



## Memorandum

APR 6 1992

Date

From

Richard P. Kusserow  
Inspector General*For Bryan Gilman*

Subject

Review of Medical Assistance Payments to Eight Free-Standing  
Inpatient Alcoholism Providers Within New York State  
(A-02-91-01033)

To

J. Michael Hudson  
Acting Administrator  
Health Care Financing Administration

This memorandum alerts you to the issuance on April 8, 1992, of our final audit report. A copy is attached. The purpose of our audit was to determine if New York State (NYS) improperly claimed Federal financial participation (FFP) on Medicaid payments made to eight free-standing inpatient alcoholism providers during the period April 1, 1987 to October 31, 1990.

On November 7, 1980, the Health Care Financing Administration (HCFA) and the National Institute on Alcohol Abuse and Alcoholism jointly sponsored a demonstration project to study the effectiveness of providing inpatient and outpatient alcoholism services in free-standing facilities under the Medicare and Medicaid programs. Applicable waivers of Federal regulations were granted to permit participation of these types of providers under both programs. Five States, including NYS, chose to participate in the demonstration project. The NYS project included five free-standing inpatient alcoholism providers (not the eight included in our report). The project ran from September 30, 1981 to November 29, 1985. As of this latter date, FFP on the Medicaid claims from the five demonstration grant providers was no longer available.

After the demonstration project ended, NYS enrolled eight additional free-standing inpatient alcoholism providers in its Medicaid program. The Medicaid claims from these eight providers were intended to be funded with only State and not Federal funds. However, we found that NYS did not establish appropriate edits or mechanisms within the Medicaid Management Information System (MMIS) to prevent FFP from being claimed. As a result, the Federal Government was overcharged \$2,008,798 during the period April 1, 1987 to October 31, 1990.

We are recommending recovery of the \$2,008,798 and that NYS discontinue claiming FFP for inpatient alcoholism services in

Page 2 - J. Michael Hudson

free-standing alcoholism facilities. Additionally, we are recommending that NYS develop appropriate edits or mechanisms within its MMIS to prevent the improper claiming of FFP in the future; and identify unallowable claims made subsequent to our audit period and return the Federal share of these claims.

In their comments to our draft report, NYS officials concurred that they improperly claimed FFP during our audit period and indicated that they will process the necessary audit adjustment. The HCFA Region II officials also concurred with our report.

For further information, contact:  
John Tournour  
Regional Inspector General  
for Audit Services, Region II  
FTS 264-4620

Attachment

Department of Health and Human Services

**OFFICE OF  
INSPECTOR GENERAL**

**REVIEW OF MEDICAL ASSISTANCE PAYMENTS  
MADE BY THE NEW YORK STATE  
DEPARTMENT OF SOCIAL SERVICES  
TO EIGHT FREE-STANDING INPATIENT  
ALCOHOLISM PROVIDERS**

**NEW YORK STATE DEPARTMENT OF SOCIAL SERVICES  
ALBANY, NEW YORK**

**FOR THE PERIOD  
APRIL 1, 1987 TO OCTOBER 31, 1990**

The designation of the financial or management practices as questionable or a recommendation for the disallowance of costs incurred or claimed, as well as other conclusions and recommendations in this report, represent the findings and opinions of the HHS/OIG Office of Audit Services. Final determination on these matters will be made by authorized officials of the HHS operating divisions.



**Richard P. Kusserow  
INSPECTOR GENERAL**

**CIN A-02-91-01033**

## **OFFICE OF INSPECTOR GENERAL**

The mission of the Office of Inspector General (OIG), as mandated by Public Law 95-452, as amended, is to protect the integrity of the Department of Health and Human Services' (HHS) programs as well as the health and welfare of beneficiaries served by those programs. This statutory mission is carried out through a nationwide network of audits, investigations, and inspections conducted by three OIG operating components: the Office of Audit Services, the Office of Investigations, and the Office of Evaluation and Inspections. The OIG also informs the Secretary of HHS of program and management problems, and recommends courses to correct them.

### **OFFICE OF AUDIT SERVICES**

The OIG's Office of Audit Services (OAS) provides all auditing services for HHS, either by conducting audits with its own audit resources or by overseeing audit work done by others. Audits examine the performance of HHS programs and/or its grantees and contractors in carrying out their respective responsibilities, and are intended to provide independent assessments of HHS programs and operations in order to reduce waste, abuse and mismanagement and to promote economy and efficiency throughout the Department.

### **OFFICE OF INVESTIGATIONS**

The OIG's Office of Investigations (OI) conducts criminal, civil, and administrative investigations of allegations of wrongdoing in HHS programs or to HHS beneficiaries and of unjust enrichment by providers. The investigative efforts of OI lead to criminal convictions, administrative sanctions, or civil money penalties. The OI also oversees State Medicaid fraud control units which investigate and prosecute fraud and patient abuse in the Medicaid program.

### **OFFICE OF EVALUATION AND INSPECTIONS**

The OIG's Office of Evaluation and Inspections (OEI) conducts short-term management and program evaluations (called inspections) that focus on issues of concern to the Department, the Congress, and the public. The findings and recommendations contained in the inspections reports generate rapid, accurate, and up-to-date information on the efficiency, vulnerability, and effectiveness of departmental programs.



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General  
Office of Audit Services

Region II  
Jacob K. Javits Federal Building  
26 Federal Plaza  
New York, NY 10278

Our Reference: Common Identification Number A-02-91-01033

Mr. Gregory M. Kaladjian  
Acting Commissioner  
New York State Department  
of Social Services  
40 North Pearl Street  
Albany, New York 12243

Dear Mr. Kaladjian:

This is to advise you of the results of our REVIEW OF MEDICAL ASSISTANCE PAYMENTS MADE BY THE NEW YORK STATE DEPARTMENT OF SOCIAL SERVICES TO EIGHT FREE-STANDING INPATIENT ALCOHOLISM PROVIDERS. The purpose of our review was to determine if New York State (NYS) improperly claimed Federal financial participation (FFP) for Medicaid payments made to the eight providers during our audit period.

Our review noted that the NYS Department of Social Services (DSS) improperly claimed FFP on payments made to all eight providers. We determined that the services rendered by the eight providers were only eligible for State but not Federal Medicaid reimbursement. In our opinion, the improper claiming occurred because NYS did not establish appropriate edits or mechanisms within its Medicaid Management Information System (MMIS) to prevent FFP from being claimed. As a result, the Federal Government was overcharged \$2,008,798 during the period April 1, 1987 to October 31, 1990.

We are recommending recovery of the \$2,008,798 Federal share and that NYS discontinue its practice of claiming FFP for inpatient services provided in free-standing alcoholism treatment facilities. Additionally, we are recommending that NYS develop appropriate edits or mechanisms within its MMIS to prevent the improper claiming in the future; and identify unallowable claims made subsequent to our audit period and return the Federal share of these claims.

## INTRODUCTION

### Background

The Medicaid program, authorized by Title XIX of the Social Security Act (the Act), as amended, provides grants to States for furnishing medical assistance to eligible low-income persons. The States arrange with medical service providers such as physicians, pharmacies, hospitals, nursing homes, and other organizations to provide the needed medical assistance.

The NYS initiated its Medicaid program on May 1, 1966. The NYS DSS is the Single State Agency for Medicaid. The DSS delegates certain of its responsibilities to other State agencies. One such agency is the Division of Alcoholism and Alcohol Abuse (DAAA). In general, the DAAA is responsible for the overall administration of inpatient and outpatient alcoholism detoxification, rehabilitation, and treatment services. Within NYS, inpatient alcoholism services are offered at private free-standing alcoholism facilities, State-operated alcoholism treatment centers, alcoholism units of general acute care hospitals, and institutions for mental diseases. Generally, these inpatient services can be divided into two categories: rehabilitation and detoxification. Rehabilitation includes treatment, counseling, and related services; while detoxification usually encompasses short term stays to reduce or eliminate the alcohol in the blood and to treat the alcohol withdrawal symptoms.

The statutory requirements with respect to the services covered under the Medicaid program are found at Section 1905 (a) of the Act. Section 1905 (a) defines the term medical assistance. The Federal regulations implementing this section of the Act are found at 42 Code of Federal Regulations (42 CFR), Part 440. This part delineates the services for which FFP is available. Among the Medicaid eligible inpatient service providers identified in Part 440 are hospitals, skilled nursing facilities, and intermediate care facilities. Part 440 makes no provision for inpatient services which are furnished in free-standing alcoholism facilities.

Section 931 of the Omnibus Budget Reconciliation Act (OBRA) of 1980 amended the Social Security Act to permit participation in Medicare (but not Medicaid) by free-standing alcoholism facilities which provide detoxification services. These facilities would have been eligible to participate in the Medicare program effective April 1, 1981. However, this amendment did not address the rehabilitation services provided in these facilities nor did it provide for the inclusion of free-standing alcoholism facility services in the Medicaid program for either detoxification or rehabilitation.

In response to Section 931 of OBRA 1980, three facilities located within NYS applied for admission to the Medicare program as free-standing alcohol detoxification facilities. These facilities were Rockland Alcoholism Treatment Center, St. Lawrence Alcoholism Treatment Center, and Sleepy Valley Center (one of the eight providers included in our review). Prior to these three providers receiving their Medicare certification, Section 212 of OBRA 1981 rescinded Section 931 of OBRA 1980. As such, free-standing facilities providing alcohol detoxification services never became Medicare eligible providers in NYS.

On November 7, 1980, the Health Care Financing Administration (HCFA), in conjunction with the National Institute on Alcohol Abuse and Alcoholism (NIAAA), announced a special solicitation regarding alcoholism services. In part, the purpose of this solicitation, published in the Federal Register, Vol. 45, No. 218, was to fund a demonstration project to study the effectiveness of providing inpatient alcoholism services under the Medicare and Medicaid programs in free-standing settings. Five States, including NYS, chose to participate in the demonstration project. Federal waivers were granted during the demonstration period that allowed free-standing inpatient providers of alcoholism services to make claims to both Medicare and Medicaid. The alcoholism demonstration project in NYS began on September 30, 1981 and concluded on November 29, 1985. As of this latter date, FFP was no longer available for free-standing alcoholism providers.

At the conclusion of the demonstration project, NYS opted to continue the Medicaid funding of these facilities utilizing State funds. Chapter 743 of the NYS Laws of 1986 made free-standing inpatient alcoholism facilities eligible providers in the State's Medicaid program. This led to the passage of Part 376, within Title 14 of the New York Code of Rules and Regulations (14 NYCRR), which allowed these facilities to continue to claim Medicaid under the NYS Medicaid program after the Federally sponsored demonstration project had ended.

In its Five Year Comprehensive Plan for Alcoholism Services in New York State (Five Year Plan), dated November 19, 1990, the DAAA provided an explanation regarding the unavailability of FFP for inpatient services provided in free-standing alcoholism facilities under the Federal Medicaid program. Specifically, page 72 of the Plan states that:

"The New York State Medicaid program is financed through a combination of federal, state and local dollars. Availability of federal funding for alcoholism services is determined by both the facility's and individual recipient's Medicaid eligibility status. There are

federally eligible Medicaid recipients and federally eligible Medicaid providers of service. Figure 7.1 illustrates the individual and provider eligibility criteria for the New York State Medicaid program as it relates to federal, state and local funding shares for alcoholism services."

Page 72 of the Five Year Plan goes on to state that:

"Freestanding inpatient alcoholism facilities, except for special discrete units of psychiatric hospitals, are not eligible for federal funding participation."

In the aforementioned Figure 7.1, on page 73 of the Five Year Plan, the DAAA illustrates the fact that adult inpatient rehabilitation facilities and residential chemical dependency programs for youth are not eligible to participate in the Federal Medicaid program. Additionally, on page 74 of the Plan, the DAAA states that:

". . . there is no federal funding share for federally eligible Medicaid recipients, i.e. an SSI Medicaid recipient, who receive services in a non-federally eligible facility such as a freestanding inpatient alcoholism facility."

Additionally, on page 74 of the Plan, under the heading of Medicaid reimbursement methodologies for inpatient programs, the DAAA states that:

"Thirteen of these agencies are approved to participate in the New York State-only Medicaid program, while one is a federally Medicaid eligible special discrete unit of a psychiatric hospital."

We confirmed with a DAAA official that the 8 providers included in our review were among the 13 agencies not permitted to receive FFP.

Finally, on page 76 of the Five Year Plan, the DAAA states that:

"In order to maximize federal Medicaid dollars, the Division will continue to lobby at the federal level for permanent inclusion of free-standing inpatient facilities in the federal Medicaid and Medicare programs."

In addition to the DAAA, other State agencies have also recognized that FFP is unavailable for clients in free-standing inpatient alcoholism facilities. Correspondence from DSS dated April 4, 1990 states that:



"The Federal government does not recognize alcoholism facilities as a distinct classification of covered services."

Additionally, correspondence from the Office of Mental Health dated November 16, 1989 states that:

"Specialized alcoholism facilities have been shown to be needed, effective and cost effective. However, federal law still does not provide for Medicare and Medicaid eligibility directly."

Our review included eight free-standing inpatient alcoholism providers within NYS. Each provider was enrolled in the State's Medicaid program after the aforementioned HCFA and NIAAA demonstration project had ended. None of the eight providers were included in the demonstration project. The DSS assigned rate code 4213, entitled Freestanding Inpatient Facility - Alcoholism Rehabilitation, to each of the eight facilities to claim Medicaid reimbursement through the State's Medicaid Management Information System (MMIS).

Five of the eight providers operated inpatient alcoholism rehabilitation programs, two operated chemical dependency programs for youth, and one provider operated both. Below are the eight providers included in our review, along with their program names and MMIS numbers.

<u>Facility</u>	<u>Program</u>	<u>MMIS Number</u>
Albany Citizen's Council on Alcoholism	Altamont House	01034239
Redirections	Redirections	01100045
S.V.C. Services	Sleepy Valley Center	01100081
Veritas Villa	Veritas Villa	01108772
Eight Twenty River Street	Altamont House	01137159
Crouse-Irving Company	Commonwealth Place	01158709
St. Peter's Addiction Recovery Center	SPARC	01178252
Can Am Youth Services	Rose Hill	01178385

Eight Twenty River Street acquired the program known as Altamont House from Albany Citizen's Council on Alcoholism on July 12, 1989.

#### Scope of Review

The purpose of our audit was to determine if NYS improperly claimed FFP for Medicaid payments made to the eight free-standing alcoholism providers included in our review. Our audit covered services rendered during the period April 1, 1987 to October 31, 1990. For our audit period, we performed

various computer programming applications at the MMIS fiscal agent using the paid claims inpatient files (tapes). Our applications indicated that NYS DSS made FFP claims for inpatient services provided by the eight free-standing facilities. The applications identified 698 clients with inpatient Medicaid claims totaling \$4,017,603 (Federal share \$2,008,798) for the eight providers.

Our review was conducted in accordance with governmental auditing standards. It included such tests and other auditing procedures that we considered necessary in the circumstances. During our review of internal controls, we asked NYS officials what edits or procedures they had in place in their MMIS to prevent FFP claims to Medicaid for inpatient services provided in free-standing alcoholism facilities. In an April 1, 1991 letter, they responded that:

"After the Federal demonstration under Grant #99-P097979/2-04, which initially provided Medicare and Medicaid funding, ended, it was assumed by both HCFA and the State that under Federal guidelines FFP was not available for these programs as hospitals or nursing homes. This assumption is reflected in 14 NYCRR 376.1(b). MMIS shares funding procedures were, however, inadvertently not revised to prevent claiming of FFP for the services as hospital care."

It should be noted that 14 NYCRR, Part 376.1 (b) states, in part, that:

"The medical assistance program is a Federal and State program to finance the costs of health care for the poor. The Federal program has not yet recognized the specialized alcoholism service delivery system. Thus, the eligibility of alcoholism facilities as alcoholism facilities is available only in the State program."

The Medicare and Medicaid funding mentioned in the State's April 1, 1991 letter was provided by HCFA and NIAAA demonstration project discussed earlier in our report. This funding was to cease on November 29, 1985 when the demonstration project ended.

It was apparent from the April 1, 1991 response that no internal controls, edits, or other mechanisms existed to prevent the State from claiming FFP for inpatient services furnished in free-standing alcoholism facilities. As a result, we assessed control risk at the maximum level and decided to perform substantive testing of all claims to Medicaid for inpatient services rendered at the eight free-standing alcoholism facilities. As part of our audit, we did not

perform a facility-wide review of electronic data processing general and application controls within MMIS.

Audit field work was performed at: DSS; DAAA; the MMIS fiscal agent in Albany, New York; and at each of the eight free-standing alcoholism facilities during the period April 1991 to September 1991.

#### RESULTS OF REVIEW

Our review determined that improper FFP was claimed by NYS DSS for inpatient alcoholism services provided at the eight free-standing alcoholism facilities during our audit period. The claims were ineligible for FFP because free-standing inpatient alcoholism facilities are not covered under the Federal Medicaid program. As a result, the Federal Government was overcharged \$2,008,798. APPENDIX A of our report provides a summary of the Federal share amounts questioned for each of the eight providers.

As stated previously in our report, in the early 1980's, HCFA and NIAAA jointly sponsored a demonstration project in NYS and other States to test, in part, the cost effectiveness of including free-standing alcoholism providers in the Medicaid program. The NYS project period was from September 30, 1981 to November 29, 1985. During this time, applicable Federal waivers were granted which allowed free-standing inpatient providers of alcoholism services to participate in the Federal Medicaid program.

After the conclusion of the demonstration grant in NYS, DSS and DAAA jointly prepared a written report entitled Alcoholism Services in Medicare and Medicaid in New York State. This report was dated March 1986. Sections of the report discuss and confirm the unavailability of FFP for clients in free-standing inpatient alcoholism facilities. For example, the Predemonstration Status section of the DSS and DAAA report states that:

"The federal Medicaid program does not provide specific coverage for alcoholism treatment services. . . . Nonetheless, the program's service definitions exclude freestanding inpatient alcoholism rehabilitation and detoxification programs. . . ."

Additionally, the DSS and DAAA report makes the following recommendation:

"Title XIX of the Social Security Act should be amended by adding to the definition of 'medical assistance' language to include alcoholism facility services as additional covered services."

As noted above, the NYS demonstration project concluded on November 29, 1985. The NYS requested an extension of the Medicaid waivers until November 29, 1986. The HCFA rejected this extension request. We believe that because of this rejection and the recognition that inpatient alcoholism services provided in free-standing alcoholism facilities were not eligible for FFP under the Federal Medicaid program, NYS extended the State-only Medicaid coverage of these services to July 1986. It was shortly after this time that NYS enacted 14 NYCRR Part 376, entitled Standards for Free-Standing Alcoholism Facilities in the Medicaid Program. This NYS law continued the coverage of these services under the NYS Medicaid program.

Subsequent to the passage of Part 376, DSS enrolled each of the eight free-standing alcoholism providers in the State's Medicaid program and assigned them rate code 4213 (the free-standing inpatient alcoholism facility rate code) to claim Medicaid reimbursement through the State's MMIS. All eight facilities were licensed by DAAA as free-standing alcoholism providers. Additionally, during our site visits, officials at each of the eight providers identified themselves as free-standing facilities which provide inpatient alcoholism services.

#### CONCLUSIONS AND RECOMMENDATIONS

Our review found that NYS improperly claimed FFP for inpatient alcoholism services provided at each of the eight free-standing facilities during our audit period. We believe that, based on applicable Federal and State laws and regulations, the Medicaid claims from these providers would be ineligible for FFP. In our opinion, the improper claiming occurred because NYS did not establish the necessary edits or mechanisms within its MMIS to prevent the FFP claims from occurring. As a result, the Federal Government was overcharged \$2,008,798.

#### Recommendations

We recommend that NYS:

1. Refund \$2,008,798 to the Federal Government.
2. Discontinue claiming FFP for inpatient services provided in free-standing alcoholism facilities.
3. Develop appropriate edits or mechanisms within its MMIS to prevent the improper claiming of FFP in the future.
4. Identify the unallowable claims to Medicaid made for periods subsequent to our October 31, 1990 audit cut-off date and return the Federal share of these claims.

STATE AGENCY COMMENTS

In their comments dated January 22, 1992, NYS officials agreed that they improperly claimed FFP during our audit period and indicated that they will process the necessary audit adjustment. However, they stated that the availability of FFP subsequent to our audit period has yet to be determined. In their comments, they indicated that NYS has submitted a State Plan amendment to HCFA which requests that FFP be made available for inpatient services provided in free-standing alcoholism treatment facilities. These officials indicated that when the Plan amendment is approved, FFP would be available for these types of services. The NYS comments are provided in their entirety in APPENDIX B of this report.

OIG RESPONSE

We are pleased to note that NYS agrees that FFP should not have been claimed during our audit period and that they will process an audit adjustment. Regarding the availability of FFP subsequent to our audit period, we continue to believe that inpatient services in free-standing alcoholism facilities would not be covered under the Federal Medicaid program. Our belief is also supported by the various documents prepared by and obtained from NYS, which are quoted throughout the body of our report. However, we agree with NYS that the final resolution and disposition of FFP claims subsequent to our audit period would be the responsibility of HCFA.

- - - - -

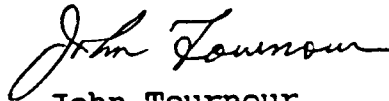
Final determination as to actions to be taken on all matters reported will be made by the HCFA official named below. The Department of Health and Human Services (HHS) action official will contact you to resolve the issues in this audit report. Any additional comments or information that you believe may have a bearing on the resolution of this audit may be presented at that time.

In accordance with the principles of the Freedom of Information Act (Public Law 90-23), HHS/Office of Inspector General (OIG), Office of Audit Services reports issued to the Department's grantees and contractors are available, if requested, to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act, which the Department chooses to exercise. (See 45 CFR Part 5.)

Page 10 - Gregory M. Kaladjian

To facilitate identification, please refer to the referenced common identification number in all correspondence relating to this report.

Sincerely yours,



John Tournour  
Regional Inspector General  
for Audit Services

Associate Regional Administrator  
Division of Medicaid, HCFA, Region II  
26 Federal Plaza, Room 38-130  
New York, New York 10278

# APPENDICES

REVIEW OF EIGHT FREE-STANDING  
INPATIENT ALCOHOLISM PROVIDERS

For the Period  
April 1, 1987 to October 31, 1990

Common Identification No. A-02-91-01033

Summary of FFP Amounts  
Questioned by our Audit

<u>Provider Name</u>	<u>FFP Amount Questioned</u>
Albany Citizen's Council on Alcoholism	\$ 36,905
Redirections	1,391,783
S.V.C. Services	48,012
Veritas Villa	74,851
Eight Twenty River Street	66,724
Crouse-Irving Company	161,830
St. Peter's Addiction Recovery Center	150,297
Can Am Youth Services	<u>78,396</u>
Total Questioned	<u>\$2,008,798</u>



NEW YORK STATE

## DEPARTMENT OF SOCIAL SERVICES

40 NORTH PEARL STREET, ALBANY, NEW YORK 12243-0001

Gregory M. Kaladjian  
Acting Commissioner



NELSON M. WEINSTOCK  
Deputy Commissioner  
for Administration

January 22, 1992

Mr. John Tournour  
Regional Inspector General  
for Audit Services  
Department of Health and Human  
Services  
Region II  
Jacob K. Javits Federal Building  
26 Federal Plaza  
New York, NY 10278

Re: Your Draft Report: Review of  
MA Payments Made by NYS DSS to  
Eight Free-Standing Inpatient  
Alcoholism Providers  
(A-02-91-01033) 91-062

Dear Mr. Tournour:

We agree that Federal Financial Participation (FFP) was not available during the audit period April 1, 1987 to October 31, 1990 for the services provided by the eight free-standing inpatient facilities mentioned in the report. We will process the necessary adjustment.

We must, however, re-emphasize the Department's position asserted in our response to your earlier audit, Review of MA Payments Made by NYSDSS to Five Free-Standing Inpatient Alcoholism Providers, (A-02-91-01030). The final decision as to the availability of FFP for the services rendered by free-standing inpatient providers has yet to be made by the Health Care Financing Administration (HCFA). Accordingly, in the absence of that decision, we do not agree with the recommendation that we "Identify the unallowable claims to Medicaid made for periods subsequent to our October 31, 1990 audit cut-off date and return the Federal share of these claims".

For your information, we have submitted a State Plan amendment to HCFA for review and are awaiting its approval. When approved, the amendment would render such claims subject to FFP.

Sincerely,

Nelson M. Weinstock

NEW YORK STATE DEPARTMENT OF SOCIAL SERVICES  
ALBANY, NEW YORK

Common Identification No. A-02-91-01033

Distribution Schedule

<u>HHS Action Official</u>	<u>No. of Copies</u>
Arthur J. O'Leary Associate Regional Administrator Division of Medicaid, HCFA, Region II 26 Federal Plaza, Room 38-130 New York, NY 10278	2
<u>Audit Liaison</u>	
HCFA, Management Planning and Analysis Staff 2-H-4 East Low Rise Building 6325 Security Blvd. Baltimore, MD 21207 Attention: John Streb	2
<u>Auditee</u>	
Gregory M. Kaladjian Acting Commissioner New York State Department of Social Services 40 North Pearl Street Albany, NY 12243	2
<u>Office of Audit Services</u>	
Audit Policy and Oversight	1
AIGA Division Director	1
Regional Office	2