Exhibit A

ERIE COUNTY LEGISLATURE

HON. LYNNE DIXON
LEGISLATOR
DISTRICT 9

September 19, 2016

Mr. Michael Szukala
Medicaid Inspector General
Erie County Medicaid Fraud Unit
95 Franklin Street
Buffalo, New York 14202

Dear Mr. Szukala,

Thank you for the Medicaid Fraud Unit update at the Legislature's Health and Human Services Committee Meeting on September 15, 2016.

During the discussion you stated you will provide the Legislature with copies of the completed audits of the compliance of Medicaid vendors, the percentage of the population on Medicaid in counties in New York State and the percentage of fraud and abuse of Medicaid in Erie County and New York State.

Please clock-in the above documents/information by October 17, 2016. I also request that you plan on attending the October 27, 2016 Health & Human Services Committee meeting to discuss the information.

Thank you,

Lynne M. Dixon
Legislator
Chair, Health and Human Services Committee

cc: Jonathan Rivera

Exhibit B

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

March 28, 2013

[redacted]
Director of Pharmacy
Tops Market LLC #210
P.O. Box 1027
Buffalo, New York 14240-1027

RE: AUDIT SUMMATION
Audit #12-6098
Provider ID [redacted]

Dear Mr. Huckle:

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 Tops Market LLC #210 for pharmacy services paid by Medicaid for Erie County recipients from January 1, 2008 through December 31, 2010, was recently completed. During the audit period, $3,404,958.18 was paid for 63,219 claims reimbursed. This review consisted of a random sample of 100 claims with Medicaid payments of $8,456.41. The purpose of the audit was to determine whether: prescriptions were properly ordered by a qualified practitioner; the pharmacy had sufficient documentation to substantiate billed services; appropriate formulary codes were billed; patient related records contained the documentation required by the regulations; and claims for payment were submitted in accordance with New York State laws, Department regulations and the Provider Manuals for Pharmacy. Our audit revealed that, for the period and scope reviewed, Tops Market LLC #210 generally adhered to applicable Medicaid billing rules and regulations.

[redacted]

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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]

Thank you for your cooperation.

Sincerely,

[redacted]

Anne W. Markwardt, Director
Division of Medicaid Audit, Buffalo
Office of the Medicaid Inspector General

AWM:kla

[redacted]

[redacted]

[redacted]

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

September 17, 2013

[redacted]
Director of Pharmacy
Tops Market LLC #213
P.O. Box 1027
Buffalo, New York 14240-1027

RE: AUDIT SUMMATION
Audit #12-6099
Provider ID[redacted]

Dear Mr. Huckle:

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 Tops Market LLC #213 for pharmacy services paid by Medicaid for Erie County recipients from January 1, 2008 through December 31, 2010, was recently completed. During the audit period, $3,592,729.04 was paid for 60,063 claims reimbursed. This review consisted of a random sample of 100 claims with Medicaid payments of $6,389.16. The purpose of the audit was to determine whether: prescriptions were properly ordered by a qualified practitioner; the pharmacy had sufficient documentation to substantiate billed services; appropriate formulary codes were billed; patient related records contained the documentation required by the regulations; and claims for payment were submitted in accordance with New York State laws, Department regulations and the Provider Manuals for Pharmacy. Our audit revealed that, for the period and scope reviewed, Tops Markets #213 generally adhered to applicable Medicaid billing rules and regulations.

[redacted]

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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]

Thank you for your cooperation.

Sincerely,

[redacted]

Division of Medicaid Audit, Buffalo
Office of the Medicaid Inspector General

AWM:kla

[redacted]

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

May 7, 2013

[redacted]
HMB Pharmacy Management LLC
462 Grider Street, Driveway #3
Buffalo, New York 14215

RE: AUDIT SUMMATION
Audit #12-6100
Provider ID #[redacted]

Dear Ms. Marrano:

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 HMB Pharmacy Management LLC for pharmacy services paid by Medicaid for Erie County recipients from May 1, 2010 through April 30, 2012, was recently completed. During the audit period, $3,147,570.92 was paid for 50,448 claims reimbursed. This review consisted of a random sample of 100 claims with Medicaid payments of $2,756.42. The purpose of the audit was to determine whether: prescriptions were properly ordered by a qualified practitioner; the pharmacy had sufficient documentation to substantiate billed services; appropriate formulary codes were billed; patient related records contained the documentation required by the regulations; and claims for payment were submitted in accordance with New York State laws, Department regulations and the Provider Manuals for Pharmacy. Our audit revealed that, for the period and scope reviewed, HMB Pharmacy Management LLC generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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]. Thank you for your cooperation.

Sincerely,

[redacted]

Anne W. Markwardt, Director
Division of Medicaid Audit, Buffalo
Office of the Medicaid Inspector General

AWM:kla

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

November 22, 2013

[redacted]
Parkview Health Services of New York
1770 Colvin Boulevard
Buffalo, New York 14223

RE: AUDIT SUMMATION
Audit #13-2014
Provider ID [redacted]

Dear [redacted]

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 Parkview Health Services of New York for pharmacy services paid by Medicaid for Erie County recipients from January 1, 2009 through December 31, 2011, was recently completed. During the audit period, $15,478,271.41 was paid for 197,296 claims reimbursed. This review consisted of a random sample of 100 claims with Medicaid payments of $6,408.57. The purpose of the audit was to determine whether: prescriptions were properly ordered by a qualified practitioner; the pharmacy had sufficient documentation to substantiate billed services; appropriate formulary codes were billed; patient related records contained the documentation required by the regulations; and claims for payment were submitted in accordance with New York State laws, Department regulations and the Provider Manuals for Pharmacy. Our audit revealed that, for the period and scope reviewed, Parkview Health Services of New York generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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]

Thank you for your cooperation.

Sincerely,

[redacted]

Division of Medicaid Audit, Buffalo
Office of the Medicaid Inspector General

[redacted]

cc: [redacted]

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

March 24, 2014

[redacted]
12 Prince of Wales Court
Williamsville, NY 14221

RE: AUDIT SUMMATION
Bailey Prescription Center, Inc.
Audit #13-2015
Provider ID # [redacted]

Dear [redacted]

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 Bailey Prescription Center, Inc. for pharmacy services paid by Medicaid for Erie County recipients from January 1, 2008 through December 31, 2010, was recently completed. During the audit period, $9,953,758.75 was paid for 156,293 claims reimbursed. This review consisted of a random sample of 100 claims with Medicaid payments of $8,791.95. The purpose of the audit was to determine whether: prescriptions were properly ordered by a qualified practitioner; the pharmacy had sufficient documentation to substantiate billed services; appropriate formulary codes were billed; patient related records contained the documentation required by the regulations; and claims for payment were submitted in accordance with New York State laws, Department regulations and the Provider Manuals for Pharmacy. Our audit revealed that, for the period and scope reviewed, Bailey Prescription Center, Inc. generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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 or by email at Thank you for your cooperation.

Sincerely,

Division of Medicaid Audit, Buffalo
Office of the Medicaid Inspector General

cc:

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

November 26, 2013

[redacted]
Buffalo Pharmacies, Inc.
20 Lawrence Bell Drive
Williamsville, NY 14221

RE: AUDIT SUMMATION
Audit #13-3525
Provider ID [redacted]

Dear [redacted]

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 Buffalo Pharmacies, Inc. for pharmacy services paid by Medicaid for Erie County recipients from January 1, 2008 through December 31, 2010, was recently completed. During the audit period, $5,333,135.98 was paid for 57,006 claims reimbursed. This review consisted of a random sample of 100 claims with Medicaid payments of $11,987.71. The purpose of the audit was to determine whether: prescriptions were properly ordered by a qualified practitioner; the pharmacy had sufficient documentation to substantiate billed services; appropriate formulary codes were billed; patient related records contained the documentation required by the regulations; and claims for payment were submitted in accordance with New York State laws, Department regulations and the Provider Manuals for Pharmacy. Our audit revealed that, for the period and scope reviewed, Buffalo Pharmacies, Inc. generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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]

Thank you for your cooperation.

Sincerely,

[redacted]

Division of Medicaid Audit, Buffalo
Office of the Medicaid Inspector General

[redacted]

cc: [redacted]

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

February 6, 2014

[redacted]
JARE, LLC dba Fillmore Pharmacy
1408 Fillmore Pharmacy
Buffalo, New York 14211

RE: AUDIT SUMMATION
Audit #13-3526
Provider ID #[redacted]

Dear[redacted]

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 JARE, LLC for pharmacy services paid by Medicaid for Erie County recipients from January 1, 2008 through December 31, 2010, was recently completed. During the audit period, $5,933,976.40 was paid for 106,097 claims reimbursed. This review consisted of a random sample of 100 claims with Medicaid payments of $6,322.83. The purpose of the audit was to determine whether: prescriptions were properly ordered by a qualified practitioner; the pharmacy had sufficient documentation to substantiate billed services; appropriate formulary codes were billed; patient related records contained the documentation required by the regulations; and claims for payment were submitted in accordance with New York State laws, Department regulations and the Provider Manuals for Pharmacy. Our audit revealed that, for the period and scope reviewed, JARE, LLC generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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]

Thank you for your cooperation.

Sincerely,

[redacted]

Division of Medicaid Audit, Buffalo
Office of the Medicaid Inspector General

[redacted]

NEW YORK STATE | Office of the Medicaid Inspector General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Acting Medicaid Inspector General

June 5, 2015

[redacted]
Liberty Communications Inc.
1524 Kenmore Avenue
Buffalo, New York 14216-1135

RE: AUDIT SUMMATION
Provider # [redacted]
Audit #13-5483

Dear [redacted]:

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 Liberty Communications, Inc. (the Provider) for transportation services paid by Medicaid from January 1, 2010, through December 31, 2012, was recently completed. During the audit period, $2,404,141.92 was paid for 126,227 services rendered to 6,809 recipients. This review consisted of a random sample of 100 services involving 94 recipients with Medicaid payments of $1,797.51. The purpose of the audit was to determine whether: Medicaid reimbursable services were rendered for the dates billed; appropriate rate, procedure, or formulary codes were billed for services rendered; recipient related records contained the documentation required by the regulations; and, claims for payment were submitted in accordance with regulations and the appropriate Provider Manuals. Our audit revealed that, for the period and scope reviewed, the Provider generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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 at or by email at Thank you for your cooperation.

Sincerely

Division of Medicaid Audit, Albany Office
Office of the Medicaid Inspector General

cc:

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

March 24, 2014

[redacted]
Springcreek Pharmacy, Inc.
227 W. Main Street
Springville, New York 14141

RE: AUDIT SUMMATION
Audit #13-6648
Provider ID#[redacted]

Dear[redacted]

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 Springcreek Pharmacy, Inc. for pharmacy services paid by Medicaid for Erie County recipients from January 1, 2009 through December 31, 2011, was recently completed. During the audit period, $1,128,096.54 was paid for 17,017 claims reimbursed. This review consisted of a random sample of 100 claims with Medicaid payments of $6,102.68. The purpose of the audit was to determine whether: prescriptions were properly ordered by a qualified practitioner; the pharmacy had sufficient documentation to substantiate billed services; appropriate formulary codes were billed; patient related records contained the documentation required by the regulations; and claims for payment were submitted in accordance with New York State laws, Department regulations and the Provider Manuals for Pharmacy. Our audit revealed that, for the period and scope reviewed, Springcreek Pharmacy, Inc. generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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]

Thank you for your cooperation.

Sincerely,

[redacted]

Division of Medicaid Audit, Buffalo
Office of the Medicaid Inspector General

[redacted]

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 29, 2014

[redacted]
Black Rock Pharmacy, Inc.
431 Tonawanda Street
Buffalo, NY 14207

RE: AUDIT SUMMATION
Audit #13-6649
Provider ID [redacted]

Dear [redacted]

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 Black Rock Pharmacy, Inc. (the Provider) for Pharmacy services paid by Medicaid for Erie County recipients from January 1, 2009 through December 31, 2011, was recently completed. During the audit period, $4,544,801.64 was paid for 78,616 claims reimbursed. This review consisted of a random sample of 100 claims with Medicaid payments of $5,632.20. The purpose of the audit was to determine whether: Medicaid reimbursable services were rendered for the dates billed; appropriate rate, procedure, or formulary codes were billed for services rendered; recipient related records contained the documentation required by the regulations; and, claims for payment were submitted in accordance with regulations and the appropriate Provider Manuals. Our audit revealed that, for the period and scope reviewed, the Provider generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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 or by email at Thank you for your cooperation.

Sincerely,

Division of Medicaid Audit – Buffalo
Office of the Medicaid Inspector General

cc:

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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 23, 2014

[redacted]
South Park Pharmacy
2707 South Park Avenue
Lackawanna, NY 14218

RE: AUDIT SUMMATION
Audit #14-1930
Provider ID [redacted]

Dear [redacted]

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 South Park Pharmacy (the Provider) for Pharmacy services paid by Medicaid for Erie County recipients from January 1, 2009 through December 31, 2011, was recently completed. During the audit period, $3,558,404.38 was paid for 53,213 claims reimbursed. This review consisted of a random sample of 100 claims with Medicaid payments of $6,784.66. The purpose of the audit was to determine whether: Medicaid reimbursable services were rendered for the dates billed; appropriate rate, procedure, or formulary codes were billed for services rendered; recipient related records contained the documentation required by the regulations; and, claims for payment were submitted in accordance with regulations and the appropriate Provider Manuals. Our audit revealed that, for the period and scope reviewed, the Provider generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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] Thank you for your cooperation.

Sincerely,

[redacted]

Division of Medicaid Audit – Buffalo
Office of the Medicaid Inspector General

[redacted]

CERTIFIED MAIL [redacted]
RETURN RECEIPT REQUESTED

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 29, 2014

[redacted]
Genesee Valley Group Health Association
DBA – Mosher Health Center Pharmacy
899 Main Street
Buffalo, NY 14203

RE: AUDIT SUMMATION
Audit #14-1929
Provider ID [redacted]

Dear [redacted]

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 Genesee Valley Group Health Association DBA Mosher Health Center Pharmacy (the Provider) for Pharmacy services paid by Medicaid for Erie County recipients from January 1, 2009 through December 31, 2011, was recently completed. During the audit period, $3,464,984.38 was paid for 72,660 claims reimbursed. This review consisted of a random sample of 100 claims with Medicaid payments of $5,004.19. The purpose of the audit was to determine whether: Medicaid reimbursable services were rendered for the dates billed; appropriate rate, procedure, or formulary codes were billed for services rendered; recipient related records contained the documentation required by the regulations; and, claims for payment were submitted in accordance with regulations and the appropriate Provider Manuals. Our audit revealed that, for the period and scope reviewed, the Provider generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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] Thank you for your cooperation.

Sincerely,

[redacted]

Division of Medicaid Audit – Buffalo
Office of the Medicaid Inspector General

[redacted]

CERTIFIED MAIL [redacted]
RETURN RECEIPT REQUESTED

NEW YORK STATE | Office of the Medicaid Inspector General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

July 13, 2016

[redacted]
Family Pharmaceutical Service
100 High Street
Buffalo, New York 14203-1126

RE: AUDIT SUMMATION
Audit #15-2877
Provider ID #[redacted]

Dear [redacted]

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 Family Pharmaceutical Service (the Provider) for pharmacy services paid by Medicaid for Erie County recipients from January 1, 2010 through December 31, 2011, was recently completed. During the audit period, $2,059,518.14 was paid for 36,581 claims reimbursed. This review consisted of a random sample of 100 claims with Medicaid payments of $4,609.38. The purpose of the audit was to determine whether: Medicaid reimbursable services were rendered for the dates billed; appropriate rate, procedure, or formulary codes were billed for services rendered; recipient related records contained the documentation required by the regulations; and, claims for payment were submitted in accordance with regulations and the appropriate Provider Manuals. Our audit revealed that, for the period and scope reviewed, the Provider generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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 me at Thank you for your cooperation.

Sincerely,

Division of Medicaid Audit
Office of the Medicaid Inspector General

NEW YORK STATE | Office of the Medicaid Inspector General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

November 17, 2015

[redacted]
BPNY Acquisition Corp.
a/k/a/ Omnicare of Western New York
2410 North America Drive
West Seneca, NY 14224

RE: AUDIT SUMMATION
Audit #15-2878
Provider ID # [redacted]
NPI# [redacted]

Dear [redacted]:

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 BPNY Acquisition Corp. a/k/a Omnicare of Western New York (the Provider) for Pharmacy services paid by Medicaid for Erie County recipients from January 1, 2010 through December 31, 2011, was recently completed. During the audit period, $1,519,454.54 was paid for 31,666 claims reimbursed. This review consisted of a random sample of 100 claims with Medicaid payments of $4,121.22. The purpose of the audit was to determine whether: Medicaid reimbursable services were rendered for the dates billed; appropriate rate, procedure, or formulary codes were billed for services rendered; recipient related records contained the documentation required by the regulations; and, claims for payment were submitted in accordance with regulations and the appropriate Provider Manuals. Our audit revealed that, for the period and scope reviewed, the Provider generally adhered to applicable Medicaid billing rules and regulations.

Please be advised that pursuant to 18 NYCRR 517.3(h) the OMIG 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 . Thank you for your cooperation.

Sincerely,

Division of Medicaid Audit
Office of the Medicaid Inspector General

CERTIFIED MAIL #
RETURN RECEIPT REQUESTED

NEW YORK STATE | Office of the Medicaid Inspector General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

March 29, 2016

[redacted]
Aries Transportation Service
85 River Rock Drive, Suite 302
Buffalo, New York 14207-2170

Re: AUDIT SUMMATION
Audit #15-3069
Provider ID [redacted]

Dear [redacted]

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 Aries Transportation Service (the Provider) for COS 602 Ambulette Transportation services paid by Medicaid from 1/1/2011 through 12/31/2013 was recently completed. During the audit period, $2,288,937.77 was paid for 40,810 services rendered to 1,988 recipients. This review consisted of a random sample of 150 services rendered to 99 recipients with Medicaid payments of $8,317.34. The purpose of this audit was to determine whether the Provider's claims for Medicaid reimbursement complied with applicable Federal and State laws, regulations, rules and policies governing the New York State Medicaid Program and to verify that:

- drivers and/or vehicles were properly licensed, certified and/or registered;
- prior authorizations were obtained;
- all billing and rate requirements were met;
- Medicaid reimbursable services were rendered for the dates billed;
- appropriate procedure codes were billed for services rendered;
- vendor records contained the documentation required by the regulations; and

- claims for payment were submitted in accordance with Department regulations and the appropriate Provider Manuals.

Please be advised that pursuant to 18 NYCRR 517.3(h), the OMIG 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 . Thank you for your cooperation.

Division of Medicaid Audit, Albany Office
Office of the Medicaid Inspector General

Exhibit C

Exhibit C

Total 2015 Population and 2016 Medicaid Clients by County in New York State			
County	2015 Census	Medicaid Clients [A]	Percentage of Each County's Population on Medicaid
Bronx	1,455,444	940,929	65%
Kings	2,636,735	1,364,624	52%
Queens	2,339,150	1,093,853	47%
Sullivan	74,877	29,378	39%
Montgomery	49,642	18,608	37%
Rockland	326,037	115,381	35%
Fulton	53,992	19,015	35%
Oneida	232,500	79,140	34%
Chautauqua	130,779	44,474	34%
New York	1,644,518	546,591	33%
Schenectady	154,604	50,938	33%
Chemung	87,071	28,621	33%
Chenango	48,844	15,901	33%
Richmond	474,558	154,039	32%
Oswego	120,146	38,227	32%
Herkimer	63,100	19,870	31%
Cattaraugus	77,922	24,326	31%
Schuyler	18,186	5,666	31%
Broome	196,567	61,228	31%
Orleans	41,582	12,948	31%
Steuben	97,631	29,790	31%
Washington	62,230	18,869	30%
Orange	377,647	112,940	30%
St. Lawrence	111,007	32,892	30%
Franklin	50,660	14,984	30%
Monroe	749,600	221,579	30%
Onondaga	468,463	136,702	29%
Greene	47,625	13,860	29%
Delaware	46,053	13,396	29%
Lewis	26,957	7,820	29%
Allegany	47,462	13,745	29%
Cortland	48,494	13,984	29%
Erie [B]	922,578	265,270	29%
Niagara	212,652	60,223	28%
Clinton	81,251	22,416	28%
Columbia	61,509	16,893	27%
Ulster	180,143	49,443	27%
Tioga	49,453	13,523	27%

Exhibit C

Total 2015 Population and 2016 Medicaid Clients by County in New York State			
County	2015 Census	Medicaid Clients [A]	Percentage of Each County's Population on Medicaid
Cayuga	78,288	21,310	27%
Warren	64,688	17,267	27%
Wayne	91,446	24,401	27%
Jefferson	117,635	31,366	27%
Schoharie	31,330	8,345	27%
Seneca	34,833	9,082	26%
Yates	25,048	6,526	26%
Rensselaer	160,266	41,625	26%
Otsego	60,636	15,341	25%
Albany	309,381	76,699	25%
Essex	38,478	9,524	25%
Westchester	976,396	240,241	25%
Genesee	58,937	14,120	24%
Suffolk	1,501,587	357,260	24%
Wyoming	41,013	9,602	23%
Madison	71,849	16,224	23%
Ontario	109,561	24,592	22%
Livingston	64,717	14,479	22%
Hamilton	4,712	1,046	22%
Nassau	1,361,350	298,883	22%
Dutchess	295,754	62,742	21%
Tompkins	104,926	19,365	18%
Saratoga	226,249	37,965	17%
Putnam	99,042	13,981	14%
Totals	19,795,791	7,094,072	36%

A - Enrollment as of September 21, 2016. These figures are not final.

B - Erie County's 2015 population is 922,578 as per the US Census. Erie County's 2015 Medicaid clients numbered 286,145.