report. Your hearing request may not address issues regarding the methodology used to determine the rate, or any issue that was raised at a proceeding to appeal a rate determination.

At the hearing you have the right to:

a) be represented by an attorney or other representative, or to represent yourself;
b) present witnesses and written and/or oral evidence to explain why the action taken is wrong; and
c) cross examine witnesses of the Department of Health and/or the OMIG.

The OMIG reserves the right to conduct further reviews of your participation in the Medicaid Program, take action where appropriate, and recover monies owed through the initiation of a civil lawsuit or other legal mechanisms including but not limited to the recovery of state tax refunds pursuant to Section 206 of the Public Health Law and Section 171-f of the State Tax Law.

NEW YORK STATE
OFFICE OF THE MEDICAID INSPECTOR GENERAL
REMITTANCE ADVICE

NEW YORK CITY DEPARTMENT
OF EDUCATION
65 COURT STREET, ROOM 1100
BROOKLYN, NY 11201

PROVIDER ID [redacted]

AUDIT #10-1632

SCHOOL SUPPORTIVE HEALTH SERVICES PROGRAM

[X] PROVIDER
[ ] RATE
[ ] PART B
[ ] OTHER:

AMOUNT DUE: $82,337.00

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 check to:

Mr. Donald Collins
New York State Department of Health
Medicaid Financial Management, B.A.M.
GNARESP Corning Tower, Room 1237
File #10-1632
Albany, New York 12237-0048

Thank you for your cooperation.

SAMPLE DESIGN AND METHODOLOGY

Our sample design and methodology are as follows:

- Universe - Medicaid claims for School Supportive Health Services Program services paid during the period January 1, 2009, through December 31, 2009.

- Sampling Frame - The sampling frame for this objective is the Medicaid electronic database of paid New York City Department of Education claims for School Supportive Health Services Program services paid during the period January 1, 2009, through December 31, 2009.

- Sample Unit - The sample unit is a Medicaid claim paid during the period January 1, 2009, through December 31, 2009.

- Sample Design – Simple sampling was used for sample selection.

- Sample Size – The sample size is 100 claims.

- Source of Random Numbers – The source of the random numbers was the OMIG statistical software. We used a random number generator for selecting our random sampling items.

- Characteristics to be measured - Adequacy of documentation received supporting the sample claims.

- Treatment of Missing Sample Services - For purposes of appraising items, any sample service for which the New York City Department of Education could not produce sufficient supporting documentation was treated as an error.

- Estimation Methodology – Estimates are based on the sample data using per unit estimates.

Attachment "B"

SAMPLE RESULTS AND ESTIMATES

Universe Size	20,249
Sample Size	100
Sample Book Value	$74,140.00
Sample Overpayments	$2,374.00
Net Financial Error Rate	3%
Mean Dollars in Error	$23.74
Standard Deviation	118.81
Point Estimate of Total Dollars	$480,711
Confidence Level	90%
Lower Confidence Limit	$82,337

OFFICE OF THE MEDICAID INSPECTOR GENERAL
NEW YORK CITY DEPARTMENT OF EDUCATION
REVIEW OF SAMPLE SELECTION
PROJECT NO. 10-1632
REVIEW PERIOD 01/01/2009 - 12/31/2009

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Amount Disallowed	1. No Parental Notification of Development of IEP	2. No Parental Notification of Outcome of CSE Meeting	3. Incorrect Rate Code Billed	4. Incorrect Date of Service Billed
1	12/01/08	5492	5492	$ 347.00	$ 347.00	$ -				
2	04/01/09	5492	5492	347.00	347.00	-				
3	06/01/09	5492	5492	347.00	347.00	-				
4	07/01/08	5494	5494	1,333.00	1,333.00	-				
5	06/01/09	5492	5492	347.00	347.00	-				
6	10/01/08	5494	5491	1,333.00	1,333.00	-			x	
7	05/01/08	5493	5493	1,333.00	1,333.00	-				
8	09/01/08	5494	5494	1,333.00	1,333.00	-				
9	03/01/09	5492	5492	347.00	347.00	-				
10	11/01/08	5494	5494	1,333.00	1,333.00	-				
11	03/01/08	5492	5492	347.00	347.00	-				
12	03/01/09	5492	5492	347.00	347.00	-				
13	03/01/09	5494	5494	1,333.00	1,333.00	-				
14	06/01/08	5492	5492	347.00	347.00	-				
15	08/01/08	5494	5494	1,333.00	1,333.00	-				
16	04/01/09	5494	5494	1,333.00	1,333.00	-				
17	01/01/09	5492	5492	347.00	347.00	-				
18	06/01/09	5492	5492	347.00	347.00	-				
19	04/01/09	5493	5493	1,333.00	1,333.00	-				
20	04/01/09	5493	5493	1,333.00	1,333.00	-				
21	05/01/08	5493	5493	1,333.00	1,333.00	-				
22	10/01/08	5492	5492	347.00	347.00	-				
23	05/01/09	5492	5492	347.00	347.00	-				
24	11/01/08	5492	5492	347.00	347.00	-				
25	05/01/08	5492	5492	347.00	347.00	-				

OFFICE OF THE MEDICAID INSPECTOR GENERAL
NEW YORK CITY DEPARTMENT OF EDUCATION
REVIEW OF SAMPLE SELECTION
PROJECT NO. 10-1632
REVIEW PERIOD 01/01/2009 - 12/31/2009

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Amount Disallowed	1. No Parental Notification of Development of IEP	2. No Parental Notification of Outcome of CSE Meeting	3. Incorrect Rate Code Billed	4. Incorrect Date of Service Billed
26	05/01/09	5492	5492	$ 347.00	$ 347.00	$ -				
27	04/01/09	5493	5493	1,333.00	1,333.00	-				
28	12/01/08	5493	5493	1,333.00	1,333.00	-				
29	04/01/09	5492	5492	347.00	347.00	-				
30	05/01/08	5492	5492	347.00	347.00	-				
31	09/01/08	5494	5494	1,333.00	1,333.00	-				
32	04/01/09	5492	5492	347.00	347.00	-				
33	11/01/08	5492	5492	347.00	347.00	-				
34	06/01/08	5492	5492	347.00	347.00	-				
35	06/01/08	5494	5494	1,333.00	1,333.00	-				
36	10/01/08	5492	5492	347.00	347.00	-				
37	10/01/08	5493	5493	1,333.00	1,333.00	-				
38	12/01/08	5493	5493	1,333.00	1,333.00	-				
39	10/01/08	5492	5492	347.00	347.00	-				
40	01/01/09	5492	5492	347.00	347.00	-				
41	11/01/08	5493	5494	1,333.00	1,333.00	-			x	
42	06/01/09	5492	5492	347.00	347.00	-				
43	02/01/09	5494	5494	1,333.00	1,333.00	-				
44	03/01/09	5492	5492	347.00	347.00	-				
45	06/01/09	5494	5494	1,333.00	1,333.00	-				
46	12/01/08	5494	5494	1,333.00	1,333.00	-				
47	09/01/08	5492	-	347.00	-	347.00	x	x		
48	03/01/09	5494	5494	1,333.00	1,333.00	-				
49	06/01/09	5492	5492	347.00	347.00	-				
50	04/01/08	5492	5492	347.00	347.00	-				

OFFICE OF THE MEDICAID INSPECTOR GENERAL
NEW YORK CITY DEPARTMENT OF EDUCATION
REVIEW OF SAMPLE SELECTION
PROJECT NO. 10-1632
REVIEW PERIOD 01/01/2009 - 12/31/2009

Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Amount Disallowed	1. No Parental Notification of Development of IEP	2. No Parental Notification of Outcome of CSE Meeting	3. Incorrect Rate Code Billed	4. Incorrect Date of Service Billed
51	10/01/08	5493	5493	$ 1,333.00	$ 1,333.00	$ -				
52	09/01/08	5492	5492	347.00	347.00	-				
53	04/01/09	5493	5493	1,333.00	1,333.00	-				
54	03/01/09	5493	5493	1,333.00	1,333.00	-				
55	06/01/09	5492	5492	347.00	347.00	-				
56	02/01/09	5492	5492	347.00	347.00	-				
57	05/01/09	5492	5492	347.00	347.00	-				
58	01/01/09	5494	5494	1,333.00	1,333.00	-				
59	12/01/08	5492	5492	347.00	347.00	-				
60	12/01/08	5492	5492	347.00	347.00	-				
61	04/01/09	5492	5492	347.00	347.00	-				
62	10/01/08	5491	5491	1,333.00	1,333.00	-				
63	12/01/08	5492	5492	347.00	347.00	-				
64	06/01/09	5494	5494	1,333.00	1,333.00	-				
65	10/01/08	5493	5492	1,333.00	347.00	986.00			x	
66	04/01/08	5492	5492	347.00	347.00	-				
67	02/01/09	5492	-	347.00	-	347.00	x	x		
68	11/01/08	5492	5492	347.00	347.00	-				
69	06/01/08	5492	5492	347.00	347.00	-				
70	12/01/08	5494	5494	1,333.00	1,333.00	-				
71	04/01/08	5494	5494	1,333.00	1,333.00	-				
72	02/01/09	5492	-	347.00	-	347.00	x	x		
73	10/01/08	5492	5492	347.00	347.00	-				
74	04/01/08	5492	5492	347.00	347.00	-				
75	01/01/09	5492	5492	347.00	347.00	-				

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Sample Number	Date of Service	Rate Code Billed	Rate Code Derived	Amount Paid	Amount Derived	Amount Disallowed	1. No Parental Notification of Development of IEP	2. No Parental Notification of Outcome of CSE Meeting	3. Incorrect Rate Code Billed	4. Incorrect Date of Service Billed
76	06/01/09	5492	5492	$ 347.00	$ 347.00	$ -				
77	06/01/09	5494	5494	1,333.00	1,333.00	-				
78	09/01/08	5493	5493	1,333.00	1,333.00	-				
79	04/01/08	5492	5492	347.00	347.00	-				
80	04/01/08	5492	5492	347.00	347.00	-				
81	12/01/08	5492	5492	347.00	347.00	-				
82	06/01/09	5492	5492	347.00	347.00	-				
83	02/01/09	5493	5493	1,333.00	1,333.00	-				
84	10/01/08	5492	5492	347.00	347.00	-				
85	03/01/09	5492	5492	347.00	347.00	-				
86	06/01/09	5492	-	347.00	-	347.00	x	x		
87	11/01/08	5494	5494	1,333.00	1,333.00	-				
88	06/01/08	5492	5492	347.00	347.00	-				
89	05/01/09	5494	5494	1,333.00	1,333.00	-				
90	06/01/09	5494	5494	1,333.00	1,333.00	-				
91	05/01/08	5492	5492	347.00	347.00	-				
92	05/01/09	5494	5494	1,333.00	1,333.00	-				
93	04/01/09	5492	5492	347.00	347.00	-				
94	11/01/08	5492	5492	347.00	347.00	-				x
95	01/01/09	5494	5494	1,333.00	1,333.00	-				
96	05/01/08	5493	5493	1,333.00	1,333.00	-				
97	01/01/09	5492	5492	347.00	347.00	-				
98	06/01/09	5492	5492	347.00	347.00	-				
99	10/01/08	5492	5492	347.00	347.00	-				
100	05/01/08	5492	5492	347.00	347.00	-				
Totals				**$74,140.00**	**$71,766.00**	**$2,374.00**	**4**	**4**	**3**	**1**