



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

ANDREW M. CUOMO  
GOVERNOR

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MEDICAID INSPECTOR GENERAL

August 25, 2014

Cayuga Emergency Physicians LLP  
75 Remit Drive #1248  
Chicago, Illinois 60675-0001

REVISED FINAL AUDIT REPORT  
Audit #2011Z34-068G  
Provider [REDACTED]

Dear Provider:

**The Office of the Medicaid Inspector General hereby rescinds the Final Audit Report for Audit #2011Z34-068G issued on December 15, 2011. It is replaced by this Revised Final Audit Report.**

This letter constitutes the Office of the Medicaid Inspector General's (OMIG) Revised Final Audit Report of payments to you for physician services paid by Medicaid covering the period of January 1, 2009 through December 31, 2010.

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 New York State Office of the Medicaid Inspector General (the "OMIG") completed an audit of Medicaid claims paid for physician services provided to Medicaid patients. In accordance with Section 517.6 of Title 18 of the Official Compilation of Codes, Rules and Regulations of the State of New York (18 NYCRR), this report represents the final determination on issues found during the OMIG's review.

The maximum reimbursable amount for Evaluation and Management (E&M) procedure codes is dependent on the "Place of Service" reported. Physician's services provided in a facility's hospital outpatient clinic or emergency room, and not included in the facility's rates, are to be billed at the physician's appropriate E&M Fee (Facility Global Fee).

Physician's services provided in the physician's private office setting are to be billed at a higher private office E&M fee (Non-Facility Global Fee). This is to compensate for the higher costs the physician incurs by performing services in a private office setting. The Non-Facility Global Fee should only be used when the service is performed in a private office setting.

After reviewing your response to the OMIG's May 18, 2011 Draft Audit Report, as well as any other information/documentation submitted, OMIG has determined that for the period and scope reviewed, Medicaid billing rules and regulations were generally adhered to. The OMIG has concluded that no further action is required pertaining to this audit.

You have 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 you wish 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. 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] )  
[REDACTED]. Thank you for your cooperation.

Sincerely,

[REDACTED]

Office of the Medicaid Inspector General