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

August 14, 2012

Chief Executive Officer
Westchester Medical Center
Executive Offices
Taylor Care Center
Valhalla, New York 10595

RE: Final Audit Report
Audit #: 09-5581
Provider #: [redacted]
Level I COPS Recoveries
January 1, 2003 – December 31, 2005

Dear Chief Executive Officer:

This letter constitutes the Office of the Medicaid Inspector General's (OMIG) Final Audit Report of Level I Comprehensive Outpatient Programs (COPS) supplemental payments to Westchester Medical Center (Agency) for services paid by Medicaid covering the three years ended December 31, 2005.

The New York State Department of Health (Department) is the single state agency responsible for the administration of the medical assistance (Medicaid) program. The 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 assess 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 and the New York State Office of Mental Health (OMH) have reviewed the Agency's Level I COPS payments for the three years ended December 31, 2005. We have identified that there were no Level I COPS overpayments to the agency. The OMIG has determined that for the period and scope reviewed, the Agency generally adhered to applicable Medicaid billing rules and regulations. The OMIG has concluded that no further action is required pertaining to this audit.

The Agency has the right to challenge this action and determination by requesting an administrative hearing within sixty (60) days of the date of this notice. In accordance with 18 NYCRR Section 519.18(a), if the Agency wishes to request a hearing, the request must be submitted in writing 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 Office of Counsel, at [redacted]

Issues you may raise shall be limited to those issues relating to determinations contained in the Final Audit Report. Further, issues must be limited to those you raised in any written response to the Draft Audit Report or Revised Draft Audit Report. The 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.

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] at [redacted] or by email at [redacted] Thank you for your cooperation.

Sincerely,

[redacted]

Coordinator Medical Facilities Audit
Division of Medicaid Audit
Office of the Medicaid Inspector General

[redacted]