TO: THE COMMON COUNCIL

DATE: November 23, 2011

FROM: THE DEPARTMENT OF AUDIT & CONTROL

SUBJECT: Audit Report – Medical Invoice Fee Scheduling

The audit covers the period October 2007 through February 2011 and examines the City of Buffalo payments made to OccMed for fee scheduling medical invoices related to injured on duty (IOD) police and fire personnel. The audit findings of overcharges by OccMed were determined by a sampling of the OccMed invoiced amounts and therefore may not reflect all overcharges by the vendor.

The audit's objective was to make an examination of the payments made to OccMed to determine whether the amounts paid reflect accurate and appropriate fee scheduling charges. The audit concentrates on four major areas of concern:

1. Identification of invoice miscoding which resulted in inaccurate or inflated charges.
2. Identification of fee scheduling commission paid on invoices identified as "Paid Prior Invoice" or "Duplicate".
3. Identification of commission paid on Diagnostic Related Group "DRG" invoices which were hospital fee scheduled and identification of commission paid on Products of Ambulatory Surgery "PAS" invoices. Similar to the DRG invoices, the provider has already fee scheduled to a lower charge. DRG pertain to hospital stays, PAS pertain to outpatient services.
4. Identification of Commission charged on Negotiated Rates. The reduction was not achieved by OccMed but was a result of the City having negotiated a rate with the vendors.

An exit conference was held on November 21, 2011 with the Commissioner of Human Resources, the Director of Compensation and Benefits and the Acting Corporation Counsel. They provided a written response which is attached hereto and made a part of this report. There was general agreement with the substance of the audit, though due to the legal ramifications related to this inquiry, it is noted that this audit is the result of a sampling of information. It should not be viewed as comprehensive and we maintain that while the conclusions held within are true, they are not representative of what may be discovered upon further review.

If you have any further questions on this matter, please feel free to contact the Department of Audit and Control.

DEPARTMENT HEAD: Darryl McPherson

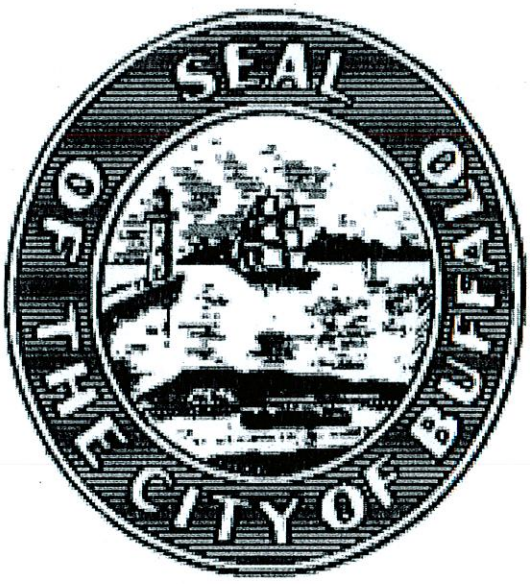
TITLE: Deputy Comptroller/City Auditor

SIGNATURE:

CITY OF BUFFALO
DEPARTMENT OF AUDIT & CONTROL

AUDIT REPORT ON MEDICAL INVOICE FEE SCHEDULING PAYMENTS

DARBY FISHKIN, CPA
DEPUTY COMPTROLLER



DARRYL McPHERSON
CITY AUDITOR

NOVEMBER 2011

Preface

In March 2011 a Buffalo OccMed LLC ("OccMed") invoice for **$41,981.83** was sent to the Division of Audit for payment. Invoice Number B2011011179 dated February 14, 2011 related to medical invoice fee scheduling services performed in December 2010. The Division of Audit's review of the invoice determined that the vendor overcharged **$17,471.35** in commission. The overcharge resulted when a medical procedure code, CPT code 97110, was incorrectly entered as the medical charge, $97,110. The detection of this $17,471.35 overcharge prompted a review of payments made to OccMed during the term of their contract which is the subject of this report. Contemporaneously, irregularities in the OccMed billing prompted the Director of Compensation and Benefits to inform the Law Department of the issue and initiate an investigation.

Audit Scope

The audit covers the period October 2007 through February 2011 and examines the City of Buffalo payments made to OccMed for fee scheduling medical invoices related to injured on duty (IOD) police and fire personnel. The audit findings of overcharges by OccMed were determined by a sampling of the OccMed invoiced amounts and therefore may not reflect all overcharges by the vendor.

Audit Objective

An examination of the payments made to OccMed to determine whether the amounts paid reflect accurate and appropriate fee scheduling charges. The audit will concentrate on four major areas of concern:

1. Identification of invoice miscoding which resulted in inaccurate or inflated charges.
2. Identification of fee scheduling commission paid on invoices identified as "Paid Prior Invoice" or "Duplicate". These amounts are not commissionable per section 1.v of the City's contract with OccMed, see Exhibit 1.
3. Identification of commission paid on Diagnostic Related Group "DRG" invoices which were hospital fee scheduled. Such bills show a gross amount and a reduced New York State Workers Compensation No Fault Fee Schedule. The difference between the gross charge and the Workers Compensation charge **is not considered a commissionable item**. Identification of commission paid on Products of Ambulatory Surgery "PAS" invoices. Similar to the DRG invoices, the provider has already fee scheduled to a lower charge. DRG pertain to hospital stays, PAS pertain to outpatient services.
4. Identification of Commission charged on Negotiated Rates. The reduction was not achieved by OccMed but was a result of the City having negotiated a rate with the vendors.

Background

On October 1, 2007 the City of Buffalo entered into a contract with Buffalo OccMed LLC to provide professional fee scheduling services on medical bills incurred by injured on duty individuals employed in the Buffalo Fire and Police Departments. OccMed is a small privately held company whose principal owner is Robert Niedermayer. OccMed's website, http://buffalooccmed.com, provides the following description of the company, "Founded in 2005, BOM is a leader in the design, implementation and management of occupational health, case management, workers compensation bill review and wellness programs. We offer goverment (*sic,* government) agencies and companies flexible, customized programs to meet your needs".

The description of services in the contract states "OccMed shall provide fee scheduling of related medical bills as needed to assist the city in managing its responsibilities consistent with requirements of General Municipal Law Section 207-A and 207-C." This area of the law pertains to injured on duty employees. The initial contract in the amount of **$125,000** took effect for fiscal year 2008. The contract has been renewed three additional times in the amount of **$200,000** for each fiscal year from 2009 through 2011.

OccMed is compensated for bill review services provided to the City of Buffalo based on two criteria:

- A **$1.75 line review charge, with a minimum two lines per invoice.**
- **18% of the savings of the fees marked down from the medical provider invoice.**

The contract states that OccMed will also identify services billed without authorization and assure no additional services unrelated to the claim are billed by the provider. The contract stipulates OccMed will charge only the line fee for duplicate invoices. A duplicate invoice can occur when a bill is not paid in a timely manner and the provider sends a second bill. This contract specification is designed to prevent OccMed from taking an 18 % commission on a bill that has already been fee scheduled.

Flowchart 1 on page 3 illustrates the medical bill payment process.

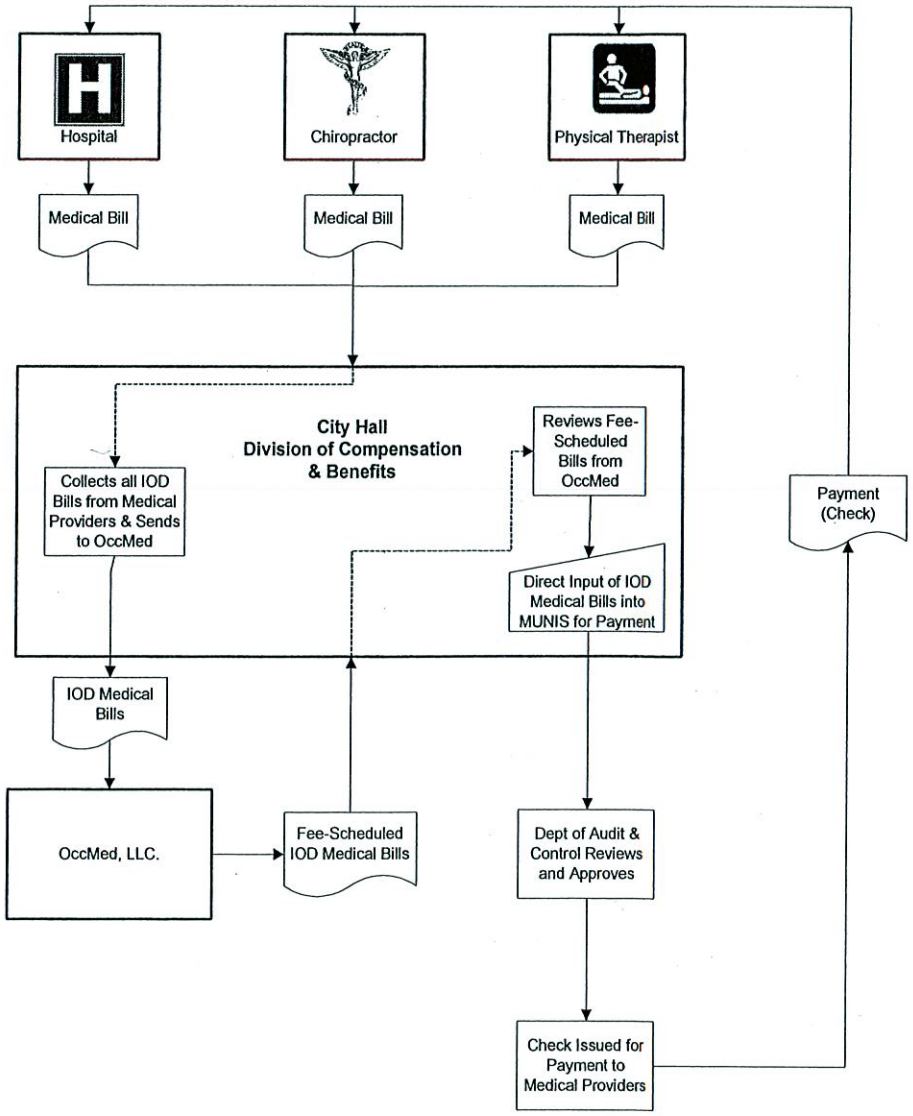
Upon receipt of medical bills the Division of Compensation and Benefits would send all such bills to OccMed to fee schedule. OccMed would review the bill, handwrite the amount to pay, and prepare an Explanation of Claim Review sheet. The review sheet listed the original medical provider invoice amount and specified the amount due. Also displayed on the Explanation of Claim Review sheet was a column titled Reduction which was the difference between the original billed amount and the amount to pay.

The Workers Compensation Board sets the fees for specific medical procedures. The mission statement of the Board is to protect "the rights of employees and employers by ensuring the

proper delivery of benefits to those who are injured or ill.", source www.wcb.state.ny.us. By controlling the amounts which medical providers can charge for services provided to injured workers, a dual pricing mechanism is put in place, *i.e.,* a full-up charge and a controlled charge. This spread or difference in charges is the reason for bill review services. OccMed's job is to assure that their client, the City of Buffalo, pays the lowest amount under the stated guidelines. The Explanation of Claim Review sheet was attached to the medical bill and returned to the Compensation and Benefits Division. The medical bills were then entered on MUNIS for payment, reviewed by Audit and paid.

City of Buffalo
Injured on Duty Medical Bill Review & Processing

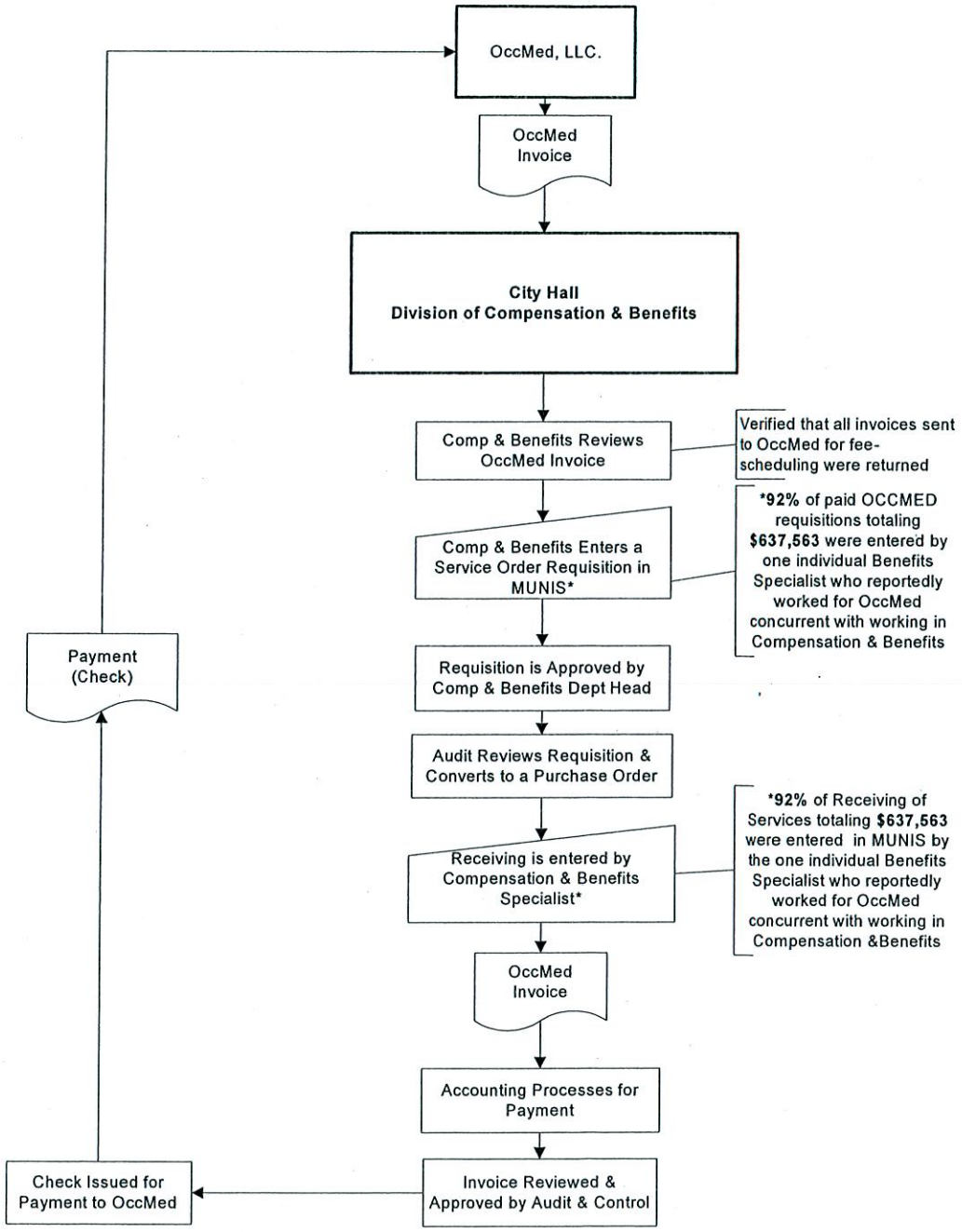
Flow Chart #1



Flow Chart 2 shows the steps involved in making payments to OccMed by the City of Buffalo. OccMed charged a fee for invoice line review and a commission on price reductions.

City of Buffalo
OccMed Invoice Review & Processing Flow Chart

Flow Chart #2

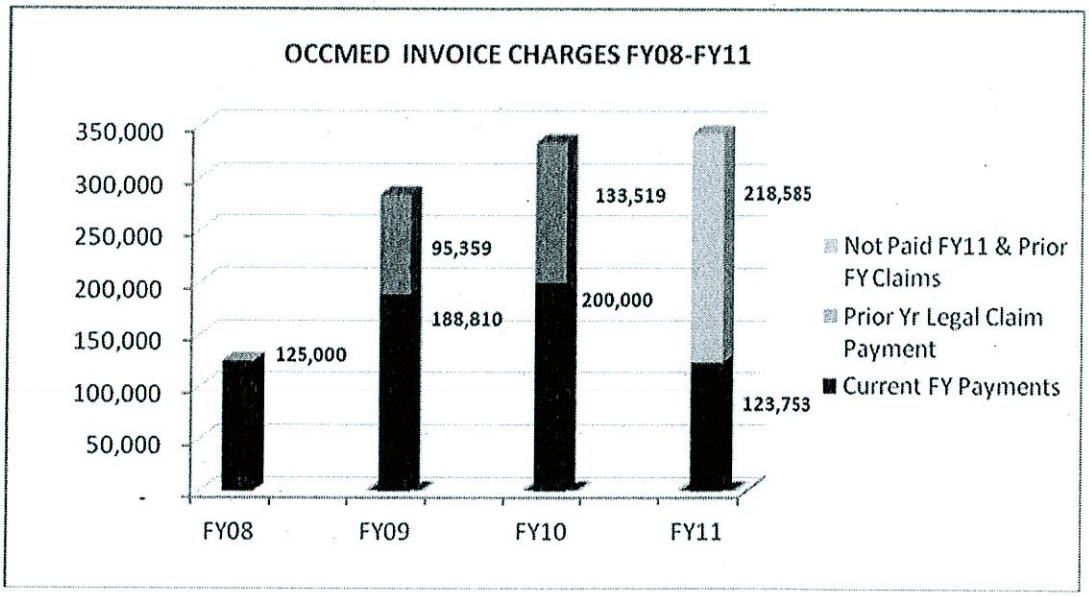


The OccMed invoices consist of a single sheet of paper itemizing a line fee total, a commission total and their sum, the invoice total. This is supported by snap shot summaries of each medical bill fee scheduled and presented in the same format as the Explanation of Claim Review form with line detail. The support documentation averaged 160 pages per invoice.

Review of Invoices

From contract inception in October 2007 through January 2011 thirty one OccMed invoices were paid totaling $866,441. (See Exhibit 2) The audit examined the detailed invoice support for 28 of the 31 invoices (paper copies). Three of the 31 invoices did not have the physical paper detail backup. However, these 3 months were examined via an OccMed database downloaded from the OccMed server by an Accountant in the City of Buffalo Accounting Division. This database access was made available to the City by the vendor. Lines in the database totaled approximately 95,000.

OccMed Expense viewed by Fiscal Year

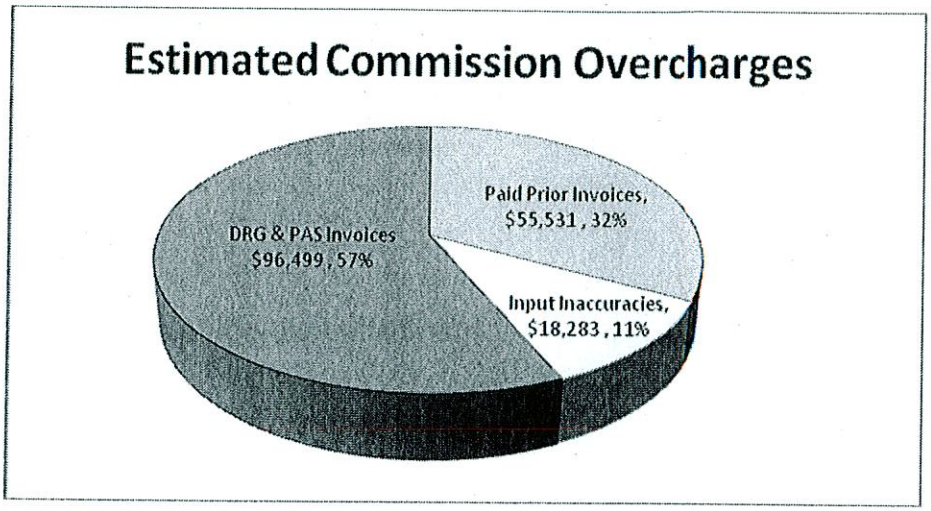


As shown in the graph above, there is $**218,585** encumbered yet unpaid related to Fiscal Year 10 and Fiscal Year 11. The amount is comprised of $154,433 in Prior Year Claims and $64,242 in Fiscal Year 11 unpaid invoices. This balance will be discussed in more detail later in this audit report. Also evident in the graph, during each year of the contract, the invoiced amount exceeded the budgeted amount and invoices were paid through the Claims Process.

Audit Findings

1. Audit Finding: Potential Overcharges

Detailed review of **commissions paid** during Fiscal Year 2008 through Fiscal Year 2011 to OccMed by the City of Buffalo resulted in identification of **$170,313** in potential overcharges. The potential overcharges fall into 3 categories which will be explained in further detail.



Examples of each of these categories follow:

DRG and PAS Invoice Commission Overcharges – The audit review identified 42 instances where area hospitals billed the full-up cost of a medical procedure and also provided the reduced Workers Compensation amount to pay. In these instances OccMed entered the full-up amount as the submitted charge and laid claim to savings which they did not achieve. The 18% commission was then charged on these artificial savings. An actual example follows.

An area hospital billed the City of Buffalo for medical services delivered in 2008. The bill is stamped, "PLEASE PROCESS IN ACCORDANCE WITH NEW YORK STATE WORKERS COMPENSATION NO FAULT FEE SCHEDULE. This claim processed according to NYS regulations. Please pay DRG 569 in the amount of $8091.36." The bill has 29 lines of detail and a gross total amount of $55,719.35. OccMed entered the grossed-up amount as the hospital Submitted Amount, $55,719.35, when the expected payment was clearly $8,091.36. This resulted in an $8,573.04 commission paid to OccMed as shown below.

Submitted Charge	Reimbursed (Paid)	Reduction	Billed Commission
$55,719.35	$8091.36	$47,627.99	18% * 47,627.99 = $8,573.04

In this example **OccMed earned more than the hospital**. This billing practice resulted in approximately **$96,499** in potential overcharges paid by the City of Buffalo during the term of the contract.

Paid Prior Overcharges - There were 48 instances of commissions charged on invoices which were previously fee scheduled by OccMed, a practice specifically prohibited by the contract. In such instances OccMed would list the Provider Submitted Charge, identify the bill as already paid, indicate the Payment should be zero and calculate a "reduction" as the billed amount minus zero. OccMed would then multiply this artificial reduction, *i.e.*, the full amount of the bill, by 18% and bill this as a commission earned. The table below illustrates an actual example of a paid prior commission overcharge calculation.

Submitted Charge	Reimbursed (Paid)	Reduction	Billed Commission
$900	$0	$900	18% * 900 = $162

There were occasions OccMed identified the amount to pay as $0 and did not charge a commission in accordance with the contract. However, billing practices were inconsistent. Review of invoices identified **$55,531** in commission overcharges related to Paid Prior medical bills.

Input Overcharges - There were 6 instances of input inaccuracies which resulted in overcharges totaling **$18,283**. **These went undetected and were paid**. The following example demonstrates one of these instances. A $25.89 chiropractor visit was paid as charged to the medical provider yet was entered on the August 2009 OccMed bill as a $25,289 service resulting in a $4,547.36 commission overcharge.

Submitted Charge	Reimbursed (Paid)	Reduction	Billed Commission
$25,289	$25.89	$25,263.11	18% * 25,263.11 = $4,547.36

The $17,471.35 overcharge which precipitated this audit was of a similar nature. This overcharge on the February 2011 invoice was detected by Audit and has not been paid. As stated earlier in the audit, a medical procedure code 97110 was entered as the dollar amount of the charge, the true charge was $46.93. This inaccuracy had the following effect.

	CPT Code	Submitted Charge	Reimbursed (Paid)	Reduction	Billed Commission
As Billed	97110	$97,110	$0 Max Daily	$97,110	18% * 97,110 = **$17,479.80**
Corrected	97110	$46.93	$0	$46.93	18% * 46.93 = **$8.45**

The amount paid to the medical provider for this line is zero due to a maximum daily reimbursement. The error inflated the OccMed invoice by 71% yet was submitted to the City for payment.

2. Audit Finding: Avoidable Commission Charges

Detailed review of **commissions paid** to OccMed by the City of Buffalo resulted in an estimate of over **$50,000** in potentially avoidable commission paid to vendors where Negotiated Rates

were in place. Certain rates were negotiated by the City or by a third party on behalf of the City. The City could have avoided the commission charged on Negotiated Rates by not sending these specific bills to OccMed and/or by enforcing a common sense interpretation of what constituted savings by the vendor. An example follows for an MRI with a local provider:

Submitted Charge	Reimbursed (Paid)	Reduction	Billed Commission
$795	$450 (City Negotiated MRI Charge)	$245	18% * $245 = $44.10

3. Audit Finding: Insufficient Scrutiny of Charges prior to Payment

The level of scrutiny on validity of commission charges was not sufficient. Paid Prior commissions were approved on invoices despite clear identification as a Paid Prior. Contract terms clearly exclude commission on invoices which are already paid.

Interviews with Department of Human Resources Personnel

As part of the audit we interviewed several key individuals with responsibility and knowledge of the OccMed contract. What we learned influenced the findings of the audit. The former Director of Compensation and Benefits served from July 2003 through June 2010 and then returned to a Civil Service title as a Compensation and Benefits Specialist. She provided some background on the selection of OccMed in 2007. The company had been fee scheduling on an *ad hoc* basis during 2005 and 2006. There was a backlog of medical invoices at that time. Another vendor had been doing case management and fee scheduling. A decision was made to separate the fee scheduling as a separate contract. The former Director, who was responsible for approving invoice payments, stated that she was satisfied with OccMed's services. The former Director stated that she did not believe OccMed was entitled to commission on Paid Prior invoices.

During the interview the former Director acknowledged that a member of her staff, a Benefits Specialist, also worked part time for OccMed. The Director stated that she did not feel there was a conflict of interest for this Benefits Specialist due to the nature of her work. The specific Benefits Specialist prepared 24 OccMed requisitions in MUNIS, 22 which were converted to Purchase Orders and paid. In some of these instances, the same Benefits Specialist working for OccMed reviewed the City of Buffalo invoices. Creating a requisition is the first step to initiate payments to OccMed. This same Benefits Specialist also did the receiving in MUNIS which is an acknowledgment of services received. Receiving is an integral step in moving the payment process forward.

4. Audit Finding: Potential Conflicts of Interest not Fully Explored

The former Director appears to have failed to appreciate or recognize when a conflict of interest may exist. There was no acknowledgment of the risks involved in working for OccMed and also working in the Compensation and Benefits Division as a Specialist, who was responsible for

handling bills for the company. An interview with a former Commissioner of Human Resources indicated that he lacked any knowledge of the arrangement, and had he known, he would have acted to cease the conflict. This was further understood by another former Compensation and Benefits Specialist, who was briefly employed by OccMed, but resigned from that job immediately upon being presented with the question of a conflict in 2006.

5. Audit Finding: Lack of Contract Oversight

There is an appearance of poor oversight of the contract by the former Director. OccMed Invoices were not scrutinized by the Division of Compensation and Benefits to identify errors in commission expense and to assure accuracy. The vendor seemingly took advantage of the opportunity to calculate City of Buffalo medical savings in a manner which resulted in the vendor earning higher commission revenue. The willingness to bill in this manner was evident by behavior early in the contract.

Early Red Flag

In August 2008 the vendor invoiced $44,000 as commission on a $33,000 payment. Some details follow:

- A hospital medical bill of $280,000 was fee scheduled by a predecessor medical review company for $247,000 and paid by the City of Buffalo in November 2007.
- In May 2008 the hospital sought an additional $33,000 due to new rates. The bill clearly shows the prior payment of $247,000.
- OccMed calculated savings erroneously: OccMed's Commission Equation:
  $247,000 savings * 18% = $44,000 Commission.

OccMed had not reduced the bill by $247,000. The $247,000 was already paid by the City, therefore **no savings** were achieved on the $247,000.

Documentation on this invoice and an email communication from OccMed's owner pertaining to this charge reveal that the owner felt justified in the charge, but was willing to reduce the commission by $36,000. In an email communication dated January 2, 2009 addressed to the City of Buffalo Division of Compensation and Benefits Specialist who also worked for OccMed, the OccMed owner states "*I have six different people that work on the invoices based on their work loads. They are all human as I am and at times can make mistakes....I knock off some of the cliams (*sic, *claims) done each month and do not bill for them because of the human factor.*"

This initial red flag went unheeded and the vendor continued to calculate commission on amounts which were previously paid and to claim that these amounts constituted bill reductions which would generate commission.

Epilogue

The current Director of the Compensation and Benefits Division was appointed August 30, 2010. In March and April 2011 when concern arose that the $17,471.35 overcharge on invoice **B2011011179** dated February 14, 2011 was not an isolated event, the Director initiated an internal review which led the Law Department to examine certain OccMed invoices and associated payments for Contract violations. Concurrent with this action, the Department of Audit and Control began a review of the OccMed contract payments. Law and Audit worked in tandem on their respective investigations.

Unpaid OccMed Invoices Require Adjustment for Known Overcharges

The City of Buffalo has withheld payment on several invoices pending the outcome of this review. There is a total of $218,584.55 encumbered, however, there are several known adjustments which will reduce this figure.

Encumbered Amount	$218,584
Less CPT 97110 commission overcharge	$ 17,471
Less Paid Prior commission overcharge	$ 7,156
Less DRG commission overcharge	$ 15,966
Adjusted Encumbered Amount	**$177,991**

In addition, invoices provided to the Department of Audit and Control do not total to the original encumbered amount of $218,584. The unpaid invoices are $41,498.86 less than the encumbrance. It appears there are two unpaid invoices from 2010 which have not been provided to Audit for review. The **$177,991** adjusted total is subject to revision pending review of these two invoices.

Bottom Line

Ultimately, the amount allegedly owed to OccMed should be reduced by at least the proven overcharges that were discovered in this audit. As stated earlier there are at least $170,313 of overcharges on invoices which were already paid to OccMed. Since the amount either owed by or to the City is subject to interpretation of the billings, we cannot present a comprehensive figure at this time. The final figure will be determined upon subsequent action by the Law Department.

Recommendations and Developments

1. Payments to OccMed were approved by the Compensation and Benefits Director, and subsequently by the Division of Audit. Typically, the scope of Audit's review is focused on departmental approval, the use of the proper accounts and funding sources. That is the true role of Audit in accounts payable processing. We recommend that Compensation and Benefits assessments include the reasonability of charges as well as accuracy, and take on a higher level of analysis to prevent future problems of a similar nature.

2. The documentation supporting estimates of potential commission overcharges and avoidable commission overcharges have been submitted to the Corporation Counsel for further evaluation. Corporation Counsel will determine the final OccMed settlement amount, and if necessary, any referrals to outside agencies.

3. We recommend an annual review be conducted by the Division of Compensation and Benefits and the Budget Division of any contract payments that go through the claims process to ascertain if budget allocations are sufficient to cover future contract payments. This will help prevent unnecessary claims on prior fiscal year accounts. The OccMed contract exceeded budget for 3 fiscal years. Earlier scrutiny may have detected and rectified billing anomalies sooner.

4. We recommend the institution and enforcement of a Conflict of Interest policy for City of Buffalo employees to clarify what constitutes proper outside employment standards.

5. There have been personnel issues in both the Department of Human Resources and its sub-component, the Division of Compensation and Benefits over the past several years, e.*g.*, management turnover in the Division and the Department. We recommend a review of best practices needed by Department personnel to run an efficient and cost-conscious Compensation and Benefits Division. We further recommend a review of all contracts within Compensation and Benefits' purview to identify any cost-saving opportunities.

6. A request for proposal for claims processing was issued May 23, 2011. The successful bidder is POMCO Group. The fee structure is not commission based. It is a flat fee of $179,000 annually. The contract should be reviewed for quality control to ensure the City is realizing savings expected from the contract. POMCO Group is a well-respected privately-held company with some depth of management as seen on the company website, http://www.pomcogroup.com/Senior_Management. The Buffalo Board of Education has contracted with POMCO Group for Workers Compensation Claims processing for several years with positive reviews. The new City of Buffalo/POMCO Group contract was submitted to the Common Council in October 2011.

Afterword

An exit conference was held on November 21, 2011 with the Commissioner of Human Resources, the Director of Compensation and Benefits and the Acting Corporation Counsel. They provided a written response which is attached hereto and made a part of this report. There was general agreement with the substance of the audit, though due to the legal ramifications related to this inquiry, it is noted that this audit is the result of a sampling of information. It should not be viewed as comprehensive and we maintain that while the conclusions held within are true, they are not representative of what may be discovered upon further review.

Exhibit 1 OccMed Contract

MEDICAL TREATMENT CONTROL FEE SCHEDULING CONTRACT

This **CONTRACT**, made as of the 1st day of October, 2007 by and between the **CITY OF BUFFALO**, a municipal corporation organized under the laws of the State of New York with its principal office at 65 Niagara Square, Buffalo, New York (hereinafter the "**CITY**"), and **OCCMED, LLC dba BUFFALO OCCMED** (hereinafter "**OCCMED**"), a corporation with offices located at 44 Christian Drive, Cheektowaga, New York 14225.

WITNESSETH:

WHEREAS, on August 8, 2007, the **CITY** issued a Request for Proposals ("RFP") seeking submissions from all interested parties for Injury on Duty Claims Processing for the Department of Human Resources, a copy of which is attached hereto and incorporated herein as Exhibit A; and

WHEREAS, on August 27, 2007, **OCCMED** submitted a proposal to the **CITY** to perform the aforesaid services, and the proposal has been found generally acceptable by the **CITY** and is incorporated herein and made a part hereof as Exhibit B; and

WHEREAS, there are over 800 sworn members of the Buffalo Fire Department; and there are over 800 sworn members of the Buffalo Police Department, and.

WHEREAS, the **CITY** requires the services of the **OCCMED** to properly administer and to fulfill its responsibilities as service provider of disability benefits for police and fire workers injured in the performance of duty pursuant to Section 207-a and Section 207-c of the General Municipal Law of the State of New York, and

WHEREAS, it is in the best interests of the **CITY** and the City of Buffalo Police and Fire Departments to provide professional bill review services to the Human Resources Department on behalf of Police and Fire department personnel;

NOW, THEREFORE, in consideration of the mutual agreements set forth below the parties agree as follows:

1. **DESCRIPTION OF SERVICES:**

OCCMED shall provide fee scheduling of related medical bills as needed to assist the **CITY** in managing its responsibilities consistent with the requirements of General Municipal Law Section 207-a and 207-c and other medical management functions and shall perform the following services together with any necessary related services:

(i) Fee scheduling of invoices submitted to **OCCMED** by the **CITY** and return to the **CITY** for payment within five (5) business days of receipt by Fee Scheduler including records the **CITY'S** vendor number on each invoice; and

(ii) Review of services authorized by Case Managers and identification of services billed without authorization; and

(iii) Review of documentation submitted with invoice to assure additional services were not billed that are unrelated to the claim; and

(iv) Recording the **CITY'S** vendor number on each invoice; and

(v) Will only charge line fee for duplicate invoices identified by **OCCMED** at time of fee scheduling.

2. **REPORTS**

There is no additional charge for reports requested by the Commissioner of Human Resources. **OCCMED** will work with the Commissioner or his designee during the discovery period of contract implementation to develop a layout for any anticipated reports so as to facilitate delivery of the report upon his written request.

3. **CLAIMS**

There will be no additional charge for the electronic reporting, on a quarterly basis a summary of each claim handled by **OCCMED**. **OCCMED** will work with the Commissioner or his designee during the discovery period of contract implementation to develop a layout for this summary report.

OCCMED will supply an electronic summary report on a quarterly basis and at the end of the fiscal year. **OCCMED** will work with the Commissioner or his designee during the discovery period of contract implementation to develop a layout and content for this summary report.

4. **CONSULTATION**

OCCMED will supply five (5) man-hours each quarter of consultation time to meet with City of Buffalo Officials as directed by the Commissioner of Human Resource or his designee.

5. **PERFORMANCE OF SERVICES:**

OCCMED agrees that in the performance of this contract that they will act in accordance with the general directions given by the Commissioner of Human Resources or his designee(s) and that **OCCMED** shall perform the services required herein in a timely manner.

6. **TERM/NOTICES:**

The term of this contract shall be for the period of 8 months commencing on October 1, 2007, terminating June 30, 2008, provided however, that either party may unilaterally terminate this **CONTRACT** at any time upon providing the other party with thirty (30) days written notice. Such notice and any other notice(s) required or permitted under this **CONTRACT** shall be hand-delivered or sent to the appropriate party by first class mail, postage paid or by overnight carrier to the following address:

To the City:
Commissioner of Human Resources
City of Buffalo
1007 City Hall
Buffalo, NY 14202

To the Contractor:
Buffalo OccMed
P.O. Box 668
Buffalo, New York 14225

Either party may, from time to time designate, by written notice, pursuant to this section another address or representative to which such notice or communications should be sent.

7. COMPENSATION:

OCCMED shall submit to the Commissioner of Human Resources invoices for services rendered on a regular basis. As compensation for the performance of the services under this Contract, the CITY shall pay to OCCMED as follows:

$1.75 per line, minimum 2 lines per record and 18% of savings for fees marked down.

The total amount of compensation to be paid to OCCMED for the services to be provided under this CONTRACT shall be contingent upon funds being appropriated for payment of the services described herein and shall not to exceed the sum of one hundred twenty-five thousand dollars ($125,000). The total compensation provided for herein shall not exceed this maximum amount without a written amendment, executed by both parties, and approved by the Buffalo Common Council and Buffalo Fiscal Stability Council.

Payments for only those services completed at the time of termination of this agreement will be paid to the OCCMED.

8. RELATIONSHIP OF THE PARTIES:

OCCMED and the CITY agree that OCCMED is an independent contractor, and not an employee of the CITY and that in accordance with such status as an independent contractor, OCCMED covenants and agrees that it will not hold itself out as, nor claim to be, an officer or employee of the CITY, including but not limited to: worker compensation coverage, unemployment insurance benefits, social security coverage, medical, dental or health insurance coverage, or employee retirement membership or credit by reason of this contract.

That OCCMED shall not have the authority to bind or contract for the CITY, or any Department, agency or unit thereof, or to make or incur indebtedness, liability or obligation on behalf of the CITY, or any department, agency or unit thereof.

This contract shall not be construed as creating an exclusive contract for services. The CITY retains the right to contract with others to provide like or similar services. OCCMED retains the right to provide such services to parties other than the CITY in its sole discretion.

9. CONFIDENTIALITY:

OCCMED recognizes that all medical and other personnel records and information obtained either directly or indirectly, is confidential and agrees that they will not divulge, disclose or communicate in any manner any such information to any third party without the prior consent of the CITY. OCCMED agrees to comply with all applicable Federal and State laws and regulations governing confidentiality of records. The confidentiality provisions of this CONTRACT shall remain in full force and effect after the termination of this CONTRACT.

10. RETURN OF RECORDS:

Upon termination of this CONTRACT, OCCMED shall deliver all records, notes, data, memorandum, and files of any nature which are in their possession or under their control and which are the property of the CITY or related to the CITY'S business.

11. ENTIRE AGREEMENT:

This CONTRACT represents the entire agreement of the parties and there are no other promises or conditions in any other agreement either oral or written. This CONTRACT supercedes any prior written or oral agreement between the parties.

12. AMENDMENT:

This CONTRACT may be modified or amended if the modification or amendment is made in writing and executed by both parties.

13. SEVERABILITY:

If any provision of this CONTRACT shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this CONTRACT is invalid or unenforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

14. INDEMNIFICATION:

The **OCCMED** hereby agrees to defend, indemnify, and save harmless the **CITY**, its officers, employees, and agents against any and all liability, loss, damage, detriment, suit, claim, demand, costs, attorneys' fees, and expenses of whatever kind or nature which the **CITY**, its officers, employees, and agents may directly or indirectly incur, suffer or be required to pay by reason or in consequence of the intentional wrongful act or negligent act or omission of the **OCCMED**, its agents, employees or representatives under this agreement.

15. INSURANCE

OCCMED herein agrees to maintain insurance coverage in form and substance acceptable to the City's Corporation Counsel, Comptroller, and Commissioner of Human Resources, for the duration of the contract, including but not limited to:

(i) Worker's Compensation Insurance;

(ii) Professional Liability Insurance in the amount of $1,000,000;

(iii) General Liability Insurance (included but not limited to, contractual liability, bodily injury and property damage) in the amount of $1,000,000 per occurrence and $2,000,000 in the aggregate under which the City of Buffalo must be named as an additional insured and Certificate Holder;

(iv) Other such provisions as are acceptable to the Commissioner of Human Resources and the City's Corporation Counsel.

16. WAIVERS:

The failure of either party to enforce any provision of this CONTRACT shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this CONTRACT.

17. APPLICABLE LAW:

This **CONTRACT** shall be governed by the laws of the State of New York. For all purposes of this contract, the parties submit themselves to the jurisdiction of the Supreme Court of the State of New York, County of Erie, and consents that any and all litigation shall be in such court.

APPROVED AS TO FORM ONLY:

ALISA A. LUKASIEWICZ
CORPORATION COUNSEL

By: Lorette A. Chambers
ASST. Corporation Counsel

OCCMED LLC dba BUFFALO OCCMED

Robert Niedermayer
President, Buffalo OccMed

CITY OF BUFFALO

Leonard A. Matarese
Commissioner Human Resources

DEPARTMENT OF AUDIT AND CONTROL

It is hereby certified [illegible] remains unexpended and unapplied a balance [illegible] fund applicable, sufficient for payment [illegible] such contract as appears on the [illegible]

Dated: 3/25/08

Comptroller

COMPTROLLER

By

CONTRACT NO. 93000108

AMOUNT $ 125,000.00

ACCT. CHARGEABLE 12555006-432002

ACKNOWLEDGMENTS

State of New York
County of Erie

On the 15 day of 2008 in the year 2007 before me personally came **ROBERT C. NIEDERMAYER** to me known, who, being by me duly sworn, did depose and say that he reside(s) in Cheektowaga ; that he is the **OWNER/PRESIDENT** of the **OCCMED LLC, dba BUFFALO OCCMED**, the corporation described in and which executed the above instrument; that he know(s) the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by authority of the board of directors of said corporation, and that he signed his name thereto by like authority.

Notary

SANDRA M. SCHOTT
Notary Public - State of New York
Qualified in Niagara County
My Commission Expires 8/30/2009

State of New York
County of Erie

On the 9th day of January in the year 2008 before me personally came **LEONARD A. MATARESE** to me known, who, being by me duly sworn, did depose and say that he reside(s) in Buffalo, New York; that he is the **COMMISSIONER OF HUMAN RESOURCES** of the City of Buffalo, the corporation described in and which executed the above instrument; that he signed his name thereto, for and in behalf of said City, by like authority.

Notary

KAREN D. BONVISSUTO
Notary Public, State of New York
Qualified in Niagara County
My Commission Expires April 13, 2010

Exhibit 2

OCCMED INVOICES FY08-FY11

Covers Claim Review October 2007 through December 2010

OCCMED Claim Review Date	Invoice Date	Date Paid	Contract Payment or Prior Year Claim		Amount	Payment Lag Months	# of pages
FY08							
Oct-Nov 2007	12/07/07	Apr-08	Contract Payment	$	36,980	4	No Paper Copy Invoice Detail
Dec-07	01/11/08	Apr-08	Contract Payment	$	60,614	3	No Paper Copy Invoice Detail
Jan-08	02/08/08	May-08	Contract Payment	$	15,860	3	No Paper Copy Invoice Detail
Feb-08	03/07/08	Mar-09	LAW CLAIM	$	24,162	13	97
		Jun-08	Split Payment between Contract & LAW				
Mar-08	04/05/08	Mar-09	CLAIM $11,545.31, $7,088.34	$	18,634	12	83
Apr-08	05/05/08	Mar-09	LAW CLAIM	$	13,784	11	91
May-08	06/29/08	Mar-09	LAW CLAIM	$	26,058	9	99
Jun-08	06/29/08	Mar-09	LAW CLAIM	$	24,267	9	89
(Paid $ 125,000 on FY08 Contract. $ 95,359 on Claim Paid in FY09)				$	220,359	8	
FY09							
Jul-08	08/04/08	Feb-09	Contract Payment	$	25,463	7	141
Aug-08	09/04/08	Mar-09	Contract Payment	$	36,470	6	243
Sep-08	10/06/08	Mar-09	Contract Payment	$	29,450	5	177
Oct-08	11/04/08	Apr-09	Contract Payment	$	17,775	5	102
Nov-08	12/07/08	Mar-09	Contract Payment	$	26,184	3	151
Dec-08	12/31/08	Mar-09	Contract Payment	$	19,622	2	117
Jan-09	02/06/09	Mar-09	Contract Payment	$	33,846	2	297
Feb-09	03/02/09	Feb-10	LAW CLAIM	$	38,337	12	187
Mar-09	04/05/09	Feb-10	LAW CLAIM	$	18,728	10	161
Apr-09	05/22/09	Feb-10	LAW CLAIM	$	30,155	9	243
May-09	06/02/09	Feb-10	LAW CLAIM	$	25,781	8	160
Jun-09	07/03/09	Feb-10	LAW CLAIM	$	20,519	7	133
(Paid $ 188,810 on FY09 Contract. $ 133,519 on Claim Paid in FY10)				$	322,329	6	
FY10							
Jul-09	08/08/09	May-10	Contract Payment	$	28,374	10	178
Aug-09	09/04/09	Jan-10	Contract Payment	$	24,974	5	173
Sep-09	10/02/09	Jun-10	Contract Payment	$	21,962	8	217
Oct-09	11/12/09	Jun-10	Contract Payment	$	38,889	7	152
Nov-09	12/04/09	Jun-10	Contract Payment	$	32,400	7	165
Dec-09	12/31/09	Jun-10	Contract Payment	$	15,743	5	146
			Split Payment between Contract & LAW CLAIM - Invoice Amount				
Jan-10	02/22/10	Jun-10	$51,660.57,$14,002.23 Unpaid	$	37,658	4	174
Feb-10	03/15/10	Unpaid	LAW CLAIM Encumbered, Not Paid	$	23,331	> 12	184
Mar-10	04/15/10	Unpaid	LAW CLAIM Encumbered, Not Paid	$	48,266	> 12	221
Jun-10	07/05/10	Unpaid	LAW CLAIM Encumbered, Not Paid	$	27,245	> 12	245
Balance of Feb-10 Invoice $14,002.23, Balance of FY11 Claim Encumberance $41,498.86		Unpaid	LAW CLAIM Encumbered, Not Paid	$	55,501	> 12	Missing Invoice = $41K
(Paid $ 200,000 on FY10 Contract. $ 154,343 Claim Encumbered in FY11 Not Paid)				$	354,343	> 9	
FY11							
Jul-10	08/30/10	Oct-10	Contract Payment	$	26,952	2	164
Aug-10	09/03/10	Nov-10	Contract Payment	$	31,998	3	181
Sep-10	10/04/10	Dec-10	Contract Payment	$	37,815	2	285
Oct-10	11/15/10	Jan-11	Contract Payment	$	26,987	2	212
Nov-10	02/14/11	Unpaid	Contract Encumbrance	$	22,260	>9	160
Dec-10	02/14/11	Unpaid	Encumbrance included $17,471 overcharge	$	41,982	>9	182
(Paid $ 123,753 on FY11 Contract - $ 64,242 Encumbered)				$	187,995	> 3	
3 Year Total Paid On Contracts				$	637,563		
3 Year Total Invoices Paid as Prior Year Claims				$	228,878		
Sub-total				$	866,441		
Unpaid Invoices (Includes $17K overcharge)				$	218,585		
Total Amount Invoiced (Note - Law Claim Unpaid Missing $41,498.86 in invoices)				$	1,085,025		

General Overview

Pursuant to §7-7 of the City Charter and Code, the Department of Human Resources, Division of Compensation and Benefits offers the following response to the October 2011 "Audit Report on Medical Fee Scheduling Payments." Pursuant to the Charter, the Department will identify each issue or criticism raised in the Audit Report and respond by indicating agreement or disagreement with the Auditor's findings, together with a plan for implementing solutions to the identified problems and expected timeline, if appropriate.

The subject of the Audit Report was stated to be a review of payments made to OccMed during the term of their contract, and was deemed to cover the period of October 2007 through February 2011. The Division does agree with some of the Audit's findings, as explained below. Many of the Division's disagreements with the Audit's findings are due to certain limitations in the Audit Report, due to the limited scope of materials that were analyzed.

1.AUDIT FINDING: POTENTIAL OVERCHARGES

The audit reports that, "Detailed review of **commissions paid** during Fiscal Year 2008 through Fiscal Year 2011 to OccMed by the City of Buffalo resulted in identification of **$170,313** in potential overcharges." These potential overcharges were identified as resulting from three problem areas: "DRG and PAS Invoice Commission Overcharges;" "Paid Prior Overcharges;" and "Input Overcharges."

RESPONSE: THE DIVISION AGREES IN PART

The Division AGREES with the Audit's findings that certain overcharges were made and AGREES that the instances of overcharges cited in the Audit are likely to be correct. The Division believes that the amount of overcharges is actually far greater than what was identified by the Audit.

ISSUE:

The Audit was unable to review the first three invoices submitted to the City of Buffalo for payment. These invoices were dated as follows: December 7, 2007 for $ 36,980.38; January 1, 08 for $60,613.88; and February 8, 2008 for $15,860.43 for a total of $113,454.69 in unaudited invoices. The Audit materials indicate "No Paper Copy Invoice Detail" for these entries. However, these invoices are "auditable" using information accessible to the Department of Audit and Control using its powers pursuant to §7-4 of the City Charter. For example, using subsequent invoices, the Department of Audit and Control can identify each medical service provider that had received payment. Using this information, the Department of Audit and Control may then review the billing history of each service provider during the relevant period of time. This would reveal whether or not the bills were fee-scheduled accurately, regardless of whether or not invoices were submitted by the fee scheduling company.

The Division shall respond to each specific category of overcharges separately.

DRG AND PAS INVOICE COMMISSION OVERCHARGES: $96,499

RESPONSE: THE DIVISION AGREES IN PART AND DISAGREES IN PART

The Division AGREES with the Audit's analysis and computation of the DRG and PAS overcharges to the extent that they were reviewed. The Division believes that additional DRG and PAS overcharges will be discovered.

PAID PRIOR OVERCHARGES: $55,531

RESPONSE: THE DIVISION DISAGREES

The Division believes that additional Paid Prior overcharges will be discovered.

ISSUE:

The Division has found many instances of what appear to be duplicate and previously paid bills in the invoices. These duplicates are not "coded" as paid prior or duplicate bills but appear to repeat themselves in subsequent invoices and match perfectly. Some of these instances involve what appear to be credits applied as "savings," again, without being "coded" as a duplicate or a paid prior bill. These duplicates become obvious when the printed invoices are compared against each other.

See **Exhibit A** for a few examples of duplicate invoices that do not appear to have been coded by OccMed as duplicates or "paid prior" invoices. For the first example, please see the March 2008 invoices for "WNY Ortho and Spine Therapy" on pages 48 of 83 and 49 of 83. Compare to the same invoices for April 2008. The entries are re-ordered, however they are identical. The second example begins on page 51 of 53, for Ken-Ton Physical Therapy in the month of March 2008. Compare to April 2008 on page 58 of 91. Also note the credit of $31.01 that appears on the same page. A large duplicate bill occurred in March 2008 from Buffalo Surgery Center. See page 57 of 97 from February 2008 and compare to page 45 of 83 from March 2008.

INPUT OVERCHARGES: $18,283.

RESPONSE: THE DIVISION AGREES IN PART AND DISAGREES IN PART

The Division AGREES with the Audit's analysis and computation of the Input Overcharges to the extent that they were reviewed. The Division believes that additional overcharges will be discovered.

2.AUDIT FINDING: AVOIDABLE COMMISSION CHARGES

The Audit reports that " Detailed review of **commissions paid** to OccMed by the City of Buffalo resulted in an estimate of over **$50,000** in potentially avoidable commission paid to vendors where Negotiated Rates were in place."

RESPONSE: THE DIVISION AGREES IN PART AND DISAGREES IN PART

The Division AGREES with the Audit's analysis and computation of the Avoidable Commission Charges due to "negotiated rates" to the extent that they were reviewed. The Division believes that additional overcharges will be discovered.

ISSUE

The Audit gave a clear example of a negotiated rate for an MRI for which OccMed was not entitled to a commission. The Division certainly agrees with this analysis. The Division relied upon another company, Coventry/Concentra, for injured on duty case management and fee scheduling prior to entering into the contract with OccMed. Coventry/Concentra had negotiated rates with several medical service providers on behalf of the City of Buffalo. As the Audit explains, these "negotiated rates" appear on bills as instances in which the service provider automatically marked down the price of medical care. If OccMed did not undertake any bill adjustment in these instances, it would not be entitled to any "savings."

However, a closely related problem is that many of the invoices that were submitted by OccMed and paid involve dates of service during the period of time when Coventry/Concentra was the contracted case management and bill review vendor for the City of Buffalo. For example, many of the invoices for April 2008 involve dates of service from 2006. If Coventry/Concentra had already fee-scheduled these particular bills and/or negotiated these rates, then OccMed might not be entitled to any "savings" from these bills. It will be critical to ensure that OccMed had not sought payment for work that Coventry/Concentra had already been paid for.

See **Exhibit B** for example of medical bills stamped as received by Concentra and subsequently fee scheduled by OccMed.

3. AUDIT FINDING: INSUFFICIENT SCRUTINY OF CHARGES PRIOR TO PAYMENT

The Audit reports that "The level of scrutiny on validity of commission charges was not sufficient. Paid Prior commissions were approved on invoices despite clear identification as a Paid Prior. Contract terms clearly exclude commission on invoices which are already paid."

RESPONSE: THE DIVISION AGREES

The Division AGREES with the Audit's findings.

ISSUE

The Division has undertaken disciplinary action against Maureen Higgins (Compensation & Benefits Specialist) and Tracy Healy (former Director) in response to the issues raised.

4. AUDIT FINDING: POTENTIAL CONFLICTS OF INTEREST NOT FULLY EXPLORED

The Audit reports that "The former Director appears to have failed to appreciate or recognize when a conflict of interest may exist. There was no acknowledgment of the risks involved in working for OccMed and also working in the Compensation and Benefits Division as a Specialist, who was responsible for handling bills for the company."

RESPONSE: THE DIVISION AGREES

The Division AGREES with the Audit's finding.

ISSUE:

The Division has undertaken disciplinary action against Maureen Higgins and Tracy Healy in response to the issues raised.

5.AUDIT FINDING: LACK OF CONTRACT OVERSIGHT

The Audit reports that "There is an appearance of poor oversight of the contract by the former Director…The vendor seemingly took advantage of the opportunity to calculate City of Buffalo medical savings in a manner which resulted in the vendor earning higher commission revenue."

RESPONSE: THE DIVISION AGREES

The Division AGREES with the Audit's findings of poor contract oversight by the Former Director of Compensation and Benefits, who had allowed a known employee of OccMed to review that company's invoices and bills for accuracy prior to submission for payment by the City of Buffalo.

ISSUE:

The former Director of Compensation and Benefits knew that the OccMed invoices were reviewed for accuracy by an employee of OccMed. Due to her position with OccMed, this employee had an incentive to allow bills to pass through with lessened scrutiny. The fox was guarding the henhouse.

6. EPILOGUE: UNPAID OCCMED INVOICES REQUIRE ADJUSTMENT FOR KNOWN OVERCHARGES

The Audit reports that "There is a total of $218,584.55 encumbered, however, there are several known adjustments which will reduce this figure....

Encumbered Amount	$218,584
Less CPT 97110 commission overcharge	$ 17,471
Less Paid Prior commission overcharge	$ 7,156
Less DRG commission overcharge	$ 15,966
Adjusted Encumbered Amount	**$177,991**

RESPONSE: THE DIVISION AGREES IN PART AND DISAGREES IN PART

The Division AGREES that CPT 97110 is incorrect and should be deducted. The Division believes that additional overcharges will be discovered and that there will be no refunds due to vendor.

ISSUE

As set forth above, the Division believes that the OccMed invoices contain substantially more overcharges than were identified by the audit. The Division, in conjunction with the Law Department, would be willing to cooperate with the Department of Audit and Control to continue the auditing effort to ensure that each and every instance of overcharging is identified.

7. BOTTOM LINE:

The Audit reports that "As stated earlier there are at least $170,313 of overcharges on invoices which were already paid to OccMed. Since the amount either owed by or to the City is subject to interpretation of the billings, we cannot present a comprehensive figure at this time. The final figure will be determined upon subsequent action by the Law Department."

RESPONSE: THE DIVISION CANNOT FORMULATE A RESPONSE

The Division cannot formulate a response insofar as it does not set forth a definitive assertion with which the Division can agree or disagree.

ISSUE:

As set forth above, the Division is willing to cooperate with the Department of Audit and Control to continue the review efforts.

I.RECOMMENDATIONS AND DEVELOPMENTS

1. The Audit sets forth that "We recommend that Compensation and Benefits assessments include the reasonability of charges as well as accuracy, and take on a higher level of analysis to prevent future problems of a similar nature."

RESPONSE:

The Division has implemented processes and procedures to address these issues.

ISSUE:

The majority of the issues identified in the Audit may have been the result of a conflict of interest on the part of an employee and the failure of a supervisor to adequately respond to that conflict of interest.

2. The Audit sets forth that "Corporation Counsel will determine the final OccMed settlement amount, and if necessary, any referrals to outside agencies."

RESPONSE:

The Division has undertaken disciplinary actions against the two individuals who failed to follow the City of Buffalo's Ethics Policy.

ISSUE:

As set forth above, the calculations made in this audit have not included all invoices and also appear to have missed considerable numbers of overcharges. It is unlikely Corporation Counsel will be able to determine the settlement amount without further clarification of these invoices. The Division will cooperate with further reviews as necessary.

3. The Audit sets forth that "We recommend an annual review be conducted by the Division of Compensation and Benefits and the Budget Division of any contract payments that go through the claims process to ascertain if budget allocations are sufficient to cover future contract payments. This will help prevent unnecessary claims on prior fiscal year accounts. The OccMed contract exceeded budget for three (3) fiscal years. Earlier scrutiny may have detected and rectified billing anomalies sooner.

RESPONSE:

The Division DISAGREES with the recommendation.

ISSUE:

The Division is in the best position to manage its own budget lines. The Budget Department sets specific budget fund allocations for specific uses. The Department of Audit and Control reviews contracts after approval to confirm that funds are in place for specific contracts, assigns contract numbers, and processes payments. The Division should be the appropriate department to review budget lines and allocations to ensure that specific funding is in place; they can identify any gaps in funding and can address them with the Budget Department.

This Audit did not review the first three invoices. By the time the fourth invoice was submitted, the budget for that year had already been exhausted. The Division has taken steps to address these issues, including undertaking disciplinary action against two employees. Further, the Division has a new fee scheduling contract in the approval process, which is a flat fee rate with no incentives for "cost savings".

4. The Audit sets forth "We recommend the institution and enforcement of a Conflict of Interest policy for City of Buffalo employees to clarify what constitutes proper outside employment standards."

RESPONSE:

The Division AGREES in part insofar as this subject matter is already covered by the City of Buffalo Employee Handbook, the Charter and Code of the City of Buffalo (Code of Ethics) and the General Municipal Law. Furthermore, this subject matter will be communicated with vendors that employees can not be employed with such Vendor and remain employed by the City of Buffalo. Request for Proposal (RFP) and subsequent contract developed and implemented by the Division addresses these issues.

ISSUE:

It is the responsibility of each supervisor and employee to ensure compliance with existing rules.

5. The Audit sets forth "We recommend a review of best practices needed to run an efficient and cost-conscious Compensation and Benefits Division. We further recommend a review of all contracts within Compensation and Benefits' purview to identify any cost saving opportunities."

RESPONSE:

The Division has undertaken disciplinary action, specifically against the two individuals in response to these issues. The Division has contracted with POMCO to fee schedule at a "flat rate" of $179,000 annually. Further, the Division has taken steps to scrutinize and review all processes prior to being reviewed by the Audit Department.

EXHIBIT
A

Billing Detail Report

Brain & Spine Medical Service

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
1/8/2008	99213		$60.00	99213		$27.11
10/12/2007	97124		$53.45	97124		$53.45
10/10/2007	97124		$53.45	97124		$53.45
10/24/2007	97124		$53.45	97124		$53.45
10/16/2007	97124		$53.45	97124		$53.45
1/3/2008	97014		$40.00	97014		$0.00
1/3/2008	99213		$60.00	99213		$27.11
1/3/2008	97010		$25.00	97010		$0.00
1/10/2008	97124		$53.46	97124		$53.46
		Total	$452.26			$321.48

[redacted]

Vision Radiology

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
2/19/20						$150.00
2/19/20						$467.72
						$617.72

[redacted]

Mercy Hospital

Date of Ser	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
11/2/200						$0.00
11/5/200						$38.28
11/2/200						$0.00
11/5/200						$13.33
11/2/200						$0.00
11/8/2007						$38.28
11/8/2007						$13.33
						$103.22

[redacted]

WNY Orthopedic Group

Date of Servic	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
12/18/2007						$39.64
		Total	$39.64			$39.64

[redacted]

ECMC Hospital

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
2/5/2008	99283		$90.85	99283		$90.85
2/5/2008	90772		$33.64	90772		$18.97
		Total	$124.49			$109.82

UEMS

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
2/5/2008	99283		$90.85	99283		$90.85
		Total	$90.85			$90.85

WNY Ortho & Spine Therapy

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
2/19/2008	97140		$25.00	97014		$25.00

Duplicates

March 2008

Billing Detail Report

2/28/2008	97110		$23.46	97110		$23.46
2/28/2008	97110		$23.46	97110		$23.46
2/26/2008	97014		$15.72	97014		$15.72
3/4/2008	97010		$14.01	97010		$8.10
3/4/2008	97014		$15.72	97014		$15.72
2/28/2008	97010		$14.01	97010		$0.36
2/19/2008	97001		$55.97	97001		$55.97
3/4/2008	97110		$23.46	97110		$23.46
2/21/2008	97110		$23.46	97110		$23.46
2/21/2008	97014		$15.72	97014		$15.72
2/26/2008	97010		$14.01	97010		$8.10
2/26/2008	97110		$23.46	97110		$23.46
2/21/2008	97010		$14.01	97010		$8.10
		Total	$301.47			$270.09

[redacted]

Gosy & Assocs Pain Treatment & Neuro

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
2/14/2008	99213		$39.64	99213		$39.64
		Total	$39.64			$39.64

[redacted]

University Orthopaedic Services

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
2/12/2008	99243		$139.34	99243		$112.13
		Total	$139.34			$112.13

[redacted]

Windsong Radiology

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
1/29/2008	73564	RT	$79.09	73564	RT	$79.09
		Total	$79.09			$79.09

[redacted]

Sunshine Imaging

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
1/18/2008	73630	26 RT	$25.17	73630	26 RT	$25.17
		Total	$25.17			$25.17

[redacted]

UEMS

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
1/18/2008	99283		$90.85	99283		$90.85
		Total	$90.85			$90.85

[redacted]

ECMC Hospital

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
1/1/2008	99283		$90.85	99283		$90.85
		Total	$90.85			$90.85

Billing Detail Report

2/29/2008	99213		$27.10	99213		$27.10
		Total	$54.20			$54.20

Name: [redacted] Date of Birth: [redacted] Policy Number: [redacted] Injury Date: [redacted]
Medicaid Russell [redacted] 2/10/08 [redacted] 2/10/2008

Grant, Michael - MD

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
2/12/2008	J1040		$20.75	J1040		$20.73
2/12/2008	20610		$100.00	20610		$46.03
2/12/2008	99214		$90.00	99214		$57.52
		Total	$210.75			$124.28

Name: [redacted] Date of Birth: [redacted] Policy Number: [redacted] Injury Date: [redacted]
Mercurio Hana [redacted] 6/13/1966 [redacted] 2/10/2008

UEMS

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
2/7/2008	99213	PA	$39.64	99213	PA	$39.64
2/19/2008	99213	PA	$39.64	99213	PA	$39.64
3/4/2008	99212	PA	$31.08	99212	PA	$31.08
		Total	$110.36			$110.36

WNY Ortho & Spine Therapy

No Ext'g

Sat Dr. Mercurio

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
2/19/2008	97001		$55.97	97001		$55.97
2/19/2008	97140		$25.00	97014		$25.00
2/21/2008	97014		$15.72	97014		$15.72
2/21/2008	97010		$14.01	97010		$8.10
2/21/2008	97110		$23.46	97110		$23.46
2/26/2008	97014		$15.72	97014		$15.72
2/26/2008	97010		$14.01	97010		$8.10
2/26/2008	97110		$23.46	97110		$23.46
2/28/2008	97110		$23.46	97110		$23.46
2/28/2008	97110		$23.46	97110		$23.46
2/28/2008	97010		$14.01	97010		$0.36
3/4/2008	97110		$23.46	97110		$23.46
3/4/2008	97010		$14.01	97010		$8.10
3/4/2008	97014		$15.72	97014		$15.72
		Total	$301.47			$270.09

Name: [redacted] Date of Birth: [redacted] Policy Number: [redacted] Injury Date: [redacted]
Messineo John [redacted] 2/19/ [redacted] 2/19/2008

Buffalo Medical Group

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
2/25/2008	99204		$191.00	99204		$87.80
		Total	$191.00			$87.80

ECMC Hospital

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
2/19/2008	99283		$90.85	99283		$90.85
2/19/2008	12001		$71.81	12001		$71.81
		Total	$162.66			$162.66

Mercy Hospital

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
[redacted]					TC	$59.19
						$59.19

April 2008

Billing Detail Report

1/8/2008	97014		$16.49	97014		$16.49
2/5/2008	97110		$24.61	97110		$24.61
1/8/2008	97110		$24.61	97110		$24.61
2/5/2008	97014		$16.49	97014		$16.49
2/1/2008	97110		$49.23	97110		$49.23
1/22/2008	97110		$24.61	97110		$24.61
1/24/2008	97035		$14.94	97035		$14.94
1/24/2008	97110		$24.61	97110		$24.61
1/			$14.94	97035		$14.94
1/						$10.05
1/						$10.05
2						$0.37
						$248.00

March 2008

Gosy & Assocs Pain Treatment & N

Da				Reimbursed Modifier	Charge
					$0.00
					$276.18
					$276.18

Buffalo Orthopedic Group

D				Reimbursed Modifier	Charge
					$39.64
					$39.64

R & B Medical

				Reimbursed Modifier	Charge
					$0.00
		Total	$62.00		$0.00

Ken-Ton Physical Therapy

Date of Service	Submitted CPT Code	Modifier	Charge	Reimbursed CPT Code	Modifier	Charge
2/15/2008	97110		$63.80	97110		$49.22
2/4/2008	97110		$63.80	97110		$49.22
2/20/2008	97140		$29.36	97140		$0.38
2/18/2008	97110		$63.80	97110		$49.22
2/29/2008	97110		$63.80	97110		$49.22
2/18/2008	97140		$29.36	97140		$0.38
2/11/2008	97110		$63.80	97110		$49.22
2/11/2008	97140		$29.36	97140		$0.38
2/1/2008	97140		$28.51	97140		$24.99
2/25/2008	97140		$29.36	97140		$0.38
2/22/2008	97140		$29.36	97140		$0.38
2/6/2008	97140		$29.36	97140		$0.38
2/4/2008	97140		$29.36	97140		$0.38
2/13/2008	97110		$63.80	97110		$49.22
2/27/2008	97110		$63.80	97110		$49.22
2/8/2008	97110		$63.80	97110		$49.22
2/20/2008	97110		$63.80	97110		$49.22
2/29/2008	97140		$29.36	97140		$0.38

Billing Detail Report

Ken-Ton Physical Therapy

Dates on March

No Space?

Date of Service	Submitted CPT Code	Submitted Modifier	Submitted Charge	Reimbursed CPT Code	Reimbursed Modifier	Reimbursed Charge
2/1/2008	97140		$28.51	97140		$24.99
2/1/2008	97112		$30.90	97112		$0.00
2/1/2008	97110		$30.98	97110		$24.61
2/4/2008	97140		$29.36	97140		$0.38
2/4/2008	97110		$63.80	97110		$49.22
2/6/2008	97140		$29.36	97140		$0.38
2/6/2008	97110		$63.80	97110		$49.22
2/8/2008	97140		$29.36	97140		$0.38
2/8/2008	97110		$63.80	97110		$49.22
2/11/2008	97140		$29.36	97140		$0.38
2/11/2008	97110		$63.80	97110		$49.22
2/13/2008	97110		$63.80	97110		$49.22
2/13/2008	97140		$29.36	97140		$0.38
2/15/2008	97140		$29.36	97140		$0.38
2/15/2008	97110		$63.80	97110		$49.22
2/18/2008	97140		$29.36	97140		$0.38
2/18/2008	97110		$63.80	97110		$49.22
2/20/2008	97140		$29.36	97140		$0.38
2/20/2008	97110		$63.80	97110		$49.22
2/22/2008	97110		$63.80	97110		$49.22
2/22/2008	97140		$29.36	97140		$0.38
2/25/2008	97140		$29.36	97140		$0.38
2/25/2008	97110		$63.80	97110		$49.22
2/27/2008	97140		$29.36	97140		$0.38
2/27/2008	97110		$63.80	97110		$49.22
2/29/2008	97140		$29.36	97140		$0.38
2/29/2008	97110		$63.80	97110		$49.22
2/29/2008	97112		$31.82	97112		$0.00
		Total	$1,240.13			$644.80

Name [redacted]

Buffalo Spine & Sports

Credit?

[redacted]

April 2008

	Reimbursed T Code	Reimbursed Modifier	Reimbursed Charge
	9212		($31.07)
	0242		$146.60
			$115.53

Name [redacted]

Cox Chiropractic

See Credit

				Reimbursed T Code	Reimbursed Modifier	Reimbursed Charge
				99213		$27.11
2/22/2008	[illegible]			99213		$27.11
		Total	$54.22			$54.22

Cox,Daniel,DC

Date of Service	Submitted CPT Code	Submitted Modifier	Submitted Charge	Reimbursed CPT Code	Reimbursed Modifier	Reimbursed Charge
2/29/2008	99213		$27.11	99213		$27.11
3/4/2008	99213		$27.11	99213		$27.11
3/7/2008	99213		$27.11	99213		$27.11
		Total	$81.33			$81.33

Billing Detail Report

Performance Sports Therapy

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
1/16/2008	97110		$49.23	97110		$23.37
1/14/2008	97140		$26.23	97140		$26.23
1/7/2008	97110		$49.23	97110		$23.37
1/16/2008	97140		$26.23	97140		$26.23
1/9/2008	97140		$26.23	97140		$26.23
1/7/2008	97140		$26.23	97140		$26.23
1/14/2008	97110		$49.23	97110		$23.37
1/9/2008	97110		$49.23	97110		$23.37
2/1/2008	97140		$26.23	97140		$26.23
1/28/2008	97035		$14.94	97035		$6.57
1/28/2008	97140		$26.23	97140		$26.23
1/28/2008	97012		$16.80	97012		$16.80
1/2/2008	97110		$49.23	97110		$23.37
1/30/2008	97140		$52.45	97140		$49.60
		Total	$487.72			$347.20

[redacted]

Buffalo Surgery Center

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
11/8/2007	29822		$1,444.53	PAS35		$722.27
11/8/2007	99070		$260.00	99070		$260.00
11/8/2007	99070		$260.00	99070		$260.00
11/8/2007	29807		$1,507.80	PAS36		$1,507.80
		Total	$3,472.33			$2,750.07

Excelsior Orthopedics

Southtowns Physical T

T Code	Reimbursed Modifier	Charge
0218		$128.70
		$128.70

T Code	Reimbursed Modifier	Charge
7110		$49.22
7140		$0.38
		$49.60

[redacted]

ECMC Hospital

PT Code	Reimbursed Modifier	Charge
99283		$90.85
73630	TC	$18.79
73610	TC	$37.76
		$147.40

Northtowns Orthop

				CPT Code	Reimbursed Modifier	Charge
2/6/2008	99213		$37.84	99243		$107.02
		Total	$144.86	99213		$37.84
						$144.86

Billing Detail Report

2/4/2008	97140		$52.45	97140		$49.60
2/8/2008	97140		$52.45	97140		$49.60
2/4/2008	97110		$49.23	97110		$0.00
2/6/2008	97110		$49.23	97110		$0.00
		Total	$305.04			$148.80

WNY TMD & Orofacial Pain PC

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
2/12/2008	99213		$62.00	99213		$31.07
		Total	$62.00			$31.07

[redacted]

Buffalo Surgery Center

Dup. from Feb 08

Date of Service	CPT Code	Submitted Modifier	Charge	CPT Code	Reimbursed Modifier	Charge
11/8/2007	99070		$260.00	99070		$0.00
11/8/2007	29822		$1,444.53	29822		$0.00
11/8/2007	99070		$260.00	99070		$0.00
11/8/2007	29807		$1,407.80	29807		$0.00
		Total	$3,372.33			$0.00

Excellsior Orthopedics

[redacted]

March 2008

ge	CPT Code	Reimbursed Modifier	Charge
$37.84	99213	25	$37.84
$46.03	20610	LT	$46.03
$10.00	J3303		$10.00
$93.87			$93.87

Sout

e	CPT Code	Reimbursed Modifier	Charge
$17.00	97014		$0.00
$30.00	97140		$24.99
$30.00	97140		$24.99
$15.00	97010		$0.00
$17.00	97014		$0.00
$30.00	97140		$24.99
$30.00	97140		$0.38
$27.50	97110		$24.61
$34.00	97014		$0.00
$17.00	97014		$0.00
27.50	97110		$24.61
15.00	97010		$0.00
15.00	97010		$0.00

[redacted]	97110		$27.50	97110		$24.61
2/1/2008	97110		$55.00	97110		$49.22
1/28/2008	97014		$17.00	97014		$0.00
2/1/2008	97010		$15.00	97010		$0.00
1/16/2008	97014		$34.00	97014		$0.00
1/16/2008	97140		$30.00	97140		$24.99
2/6/2008	97014		$17.00	97014		$0.00
2/6/2008	97140		$30.00	97140		$0.38
2/4/2008	97014		$34.00	97014		$0.38
2/6/2008	97110		$55.00	97110		$49.22
2/4/2008	97110		$55.00	97110		$49.22
1/14/2008	97010		$15.00	97010		$0.00
1/28/2008	97110		$55.00	97110		$49.22

EXHIBIT
B

50
SRD
2/19/08

BATCH INFORMATION SHEET

BATCH NUMBER 5521

INVOICE COUNT ~~50~~ 49

AMOUNT TOTAL ~~5795.10~~ 5597.34

VENDOR HASH —

EFFECTIVE DATE 2/15/08

YEAR/PERIOD 2008/8

WARRANT NUMBER A080201

DUE DATE 7/26/00

CITY OF BUFFALO, N.Y. AUDITED AUDIT DIVISION

RECEIVED
2008 FE 19 AM 9:47
DIVISION OF AUDIT

Buffalo OccMed, L.L.C.
P.O. Box 668
Buffalo, New York 14225
Phone: 716.604.8939 Fax: 716.683.5332

EXPLANATION OF CLAIM REVIEW

VIN#: 6419
Provider: [redacted]
Patient: [redacted]
[redacted] NY [redacted]

Insurance Provider: City of Buffalo
Department of Human Resources
65 Niagara Square, Room 1007
Buffalo NY 14202-330
Date of Injury: [redacted]
Injury Number:
Department:

Service Date(s) 6/20/2007 - 7/16/2007
Invoice Date: 7/17/2007

ICD-9: 722.52 ICD-9: ICD-9: ICD-9:

Date of Service	Provider Submitted			Reimbursed			Reduction	Total Allowance	Comment(s)
	CPT Code	Mod.	Charge	CPT Code	Mod	Charge			
6/20/2007	97124		$65.00	97124		$49.60	$15.40	$49.60	
6/25/2007	97124		$65.00	97124		$49.60	$15.40	$49.60	
6/27/2007	97124		$65.00	97124		$49.60	$15.40	$49.60	
7/2/2007	97124		$65.00	97124		$49.60	$15.40	$49.60	
7/9/2007	97124		$65.00	97124		$49.60	$15.40	$49.60	
7/11/2007	97124		$65.00	97124		$49.60	$15.40	$49.60	
7/16/2007	97124		$65.00	97124		$49.60	$15.40	$49.60	
	Total		$455.00			$347.20	$107.80	$347.20	

Unless noted, all reimbursements are in accordance with current New York State Workers Compensation Fee Schedules and per the rules and regulations authorized by the New York State Workers Compensation Law.

If you have any questions regarding this analysis, send your invoice and your analysis to Buffalo OccMed, Fee Schedule Department, P.O. Box 668, Buffalo, NY 14225

V-378740

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1500

HEALTH INSURANCE CLAIM FORM

APPROVED BY NATIONAL UNIFORM CLAIM COMMITTEE 08/05

CITY OF BUFFALO
65 NIAGARA SQ 1007 CITY HALL
BUFFALO NY 14202-3302

PICA

1. MEDICARE (Medicare #)	MEDICAID (Medicaid #)	TRICARE CHAMPUS (Sponsor's SSN)	CHAMPVA (Member ID#)	GROUP HEALTH PLAN (SSN or ID)	FECA BLK LUNG (SSN)	OTHER X (ID)	1a. INSURED'S I.D. NUMBER (For Program in Item 1) [redacted]
2. PATIENT'S NAME (Last Name, First Name, Middle Initial) [redacted]			3. PATIENT'S BIRTH DATE [redacted] SEX M X F				4. INSURED'S NAME (Last Name, First Name, Middle Initial) [redacted]
5. PATIENT'S ADDRESS (No., Street) [redacted]			6. PATIENT RELATIONSHIP TO INSURED Self X Spouse Child Other				7. INSURED'S ADDRESS (No., Street) [redacted]
CITY [redacted]		STATE	8. PATIENT STATUS Single Married Other				CITY [redacted] STATE NY
ZIP CODE [redacted]	TELEPHONE (Include Area Code) [redacted]		Employed Full-Time Student Part-Time Student				ZIP CODE [redacted] TELEPHONE (Include Area Code) (71 [redacted]
9. OTHER INSURED'S NAME (Last Name, First Name, Middle Initial)			10. IS PATIENT'S CONDITION RELATED TO:				11. INSURED'S POLICY GROUP OR FECA NUMBER
a. OTHER INSURED'S POLICY OR GROUP NUMBER			a. EMPLOYMENT? (Current or Previous) X YES NO				a. INSURED'S DATE OF BIRTH [redacted] SEX M X F
b. OTHER INSURED'S DATE OF BIRTH MM DD YY SEX M F			b. AUTO ACCIDENT? YES X NO PLACE (State)				b. EMPLOYER'S NAME OR SCHOOL NAME [redacted]
c. EMPLOYER'S NAME OR SCHOOL NAME			c. OTHER ACCIDENT? YES X NO				c. INSURANCE PLAN NAME OR PROGRAM NAME CITY OF BUFFALO
d. INSURANCE PLAN NAME OR PROGRAM NAME			10d. RESERVED FOR LOCAL USE				d. IS THERE ANOTHER HEALTH BENEFIT PLAN? YES X NO If yes, return to and complete item 9 a-d.

PATIENT AND INSURED INFORMATION

12. PATIENT'S OR AUTHORIZED PERSON'S SIGNATURE I authorize the release of any medical or other information necessary to process this claim. I also request payment of government benefits either to myself or to the party who accepts assignment below.
SIGNED SIGNATURE ON FILE DATE 10/23/06

13. INSURED'S OR AUTHORIZED PERSON'S SIGNATURE I authorize payment of medical benefits to the undersigned physician or supplier for services described below.
SIGNED SIGNATURE ON FILE

14. DATE OF CURRENT: [redacted] ILLNESS (First symptom) OR INJURY (Accident) OR PREGNANCY(LMP)

15. IF PATIENT HAS HAD SAME OR SIMILAR ILLNESS, GIVE FIRST DATE MM DD YY

16. DATES PATIENT UNABLE TO WORK IN CURRENT OCCUPATION MM DD YY FROM TO

17. [redacted] PROVIDER OR OTHER SOURCE THOMAS COWAN MD

17a.

17b. NPI

18. HOSPITALIZATION DATES RELATED TO CURRENT SERVICES MM DD YY FROM TO

19. RESERVED FOR LOCAL USE 05-22- Overst ankle, Neck

20. OUTSIDE LAB? YES X NO $ CHARGES

RECEIVED SEP 27 2007 COVENTRY

21. DIAGNOSIS OR NATURE OF ILLNESS OR INJURY (Relate Items 1, 2, 3 or 4 to Item 24E by Line)
1. 722 52
3. Back Shoulder
2.
4.

22. MEDICAID RESUBMISSION CODE ORIGINAL REF. NO.

23. PRIOR AUTHORIZATION NUMBER

24. A. DATE(S) OF SERVICE From MM DD YY	To MM DD YY	B. PLACE OF SERVICE	C. EMG	D. PROCEDURES, SERVICES, OR SUPPLIES (Explain Unusual Circumstances) CPT/HCPCS	MODIFIER	E. DIAGNOSIS POINTER	F. $ CHARGES	G. DAYS OR UNITS	H. EPSDT Family Plan	I. ID. QUAL.	J. RENDERING PROVIDER ID. #
1 06 20 07	06 20 07	11		97124		1	49.60	65 00 4		G2	114586436
										NPI	1578601589
2 06 25 07	06 25 07	11		97124		1	49.60	65 00 4		G2	114586436
										NPI	1578601589
3 06 27 07	06 27 07	11		97124		1	49.60	65 00 4		G2	114586436
										NPI	1578601589
4 07 02 07	07 02 07	11		97124		1	49.60	65 00 4		G2	114586436
										NPI	1578601589
5 07 09 07	07 09 07	11		97124		1	49.60	65 00 4		G2	114586436
										NPI	1578601589
6 07 11 07	07 11 07	11		97124		1	49.60	65 00 4		G2	114586436
										NPI	1578601589

PHYSICIAN OR SUPPLIER INFORMATION

25. FEDERAL TAX I.D. NUMBER	SSN EIN	26. PATIENT'S ACCOUNT NO.	27. ACCEPT ASSIGNMENT? (For govt. claims, see back)	28. TOTAL CHARGE	29. AMOUNT PAID	30. BALANCE DUE
114586436	X	GALTH000 90	X YES NO	$ 390 00	$ 297.60	$ 390 00

31. SIGNATURE OF PHYSICIAN OR SUPPLIER INCLUDING DEGREES OR CREDENTIALS (I certify that the statements on the reverse apply to this bill and are made a part thereof.)	32. SERVICE FACILITY LOCATION INFORMATION	33. BILLING PROVIDER INFO & PH #
MICHELLE MYKA LMT	MASSAGE THERAPY OF WNY	(716) 6045081
SIGNED 07/17/07 DATE	3435 HARLEM RD	MICHELLE MYKA LMT
	CHEEKTOWAGA NY 14225	3435 HARLEM RD #8
	a. b.	CHEEKTOWAGA NY 14225-2021
		a. 1578601589 b. G2 114586436

6419

NUCC Instruction Manual available at: www.nucc.org

APPROVED OMB-0938-0999 FORM CMS-1500 (08/05)

1017794H-2160

1500

HEALTH INSURANCE CLAIM FORM

APPROVED BY NATIONAL UNIFORM CLAIM COMMITTEE 08/05

CITY OF BUFFALO
65 NIAGARA SQ 1007 CITY HALL
BUFFALO NY 14202-3302

CARRIER

PICA

1. MEDICARE (Medicare #)	MEDICAID (Medicaid #)	TRICARE CHAMPUS (Sponsor's SSN)	CHAMPVA (Member ID#)	GROUP HEALTH PLAN (SSN or ID)	FECA BLK LUNG (SSN)	OTHER (ID)
						X

1a. INSURED'S I.D. NUMBER (For Program in Item 1): [redacted]

2. PATIENT'S NAME (Last Name, First Name, Middle Initial): [redacted]

3. PATIENT'S BIRTH DATE: 07 04 1972 SEX: M X F

4. INSURED'S NAME (Last Name, First Name, Middle Initial): [redacted]

5. PATIENT'S ADDRESS (No., Street): [redacted]

6. PATIENT RELATIONSHIP TO INSURED: Self X Spouse Child Other

7. INSURED'S ADDRESS (No., Street): [redacted]

CITY: [redacted] STATE: NY

8. PATIENT STATUS: Single Married Other

CITY: BUFFALO STATE: NY

ZIP CODE: [redacted] TELEPHONE (Include Area Code): (716) [redacted]

Employed Full-Time Student Part-Time Student

ZIP CODE: [redacted] TELEPHONE (Include Area Code): (716) [redacted]

9. OTHER INSURED'S NAME (Last Name, First Name, Middle Initial)

10. IS PATIENT'S CONDITION RELATED TO:

11. INSURED'S POLICY GROUP OR FECA NUMBER

a. OTHER INSURED'S POLICY OR GROUP NUMBER

a. EMPLOYMENT? (Current or Previous) X YES NO

a. INSURED'S DATE OF BIRTH [redacted] SEX M X F

b. OTHER INSURED'S DATE OF BIRTH MM DD YY SEX M F

b. AUTO ACCIDENT? YES X NO PLACE (State)

b. EMPLOYER'S NAME OR SCHOOL NAME [redacted]

c. EMPLOYER'S NAME OR SCHOOL NAME

c. OTHER ACCIDENT? YES X NO

c. INSURANCE PLAN NAME OR PROGRAM NAME [redacted]

d. INSURANCE PLAN NAME OR PROGRAM NAME

10d. RESERVED FOR LOCAL USE

d. IS THERE ANOTHER HEALTH BENEFIT PLAN? YES X NO If yes, return to and complete item 9 a-d.

12. PATIENT'S OR AUTHORIZED PERSON'S SIGNATURE. READ BACK OF FORM BEFORE COMPLETING & SIGNING THIS FORM. I authorize the release of any medical or other information necessary to process this claim. I also request payment of government benefits either to myself or to the party who accepts assignment below.

SIGNED SIGNATURE ON FILE DATE 10/23/06

13. INSURED'S OR AUTHORIZED PERSON'S SIGNATURE. I authorize payment of medical benefits to the undersigned physician or supplier for services described below.

SIGNED SIGNATURE ON FILE

14. DATE OF CURRENT: ILLNESS (First symptom) OR INJURY (Accident) OR PREGNANCY(LMP) MM DD YY: 07 20 2005

15. IF PATIENT HAS HAD SAME OR SIMILAR ILLNESS, GIVE FIRST DATE MM DD YY

16. DATES PATIENT UNABLE TO WORK IN CURRENT OCCUPATION MM DD YY FROM TO

17. NAME OF REFERRING PROVIDER OR OTHER SOURCE [redacted]

17a.

17b. NPI

18. HOSPITALIZATION DATES RELATED TO CURRENT SERVICES MM DD YY FROM TO

19. RESERVED FOR LOCAL USE

20. OUTSIDE LAB? YES X NO $ CHARGES

RECEIVED SEP 27 2007 COVENTRY

21. DIAGNOSIS OR NATURE OF ILLNESS OR INJURY (Relate Items 1, 2, 3 or 4 to Item 24E by Line)

1. I722.52
2.
3.
4.

22. MEDICAID RESUBMISSION CODE ORIGINAL REF. NO.

23. PRIOR AUTHORIZATION NUMBER

24. A. DATE(S) OF SERVICE From MM DD YY	To MM DD YY	B. PLACE OF SERVICE	C. EMG	D. PROCEDURES, SERVICES, OR SUPPLIES (Explain Unusual Circumstances) CPT/HCPCS	MODIFIER	E. DIAGNOSIS POINTER	F. $ CHARGES	G. DAYS OR UNITS	H. EPSDT Family Plan	I. ID. QUAL.	J. RENDERING PROVIDER ID. #
1 07 16 07	07 16 07	11		97124		1	65 00	4		G2	114586436
										NPI	1578601589
2										NPI	
3										NPI	
4										NPI	
5										NPI	
6										NPI	

PHYSICIAN OR SUPPLIER INFORMATION

PATIENT AND INSURED INFORMATION

25. FEDERAL TAX I.D. NUMBER	SSN EIN	26. PATIENT'S ACCOUNT NO.	27. ACCEPT ASSIGNMENT? (For govt. claims, see back)	28. TOTAL CHARGE	29. AMOUNT PAID	30. BALANCE DUE
114586436	X	GALTH000 90	X YES NO	$ 65 00	$	$ 65 00

31. SIGNATURE OF PHYSICIAN OR SUPPLIER INCLUDING DEGREES OR CREDENTIALS (I certify that the statements on the reverse apply to this bill and are made a part thereof.)

MICHELLE MYKA LMT

SIGNED 07/17/07 DATE

32. SERVICE FACILITY LOCATION INFORMATION

MASSAGE THERAPY OF WNY
3435 HARLEM RD
CHEEKTOWAGA NY 14225

a. b.

33. BILLING PROVIDER INFO & PH # (716) 6045081

MICHELLE MYKA LMT
3435 HARLEM RD
CHEEKTOWAGA NY 14225-2021

a. 1578601589 b. G2 114586436

NUCC Instruction Manual available at: www.nucc.org.

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