



**STATE OF NEW YORK
OFFICE OF THE MEDICAID INSPECTOR GENERAL**
90 Church Street, 14th Floor
New York, New York 10007

ANDREW M. CUOMO
GOVERNOR

JAMES C. COX
MEDICAID INSPECTOR GENERAL

July 16, 2013

Ms. Debra Sorkin
Chief Executive Officer
AHRC Health Care, Inc.
83 Maiden Lane
New York, New York 10038

RE: **AUDIT SUMMATION**
Provider [REDACTED]
Audit #10-3169

Dear Ms. Sorkin:

The New York State Department of Health (Department) is the single state agency responsible for the administration of the medical assistance (Medicaid) program. The Office of the Medicaid Inspector General (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 are directed at assessing 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.

A review of payments to AHRC Health Care, Inc. (the Provider) for diagnostic and treatment center services paid by Medicaid from January 1, 2005, through December 31, 2009, was recently completed. During the audit period, \$14,772,294.45 was paid for 94,328 claims reimbursed. This review consisted of a random sample of 200 claims with Medicaid payments of \$31,093.98. The purpose of the audit was to determine whether: Medicaid reimbursable services were rendered for the dates billed; appropriate rate or procedure codes were billed for services rendered; patient related records contained the documentation required by the regulations; and claims for payment were submitted in accordance with Department regulations and the Provider Manuals for Clinics. Our audit revealed that, for the period and scope reviewed, the Provider generally adhered to applicable Medicaid billing rules and regulations.

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Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG is hereby concludes its review related to the above-referenced audit objective and scope. The OMIG has determined that no further action is warranted. We thank you for your continued interest and participation in the Medicaid program.

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, New York City
Office of the Medicaid Inspector General

cc: Mark H. Zafrin, Esq.
Michelman & Robinson, LLP
800 Third Avenue, 24th Floor
New York, New York 10022

CERTIFIED MAIL #7006-0810-0001-3303-7470
RETURN RECEIPT REQUESTED