



STATE OF NEW YORK  
OFFICE OF THE MEDICAID INSPECTOR GENERAL  
584 Delaware Avenue  
Buffalo, New York 14202

ANDREW M. CUOMO  
GOVERNOR

JAMES C. COX  
MEDICAID INSPECTOR GENERAL

July 30, 2013

[REDACTED]  
Midwood Ambulance and Oxygen Service Co.  
2593 West 13<sup>th</sup> Street  
Brooklyn, New York 11223

RE: Final Audit Report  
Audit #: 13-2364  
Provider #: [REDACTED]

Dear [REDACTED]:

The New York State Office of the Medicaid Inspector General (OMIG) performed an audit of potential Medicaid overpayments of Medicare crossover claims paid to Midwood Ambulance and Oxygen Service Co. that were identified in a review by the New York State Office of the State Comptroller (Report 2011-S-28; Overpayments of Certain Medicare Crossover Claims) for the period of December 3, 2009 through March 31, 2012. 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 letter constitutes OMIG's Final Audit Report.

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.

Effective December 3, 2009, the New York State Medicaid program implemented an automated Medicare crossover process so providers will no longer have to bill New York Medicaid separately for the Medicare deductible, coinsurance or copay amounts for dual eligible Medicare/Medicaid recipients covered by Medicare Parts A & B. These types of claims are now sent directly by Medicare to New York Medicaid for processing and payment. The intent of the automated crossover system was to minimize the need for providers to self-report Medicare claim data to New York Medicaid and, thereby, improve the accuracy of Medicaid payments for dual eligible recipients.

The Office of the State Comptroller identified 4,029 claims with potential overpayments of \$86,068.35. The identified claims were referred to OMIG for recovery. The purpose of this audit was to ascertain whether: accurate Medicare payment data was reported when claims were submitted directly to New York Medicaid for dual eligible recipients.

After reviewing Midwood Ambulance and Oxygen Service Co.'s response to the OMIG's April 25, 2013 Draft Audit Report, as well as any other information/documentation submitted, OMIG has determined that for the identified claims, Midwood Ambulance and Oxygen Service Co. generally adhered to applicable Medicaid billing rules and regulations as they apply to dual eligible recipients. The OMIG has concluded that no further action is required pertaining to this audit.

Midwood Ambulance and Oxygen Service Co. 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 Midwood Ambulance and Oxygen Service Co. 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

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.

[REDACTED]  
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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]

[REDACTED] Thank you for your cooperation.

Sincerely,

[REDACTED]  
Division of Medicaid Audit, Buffalo  
Office of the Medicaid Inspector General

[REDACTED]  
cc: [REDACTED]