



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

July 31, 2013

Fahimeh M. Tafreshi, DDS  
301 E. 79<sup>th</sup> St., Apt. 3D  
New York, NY 10075-0932

RE: Final Audit Report  
Audit #: 13-2589  
Provider #: [REDACTED]

Dear Dr. Tafreshi:

This letter constitutes the Office of the Medicaid Inspector General's (OMIG) Final Audit Report of Fahimeh M. Tafreshi, DDS (Provider), covering the period of July 1, 2012, through February 15, 2013.

The New York State Department of Health (Department) is the single state agency responsible for the administration of the medical assistance (Medicaid) program. 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 ensuring 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 performed an audit to determine if fee-for-service dental payments were inappropriately paid for individuals enrolled in a Managed Care Organization (MCO) that included dental services as part of the benefit package.

After reviewing the Provider's June 3, 2013 response to the OMIG's May 29, 2013 Draft Audit Report, as well as any other information/documentation submitted, OMIG has determined that for the period and scope reviewed, the Provider generally adhered to applicable Medicaid billing rules and regulations. The OMIG has concluded that no further action is required pertaining to this audit.

The Provider 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), "The issues and documentation considered at the hearing are

limited to issues directly relating to the final determination. An appellant may not raise issues regarding the methodology used to determine any rate of payment or fee, nor raise any new matter not considered by the department upon submission of objections to a draft audit or notice of proposed agency action."

If the Provider wishes to request a hearing, the request must be submitted in writing to:

General Counsel  
Division of Counsel  
New York State Office of the Medicaid Inspector General  
800 North Pearl Street  
Albany, New York 12204

If a hearing is held, the Provider may have a person represent the Provider or the Provider may represent itself. If the Provider chooses to be represented by someone other than an attorney, the Provider must supply along with the Provider's hearing request a signed authorization permitting that person to represent the Provider the hearing, the Provider may call witnesses and present documentary evidence on the Provider's behalf.

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]. Thank you for your cooperation.

Sincerely,

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

Certified Mail # [REDACTED]  
Return Receipt Requested