

INTEGRITY AGREEMENT
BETWEEN THE
OFFICE OF INSPECTOR GENERAL
OF THE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
AND
MARIETTA NEUROLOGY AND HEADACHE CENTER, P.C. (MNHC) AND
ALAN MALOON, M.D.

I. PREAMBLE

Marietta Neurology and Headache Center, P.C. (MNHC) (previously known as Marietta Neurological Associates, P.C.) and Alan Maloon, M.D. (Maloon) (collectively, Marietta), hereby enter into this Integrity Agreement (IA) with the Office of Inspector General (OIG) of the United States Department of Health and Human Services (HHS) to promote compliance with the statutes, regulations, program requirements, and written directives of Medicare, Medicaid, and all other Federal health care programs (as defined in 42 U.S.C. § 1320a-7b(f)) (Federal health care program requirements). This IA applies to MNHC and Maloon; any entity that MNHC and/or Maloon owns or in which MNHC and/or Maloon has a control interest, as defined in 42 U.S.C. § 1320a-3(a)(3), during the term of the this IA; and MNHC's and any such entity's Covered Persons as defined in Section II.C.

On July 23, 2007, Marietta entered into a Settlement Agreement with the United States, wherein Marietta agreed to pay the United States \$789,254 in exchange for a release from liability under the False Claims Act, and other civil and administrative authorities, for specified conduct detailed in Paragraph II.2 of the Settlement Agreement (hereinafter referred to as the "Covered Conduct"). In the Settlement Agreement, the United States alleged that it had certain administrative claims against Marietta for the Covered Conduct and OIG expressly reserved all rights to institute, direct, or to maintain any administrative action seeking exclusion against Marietta, and/or its current and former directors, employees, shareholders, and member physicians from Medicare, Medicaid, or other Federal health care programs (as defined in 42 U.S.C. § 1320a-7b(f) under 42 U.S.C. § 1320a-7(a) (mandatory exclusion), or 42 U.S.C. § 1320a-7(b) (permissive exclusion).

In consideration of the obligations of Marietta set forth in the Settlement Agreement and this IA, conditioned upon Marietta's full payment of the Settlement Amount under Paragraph III.6 of the Settlement Agreement, the OIG-HHS agrees to release and refrain from instituting, directing, or maintaining any administrative action

seeking exclusion from Medicare, Medicaid, and other Federal health care programs (as defined in 42 U.S.C. § 1320a-7b(f)) against Marietta and/or its current and former directors, employees, shareholders, and member physicians, under 42 U.S.C. § 1320a-7a (Civil Monetary Penalties Law) or 42 U.S.C. § 1320a-7(b)(7) (permissive exclusion for fraud, kickbacks, and other prohibited activities) for the Covered Conduct, except as reserved in Paragraph 9 of the Settlement Agreement, and as reserved in this Paragraph. The OIG-HHS expressly reserves all rights to comply with any statutory obligations to exclude Marietta and/or its current and former directors, employees, shareholders, and member physicians from Medicare, Medicaid, or other Federal health care programs under 42 U.S.C. § 1320a-7(a) (mandatory exclusion) based upon the Covered Conduct. Nothing in this Paragraph precludes the OIG-HHS from taking action against entities or persons, or for conduct and practices, for which claims have been reserved in Paragraph 9 of the Settlement Agreement.

II. TERM AND SCOPE OF THE IA

A. The date on which the final signatory of this IA executes this IA shall be known as the Effective Date. The period of compliance obligations assumed by Marietta under this IA shall be five years from the Effective Date of this IA. Each one-year period, beginning with the one-year period following the Effective Date, shall be referred to as a "Reporting Period."

B. Sections VII, IX, X, and XI shall expire no later than 120 days from OIG's receipt of: (1) Marietta's final Annual Report; or (2) any additional materials submitted by Marietta pursuant to OIG's request, whichever is later.

C. The scope of this IA shall be governed by the following definitions:

1. "Arrangements" shall mean every arrangement or transaction that:
 - a. involves, directly or indirectly, the offer, payment, solicitation, or receipt of anything of value; and is between Marietta and any actual or potential source of health care business or referrals to Marietta or any actual or potential recipient of health care business or referrals from Marietta. The term "source" shall mean any physician, contractor, vendor, or agent and the term "health care business or referrals" shall be read to include referring, recommending, arranging for, ordering, leasing, or purchasing of any good, facility, item, or service for which payment may be made in whole or in part by a Federal health care program.

2. "Covered Persons" includes:

- a. MNHC, Maloon, and all associates, partners, shareholders, owners, members, and employees of MNHC or Maloon; and
 - b. all contractors, agents, and other persons who provide patient care items or services or who perform billing or coding functions on behalf of Marietta.
3. "Relevant Covered Persons" includes Covered Persons involved in the delivery of patient care items or services and/or in the preparation or submission of claims for reimbursement from any Federal health care program.
4. "Arrangements Covered Persons" includes each Covered Person involved with the development, approval, management, or review of Marietta's Arrangements, as such term is defined in Section II.C.1.

III. INTEGRITY OBLIGATIONS

Marietta shall establish and maintain a Compliance Program that includes the following elements:

A. Compliance Contact.

Within 30 days after the Effective Date, Marietta shall designate a person to be responsible for compliance activities (Compliance Contact). Marietta shall maintain a Compliance Contact for the term of this IA. The Compliance Contact shall be responsible for: (1) developing and implementing policies, procedures, and practices designed to ensure compliance with the requirements set forth in this IA and with Federal health care program requirements; (2) monitoring Marietta's day-to-day compliance activities; (3) meeting all reporting obligations created under this IA; and (4) responding to questions and concerns from Covered Persons and the OIG regarding compliance with the IA.

Marietta shall report to OIG, in writing, any changes in the identity or job responsibilities of the Compliance Contact, or any actions or changes that would affect the Compliance Contact's ability to perform the duties necessary to meet the obligations in this IA within 15 days after such change. The name, address, phone number, and a description of any other job responsibilities performed by the Compliance Contact shall be included in the Implementation Report.

B. Posting of Notice.

Within the 90 days after the Effective Date, Marietta shall post in a prominent place accessible to all patients and Covered Persons a notice detailing their commitment to comply with all Federal health care program requirements in the conduct of their business.

This notice shall include the following information: (i) a means (e.g., telephone number or address) by which billing concerns and other issues may be reported anonymously; (ii) Marietta's commitment to maintain the confidentiality of the report; and (iii) notification that reporting concerns and issues will not result in retribution or retaliation by Marietta.

This notice shall also include the HHS OIG Fraud Hotline telephone number (1-800-HHS-TIPS) as a confidential means by which suspected fraud or abuse in the Federal health care programs may be reported. A copy of this notice shall be included in the Implementation Report.

C. Written Policies and Procedures.

Within 90 days after the Effective Date, Marietta shall develop, implement, and distribute written Policies and Procedures to all Covered Persons. In addition, Marietta shall make the promotion of, and adherence to, the written Policies and Procedures an element in evaluating the performance of all employees. The written Policies and Procedures shall, at a minimum, set forth:

1. Marietta's commitment to full compliance with all Federal health care program requirements, including their commitment to prepare and submit accurate claims consistent with such requirements;
2. the expectation that all Covered Persons shall be expected to comply with all Federal health care program requirements and with Marietta's own written Policies and Procedures as implemented pursuant to this Section III.C (including the requirements of this IA);
3. the responsibility and requirement that all Covered Persons report suspected violations of any Federal health care program requirements or of Marietta's own Policies and Procedures to the Compliance Contact and Marietta's commitment to maintain confidentiality and anonymity, as appropriate, and not to retaliate with respect to such disclosures;

4. the possible consequences to all Covered Persons of failure to comply with Federal health care program requirements, as well as with Marietta's written Policies and Procedures, and the failure to report such noncompliance;

5. Marietta's commitment to remain current with all Federal health care program requirements by obtaining and reviewing program memoranda, newsletters, and any other correspondence from the carrier related to Federal health care program requirements;

6. the proper procedures for the accurate preparation and submission of claims in accordance with Federal health care program requirements;

7. the proper documentation of services and billing information;

8. 42 U.S.C. § 1320a-7b(b) (Anti-Kickback Statute) and 42 U.S.C. § 1395nn (Stark Law), and the regulations and other guidance documents related to these statutes, and business or financial arrangements or contracts that generate unlawful Federal health care program business in violation of the Anti-Kickback Statute or the Stark Law; and

9. the requirements set forth in Section III.E (Compliance with the Anti-Kickback Statute and Stark Law), including but not limited to the Arrangements Database, the internal review and approval process, and the tracking of remuneration to and from sources of health care business or referrals.

Within 90 days after the Effective Date, each Covered Person shall certify in writing that he or she has received, read, understood, and shall abide by Marietta's written Policies and Procedures. New Covered Persons shall receive and review the written Policies and Procedures and shall complete the required certification within 30 days after becoming a Covered Person or within 90 days after the Effective Date, whichever is later.

At least annually (and more frequently if appropriate), Marietta shall assess and update, as necessary, the Policies and Procedures. Within 30 days after the effective date of any revisions, the relevant portions of any such revised Policies and Procedures shall be distributed to all Covered Persons. Appropriate and knowledgeable staff shall be available to explain the Policies and Procedures.

Copies of the written Policies and Procedures shall be included in the Implementation Report. Copies of any written Policies and Procedures that are subsequently revised shall be included in the next Annual Report along with a summary

of any change or amendment to each Policy and Procedure required by this Section and the reason for each change.

D. Training and Certification.

1. *General Training.* Within 90 days after the Effective Date, Marietta shall provide at least two hours of General Training to each Covered Person. This training, at a minimum, shall cover the following topics:

- a. the requirements of this IA;
- b. an overview of Marietta's compliance program; and
- c. the written Policies and Procedures developed pursuant to Section III.C, above.

New Covered Persons shall receive the General Training described above within 30 days after becoming a Covered Person or within 90 days after the Effective Date, whichever is later. After receiving the initial General Training, described above, each Covered Person shall receive at least one hour of General Training in each subsequent Reporting Period.

2. *Arrangements Training.* Within 90 days after the Effective Date, each Arrangements Covered Person shall receive at least two hours of Arrangements Training, in addition to the General Training required above. The Arrangements Training shall include a discussion of:

- a. Arrangements that potentially implicate the Anti-Kickback Statute or the Stark Law, as well as the regulations and other guidance documents related to these statutes;
- b. Marietta's policies, procedures, and other requirements relating to Arrangements, including but not limited to the Arrangements Database, the internal review and approval process, and the tracking of remuneration to and from sources of health care business or referrals required by Section III.E of the IA;
- c. the personal obligation of each individual involved in the development, approval, management, or review of Marietta's Arrangements to know the applicable legal requirements and the Marietta's policies and procedures;

- d. the legal sanctions under the Anti-Kickback Statute and the Stark Law; and
- e. examples of violations of the Anti-Kickback Statute and the Stark Law.

New Arrangements Covered Persons shall receive this training within 30 days after the beginning of their employment or becoming Arrangements Covered Persons, or within 90 days after the Effective Date, whichever is later. A Marietta employee who has completed the Arrangements Training shall review a new Arrangements Covered Person's work until such time as the new Arrangements Covered Person completes his or her Arrangements Training.

After receiving the initial Arrangements Training described in this Section, each Arrangements Covered Person shall receive at least one and a half hours of Arrangements Training in each subsequent Reporting Period.

3. *Specific Training.* Within 90 days after the Effective Date, each Relevant Covered Person shall receive at least two hours of Specific Training in addition to the General Training required above. The Specific Training shall be provided by an individual or entity other than Marietta or another Covered Person. Specific Training may be received from a variety of sources (e.g., CME classes, hospitals, associations, Medicare contractors). This specific training shall include a discussion of:

- a. the accurate coding and submission of claims for services rendered and/or items provided to Federal health care program beneficiaries;
- b. policies, procedures, and other requirements applicable to the documentation of medical records;
- c. the personal obligation of each individual involved in the coding and claims submission process to ensure that such claims are accurate;
- d. applicable reimbursement statutes, regulations, and program requirements and directives;
- e. the legal sanctions for the submission of improper claims or violations of the Federal health care program requirements; and

f. examples of proper and improper claims submission practices.

New Relevant Covered Persons shall receive this training within 30 days after the beginning of their employment or becoming a Relevant Covered Person, or within 90 days after the Effective Date, whichever is later. A Relevant Covered Person who has completed the Specific Training shall review a new Relevant Covered Person's work, to the extent that the work relates to the delivery of patient care items or services and/or the preparation or submission of claims for reimbursement from any Federal health care program, until such time as the new Relevant Covered Person completes his or her Specific Training.

After receiving the initial Specific Training, each Relevant Covered Person shall receive at least one and a half hours of Specific Training in each subsequent Reporting Period.

4. *Certification.* Each individual who is required to receive training shall certify in writing, or in electronic form if the training is computerized, that he or she has received the required training. The certification shall specify the type of training received and the date received. The Compliance Contact shall retain the certifications along with all training materials. The training materials shall be provided in the Implementation Report, and to the extent the training is revised, shall also be included in the Annual Reports. The certifications shall be made available to OIG, upon request.

5. *Qualifications of Trainer(s).* Persons providing the training shall be knowledgeable about the subject area.

6. *Update of Training.* Marietta shall review the training annually, and, where appropriate, update the training to reflect changes in Federal health care program requirements, any issues discovered during the Arrangements or Claims Review, and any other relevant information.

7. *Computer Based Training.* Marietta may provide the training required under this IA through appropriate computer-based training approaches. If Marietta chooses to provide computer-based training, they shall make available appropriately qualified and knowledgeable staff or trainers to answer questions or provide additional information to the individuals receiving such training.

E. Compliance with the Anti-Kickback Statute and Stark Law.

1. *Arrangements Procedures.* Within 90 days after the Effective Date, Marietta shall create procedures reasonably designed to ensure that each existing and new or renewed Arrangement does not violate the Anti-Kickback Statute and/or the Stark Law or the regulations, directives, and guidance related to these statutes (Arrangements Procedures). These procedures shall include the following:

- a. creating and maintaining a database of all existing and new or renewed Arrangements that shall contain the information specified in Appendix A (Arrangements Database);
- b. tracking remuneration to and from all parties to Arrangements;
- c. tracking service and activity logs to ensure that parties to the Arrangement are performing the services required under the applicable Arrangement(s) (if applicable);
- d. monitoring the use of leased space, medical supplies, medical devices, equipment, or other patient care items to ensure that such use is consistent with the terms of the applicable Arrangement(s) (if applicable);
- e. establishing and implementing a written review and approval process for all Arrangements, including but not limited to a legal review by counsel with expertise in the Anti-Kickback Statute and Stark Law and appropriate documentation of all internal controls, the purpose of which is to ensure that all new and existing or renewed Arrangements do not violate the Anti-Kickback Statute and Stark Law;
- f. requiring the Compliance Officer to review the Arrangements Database, internal review and approval process, and other Arrangements Procedures on at least a quarterly basis and to provide a report on the results of such review to the Compliance Committee; and
- g. implementing effective responses when suspected violations of the Anti-Kickback Statute and Stark Law are discovered, including disclosing Reportable Events and quantifying and repaying Overpayments pursuant to Section III.I (Reporting) when appropriate.

2. *New or Renewed Arrangements.* Prior to entering into new Arrangements or renewing existing Arrangements, in addition to complying with the Arrangements Procedures set forth above, Marietta shall comply with the following requirements (Arrangements Requirements):

- a. Ensure that each Arrangement is set forth in writing and signed by Marietta and the other parties to the Arrangement;
- b. Include in the written agreement a requirement that all individuals who meet the definition of Covered Persons shall comply with Marietta's Compliance Program, including the training related to the Anti-Kickback Statute and the Stark Law. Additionally, Marietta shall provide each party to the Arrangement with a copy of its Code of Conduct and Stark Law and Anti-Kickback Statute Policies and Procedures;
- c. Include in the written agreement a certification by the parties to the Arrangement that the parties shall not violate the Anti-Kickback Statute and the Stark Law with respect to the performance of the Arrangement.

3. *Records Retention and Access.* Marietta shall retain and make available to OIG, upon request, the Arrangements Database and all supporting documentation of the Arrangements subject to this Section and, to the extent available, all non-privileged communications related to the Arrangements and the actual performance of the duties under the Arrangements.

F. Review Procedures.

1. *General Description.*

- a. *Engagement of Independent Review Organization.* Within 90 days after the Effective Date, Marietta shall engage an entity (or entities), such as an accounting, auditing, or consulting firm (hereinafter "Independent Review Organization" or "IRO"), to perform reviews to assist Marietta in assessing and evaluating their billing and coding practices and certain other obligations pursuant to this IA and the Settlement Agreement. The applicable requirements relating to the IRO are outlined in Appendix B to this Agreement, which is incorporated by reference.

Each IRO engaged by Marietta shall have expertise in the billing, coding, reporting, and in the general requirements of the Federal health care program(s) from which Marietta seeks reimbursement. The IRO engaged by Marietta to conduct the Arrangements Review (as defined in Section III.F.2) shall have expertise in the Anti-Kickback Statute and the Stark Law. Each IRO shall assess, along with Marietta, whether it can perform the IRO review in a professionally independent and objective fashion, as appropriate to the nature of the engagement, taking into account any other business relationships or other engagements that may exist.

The IRO shall perform a review to assess whether Marietta is complying with the Arrangements Procedures and Arrangements Requirements required by Sections III.E.1 and III.E.2 of this IA (Arrangements Review). The IRO(s) shall also evaluate and analyze Marietta's coding, billing, and claims submission to the Federal health care programs and the reimbursement received (Claims Review). If Marietta or an entity in which Marietta has an ownership or control interest (as defined in 42 U.S.C. §1320a-3(a)(3)) submits cost reports, Marietta shall engage an IRO to analyze whether Marietta sought payment for certain unallowable costs (Unallowable Costs Review). (The IRO engaged by Marietta to conduct the Arrangements Review may, but does not have to be, the same IRO engaged to conduct the Claims and Unallowable Costs Reviews.)

b. *Frequency of Arrangements Review.* The Arrangements Review shall be performed annually and shall cover each of the Reporting Periods. The IRO(s) shall perform all components of each annual Arrangements Review.

c. *Frequency of Claims Review.* The Claims Review shall be performed annually and shall cover each of the Reporting Periods. The IRO(s) shall perform all components of each annual Claims Review.

d. *Frequency of Unallowable Costs Review.* If applicable, the IRO(s) shall perform the Unallowable Costs Review for the first Reporting Period. If not applicable, Marietta shall sign a certification, as required by Section III.F.4 below, stating that they

do not currently and have not submitted a cost report since this IA was executed.

e. *Retention of Records.* The IRO(s) and Marietta shall retain and make available to OIG, upon request, all work papers, supporting documentation, correspondence, and draft reports (those exchanged between the IRO(s) and Marietta) related to the reviews.

2. *Arrangements Review.* The IRO shall randomly select a sample of 10 Arrangements that were entered into or renewed during the Reporting Period. The IRO shall assess whether Marietta has implemented the Arrangements Procedures and, for each selected Arrangement, the IRO shall assess whether Marietta has complied with the Arrangements Procedures and Arrangements Requirements specifically with respect to that Arrangement. The IRO's assessment shall include, but is not limited to (a) verifying that the Arrangement is listed in the Arrangements Database; (b) verifying that the Arrangement was subject to the internal review and approval process (including both a legal and business review) and obtained the necessary approvals and that such review and approval is appropriately documented; (c) verifying that the remuneration related to the Arrangement is properly tracked; (d) verifying that the service and activity logs are properly completed and reviewed (if applicable); (e) verifying that leased space, medical supplies, medical devices, and equipment, and other patient care items are properly monitored (if applicable); (f) verifying that the Compliance Officer is reviewing the Arrangements Database, internal review and approval process, and other Arrangements Procedures on a quarterly basis and reporting the results of such review to the Compliance Committee; (g) verifying that effective responses are being implemented when violations of the Anti-Kickback Statute and Stark Law are discovered; and (h) verifying that the Marietta has met the requirements of Section III.E.2.

3. *Arrangements Review Report.* The IRO shall prepare a report based upon the Arrangements Review performed (Arrangements Review Report). The Arrangements Review Report shall include the IRO's findings with respect to (a) whether Marietta has generally implemented the Arrangements Procedures described in Section III.E.1; and (b) specific findings as to whether Marietta has complied with the Arrangements Procedures and Arrangements Requirements with respect to each of the randomly selected Arrangements reviewed by the IRO. In addition, the Arrangements Review Report shall include any observations, findings and recommendations on possible improvements to Marietta's policies, procedures, and systems in place to ensure that all Arrangements do not violate the Anti-Kickback Statute and Stark Law.

4. *Claims Review.* The Claims Review shall include a Discovery Sample and, if necessary, a Full Sample. The applicable definitions, procedures, and reporting requirements are outlined in Appendix C to this IA, which is incorporated by reference.

a. *Discovery Sample.* The IRO shall randomly select and review a sample of 50 Paid Claims submitted by or on behalf of Marietta (Discovery Sample).

The Paid Claims shall be reviewed based on the supporting documentation available at Marietta's office or under Marietta's control and applicable billing and coding regulations and guidance to determine whether the claim submitted was correctly coded, submitted, and reimbursed.

i. If the Error Rate (as defined in Appendix C) for the Discovery Sample is less than 5%, no additional sampling is required, nor is the Systems Review required. (Note: The guidelines listed above do not imply that this is an acceptable error rate. Accordingly, Marietta should, as appropriate, further analyze any errors identified in the Discovery Sample. Marietta recognizes that OIG or another HHS component, in its discretion, and as authorized by statute, regulation, or other appropriate authority, may also analyze or review Paid Claims included, or errors identified, in the Discovery Sample or any other segment of the universe.)

ii. If the Discovery Sample indicates that the Error Rate is 5% or greater, the IRO shall perform a Full Sample and a Systems Review, as described below.

b. *Full Sample.* If necessary, as determined by procedures set forth in Section III.E.2.a, the IRO shall select an additional sample of Paid Claims using commonly accepted sampling methods and in accordance with Appendix C. The Full Sample shall be designed to: (1) estimate the actual Overpayment in the population with a 90% confidence level and with a maximum relative precision of 25% of the point estimate; and (2) conform with the Centers for Medicare and Medicaid Services' statistical sampling for overpayment estimation guidelines. The Paid Claims selected for the Full Sample shall be reviewed based on supporting documentation available at Marietta's office or under Marietta's control and applicable billing

and coding regulations and guidance to determine whether the claim submitted was correctly coded, submitted, and reimbursed. For purposes of calculating the size of the Full Sample, the Discovery Sample may serve as the probe sample, if statistically appropriate. Additionally, Marietta may use the Items sampled as part of the Discovery Sample, and the corresponding findings for those 50 Items, as part of its Full Sample, if: (1) statistically appropriate and (2) Marietta selects the Full Sample Items using the seed number generated by the Discovery Sample. OIG, in its sole discretion, may refer the findings of the Full Sample (and any related workpapers) received from Marietta to the appropriate Federal health care program payor, including the Medicare contractor (e.g., carrier, fiscal intermediary, or DMERC), for appropriate follow-up by that payor.

c. *Systems Review.* If Marietta's Discovery Sample identifies an Error Rate of 5% or greater, Marietta's IRO shall also conduct a Systems Review. Specifically, for each claim in the Discovery Sample and Full Sample that resulted in an Overpayment, the IRO shall perform a "walk through" of the system(s) and process(es) that generated the claim to identify any problems or weaknesses that may have resulted in the identified Overpayments. The IRO shall provide its observations and recommendations on suggested improvements to the system(s) and the process(es) that generated the claim.

d. *Repayment of Identified Overpayments.* In accordance with Section III.I.1, Marietta shall repay within 30 days any Overpayment(s) identified in the Discovery Sample or the Full Sample (if applicable), regardless of the Error Rate, to the appropriate payor and in accordance with payor refund policies. Marietta shall make available to OIG documentation that reflects the refund of the Overpayment(s) to the payor.

5. *Claims Review Report.* The IRO shall prepare a report based upon the Claims Review performed (Claims Review Report). Information to be included in the Claims Review Report is described in Appendix C.

6. *Unallowable Costs Review.*

a. Unless Section III.F.6.b, below, applies, the IRO shall conduct a review of Marietta's compliance with the unallowable cost provisions of the Settlement Agreement. The IRO shall determine

whether Marietta has complied with their obligations not to charge to, or otherwise seek payment from, Federal or State payors for unallowable costs (as defined in the Settlement Agreement) and their obligation to identify to applicable Federal or State payors any unallowable costs included in payments previously sought from the United States, or any state Medicaid program. This unallowable costs analysis shall include, but not be limited to, payments sought in any cost reports, cost statements, information reports, or payment requests already submitted by Marietta or any affiliates. To the extent that such cost reports, cost statements, information reports, or payment requests, even if already settled, have been adjusted to account for the effect of the inclusion of the unallowable costs, the IRO shall determine if such adjustments were proper. In making this determination, the IRO may need to review cost reports and/or financial statements from the year in which the Settlement Agreement was executed, as well as from previous years.

b. If Marietta executes and submits to the OIG in the first Annual Report a certification that neither Marietta nor any entity in which Marietta has any ownership or control interest has ever submitted any cost report or other submission to a Federal health care program seeking reimbursement based on costs, then no Unallowable Costs Review will be required under this IA.

7. *Unallowable Costs Review Report.* If applicable, the IRO shall prepare a report based upon the Unallowable Costs Review performed. The Unallowable Costs Review Report shall include the IRO's findings and supporting rationale regarding the Unallowable Costs Review and whether Marietta has complied with their obligation not to charge to, or otherwise seek payment from, Federal or State payors for unallowable costs (as defined in the Settlement Agreement) and their obligation to identify to applicable Federal or State payors any unallowable costs included in payments previously sought from such payor.

8. *Validation Review.* In the event OIG has reason to believe that: (a) Marietta's Arrangements Review or Claims Review fails to conform to the requirements of this IA; or (b) the IRO's findings, Arrangements Review, or Claims Review results are inaccurate, OIG may, at its sole discretion, conduct its own review to determine whether the Arrangements Review or Claims Review complied with the requirements of the IA and/or the findings or Arrangements Review or Claims Review results are inaccurate (Validation Review). Marietta shall pay for the reasonable cost of any such review performed by OIG or any of its designated agents so long as it is initiated

within one year after Marietta's final submission (as described in Section II) is received by OIG.

Prior to initiating a Validation Review, OIG shall notify Marietta of its intent to do so and provide a written explanation of why OIG believes such a review is necessary. To resolve any concerns raised by OIG, Marietta may request a meeting with OIG to: (a) discuss the results of any Arrangements Review or Claims Review submissions or findings; (b) present any additional or relevant information to clarify the results of the Arrangements Review or Claims Review to correct the inaccuracy of the Arrangements Review or Claims Review; and/or (c) propose alternatives to the proposed Validation Review. Marietta agrees to provide any additional information requested by OIG under this Section in an expedited manner. OIG will attempt in good faith to resolve any Arrangements Review or Claims Review issues with Marietta prior to conducting a Validation Review. However, the final determination as to whether or not to proceed with a Validation Review shall be made at the sole discretion of OIG.

9. *Independence and Objectivity Certification.* The IRO(s) shall include in its report(s) to Marietta a certification or sworn affidavit that it has evaluated its professional independence and objectivity, as appropriate to the nature of the engagement, with regard to the Arrangements Review, Claims Review, and Unallowable Costs Review, and that it has concluded that it is, in fact, independent and objective.

G. Ineligible Persons.

1. *Definitions.* For purposes of this IA:

a. an "Ineligible Person" shall include an individual or entity who:

i. is currently excluded, debarred, suspended, or otherwise ineligible to participate in the Federal health care programs or in Federal procurement or nonprocurement programs; or

ii. has been convicted of a criminal offense that falls within the ambit of 42 U.S.C. § 1320a-7(a), but has not yet been excluded, debarred, suspended, or otherwise declared ineligible.

b. "Exclusion Lists" include:

i. the HHS/OIG List of Excluded Individuals/Entities (available through the Internet at <http://www.oig.hhs.gov>); and

ii. the General Services Administration's List of Parties Excluded from Federal Programs (available through the Internet at <http://www.epls.gov>)

c. "Screened Persons" include Marietta and all prospective and current all associates, partners, shareholders, owners, members, employees and agents of MNHC or Maloon.

2. *Screening Requirements.* Marietta shall ensure that all Screened Persons are not Ineligible Persons, by implementing the following screening requirements.

a. Marietta shall screen all Screened Persons against the Exclusion Lists prior to engaging their services and, as part of the hiring or contracting process, shall require Screened Persons to disclose whether they are Ineligible Persons.

b. Marietta shall screen all Screened Persons against the Exclusion Lists within 90 days after the Effective Date and on an annual basis thereafter.

c. Marietta shall implement a policy requiring all Screened Persons to immediately disclose any debarment, exclusion, suspension, or other event that makes that person an Ineligible Person.

Marietta shall maintain documentation demonstrating that: (1) they have checked the Exclusion Lists (e.g., print screens from search results) and determined that such individuals or entities are not Ineligible Persons; and (2) has required individuals and entities to disclose if they are an Ineligible Person (e.g., employment applications).

Nothing in this Section affects the responsibility of (or liability for) Marietta to refrain from billing Federal health care programs for items or services furnished, ordered, or prescribed by an Ineligible Person. Marietta understands that items or services furnished by excluded persons are not payable by Federal health care programs and that Marietta may be liable for overpayments and/or criminal, civil, and administrative sanctions for employing or contracting with an excluded person regardless of whether Marietta meets the requirements of Section III.G.

3. *Removal Requirement.* If Marietta has actual notice that a Screened Person has become an Ineligible Person, Marietta shall remove such Screened Person from responsibility for, or involvement with, Marietta's business operations related to the Federal health care programs and shall remove such Screened Person from any position for which the Screened Person's compensation or the items or services rendered, ordered, or prescribed by the Screened Person are paid in whole or part, directly or indirectly, by Federal health care programs or otherwise with Federal funds at least until such time as the Screened Person is reinstated into participation in the Federal health care programs.

4. *Pending Charges and Proposed Exclusions.* If Marietta has actual notice that a Screened Person is charged with a criminal offense that falls within the ambit of 42 U.S.C. §§ 1320a-7(a), 1320a-7(b)(1)-(3), or is proposed for exclusion during the Screened Person's employment or contract term, Marietta shall take all appropriate actions to ensure that the responsibilities of that Screened Person have not and shall not adversely affect the quality of care rendered to any beneficiary, patient, or resident, or the accuracy of any claims submitted to any Federal health care program.

H. Notification of Government Investigation or Legal Proceedings.

Within 30 days after discovery, Marietta shall notify OIG, in writing, of any ongoing investigation or legal proceeding known to Marietta conducted or brought by a governmental entity or its agents involving an allegation that Marietta has committed a crime or has engaged in fraudulent activities. This notification shall include a description of the allegation, the identity of the investigating or prosecuting agency, and the status of such investigation or legal proceeding. Marietta shall also provide written notice to OIG within 30 days after the resolution of the matter, and shall provide OIG with a description of the findings and/or results of the proceedings, if any.

I. Reporting.

1. *Overpayments.*

a. *Definition of Overpayments.* For purposes of this IA, an "Overpayment" shall mean the amount of money Marietta has received in excess of the amount due and payable under any Federal health care program requirements.

b. *Reporting of Overpayments.* If, at any time, Marietta identifies or learns of any Overpayment, Marietta shall notify the payor (e.g., Medicare fiscal intermediary or carrier) within 30 days after identification of the Overpayment and take remedial steps within 60

days after identification (or such additional time as may be agreed to by the payor) to correct the problem, including preventing the underlying problem and the Overpayment from recurring. Also, within 30 days after identification of the Overpayment, Marietta shall repay the Overpayment to the appropriate payor to the extent such Overpayment has been quantified. If not yet quantified within 30 days after identification, Marietta shall notify the payor at that time of its efforts to quantify the Overpayment amount and provide a schedule of when such work is expected to be completed. Notification and repayment to the payor shall be done in accordance with the payor's policies, and for Medicare contractors shall include the information contained on the Overpayment Refund Form, provided as Appendix D to this IA. Notwithstanding the above, notification and repayment of any Overpayment amount that routinely is reconciled or adjusted pursuant to policies and procedures established by the payor should be handled in accordance with such policies and procedures.

2. *Reportable Events.*

a. *Definition of Reportable Event.* For purposes of this IA, a "Reportable Event" means anything that involves:

- i. a substantial Overpayment;
- ii. a matter that a reasonable person would consider a probable violation of criminal, civil, or administrative laws applicable to any Federal health care program for which penalties or exclusion may be authorized; or
- iii. the filing of a bankruptcy petition by Marietta;

A Reportable Event may be the result of an isolated event or a series of occurrences.

b. *Reporting of Reportable Events.* If Marietta determines (after a reasonable opportunity to conduct an appropriate review or investigation of the allegations) through any means that there is a Reportable Event, Marietta shall notify OIG, in writing, within 30 days after making the determination that the Reportable Event exists. The report to OIG shall include the following information:

i. If the Reportable Event results in an Overpayment, the report to OIG shall be made at the same time as the notification to the payor required in Section III.I.1, and shall include all of the information on the Overpayment Refund Form, as well as:

(A) the payor's name, address, and contact person to whom the Overpayment was sent; and

(B) the date of the check and identification number (or electronic transaction number) by which the Overpayment was repaid/refunded;

ii. a complete description of the Reportable Event, including the relevant facts, persons involved, and legal and Federal health care program authorities implicated;

iii. a description of Marietta's actions taken to correct the Reportable Event; and

iv. any further steps Marietta plans to take to address the Reportable Event and prevent it from recurring.

v. If the Reportable Event involves the filing of a bankruptcy petition, the report to the OIG shall include documentation of the filing and a description of any Federal health care program authorities implicated.

J. Third Party Billing.

Future Contract with Third Party Biller. If, at any time during the term of this IA, Marietta contracts with a third party billing company to submit claims to the Federal health care programs, at least 30 days prior to executing the contract, Marietta shall submit a certification indicating whether they have an ownership or control interest (as defined in 42 U.S.C. § 1320a – 3(a)(3)) in the third party billing company and whether they are employed by or act as a consultant to the third party billing company.

Within 30 days after Marietta contracts with the third party billing company, Marietta shall obtain a certification from the third party billing company that the company: (i) is presently in compliance with all Federal health care program

requirements as they relate to the submission of claims to Federal health care programs; (ii) has a policy of not employing any person who is excluded, debarred, suspended, or otherwise ineligible to participate in Medicare or other Federal health care programs to perform any duties related directly or indirectly to the preparation or submission of claims to Federal health care programs; and (iii) provides the required training in accordance with Section III.D for those employees involved in the preparation and submission of claims to Federal health care programs.

If Marietta contracts with a new third party billing company during the term of this IA, Marietta shall, within 30 days of entering into such contract, obtain and send to OIG the certification described in this Section III.I.2.

IV. NEW BUSINESS UNITS OR LOCATIONS

In the event that, after the Effective Date, Marietta changes locations or sells, closes, purchases, or establishes a new business unit or location related to the furnishing of items or services that may be reimbursed by Federal health care programs, Marietta shall notify OIG of this fact as soon as possible, but no later than 30 days after the date of change of location, sale, closure, purchase, or establishment. This notification shall include the address of the new business unit or location, phone number, fax number, Medicare Provider number, provider identification number, and/or supplier number, and the name and address of the contractor that issued each number. Each new business unit or location and all Covered Persons at each new business unit or location shall be subject to the applicable requirements in this IA.

Prior to Marietta becoming an employee or contractor with another party related to the furnishing of items or services that may be reimbursed by Federal health care programs, Marietta shall notify that party of this IA. This notification shall include a copy of the IA, a statement indicating the remaining term of the IA, and a summary of Marietta's obligations under the IA. In addition, Marietta shall notify OIG of such relationship in their next Annual Report.

V. IMPLEMENTATION AND ANNUAL REPORTS

A. Implementation Report. Within 120 days after the Effective Date, Marietta shall submit a written report to OIG summarizing the status of its implementation of the requirements of this IA (Implementation Report). The Implementation Report shall, at a minimum, include:

1. the Compliance Contact's name, address, and phone number, a description of any other job responsibilities performed by the Compliance Contact, and the date the Compliance Contact was appointed;
2. a copy of the notice Marietta posted in the office as required by Section III.B, a description of where the notice is posted, and the date the notice was posted;
3. a copy of the written Policies and Procedures required by Section III.C and the date these Policies and Procedures were implemented and distributed;
4. a copy of all training materials used for the training session(s) required by Section III.D, a description of the training, including a summary of the topics covered, the length of each session, and a schedule of when the training session(s) were held;
5. a description of the Arrangements Database required by Section III.E.1.a;
6. a description of the tracking and monitoring procedures and other Arrangements Procedures required by Section III.E.1;
7. the following information regarding the IRO(s): (a) identity, address, and phone number; (b) a copy of the engagement letter; (c) a summary and description of any current and prior engagements between Marietta and the IRO; and (d) the proposed start and completion dates of the first annual Arrangements Review, Claims Review, and Unallowable Costs Review;
8. a certification from the IRO(s) regarding its professional independence and objectivity with respect to Marietta;
9. a description of the process by which Marietta fulfills the requirements of Section III.G regarding Ineligible Persons;
10. the name, title, and responsibilities of any person who is determined to be an Ineligible Person under Section III.G, and the actions taken in response to the screening and removal obligations set forth in Section III.G, and the actions taken to identify, quantify, and repay any overpayments to Federal health care programs relating to items or services furnished, ordered, or prescribed by an Ineligible Person;
11. a list of all of Marietta's locations (including locations and mailing addresses), the corresponding name under which each location is doing business, the corresponding phone numbers and fax numbers, each location's Medicare Provider

number(s), provider identification number(s), and/or supplier number(s), and the name and address of each Medicare contractor to which Marietta currently submits claims;

12. if Marietta became an employee or contractor with another party related to the furnishing of items or services that may be reimbursed by Federal health care programs, Marietta shall inform OIG of the name, location, relationship, and their responsibilities with respect Marietta's employment or contract;

13. a certification by the Compliance Contact that:

a. he or she has reviewed the IA in its entirety, understands the requirements described within, and maintains a copy for reference;

b. written Policies and Procedures required by Section III.C have been developed, are being implemented, and have been distributed to all Covered Persons; and that all Covered Persons have executed the written Policies and Procedures certification in accordance with the timeframe required by Section III.C;

c. all Covered Persons, Relevant Covered Persons, and Arrangements Covered Persons have completed the applicable training required by Section III.D; and that all Covered Persons, Relevant Covered Persons, and Arrangements Covered Persons have executed the applicable training certification(s) in accordance with the timeframe required by Section III.D;

d. all Screened Persons who were hired or engaged since the execution of the IA were screened against the Exclusion Lists and asked to disclose if they were excluded, debarred, suspended, or were otherwise considered an Ineligible Person, prior to entering into their relationship with Marietta, as required by Section III.G; and

e. all Screened Persons of Marietta were screened against the Exclusion Lists within 90 days after the Effective Date, as required by Section III.G and the date(s) of the screening.

14. a certification signed by Marietta certifying (a) to the best of their knowledge, except as otherwise described in the Implementation Report, Marietta is in compliance with all of the requirements of this IA and (b) Marietta has reviewed the Implementation Report and has made a reasonable inquiry regarding its content and believes that the information is accurate and truthful.

All certifications required to be submitted by Marietta with the Implementation Report shall be executed by both Maloon individually and by MNHC.

B. Annual Reports. Marietta shall submit to OIG Annual Reports with respect to the status of, and findings regarding, Marietta's compliance activities for each of the five Reporting Periods (Annual Report).

Each Annual Report shall, at a minimum, include:

1. any change in the name, address, phone number, or job responsibilities of the Compliance Contact;
2. any changes to the posted notice and the reason for such changes;
3. a copy of any new compliance-related Policies and Procedures;
4. a summary of any changes or amendments to the written Policies and Procedures required by Section III.C and the reason(s) for such changes (e.g., change in contractor policies);
5. a copy of all training materials used for the training session(s) required by Section III.D (to the extent they have not already been provided as part of the Implementation Report); a description of the training, including a summary of the topics covered; the length of each session; and a schedule of when the training session(s) was held;
6. a description of any changes to the Arrangements Database required by Section III.E.1.a;
7. a description of any changes to the internal review and approval process required by Section III.E.1.e;
8. a description of any changes to the tracking and monitoring procedures and other Arrangements Procedures required by Section III.E.1;
9. a complete copy of all reports prepared pursuant to Section III.F (and, if applicable for the first Annual Report, a copy of the certification described in Section III.F.6.b);

10. Marietta's response and corrective action plan(s) related to any issues raised by the reports prepared pursuant to Section III.F;

11. a summary and description of any current and prior engagements and agreements between Marietta and the IRO(s), if different from what was submitted as part of the Implementation Report;

12. a certification from the IRO(s) regarding its professional independence and objectivity with respect to Marietta;

13. any changes to the process by which Marietta fulfills the requirements of Section III.G regarding Ineligible Persons;

14. the name, title, and responsibilities of any person who is determined to be an Ineligible Person under Section III.G; the actions taken by Marietta in response to the screening and removal obligations set forth in Section III.G; and the actions taken to identify, quantify, and repay any overpayments to Federal health care programs relating to items or services furnished, ordered, or prescribed by an Ineligible Person;

15. a summary describing any ongoing investigation or legal proceeding required to have been reported pursuant to Section III.H. The summary shall include a description of the allegation, the identity of the investigating or prosecuting agency, and the status of such investigation or legal proceeding;

16. a summary of Reportable Events (as defined in Section III.I) identified during the Reporting Period and the status of any corrective and preventative action relating to all such Reportable Events;

17. a report of the aggregate Overpayments that have been returned to the Federal health care programs. Overpayment amounts shall be broken down into the following categories: Medicare, Medicaid, and other Federal health care programs;

18. a copy of the certification from the third party billing company required by Section III.J, if applicable;

19. a description of all changes to the most recently provided list of Marietta's locations (including addresses) as required by Section V.A.11; the corresponding name under which each location is doing business; the corresponding phone numbers and fax numbers; each location's Medicare Provider number(s), provider identification number(s), and/or supplier number(s); and the name and address of each Medicare contractor to which Marietta currently submits claims;

20. if Marietta became an employee or contractor with another party related to the furnishing of items or services that may be reimbursed by Federal health care programs, Marietta shall inform OIG of the name, location, relationship, and their responsibilities with respect to Marietta's employment or contract;

21. certification by the Compliance Contact that:

a. he or she has reviewed the IA in its entirety, understands the requirements described within, and maintains a copy for reference;

b. the written Policies and Procedures have been reviewed during the Reporting Period, as required by Section III.C, and that all Covered Persons have executed the written Policies and Procedures certification in accordance with the timeframe required by Section III.C;

c. all Covered Persons, Arrangements Covered Persons, and Relevant Covered Persons have completed the applicable training required by Section III.D and that all Covered Persons, Arrangements Covered Persons, and Relevant Covered Persons have executed the applicable training certification(s) in accordance with the timeframe required by Section III.D;

d. to the best of their knowledge, Marietta has fulfilled the requirements for New and Renewed Arrangements under Section III.E.2 of the IA;

e. to the best of his or her knowledge, Marietta has implemented procedures reasonably designed to ensure that all Arrangements do not violate the Anti-Kickback Statute and Stark Law, including the Arrangements Procedures required in Section III.E of the IA;

f. all Screened Persons have been screened against the Exclusion Lists and asked to disclose if they are excluded, debarred, suspended, or are otherwise considered an Ineligible Person, prior to entering into their relationship with Marietta, as required by Section III.G;

g. all Screened Persons were screened against the Exclusion Lists during the Reporting Period, in accordance with Section III.G;

h. Marietta has complied with its obligations under the Settlement Agreement: (i) not to resubmit to any Federal health care program payors any previously denied claims related to the Covered Conduct addressed in the Settlement Agreement, and not to appeal any such denials of claims; (ii) not to charge to or otherwise seek payment from Federal or State payors for unallowable costs (as defined in the Settlement Agreement); and (iii) to identify and adjust any past charges or claims for unallowable costs. (This certification applies only to the Reporting Period during which an Unallowable Costs Report Review was conducted, if any.)

22. a certification signed by Marietta certifying (a) to the best of their knowledge, except as otherwise described in the Annual Report, Marietta is in compliance with all of the requirements of this IA and (b) Marietta has reviewed the Annual Report and has made a reasonable inquiry regarding its content and believes that the information is accurate and truthful.

All certifications required to be submitted by Marietta with an Annual Report shall be executed by both Maloon individually and by MNHC.

The first Annual Report shall be received by OIG no later than 60 days after the end of the first Reporting Period. Subsequent Annual Reports shall be received by OIG no later than the anniversary date of the due date of the first Annual Report.

C. Designation of Information. Marietta shall clearly identify any portions of its submissions that they believe are trade secrets, or information that is commercial or financial and privileged or confidential, and therefore potentially exempt from disclosure under the Freedom of Information Act (FOIA), 5 U.S.C. § 552. Marietta shall refrain from identifying any information as exempt from disclosure if that information does not meet the criteria for exemption from disclosure under FOIA.

VI. NOTIFICATIONS AND SUBMISSION OF REPORTS

Unless otherwise stated in writing after the Effective Date, all notifications and reports required under this IA shall be submitted to the following entities:

OIG:

Administrative and Civil Remedies Branch
Office of Counsel to the Inspector General
Office of Inspector General
U.S. Department of Health and Human Services

Cohen Building, Room 5527
330 Independence Avenue, SW
Washington, DC 20201
Telephone: 202.619.2078
Facsimile: 202.205.0604

Marietta:

Jane E. Pruitt
Marietta Neurology and Headache Center, P.C.
780 Canton Road – Suite 400
Marietta, GA 30060
Telephone: 770.422.3602
Fax: 770.421.6129

Unless otherwise specified, all notifications and reports required by this IA shall be made by certified mail, overnight mail, hand delivery, or other means, provided that there is proof that such notification was received. For purposes of this requirement, internal facsimile confirmation sheets do not constitute proof of receipt.

VII. OIG INSPECTION, AUDIT, AND REVIEW RIGHTS

In addition to any other rights OIG may have by statute, regulation, or contract, OIG or its duly authorized representative(s) may examine or request copies of Marietta's books, records, and other documents and supporting materials and/or conduct on-site reviews of any of Marietta's locations for the purpose of verifying and evaluating: (a) Marietta's compliance with the terms of this IA; and (b) Marietta's compliance with the requirements of the Federal health care programs in which they participate. The documentation described above shall be made available by Marietta to OIG or its duly authorized representative(s) at all reasonable times for inspection, audit, or reproduction. Furthermore, for purposes of this provision, OIG or its duly authorized representative(s) may interview any of Marietta's employees, contractors, or agents who consent to be interviewed at the individual's place of business during normal business hours or at such other place and time as may be mutually agreed upon between the individual and OIG. Marietta shall assist OIG or its duly authorized representative(s) in contacting and arranging interviews with such individuals upon OIG's request. Marietta's employees may elect to be interviewed with or without a representative of Marietta present.

VIII. DOCUMENT AND RECORD RETENTION

Marietta shall maintain for inspection all documents and records relating to reimbursement from the Federal health care programs, or to compliance with this IA, for six years (or longer if otherwise required by law) from the Effective Date.

IX. DISCLOSURES

Consistent with HHS's FOIA procedures, set forth in 45 C.F.R. Part 5, OIG shall make a reasonable effort to notify Marietta prior to any release by OIG of information submitted by Marietta pursuant to its obligations under this IA and identified upon submission by Marietta as trade secrets, or information that is commercial or financial and privileged or confidential, under the FOIA rules. With respect to such releases, Marietta shall have the rights set forth at 45 C.F.R. § 5.65(d).

X. BREACH AND DEFAULT PROVISIONS

Marietta is expected to fully and timely comply with all of its IA obligations.

A. Stipulated Penalties for Failure to Comply with Certain Obligations. As a contractual remedy, Marietta and OIG hereby agree that failure to comply with certain obligations set forth in this IA (unless a timely written request for an extension has been submitted and approved in accordance with Section B below) may lead to the imposition of the following monetary penalties (hereinafter referred to as "Stipulated Penalties") in accordance with the following provisions.

1. A Stipulated Penalty of \$750 (which shall begin to accrue on the day after the date the obligation became due) for each day Marietta fails to:

- a. designate a Compliance Contact in accordance with the requirements of Section III.A;
- b. establish and/or post a notice in accordance with the requirements of Section III.B;
- c. establish, implement, maintain, distribute, and/or update the written Policies and Procedures in accordance with the requirements of Section III.C;

- d. establish and implement a training program in accordance with the requirements of Section III.D.
- e. establish and implement the Arrangements Procedures and/or Arrangements Requirements described in Sections III.E.1 and III.D.2;
- f. obtain a certification from the third party biller, send the third party biller certification to OIG in accordance with the requirements of Section III.J, or notify OIG within 30 days prior to Marietta obtaining an ownership or control interest (as defined in 42 U.S.C. § 1320a-3(a)(3)) in, or becoming employed by, or becoming a consultant to, any third party billing company;
- g. engage an IRO in accordance with the requirements of Section III.F.1.a and Appendix B;
- h. submit the IRO's annual Claims Review Report, Arrangements Review Report, and Unallowable Costs Report in accordance with the requirements of Section III.F and Appendices A and C;
- i. obtain and/or maintain the following documentation: Policies and Procedures certifications in accordance with the requirements of Section III.C, training certification(s) in accordance with the requirements of Section III.D, and/or documentation of screening and disclosure requirements in accordance with the requirements of Section III.G.2.
- j. screen Screened Persons in accordance with the requirements of Section III.G; or require Screened Persons to disclose if they are debarred, excluded, suspended or are otherwise considered an Ineligible Person in accordance with the requirements of Section III.G; or
- k. notify OIG of a Government investigation or legal proceeding, in accordance with the requirements of Section III.H.

2. A Stipulated Penalty of \$1,000 (which shall begin to accrue on the day after the date the obligation became due) for each day Marietta fails to submit the Implementation Report or the Annual Reports to OIG in accordance with the requirements of Section V by the deadlines for submission.

3. A Stipulated Penalty of \$750 for each day Marietta fails to grant access as required in Section VII. (This Stipulated Penalty shall begin to accrue on the date Marietta fails to grant access.)

4. A Stipulated Penalty of \$5,000 for each false certification submitted by or on behalf of Marietta as part of its Implementation Report, Annual Reports, additional documentation to a report (as requested by OIG), or as otherwise required by this IA.

5. A Stipulated Penalty of \$750 for each day Marietta fails to comply fully and adequately with any obligation of this IA. OIG shall provide notice to Marietta stating the specific grounds for its determination that Marietta has failed to comply fully and adequately with the IA obligation(s) at issue and steps the Marietta shall take to comply with the IA. (This Stipulated Penalty shall begin to accrue 10 days after the date Marietta receives this notice from OIG of the failure to comply.) A Stipulated Penalty as described in this Subsection shall not be demanded for any violation for which OIG has sought a Stipulated Penalty under Subsections 1-4 of this Section.

B. Timely Written Requests for Extensions. Marietta may, in advance of the due date, submit a timely written request for an extension of time to perform any act or file any notification or Report required by this IA. Notwithstanding any other provision in this Section, if OIG grants the timely written request with respect to an act, notification, or Report, Stipulated Penalties for failure to perform the act or file the notification or Report shall not begin to accrue until one day after Marietta fails to meet the revised deadline set by OIG. Notwithstanding any other provision in this Section, if OIG denies such a timely written request, Stipulated Penalties for failure to perform the act or file the notification or Report shall not begin to accrue until three business days after Marietta receives OIG's written denial of such request or the original due date, whichever is later. A "timely written request" is defined as a request in writing received by OIG at least five business days prior to the date by which any act is due to be performed or any notification or report is due to be filed.

C. Payment of Stipulated Penalties.

1. *Demand Letter.* Upon a finding that Marietta has failed to comply with any of the obligations described in Section X.A and after determining that Stipulated Penalties are appropriate, OIG shall notify Marietta of: (a) Marietta's failure to comply; and (b) OIG's intent to exercise its contractual right to demand payment of the Stipulated Penalties (this notification is referred to as the "Demand Letter").

2. *Response to Demand Letter.* Within 10 days of the receipt of the Demand Letter, Marietta shall either: (a) cure the breach to OIG's satisfaction and pay the applicable Stipulated Penalties; or (b) send in writing to OIG a request for a hearing before an HHS administrative law judge (ALJ) to dispute OIG's determination of noncompliance, pursuant to the agreed upon provisions set forth below in Section X.E. In the event Marietta elects to request an ALJ hearing, the Stipulated Penalties shall continue to accrue until Marietta cures, to OIG's satisfaction, the alleged breach in dispute. Failure to respond to the Demand Letter in one of these two manners within the allowed time period shall be considered a material breach of this IA and shall be grounds for exclusion under Section X.D.

3. *Form of Payment.* Payment of the Stipulated Penalties shall be made by certified or cashier's check, payable to: "Secretary of the Department of Health and Human Services," and submitted to OIG at the address set forth in Section VI.

4. *Independence from Material Breach Determination.* Except as set forth in Section X.D.1.c, these provisions for payment of Stipulated Penalties shall not affect or otherwise set a standard for OIG's decision that Marietta has materially breached this IA, which decision shall be made at OIG's discretion and shall be governed by the provisions in Section X.D, below.

D. Exclusion for Material Breach of this IA.

1. *Definition of Material Breach.* A material breach of this IA means:

- a. a failure by Marietta to report a Reportable Event, take corrective action and make the appropriate refunds, as required in Section III.I;
- b. a repeated or flagrant violation of the obligations under this IA, including, but not limited to, the obligations addressed in Section X.A;
- c. a failure to respond to a Demand Letter concerning the payment of Stipulated Penalties in accordance with Section X.C; or
- d. a failure to engage and use an IRO in accordance with Section III.F.

2. *Notice of Material Breach and Intent to Exclude.* The parties agree that a material breach of this IA by Marietta constitutes an independent basis for Marietta's exclusion from participation in the Federal health care programs. Upon a determination

by OIG that Marietta has materially breached this IA and that exclusion is the appropriate remedy, OIG shall notify Marietta of: (a) Marietta's material breach; and (b) OIG's intent to exercise its contractual right to impose exclusion (this notification is hereinafter referred to as the "Notice of Material Breach and Intent to Exclude").

3. *Opportunity to Cure.* Marietta shall have 30 days from the date of receipt of the Notice of Material Breach and Intent to Exclude to demonstrate to OIG's satisfaction that:

- a. Marietta is in compliance with the obligations of the IA cited by OIG as being the basis for the material breach;
- b. the alleged material breach has been cured; or
- c. the alleged material breach cannot be cured within the 30-day period, but that: (i) Marietta has begun to take action to cure the material breach; (ii) Marietta is pursuing such action with due diligence; and (iii) Marietta has provided to OIG a reasonable timetable for curing the material breach.

4. *Exclusion Letter.* If, at the conclusion of the 30-day period, Marietta fails to satisfy the requirements of Section X.D.3, OIG may exclude Marietta from participation in the Federal health care programs. OIG shall notify Marietta in writing of its determination to exclude Marietta (this letter shall be referred to hereinafter as the "Exclusion Letter"). Subject to the Dispute Resolution provisions in Section X.E, below, the exclusion shall go into effect 30 days after the date of Marietta's receipt of the Exclusion Letter. The exclusion shall have national effect and shall also apply to all other Federal procurement and nonprocurement programs. Reinstatement to program participation is not automatic. At the end of the period of exclusion, Marietta may apply for reinstatement, by submitting a written request for reinstatement in accordance with the provisions at 42 C.F.R. §§ 1001.3001-.3004.

E. Dispute Resolution.

1. *Review Rights.* Upon OIG's delivery to Marietta of its Demand Letter or of its Exclusion Letter, and as an agreed-upon contractual remedy for the resolution of disputes arising under this IA, Marietta shall be afforded certain review rights comparable to the ones that are provided in 42 U.S.C. § 1320a-7(f) and 42 C.F.R. Part 1005 as if they applied to the Stipulated Penalties or exclusion sought pursuant to this IA. Specifically, OIG's determination to demand payment of Stipulated Penalties or to seek exclusion shall be subject to review by an HHS ALJ and, in the event of an appeal, the HHS

Departmental Appeals Board (DAB), in a manner consistent with the provisions in 42 C.F.R. § 1005.2-1005.21. Notwithstanding the language in 42 C.F.R. § 1005.2(c), the request for a hearing involving Stipulated Penalties shall be made within 10 days after the receipt of the Demand Letter and the request for a hearing involving exclusion shall be made within 25 days after receipt of the Exclusion Letter.

2. *Stipulated Penalties Review.* Notwithstanding any provision of Title 42 of the United States Code or Chapter 42 of the Code of Federal Regulations, the only issues in a proceeding for Stipulated Penalties under this IA shall be: (a) whether Marietta was in full and timely compliance with the obligations of this IA for which OIG demands payment; and (b) the period of noncompliance. Marietta shall have the burden of proving its full and timely compliance and the steps taken to cure the noncompliance, if any. OIG shall not have the right to appeal to the DAB an adverse ALJ decision related to Stipulated Penalties. If the ALJ agrees with OIG with regard to a finding of a breach of this IA and orders Marietta to pay Stipulated Penalties, such Stipulated Penalties shall become due and payable 20 days after the ALJ issues such a decision unless Marietta requests review of the ALJ decision by the DAB. If the ALJ decision is properly appealed to the DAB and the DAB upholds the determination of OIG, the Stipulated Penalties shall become due and payable 20 days after the DAB issues its decision.

3. *Exclusion Review.* Notwithstanding any provision of Title 42 of the United States Code or Chapter 42 of the Code of Federal Regulations, the only issues in a proceeding for exclusion based on a material breach of this IA shall be:

- a. whether Marietta was in material breach of this IA;
- b. whether such breach was continuing on the date of the Exclusion Letter; and
- c. whether the alleged material breach could not have been cured within the 30 day period, but that: (i) Marietta had begun to take action to cure the material breach within that period; (ii) Marietta has pursued and is pursuing such action with due diligence; and (iii) Marietta provided to OIG within that period a reasonable timetable for curing the material breach and Marietta has followed the timetable.

For purposes of the exclusion herein, exclusion shall take effect only after an ALJ decision favorable to OIG, or, if the ALJ rules for Marietta, only after a DAB decision in favor of OIG. Marietta's election of its contractual right to appeal to the DAB shall not abrogate OIG's authority to exclude Marietta upon the issuance of an ALJ's

decision in favor of OIG. If the ALJ sustains the determination of OIG and determines that exclusion is authorized, such exclusion shall take effect 20 days after the ALJ issues such a decision, notwithstanding that Marietta may request review of the ALJ decision by the DAB. If the DAB finds in favor of OIG after an ALJ decision adverse to OIG, the exclusion shall take effect 20 days after the DAB decision. Marietta shall waive [his, her or its] right to any notice of such an exclusion if a decision upholding the exclusion is rendered by the ALJ or DAB. If the DAB finds in favor of Marietta, Marietta shall be reinstated effective the date of the original exclusion.

4. *Finality of Decision.* The review by an ALJ or DAB provided for above shall not be considered to be an appeal right arising under any statutes or regulations. Consequently, the parties to this IA agree that the DAB's decision (or the ALJ's decision if not appealed) shall be considered final for all purposes under this IA.

XI. EFFECTIVE AND BINDING AGREEMENT

Consistent with the provisions in the Settlement Agreement pursuant to which this IA is entered, Marietta and OIG agree as follows:

- A. This IA shall be binding on the successors, assigns, and transferees of Marietta;
- B. This IA shall become final and binding on the date the final signature is obtained on the IA;
- C. Any modifications to this IA shall be made with the prior written consent of the parties to this IA;
- D. OIG may agree to a suspension of Marietta's obligations under this IA in the event of Marietta's cessation of participation in Federal health care programs. If Marietta ceases to participate in Federal health care programs and is relieved of their IA obligations by OIG, Marietta shall notify OIG 30 days in advance of Marietta's intent to reapply as a participating provider or supplier with any Federal health care program. Upon receipt of such notification, OIG shall evaluate whether the IA shall be reactivated or modified.
- E. All requirements and remedies set forth in this IA are in addition to, and do not effect, (1) Marietta's responsibility to follow all applicable Federal health care program requirements or (2) the Government's right to impose appropriate remedies for failure to follow applicable program requirements.

F. The undersigned Marietta signatories represent and warrant that they are authorized to execute this IA. The undersigned OIG signatory represents that he is signing this IA in his official capacity and that he is authorized to execute this IA.

G. This IA may be executed in counterparts, each of which constitutes an original and all of which constitute one and the same IA. Facsimiles of signatures shall constitute acceptable, binding signatures for purposes of this IA.

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MNHC

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11-12-07
Date

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Date

BRUCE H. MORRIS, ESQ.
Counsel for Alan Maloon, M.D.

11-12-07
Date

**ON BEHALF OF THE OFFICE OF INSPECTOR GENERAL OF
THE DEPARTMENT OF HEALTH AND HUMAN SERVICES**

GREGORY E. DEMSKE
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
U. S. Department of Health and Human Services

12/28/07
Date

APPENDIX A

ARRANGEMENTS DATABASE

Marietta shall create and maintain an Arrangements Database to track all new and existing Arrangements in order to ensure that each Arrangement does not violate the Anti-Kickback Statute and Stark Law. The Arrangements Database shall contain certain information to assist Marietta in evaluating whether each Arrangement violates the Anti-Kickback Statute and Stark Law, including but not limited to the following:

1. Each party involved in the Arrangement;
2. The type of Arrangement (e.g., physician employment contract, medical directorship, lease agreement);
3. The term of the Arrangement, including the effective and expiration dates and any automatic renewal provisions;
4. The amount of compensation to be paid pursuant to the Arrangement and the means by which compensation is paid;
5. The methodology for determining the compensation under the Arrangements, including the methodology used to determine the fair market value of such compensation;
6. Whether the amount of compensation to be paid pursuant to the Arrangement is determined based on the volume or value of referrals between the parties;
7. Whether each party has fulfilled the requirements of Section III.E.2 of the IA; and
8. Whether the Arrangement satisfies the requirements of an Anti-Kickback Statute safe harbor and/or a Stark Law exception or safe harbor, as applicable.

APPENDIX B

INDEPENDENT REVIEW ORGANIZATION

This Appendix contains the requirements relating to the Independent Review Organization (IRO) required by Section III.F of the IA.

A. IRO Engagement.

Marietta shall engage an IRO that possesses the qualifications set forth in Paragraph B, below, to perform the responsibilities in Paragraph C, below. Marietta may, if it chooses, engage one IRO to conduct the Claims Review and Unallowable Costs Review, and a separate IRO to conduct the Arrangements Review. The IRO(s) shall conduct the reviews in a professionally independent and objective fashion, as set forth in Paragraph D. Within 30 days after OIG receives written notice of the identity of the selected IRO(s), OIG will notify Marietta if the IRO is unacceptable. Absent notification from OIG that the IRO(s) is unacceptable, Marietta may continue to engage the IRO(s).

If Marietta engages a new IRO during the term of the IA, this IRO shall also meet the requirements of this Appendix. If a new IRO is engaged, Marietta shall submit the information identified in Section V.A.7 to OIG within 30 days of engagement of the IRO. Within 30 days after OIG receives written notice of the identity of the selected IRO, OIG will notify Marietta if the IRO is unacceptable. Absent notification from OIG that the IRO is unacceptable, Marietta may continue to engage the IRO.

B. IRO Qualifications.

1. The IRO conducting the Claims Review and Unallowable Cost Review shall:

a. assign individuals to conduct the Claims Review and Unallowable Cost Review engagement who have expertise in the billing, coding, reporting, and other requirements of physician billing and in the general requirements of the Federal health care program(s) from which Marietta seeks reimbursement;

b. assign individuals to design and select the Claims Review sample who are knowledgeable about the appropriate statistical sampling techniques;

c. assign individuals to conduct the coding review portions of the Claims Review who have a nationally recognized coding certification (e.g., CCA, CCS, CCS-P, CPC, RRA, etc.) and who have maintained this certification (e.g., completed applicable continuing education requirements); and

d. have sufficient staff and resources to conduct the reviews required by the IA on a timely basis.

2. The IRO conducting the Arrangements Review shall:

a. assign individuals to conduct the Arrangements Review engagement who have expertise the Anti-Kickback Statute and the Stark Law and in the general requirements of the Federal health care program(s) from which Marietta seeks reimbursement;

b. assign individuals to design and select the Arrangements Review sample who are knowledgeable about the appropriate statistical sampling techniques;

c. have sufficient staff and resources to conduct the reviews required by the IA on a timely basis.

C. IRO Responsibilities.

The IRO(s) shall:

1. perform each Claim Review, Arrangements Review, and Unallowable Costs Review in accordance with the specific requirements of the IA;

2. follow all applicable Medicare rules and reimbursement guidelines in making assessments in the Claims Review, Arrangements Review, and Unallowable Costs Review;

3. if in doubt of the application of a particular Medicare policy or regulation, request clarification from the appropriate authority (e.g., fiscal intermediary or carrier);

4. respond to all OIG inquires in a prompt, objective, and factual manner; and

5. prepare timely, clear, well-written reports that include all the information required by Appendix C.

D. IRO Independence and Objectivity.

The IRO(s) must perform the Claims Review, Arrangements Review, and Unallowable Costs Review in a professionally independent and objective fashion, as appropriate to the nature of the engagement, taking into account any other business relationships or engagements that may exist between the IRO(s) and Marietta.

E. IRO Removal/Termination.

1. *Provider.* If Marietta terminates an IRO during the course of the engagement, Marietta must submit a notice explaining its reasons to OIG no later than 30 days after termination. Marietta must engage a new IRO in accordance with Paragraph A of this Appendix.

2. *OIG Removal of IRO.* In the event OIG has reason to believe that the IRO does not possess the qualifications described in Paragraph B, is not independent and/or objective as set forth in Paragraph D, or has failed to carry out its responsibilities as described in Paragraph C, OIG may, at its sole discretion, require Marietta to engage a new IRO in accordance with Paragraph A of this Appendix.

Prior to requiring Marietta to engage a new IRO, OIG shall notify Marietta of its intent to do so and provide a written explanation of why OIG believes such a step is necessary. To resolve any concerns raised by OIG, Marietta may request a meeting with OIG to discuss any aspect of the IRO's qualifications, independence or performance of its responsibilities and to present additional information regarding these matters. Marietta shall provide any additional information as may be requested by OIG under this Paragraph in an expedited manner. OIG will attempt in good faith to resolve any differences regarding the IRO with Marietta prior to requiring Marietta to terminate the IRO. However, the final determination as to whether or not to require Marietta to engage a new IRO shall be made at the sole discretion of OIG.

APPENDIX C

CLAIMS REVIEW

A. Claims Review.

1. *Definitions.* For the purposes of the Claims Review, the following definitions shall be used:

a. Overpayment: The amount of money Marietta has received in excess of the amount due and payable under any Federal health care program requirements.

b. Item: Any discrete unit that can be sampled (e.g., code, line item, beneficiary, patient encounter, etc.).

c. Paid Claim: A code or line item submitted by Marietta and for which Marietta has received reimbursement from a Federal health care program.

d. Population: For the first Reporting Period, the Population shall be defined as all Items for which a code or line item has been submitted by or on behalf of Marietta and for which Marietta has received reimbursement from a Federal health care program (i.e., Paid Claim) during the 12-month period covered by the first Claims Review.

For the remaining Reporting Periods, the Population shall be defined as all Items for which Marietta has received reimbursement from a Federal health care program (i.e., Paid Claim) during the 12-month period covered by the Claims Review.

To be included in the Population, an Item must have resulted in at least one Paid Claim.

e. Error Rate: The Error Rate shall be the percentage of net Overpayments identified in the sample. The net Overpayments shall be calculated by subtracting all underpayments identified in the sample from all gross Overpayments identified in the sample. (Note: Any potential cost settlements or other supplemental payments should not be included in the net Overpayment calculation. Rather, only underpayments identified as part of the Discovery Sample shall be included as part of the net Overpayment calculation.)

The Error Rate is calculated by dividing the net Overpayment identified in the sample by the total dollar amount associated with the Items in the sample.

2. *Other Requirements.*

a. Paid Claims without Supporting Documentation. For the purpose of appraising Items included in the Claims Review, any Paid Claim for which Marietta cannot produce documentation sufficient to support the Paid Claim shall be considered an error and the total reimbursement received by Marietta for such Paid Claim shall be deemed an Overpayment. Replacement sampling for Paid Claims with missing documentation is not permitted.

b. Replacement Sampling. Considering the Population shall consist only of Paid Claims and that Items with missing documentation cannot be replaced, there is no need to utilize alternate or replacement sampling units.

c. Use of First Samples Drawn. For the purposes of all samples (Discovery Sample(s) and Full Sample(s)) discussed in this Appendix, the Paid Claims associated with the Items selected in each first sample (or first sample for each strata, if applicable) shall be used (*i.e.*, it is not permissible to generate more than one list of random samples and then select one for use with the Discovery Sample or Full Sample).

B. Claims Review Report. The following information shall be included in the Claims Review Report for each Discovery Sample and Full Sample (if applicable).

1. *Claims Review Methodology.*

a. Sampling Unit. A description of the Item as that term is utilized for the Claims Review.

b. Claims Review Population. A description of the Population subject to the Claims Review.

c. Claims Review Objective. A clear statement of the objective intended to be achieved by the Claims Review.

d. Sampling Frame. A description of the sampling frame, which is the totality of Items from which the Discovery Sample and, if any, Full Sample has been selected and an explanation of the methodology used to identify the sampling frame. In most circumstances, the sampling frame will be identical to the Population.

e. Source of Data. A description of the specific documentation relied upon by the IRO when performing the Claims Review (*e.g.*, medical records,

physician orders, certificates of medical necessity, requisition forms, local medical review policies (including title and policy number), CMS program memoranda (including title and issuance number), Medicare carrier or intermediary manual or bulletins (including issue and date), other policies, regulations, or directives).

f. Review Protocol. A narrative description of how the Claims Review was conducted and what was evaluated.

2. *Statistical Sampling Documentation.*

- a. The number of Items appraised in the Discovery Sample and, if applicable, in the Full Sample.
- b. A copy of the printout of the random numbers generated by the "Random Numbers" function of the statistical sampling software used by the IRO.
- c. A copy of the statistical software printout(s) estimating how many Items are to be included in the Full Sample, if applicable.
- d. A description or identification of the statistical sampling software package used to select the sample and determine the Full Sample size, if applicable.

3. *Claims Review Findings.*

- a. Narrative Results.
 - i. A description of Marietta's billing and coding system(s), including the identification, by position description, of the personnel involved in coding and billing.
 - ii. A narrative explanation of the IRO's findings and supporting rationale (including reasons for errors, patterns noted, etc.) regarding the Claims Review, including the results of the Discovery Sample, and the results of the Full Sample (if any).
- b. Quantitative Results.
 - i. Total number and percentage of instances in which the IRO determined that the Paid Claims submitted by Marietta (Claim

Submitted) differed from what should have been the correct claim (Correct Claim), regardless of the effect on the payment.

- ii. Total number and percentage of instances in which the Claim Submitted differed from the Correct Claim and in which such difference resulted in an Overpayment to Marietta.
- iii. Total dollar amount of all Overpayments in the sample.
- iv. Total dollar amount of paid Items included in the sample and the net Overpayment associated with the sample.
- v. Error Rate in the sample.
- vi. A spreadsheet of the Claims Review results that includes the following information for each Paid Claim appraised: Federal health care program billed, beneficiary health insurance claim number, date of service, procedure code submitted, procedure code reimbursed, allowed amount reimbursed by payor, correct procedure code (as determined by the IRO), correct allowed amount (as determined by the IRO), dollar difference between allowed amount reimbursed by payor and the correct allowed amount. (See Attachment 1 to this Appendix.)

4. *Systems Review.* Observations, findings, and recommendations on possible improvements to the system(s) and process(es) that generated the Overpayment(s).

5. *Credentials.* The names and credentials of the individuals who: (1) designed the statistical sampling procedures and the review methodology utilized for the Claims Review; and (2) performed the Claims Review.

OVERPAYMENT REFUND

TO BE COMPLETED BY MEDICARE CONTRACTOR

Date: _____
 Contractor Deposit Control # _____ Date of Deposit: _____
 Contractor Contact Name: _____ Phone # _____
 Contractor Address: _____
 Contractor Fax: _____

TO BE COMPLETED BY PROVIDER/PHYSICIAN/SUPPLIER

Please complete and forward to Medicare Contractor. This form, or a similar document containing the following information, should accompany every voluntary refund so that receipt of check is properly recorded and applied.

PROVIDER/PHYSICIAN/SUPPLIER NAME _____
 ADDRESS _____
 PROVIDER/PHYSICIAN/SUPPLIER # _____ CHECK NUMBER# _____
 CONTACT PERSON: _____ PHONE # _____ AMOUNT OF CHECK \$ _____
 CHECK DATE _____

REFUND INFORMATION

For each Claim, provide the following:

Patient Name _____ HIC # _____
 Medicare Claim Number _____ Claim Amount Refunded \$ _____
 Reason Code for Claim Adjustment: _____ (Select reason code from list below. Use one reason per claim)

(Please list all claim numbers involved. Attach separate sheet, if necessary)

Note: If Specific Patient/HIC/Claim #/Claim Amount data not available for all claims due to Statistical Sampling, please indicate methodology and formula used to determine amount and reason for overpayment: _____

For Institutional Facilities Only:

Cost Report Year(s) _____
 (If multiple cost report years are involved, provide a breakdown by amount and corresponding cost report year.)

For OIG Reporting Requirements:

Do you have a Corporate Integrity Agreement with OIG? Yes No

Reason Codes:

<u>Billing/Clerical Error</u>	<u>MSP/Other Payer Involvement</u>	<u>Miscellaneous</u>
01 - Corrected Date of Service	08 - MSP Group Health Plan Insurance	13 - Insufficient Documentation
02 - Duplicate	09 - MSP No Fault Insurance	14 - Patient Enrolled in an HMO
03 - Corrected CPT Code	10 - MSP Liability Insurance	15 - Services Not Rendered
04 - Not Our Patient(s)	11 - MSP, Workers Comp.(Including	16 - Medical Necessity
05 - Modifier Added/Removed	Black Lung	17 - Other (Please Specify)
06 - Billed in Error	12 - Veterans Administration	
07 - Corrected CPT Code		