SPECIALIST REFERRAL CLINIC (VANCOUVER) INC.
AND
CAMBIE SURGERIES CORPORATION

AUDIT REPORT

Ministry of Health
Billing Integrity Program
Audit and Investigations Branch

Prepared: June 2012

SPECIALIST REFERRAL CLINIC (VANCOUVER) INC. AND CAMBIE SURGERIES CORPORATION
Audit Report

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GLOSSARY

the Act	The *Medicare Protection Act*
AIB	Audit and Investigations Branch, Ministry of Health
AIC	Audit and Inspection Committee, an advisory committee to the Commission
Beneficiary	A BC resident who is enrolled under Section 7 of the Act
Benefits	Medically required services rendered to a beneficiary by an enrolled medical practitioner, as defined under Section 1 of the Act and unless determined by the Commission not to be benefits.
College	College of Physicians and Surgeons of British Columbia
Commission	Medical Services Commission, British Columbia
Complaints	Reports received by the Ministry of Health and Commission from beneficiaries indicating they were subject to extra billing by either SRC or CSC
CSC	Cambie Surgeries Corporation, carrying on business as the Cambie Surgery Centre
Extra Billing	Charges to a beneficiary for a benefit or for materials, consultations, procedures, use of an office, clinic or other place, or for any matters that relate to the rendering of a benefit, as defined under Section 17 of the Act.
Enrolled Physician	A medical practitioner enrolled under the Medical Services Plan
ICBC	Insurance Corporation of British Columbia
IMA/IMC/IME	Independent Medical Assessment, Consultation or Examination
MSP/Plan	Medical Services Plan, British Columbia
Opted In Physician	A medical practitioner enrolled under the Plan who directly submits claims to the Plan for benefits rendered.
Opted Out Physician	A medical practitioner enrolled under the Plan who has opted out of directly submitting claims to the Plan for benefits rendered. Instead, under a "hard" opt out, the physician charges the beneficiary for the value of the benefit per the Plan and the beneficiary, in turn, submits a claim to the Plan for reimbursement of the benefit paid for. Alternatively, under a "soft" opt out, the physician submits the MSP claim on behalf of the beneficiary.

Overlapping Claims	A claim to MSP where there was also an associated charge to the beneficiary or another party in relation to a benefit
PHN	Personal Health Number under the Medical Services Plan
SRC	Specialist Referral Clinic (Vancouver) Inc. carrying on business as the Specialist Referral Clinic
WSBC	WorkSafe BC

1.0 EXECUTIVE SUMMARY

Extra Billing

The stated purpose of the *Medicare Protection Act* (the Act) "...is to preserve a publicly managed and fiscally sustainable health care system for British Columbia in which access to necessary medical care is based on need and not an individual's ability to pay."

With certain exceptions the Act prohibits medical practitioners from extra billing beneficiaries for a benefit, or for materials, consultations, procedures, facility use, or for any other matters that relate to the rendering of a benefit. These limitations are covered under sections 17 and 18 of the Act and supported by minutes of the Medical Services Commission (the Commission).

Audit Purpose and Conclusion

We have completed our audit of the Specialist Referral Clinic (Vancouver) Inc. (SRC) and the Cambie Surgeries Corporation (CSC).

The purpose of our audit was to assist the Commission in determining:

- whether extra billing occurred at SRC and CSC;
- whether any extra billing at SRC and CSC included overlapping claims of the Medical Services Plan (MSP/Plan);
- whether any charges to beneficiaries for benefits rendered by an opted out physician exceeded the value the beneficiary could claim from MSP; and,
- what business relationships existed between SRC, CSC and their physicians, in relation to any extra billing, overlapping claims, or charges exceeding what a beneficiary could claim from MSP.

Despite limitations on the information made available to us, we determined that there was significant evidence to indicate:

- extra billing had occurred at both SRC and CSC on a frequent and recurring basis, contrary to the Act;
- the extra billing would often overlap with physician claims of MSP;
- charges to beneficiaries for benefits rendered at SRC or CSC by an opted out physician, exceeded the value of what the beneficiary could claim from MSP, where we could determine such MSP values; and,
- a high degree of business relationships existed between SRC, CSC and their physicians with respect to extra billings or charges exceeding what a beneficiary could claim from MSP.

Given the high degree of business relationships existing between SRC and CSC, we have consolidated our audit reporting to cover both corporate entities.

Audit Approach

The main approach of the audit was to examine patient records for a sample of services rendered at SRC and CSC, respectively (including services flowing between SRC and CSC), and establish:

- whether the service had been rendered to a beneficiary by an enrolled physician and constituted a benefit; and, if so,
- what charges or claims had been made in relation to the benefit.

Audit testing covered:

- beneficiary complaints ranging from August 2001 to June 2011;
- selected dates in August 2008, December 2010 and January 2011; and
- 468 services (252 rendered at SRC and 216 at CSC).

Timeframes

The Audit and Inspection Committee (AIC) notice of the audits was given to SRC, CSC and their physicians in August 2008.

The initial audit visits to SRC and CSC occurred in January and February 2011. The extensive length of time elapsing between audit notification and site visits was mainly the result of legal challenges raised against the audits.

Following our initial audit visits in early 2011, we performed follow-up visits in November 2011. The primary purpose of the follow-up visits was to attempt to overcome some significant limitations on the information made available to us during our initial audit visits at SRC and CSC.

Level of Cooperation and Information Limitations

We received courteous but only limited cooperation from the President, management and staff of SRC and CSC. SRC and CSC provided us access to appointment listings, patient records, invoices for client services, current shareholder listings, and an unsigned administration agreement between SRC and CSC. Representatives were unwilling to provide us access to each corporation's financial statements, ledgers, and contractual arrangements with physicians. Accordingly, we were unable to determine:

- if the physicians rendering benefits at SRC or CSC were compensated by either corporation, notably in the case of any extra billing to determine whether these physicians had participated in such billing; and,
- the full nature of the business relationships between SRC, CSC and their physicians.

Our ability to conclude with respect to any extra billing and overlapping claims was hampered by:

- no access to the financial reports and ledgers of SRC and CSC;
- the degree of completeness of patient records at SRC and CSC for audit purposes;

- patient records destroyed by SRC or CSC, where the service had been rendered greater than seven years ago, in accordance with their document retention and disposal policies; and,
- CSC service invoices not being available past approximately five years.

Accordingly, the findings which follow are subject to change, should any additional information be made available to us.

Findings - Patient Services

Our findings for the audit sample of 468 SRC and CSC services are listed below.

1. 426 services were rendered to a beneficiary under the Act. The remainders were not.

2. 231 services rendered to a beneficiary were possible benefits claimable of MSP, based on not being covered under another statutory insurance plan. The balance were either not determinable or not a benefit.

3. 223 services were benefits, claimable of MSP. The remaining eight were not determinable.

4. Of the 223 benefits:
   - 205 had been charged to a beneficiary or other non-exempt party, in relation to the benefit, by SRC or CSC, for approximately $491,654, where a charge could be determined. The remaining 18 of the 223 benefits either had no charge apparent or the associated records were unavailable from SRC or CSC;
   - 202 were rendered by opted in lead physicians and 21 by an opted out lead physician; and,
   - one related to access to care concerns arising from outside of SRC and CSC.

5. Of the 205 benefits charged:
   - 170 were extra billed to the respective beneficiary, contrary to the Act, and the remainder were billed to either an employer of the beneficiary, an extended health and benefits provider or other third party; and,
   - 93 had overlapping claims submitted to and paid by MSP for at least $66,734, the balance either had no MSP claim submitted or no claim was determinable.

6. For the 170 benefits charged to a beneficiary:
   - 154 were rendered by an opted in lead physician; and,
   - 16 by an opted out lead physician.

7. For the 93 benefits charged privately and also claimed of MSP:
   - 73 related to services rendered at CSC and 20 at SRC;
   - 78 were charged to beneficiaries, 3 to employers, 3 to extended health and benefits providers and the remainder to miscellaneous third parties; and
   - 9 had claims submitted to MSP by an opted out physician, on behalf of the beneficiary, with the charge to the beneficiary exceeding the claim to MSP.

It is important to note that some of the SRC benefits established as having been charged to a beneficiary or other party were categorized by SRC as a "no charge". These "no charge" services related to either a follow-up of:

- a medical assessment at SRC; or,
- a surgery performed at CSC, as a result of an earlier medical assessment at SRC.

We have taken the position that these follow-up services were in fact charged for earlier by SRC, as part of a service package. The surgery follow-up assessments were consistently claimed from MSP by the physician rendering them.

It is further important to note that, while our evidence of overlapping claims for surgeries was limited, in the absence of full cooperation from SRC and CSC, it was persuasive for services tested, given that:

- all SRC invoices to the client and all associated CSC invoices to SRC made reference to a surgery charge, versus a facility fee;
- beneficiaries complained to the Ministry of being charged for a surgery benefit, versus a facility fee;
- one of the complainants supplied a "Surgery Cost Breakdown Report" prepared by SRC, which identified that the private charge included fees for the physician team, in addition to a facility fee;
- one SRC benefit had a corresponding quote for a CSC surgery on file which made reference only to the surgery as a whole and not a facility fee and indicated that the estimated charge was subject to increase should the surgical procedure prove more complex than anticipated; and,
- nine CSC benefits rendered by an opted out physician had evidence to indicate the beneficiary paid for it, as would be expected. The claims made to MSP, to reimburse the beneficiary, however, had the resulting payment deposited to the physician's bank account.

<u>Findings - Business Relationships</u>

We established that strong business relationships existed between SRC, CSC and their physicians in terms of:

- common directorship, presidency, ownership, advertising and medical access privileges;
- flow-through of services between SRC and CSC; and,
- SRC collecting surgery pre-payments on behalf of CSC.

In the absence of being permitted access to the financial reports and supporting ledgers of SRC and CSC, we were unable to determine:

- if the physicians rendering benefits at SRC or CSC were compensated by either corporation, notably in the case of any extra billing and overlapping claims of MSP, to determine the nature and extent of SRC, CSC and physician co-involvement; and, otherwise
- the full nature and extent of the business relationships between SRC, CSC and their physicians.

The President and management of CSC both asserted that with respect to surgery benefits:

- CSC only charges a "facility fee", covering facility overhead, nurses and medical supplies and excluding the value of the physician services;
- the physicians rendering the surgery at CSC claim and receive compensation only from MSP; and,
- CSC does not compensate its physicians for the surgery benefit rendered.

We could not verify any of these assertions, beyond the point that the physicians at CSC submitted claims to MSP for benefits rendered. For the third assertion, we believe there is the strong possibility that at least the lead physician for a surgery benefit receives compensation through SRC instead, in conjunction with a surgery follow-up assessment, because:

- the SRC "Surgery Cost Breakdown Report" example referred to above indicated a physician share of the client charge for a surgery benefit;
- SRC collected a pre-payment for the surgery benefits on behalf of CSC and then retained a portion of that fee (typically 13%) before remitting the balance to CSC. For some internal SRC invoice documentation we obtained, at least part of the retained fee amount was described as a "surgery administration fee" and ranged between $400-500;
- the lead physician for the surgery at CSC was also the SRC physician who performed the assessment which recommended the surgery and who performed the surgery follow-up assessment; and,
- the lead CSC surgeon usually could be established as a shareholder of SRC. Accordingly, if he or she was not privately compensated directly for the surgery and follow-up assessment, as a contractor or employee of SRC, they could instead be compensated in another manner.

Further details regarding all of the above matters may be found in the main body of our audit report and supporting appendices.

Dr. Edward Trevor-Smith, M.D.
Inspector

Date: July 2, 2012

Stephen Abercrombie, CA, CIA
Audit Manager

Date: July 4, 2012

Anna Robb, CIA
Senior Auditor

Date: July 9/12

2.0 BACKGROUND

2.1 The *Medicare Protection Act* and Restrictions on Charges to Beneficiaries

The stated purpose of the *Medicare Protection Act* (the Act) "...is to preserve a publicly managed and fiscally sustainable health care system for British Columbia in which access to necessary medical care is based on need and not an individual's ability to pay."

With certain exceptions the Act prohibits medical practitioners from extra billing beneficiaries for a benefit, or for materials, consultations, procedures, facility use, or for any other matters that relate to the rendering of a benefit. These limitations are covered under sections 17 and 18 of the Act and, in turn, minutes of the Medical Services Commission (the Commission).

For enrolled medical practitioners who have not opted out of submitting claims to MSP, Part 4, Section 17, of the Act applies, stating:

> *(1) Except as specified in this Act or the regulations or by the commission under this Act, a person must not charge a beneficiary:*
> *(a) for a benefit; or,*
> *(b) for materials, consultations, procedures, use of an office, clinic or other place or for any other matters that relate to the rendering of a benefit.*

Such exceptions include, per section 17 (2) Subsection (1):

(a) if, at the time a service was rendered, the person receiving the service was not enrolled as a beneficiary;
(b) if, at the time the service was rendered, the service was not considered by the commission to be a benefit;
(c) if, the service was rendered by a practitioner who:
(i) has made an election under section 14(1), or,
(ii) is subject to an order under section 15(2)(b) [1];
(d) if the service was rendered by a medical practitioner who is not enrolled.

Section 18 (3) of the Act extends the limitations on extra billing to apply also to enrolled but opted out medical practitioners, stating:

> *If a medical practitioner described in section 17 (2) (c) renders a benefit to a beneficiary, a person must not charge the beneficiary for, or in relation to, the service and amount that, in total, is greater than*
> *(a) the amount that would be payable under this Act, by the commission, for the service, or*
> *(b) if a payment schedule or regulation permits or requires an additional charge, the total of the amount referred to in paragraph (a) and the additional charge.*

1 The medical practitioner (physician) is enrolled under MSP but has opted-out from directly submitting claims to MSP, either through an election or order. Instead, under such a "hard" opt out the physician charges the beneficiary for the value of the benefit per MSP and the beneficiary then submits a claim to MSP for the benefit they were charged. Alternatively, a "soft"opt out election can apply, whereby the physician submits the MSP claim on behalf of the beneficiary.

Minute #1147 of the Commission, dated October 25, 1995, permits charges to a beneficiary related to the provision of a benefit in the case of therapeutic drugs, devices and material upgrades - all subject to:

- the patient being informed of the charge before the related benefit is rendered; and,
- the charge being on a cost-recovery, not-for-profit basis.

Minute #1147 expressly prohibits charges to a beneficiary related to the provision of a benefit for consumables, instrument/equipment rentals, tray fees and facility fees.

2.2 Benefits

Under the Act:

"benefits" means, with respect to medical practitioners:

> *(a) medically required services rendered by a medical practitioner who is enrolled under section 13, unless the services are determined under section 5 by the commission not to be benefits,*

Under section 5 (1) of the Act, the commission may:

> *(c) determine the services rendered by an enrolled medical practitioner, or performed in an approved diagnostic facility, that are not benefits under this Act;*

The Preamble to the Payment Schedule of the Commission states:

> *"Benefits" under the Act are limited to services which are medically required for the diagnosis and/or treatment of a patient, which are not excluded by legislation or regulation, and which are rendered personally by medical practitioners or by others delegated to perform them in accordance with the Commission's policies on delegated services. Services requested or required by a "third party" for other than medical requirements are not insured under MSP. Services such as consultations, laboratory investigations, anesthesiology, surgical assistance, etc., rendered solely in association with other services which are not benefits also are not considered benefits under MSP,* ***except in special circumstances as approved by the Medical Services Commission (e.g.: Dental Anesthesia Policy).***

Building further from the above, services which are not benefits, include:

- medical services covered under other statutory benefit plans recognized by the commission; and,
- services where the purpose is other than for patient medical treatment or care, including:
    - Independent Medical Examinations (IMEs);
    - medico-legal services; and,
    - services related to or for employment purposes, or solely for insurance purposes.

2.2.1 Medical Services Covered Under Other Statutory Medical Plans

Minute 97-068 of the Commission, dated October 22, 1997 directs that medical services rendered by enrolled medical practitioners are not benefits under the Act if a person is entitled to and eligible for the services under certain other statutes, notably:

- the *Merchant Seaman Compensation Act* (Canada);
- the *Royal Canadian Mounted Police Act* (Canada); and,
- the *Workers Compensation Act*.

Accordingly, under this determination of the Commission, medical services which a person was entitled to and eligible for under another statutory medical plan, but which were not claimed, would not be a benefit under MSP.

2.2.2 Independent Medical Examinations (IMEs)

IMEs are defined by the College of Physicians and Surgeons of British Columbia (CPSBC).
IMEs, as defined by the CPSBC, would not be considered by the Commission to be a benefit because such a service was not medically necessary, being exclusive of any consideration of medical treatment.

IMEs typically relate to services categorized by the Commission under Minute 97-068 as:

- medico-legal; and,
- related to or for employment purposes or solely for insurance purposes.

Appendix A offers a further discussion of IMEs.

2.3 Specialist Referral Clinic and Cambie Surgery Centre

The Specialist Referral Clinic (Vancouver) Inc. carries on business as the Specialist Referral Clinic, operating at #121, 555 West 12th Avenue, Vancouver, BC.

The Cambie Surgeries Corporation carries on business as the Cambie Surgery Centre, operating at 2836 Ash Street, Vancouver, BC.

The president of both SRC and CSC is [redacted].

SRC and CSC described their operations, as follows on their respective websites[2]:

> *"The Specialist Referral Clinic's mission is to provide leading edge health services to corporate and personal clients across Canada. We pride ourselves on internationally renowned specialists, courteous and professional staff and beautiful location in Vancouver, BC."*

2 Based on our reviews of the SRC and CSC websites on April 22, 2008 and March 17, 2011, respectively.

> *"The Cambie Surgery Centre is the most modern and only free standing private hospital of its type in Canada. Located in beautiful Vancouver British Columbia, the Cambie Surgery Centre is a multi-specialty surgical facility specializing in arthroscopic surgery. The centre allows patients rapid access to world class Canadian health care expertise, and offers doctors and nurses the ability to work in a facility equipped to standards that equal or exceed those in major hospitals."*

Additionally, the SRC website stated:

> *"The Specialist Referral Clinic Canada's first private specialist clinic can provide you with rapid access to world class specialists. CTs and MRIs can be booked in 1-2 days at leading diagnostic facilities and where necessary we can arrange surgery at the most state of the art facility in Canada – the CAMBIE SURGERY CENTRE."*

Further details regarding the operations of SRC and CSC are provided under report section 7.0.

SRC and CSC came to the attention of the Commission as the result of beneficiaries reporting that they had been charged for medical services by either SRC or CSC. These reports have been categorized as "complaints".

3.0 AUDIT PURPOSE AND SCOPE

In April 2008, the Commission referred SRC and CSC for audit to the Audit and Inspection Committee (AIC) because of suspected extra billing. The AIC in turn assigned the audit to the Audit and Investigations Branch (AIB) of the Ministry of Health.

The audit purpose was to provide answers to the Commission's questions to determine:

- whether extra billing occurred at SRC and CSC, in contravention of sections 17 and 18 of the *Medicare Protection Act*;
- whether any extra billing at SRC and CSC included overlapping claims of MSP;
- whether any charges to beneficiaries for benefits rendered by an opted out physician exceeded the value of what the beneficiary could claim from MSP, contrary to the Act; and,
- what business relationships existed between SRC, CSC and their physicians, in relation to any extra billing, overlapping claims or charges exceeding what a beneficiary could claim from MSP.

The scope included selective dates falling in:

- August 2008 - the month prior to SRC, CSC and their physicians being notified of the audit by the AIC;
- December 2010 and January 2011 - shortly before commencement of the initial audit visit; and,
- August 2001 to June 2011- with respect to complaints of extra billing received by the Commission.

The scope of information necessary to perform the audit and the extent to which it was made available to the audit team is discussed under report section 5.5 and in further detail under audit finding sections 9.1.1, 9.1.2 and 9.2. The audit findings are organized by audit question.

4.0 AUDIT QUESTIONS

4.1 Potential Instances of Extra Billing

For purposes of identifying potential instances of extra billings at SRC and CSC, we asked a series of eight main questions as part of our audit sample testing.

First Seven Questions

The first seven questions were organized in conditional series. For each selected service, if the preceding question within that series was answered in the affirmative, or the answer was not determinable, we then asked the next, up to question 6.

If a question in the series was answered in the negative, we did not ask any further questions, as they were no longer relevant to the audit purpose.

The seven questions were:

1. Was a service provided to a beneficiary?
2. Was the service charged to a party not covered under other statutory insurance recognized by the Commission?
3. Was the service one that appears to have been medically necessary or indicated for the beneficiary?
4. Did the service constitute treatment, or consideration of treatment, for an illness or condition for which a beneficiary would ordinarily be able to receive coverage under MSP?
5. Was the service one considered to be a benefit for which enrolled physicians would be expected to submit claims to MSP?
6. Was the physician providing the service enrolled in MSP?
7. Was there a private charge for the service, including any charge for materials, consultations, procedures, use of an office or other place or for any other matters that relate to rendering of the service?

Under question 2, the parties we considered were administering:

- statutory benefit plans under legislation listed per Minute 97-068 of the Commission, notably the RCMP, WorkSafe BC (WSBC) and the Merchant Seaman Compensation Board; and,
- ICBC where any medically-necessary services arising from an automobile accident are financially covered by this public insurer.

In order to arrive at answers for questions 2 to 5, it sometimes proved necessary for us to ask question 8 d), discussed further below.

Question 8

If the first seven audit questions were collectively answered in the affirmative, then under question 8 we next asked:

8. For the private charge:
    a) Who levied it?
    b) Who was expected to pay or was charged for the service?
    c) Was there a client signed waiver requiring that they not submit a claim for reimbursement to MSP?
    d) Was a claim submitted to MSP in relation to the service? If so
        i) What was the MSP fee item number and tariff paid?
        ii) Who made the claim of MSP?
    e) Which physician referred the service?
    f) What was the name of the enrolled physician providing the service?
    g) Was the enrolled physician opted in or out of MSP?
    h) In the case of opted out physicians providing the service was the amount of the charge greater than the amount claimable under the MSP payment schedule?
    i) What was the amount of the charge and how was the charge described or categorized?

4.2 Business Relationships

In order to determine what business relationships existed between SRC, CSC and their physicians, in relation to any extra billings, we set out to answer the following further audit questions:

9. Were SRC and CSC separate corporate entities?
10. Was there common management between SRC and CSC?
11. Were there common owners and directors between SRC and CSC?
12. Were any of the owners physicians of SRC and CSC?
13. Were there physicians who shared access privileges at both SRC and CSC?
14. Did documented agreements exist between SRC and CSC?
15. Did documented agreements exist between the physicians and SRC or CSC?
16. Regardless of any documented agreements between SRC and CSC and their physicians was there:
    a) Shared administration?
    b) Shared advertising of services?
    c) Shared facilities?
    d) Referred services?
    e) Inter-related services at SRC and CSC, rendered by the same physician?
    f) Transferred monies?

5.0 AUDIT TIMING, CONSTRAINTS AND COOPERATION

5.1 Audit Delays

The original timeframe targeted by the AIC for the commencement of the on-site audits at SRC and CSC was September 2008. The actual start date was late January 2011. The delay was mainly the result of legal challenges raised against the audits by several different parties.

5.2 Initial Audit Visits

The initial audit visits at SRC and CSC were carried out largely concurrent with each other and spanned the following weeks of 2011:

- January 24 to 28;
- January 31 to February 4; and,
- February 21 to 25.

These visits were made under an interim agreement, whereby the scope of the financial and operational records the audit team could examine, or copy, was limited by SRC and CSC.

In general, the scope of these audit visits was limited to the examination of patient files of SRC and CSC and corresponding private charges. Where SRC or CSC asserted that a patient file to be examined by AIB was outside the audit scope then they were to indicate this to AIB. In such cases, AIB was permitted to examine the patient records and associated private charges but not to copy them.

The visits were to exclude the examination of any operational or financial records concerning the relationships between SRC, CSC and their physicians, except in so far as SRC or CSC representatives chose to make such information available to the audit team.

Under the agreement, audit fieldwork was identified as being initial and would in no way prejudice AIB's ability to re-visit SRC and CSC to seek and copy additional information and perform further testing, where this was believed to be warranted by AIB to discharge its audit duties to the Commission.

Further details of the terms and conditions agreed to as part of these initial audit visits are provided under Appendix C.

As discussed below, SRC and CSC continued to apply many of the same scope limitations during the follow-up visit by AIB in November 2011.

5.3 Follow-up Visits and Audit Wrap-up

5.3.1 Follow-up Audit Visits

Follow-up audit visits to SRC and CSC occurred during November 1 to 10, 2011. The purpose of the follow-up visits was to:

1. Complete services testing from the initial audit visits by:

    a) establishing for those patient services which could not be determined to be benefits at the time of the initial audit visits, whether now such a determination could be made based on information obtained from outside of SRC or CSC (notably, patient medical records received from the primary physician of the beneficiary);
    b) copying and testing all remaining sample patient files and associated sample service invoices of SRC and CSC established as benefits or potential benefits (notably those which SRC or CSC representatives had earlier asserted were "out-of-scope"); and,

c) addressing remaining audit questions for those services determined to be benefits or still potentially benefits;

2. Expand audit testing and record copying to include additional patient complaints received by the Commission, subsequent to the initial audit visits; and

3. Overcome some significant information limitations applied by SRC and CSC during the initial audit visits regarding the business relationships between SRC, CSC and their physicians, in relation to any extra billings and overlapping claims.

In preparation for the follow-up visits, a letter was issued to the president of SRC and CSC outlining AIB's requirements, including requested documentation. Appendix D includes the details of that letter.

5.3.2 Audit Wrap-up

Based on the results of the follow-up visit, we compiled our findings and determined whether any further information was still required. This included seeking further information from SRC regarding service charges, for the reasons discussed under section 5.4 below.

Additionally, it included seeking patient service information from health diagnostic service providers who had apparent contracting arrangements with SRC or CSC. The patient records available to us at SRC or CSC regarding these services were insufficient for our audit purposes.

Where SRC or CSC had refused to provide us with some types of information we requested in advance of our follow-up visits and during them, we did not subsequently attempt to request it again.

5.4 Overall Cooperation by SRC and CSC

We received courteous but only limited cooperation from the President, management and staff of SRC and CSC. SRC and CSC representatives provided us access to appointment listings, patient records, invoices for client services, current shareholder listings, and an unsigned administration agreement between SRC and CSC. Representatives were unwilling to provide us access to each corporation's financial statements, ledgers, and contractual arrangements with physicians.

The SRC and CSC president also did not provide us with the written overview we requested of the business processes of each corporation, as outlined under Appendix D, and notably with respect to any compensation arrangements between SRC, CSC and their medical practitioners. We were able to develop ourselves a partial overview of the business processes, based on interviews with SRC and CSC management and examinations of patient records and client invoices.

We were advised that:

- no compensation arrangements existed between CSC and physicians rendering benefits at CSC; and
- any compensation agreements between SRC and physicians for rendered benefits were undocumented. We were not provided with any details of such arrangements, when requested.

A high level of cooperation was afforded to us by SRC and CSC representatives with respect to testing patient records and charges to clients. There was, however, no cooperation provided to allow us to determine if the physicians rendering benefits at SRC or CSC were compensated by either corporation from the private charges for those benefits.

In the case of SRC, there were also some challenges and delays in obtaining complete client service invoice records both during and subsequent to our follow-up visit. These delays were mainly the result of extra high service workloads occurring at SRC, starting in November 2011and relating to WSBC. Additionally, there were challenges in overcoming some limitations of the SRC invoicing system to allow print outs of computer-generated service invoices which would indicate who was actually charged for a patient service. SRC management and staff worked diligently to help overcome these matters affecting the audit.

5.5 Completeness of Records at SRC and CSC

Our ability to conclude against the audit purpose with respect to any extra billings was sometimes hampered by:

- the degree of completeness of patient records at SRC and CSC for audit purposes;
- patient records not usually being retained by SRC or CSC where the service had been rendered more than seven years ago, in accordance with their document retention and disposal policies; and,
- CSC service invoices not being available beyond approximately five years, where, we understand, the accounting system “purges” such information after this elapse of time.

6.0 AUDIT TEAM

The audit team was comprised of three inspectors appointed under section 36(2) of the Act:

- Dr. Edward Trevor-Smith, a General Practitioner with Retired Life status;
- Mr. Stephen Abercrombie, Audit Manager, AIB;
- Ms. Susan Chaytor, Senior Auditor, AIB - for the initial audit visits; and,
- Ms. Anna Robb, Senior Auditor, AIB – for the follow-up audit visits and audit wrap-up.

Dr. Trevor-Smith was responsible for examining the patient medical records. Mr. Abercrombie, Ms. Chaytor and Ms. Robb were responsible for the overall planning, fieldwork and reporting of the audits, including examining SRC’s and CSC’s private charges, MSP claims and payment reports and the business relationships between SRC, CSC and their physicians.

7.0 SUMMARY OF OPERATIONS

7.1 Specialist Referral Clinic (SRC)

<u>Services</u>

SRC’s services mainly comprise medical consultations or evaluations referred to by the clinic as:

- "Independent Medical Assessments" (IMAs"), typically commissioned by the patient;
- "Independent Medical Examination"(IMEs), typically commissioned by a law firm or third party insurance or employment benefit agency;
- "Medical Legal" or "Medico Legal" reports, commissioned by a law firm; and,
- "Independent Medical Consultations"(IMCs), typically commissioned by the employer of the patient or third party insurance or employment benefits agency, other than WSBC, ICBC, or the RCMP.

Additionally, where a service was commissioned by WSBC, ICBC or the RCMP, SRC categorized such services by applying the name of the crown agency, or some other descriptor relating to the agency. For example, in the case of the RCMP a regiment number might be quoted to categorize the service.

IMAs, IMEs and IMCs are performed by a physician at SRC. IMEs by their formal definition are not meant to include any consideration of medical treatment and would typically encompass Medical Legal or Medico Legal Reports. Appendix A provides a further description of IMEs.

Where the nature of an IMA or IMC involves results in medical treatment in the form of a surgery being recommended, the SRC physician making such a recommendation typically will lead that surgery at CSC.

A SRC information brochure explains that:

> *For most assessments the cost will be between $500 and $700 depending on the complexity and the specialty. Some more complex assessments and independent examinations for insurance or medical/legal purposes will cost more.*

Additionally, SRC may act as a referring agency for health pre-screening services. No surgical procedures are performed at SRC.

Patient Completed Forms

A "Patient Registration" form is completed by the patient at the time of initial service at SRC.

In the case of beneficiaries commissioning an IMA for themselves at SRC, the documented contract process consists of a "Patient Consent" form they are required to sign which acknowledges that they:

- requested the service for their own personal use;
- accept that the service is not a benefit; and
- waive seeking any reimbursement from MSP.

Where a third party other than the WSBC, ICBC and the RCMP commission a medical assessment of an individual, the patient signs an "Authorization of Release of Information" to permit the third party to receive the results of the assessment.

Payments

Payments for services rendered by SRC are typically as follows:

- Individuals – cash, credit or debit card; and,
- Third parties – as above, or cheque.

Services Referred to CSC and Prepaid

Where a SRC service results in a recommendation for patient surgery at CSC, which is agreed to by the client, then SRC will usually levy and collect the surgery fee from the client on behalf of CSC in advance of the surgery. In such cases SRC retains a portion of the prepaid surgery fee before CSC invoices SRC for a lesser amount.

7.2 Cambie Surgery Centre

Services

CSC provides surgical procedures to pre-screened patients with advertised specialties in:

- Orthopaedic surgery;
- Plastic and cosmetic surgery;
- Pediatric dental and oral surgery;
- General surgery;
- Laparoscopic surgery;
- Gynecology;
- Opthalmology;
- Urology;
- Ear, nose and throat;
- Vascular surgery; and,
- Neurosurgery.

Additionally, the Surgical Weight Loss Centre lists CSC as one of its locations.

Patient Completed Forms

Regardless of who is commissioning the service at CSC, a "Patient Consent to Surgical Treatment at Cambie Surgical Centre" is signed by the patient authorizing the treatment.

In the case of beneficiaries paying CSC for a medical service there is also a second "Patient Consent" they are required to sign which acknowledges that they:

- are privately paying for the service;
- accept that the service is not a benefit; and,
- waive seeking any MSP reimbursement.

Client Charges and Invoicing

CSC executive members advised us that CSC charges a "facilities fee" only to clients. We understand that this fee encompasses supplies, implants, administrative and facilities overhead and nursing but

excludes the value of the physician services (surgeons, surgical assistants and anaesthetists). Instead, we understand the physicians submit billing claims to the insurer of the service (such as MSP, WSBC or ICBC) for the value of the physician's services, according to established rates.

Although the majority of patients are serviced as day surgery, there are several recovery rooms that accommodate an overnight stay, if warranted, at approximately an additional $1,000 per night.

For any surgeries which need to be re-done, we understand these are performed without charge to the client.

7.3 Flow-through of Services between SRC and CSC

Where a surgery at CSC for a beneficiary was initiated through SRC, then SRC invoices the client in advance of the surgery as a pre-payment. SRC representatives advised us that this invoicing is done for the administrative convenience of the client.

Following the surgery, CSC will invoice SRC for the cost of the surgery. The SRC invoice to the beneficiary for the surgery, or other client who commissioned it to be performed on behalf of a beneficiary, will be for a higher amount than CSC recovers from SRC.

Appendix B provides an overview of the business processes of SRC and CSC for a beneficiary seeking an "Independent Medical Assessment" at SRC which then leads to a surgery at CSC.

8.0 AUDIT SAMPLING OF SERVICES

8.1 August 2008 and December 2010 to January 2011 Periods

A sample of patient files was selected from the patient appointment listings provided by SRC and CSC.

In the case of SRC, testing was done for all appointments recorded during the periods:

- December 14 to 20, 2010; and,
- August 12 to 14, 2008.

For CSC, testing was done for all appointments recorded during the periods:

- January 13 to 21, 2011; and,
- August 21 to 31, 2008.

The staggered timing between SRC and CSC service dates for the August 2008 and December 2010 – January 2011 test periods was designed to be able to trace any flow-through services which may have resulted from SRC's medical assessment leading, within approximately two weeks or four (after factoring in Christmas and New Year holidays for the December 2010 – January 2011 test periods), to a surgery at CSC.

Additionally, where the SRC services we were testing had a same-day flow-through surgery occur at CSC, we extended our testing to include that CSC service.

The use of the appointment listing for sample selection had both advantages and disadvantages, compared to selecting services from the revenue accounts. We believe the advantages significantly outweighed the disadvantages, as discussed under Appendix E, and that the listings were complete for sample selection purposes.

8.2 Beneficiaries Reporting Being Charged for Medical Services

We attempted to test all SRC and CSC patient services for beneficiaries reporting to the Ministry of Health or the Commission that they had been charged for medical services. Because these services dated back as early as 2001, SRC and CSC had sometimes destroyed the earlier service records, in accordance with their document retention and disposal policies and practices. Appendix F provides further details regarding record retention and disposal at SRC or CSC.

8.3 Sample Sizes

Sample sizes are outlined in Table 1 below.

Table 1: SRC and CSC Sample Sizes

Audit Period	Number of Services		
	SRC	**CSC**	**Total**
December 2010 to January 2011	121	123	244
August 2008	100	67	167
Complaints (40 beneficiaries in total with some complaints covering both SRC and CSC services) [3]	31	26	57
TOTAL	**252**	**216**	**468**

The relatively large sample sizes from the service sample days selected were intended to:

- take into account a large proportion of services which we anticipated would not be benefits payable by MSP, consistent with SRC and CSC assertions; and,
- allow any patterns of service and charges to become apparent where benefits under MSP were determined.

The samples were not intended to be statistically representative for extrapolation of results purposes.

3 Two of the complaints identified had already been selected as part of our audit samples under either the August 2008 or December 2010 to January 2011 periods. Accordingly, for purposes of this report these two complaints have been classified under either the August 2008 or December 2010 to January 2011 sample.

9.0 AUDIT FINDINGS

9.1 Extra Billings and Charges in Excess of What Could be Claimed of MSP

9.1.1 Determination of Benefits

For purposes of testing for extra billings and charges in excess of what could be claimed of MSP (in the case of opted out physicians), we determined first which of the SRC and CSC services sampled represented benefits.

Our ability to determine whether SRC and CSC services were benefits was sometimes hampered by the limited nature of the patient records at both business locations. We were often, however, able to overcome such limitations, by:

- obtaining the beneficiary medical records held by the primary physician submitting claims under MSP, primarily to see if there was an underlying medical complaint which led to the beneficiary seeking a medical service from SRC;
- obtaining the beneficiary medical record and associated service billing from the diagnostic facility which had subcontracted out all or part of the client service to CSC, to identify if the original client or purpose of the service made it not a benefit under the Act; and,
- noting whether the service had been:
    - billed to and paid by WSBC or ICBC (through a claim and payment administration system shared with MSP), indicating that it was either not a benefit (in the case of a WSBC payment) or, one which MSP would not be paying (in the case of an ICBC payment); or, otherwise,
    - claimed from and paid by MSP.

When an enrolled practitioner rendering a service at SRC or CSC submitted a claim to MSP for the service, they in effect made a representation that it was a benefit. For those audit samples tested where MSP had received a claim and paid for it as a benefit, AIB treated this as evidence that it was a benefit, regardless of whether the medical records available to our medical inspector were, by themselves, adequate to make such a determination.

When SRC or CSC charged an employer or other third party for a service determined by our medical inspector to be medically necessary, the audit team attempted to determine from all available information whether the service resulted from a current workplace injury. If those records did not clearly indicate that the injury had originated at the current workplace then the service was deemed a benefit.

Accordingly, the findings which follow are subject to change, should any additional information become available to us and we are directed by the Commission to examine it.

Our findings for the audit sample of 468 SRC and CSC services are listed below for purposes of establishing whether these constituted a benefit.

1. 426 services were rendered to a beneficiary. The remainder was not.

2. 231 services rendered to a beneficiary were possible benefits claimable of MSP, based on not being:

   - covered under other insurance, accepted by the Commission; or,
   - paid instead by the ICBC.

   The balance were either not determinable or not a benefit.

3. 223 of the 231 were benefits, being treatments or considerations of treatment that were:

   - medically necessary or indicated;
   - ordinarily covered for a beneficiary under MSP; and
   - claimable under MSP by an enrolled physician.

   The remaining 8 of the 231 services could not be confirmed or ruled out as benefits because the associated patient records at SRC and CSC were unavailable. We understand that these records had been destroyed.

Table 2 offers further details, broken down by sample group and service location.

Table 2: Benefits Determination – Audit Sample Summary

Sample Classification	SRC Number of Services	CSC Number of Services	Total
December 2010/January 2011(1)			
Benefits	53	31(2)	84
Not Determinable	0	0	0
Not Benefits	68	92	160
Total	121	123	244
August 2008(3)			
Benefits	57	33	90
Not Determinable	0	0	0
Not Benefits	43	34	77
Total	100	67	167
Complaints(4)			
Benefits	30	19(2)	49
Not Determinable	1(5)	7(6)	8
Not Benefits	0	0	0
Total	31	26	57
All Samples			
Benefits	140	83	**223**
Not Determinable	1	7	**8**
Not Benefits	111	126	**237**
TOTAL	252	216	**468**

Notes:

(1) 12 SRC services tested had corresponding services at CSC also tested. Of these 12, 10 were determined to be benefits.
(2) Further to footnote **3** under Table 1, two of the complaints identified for us to test had already been selected as part of our August 2008 or December 2010 - January 2011 audit samples and found to be a benefit. These two have therefore been grouped under the August 2008 or December 2010 - January 2011 audit samples.
(3) 12 SRC services tested had corresponding services at CSC also tested. Of these 12, 11 were determined to be benefits.
(4) 18 SRC services tested had corresponding services at CSC also tested. All 18 were determined to be benefits.
(5) For 1 SRC service we could not determine whether it was a benefit because SRC had no longer retained the records, and alternate sources of information were insufficient or unavailable for us to make such a determination.
(6) For 7 CSC services we could not determine whether they were a benefit because CSC had no longer retained the records, and alternate sources of information were insufficient or unavailable for us to make such a determination.

Table 3 provides a summary of answers to each of audit questions 1. to 6. for purposes of determining whether services constituted benefits.

Table 3: Benefits Determination – Summary of Audit Questions 1 to 6 Findings

ND=Not Determinable		December 2010 - January 2011		August 2008		Complaints		All Samples
		SRC	CSC	SRC	CSC	SRC	CSC	SRC&CSC
Audit Questions								
1. Was the service provided to a beneficiary?	Yes	101	111	93	64	31	26	**426**
	No	20	12	7	3	0	0	42
If yes or ND to 1:								
2. Was the service charged to a party not covered under other statutory insurance recognized by the Commission?	Yes	56	31	62	33	30	19	**231**
	No	45	80	31	31	0	0	187
	ND	0	0	0	0	1	7	**8**
If yes or ND to 2:								
3. Was the service one that appears to have been medically necessary or indicated for beneficiary?	Yes	53	31	62	33	30	19	228
	No	3	0	0	0	0	0	3
	ND	0	0	0	0	1	7	8
If yes or ND to 3:								
4. Did the service include seeking medical treatment or constitute treatment for an illness or condition which the patient would ordinarily be able to receive coverage under MSP?	Yes	53	31	62	33	30	19	228
	No	0	0	0	0	0	0	0
	ND	0	0	0	0	1	7	8
If yes or ND to 4:								
5. Was the service one	Yes	53	31	57	33	30	19	223

ND=Not Determinable		December 2010 - January 2011		August 2008		Complaints		All Samples
		SRC	**CSC**	**SRC**	**CSC**	**SRC**	**CSC**	**SRC&CSC**
considered to be a benefit for which enrolled physicians would be expected to submit claims to MSP?	No	0	0	4	0	0	0	4
	ND	0	0	1	0	1	7	9
If yes or ND to 5:								
6. Was the physician providing the service enrolled in MSP?	Yes	53	31	57	33	30	19	**223**
	No	0	0	0	0	0	0	0
	ND	0	0	1	0	1	7	9

For purposes of our audit report we have only reported against questions 7 and 8, concerning private charges, for those sample services determined to be benefits.

9.1.2 Private Charges Relating to the Rendering of a Benefit

Based on the 223 benefits rendered at SRC or CSC, we further established that 205 (123 SRC and 82 CSC) had been privately charged to a beneficiary or other party for approximately $491,654 ($72,095 SRC and $419,559 CSC), where a charge could be determined.

The remaining 18 of the 223 benefits either had no charge apparent or the associated financial records were unavailable from SRC or CSC to make a determination from.

Tables 4, 5, 6 and 7 provide further results with respect to private charges relating to the rendering of a benefit. The detailed findings are found under Appendices G and H. Additionally these appendices provide further answers to some of the Audit Questions which did not lend themselves to tallying within the main body of this report.

It is important to note under Tables 4 to 7 that:

- in the case of services dating back to 2001, we could not always determine what had been charged because we understand supporting records were no longer available at SRC or CSC. Accordingly, the figures provided for a number of benefits and the value of benefits privately charged will be under-stated in this respect. Appendix F offers further details regarding the document retention and disposal practices of SRC and CSC; and,
- some of the SRC benefits charged to a beneficiary or other party were categorized by SRC as a "no charge". Most of these "no charge" services related to follow-ups of surgeries performed at CSC, when the medical assessment and referral for the surgery occurred earlier at SRC. Some related to a follow-up of an earlier medical assessment.

We have taken the position that the "no charge" follow-up service was in fact charged earlier by SRC, as part of a service package, under either:

- the initial SRC medical assessment service when a charge was levied; or,
- the CSC surgery, where SRC levied the surgery fee in advance of the surgery and retained a portion of it before remitting the balance to CSC.

We have only taken this position where we were able to trace back to the initial or originating service and obtained the related, one-time, invoice.

In the absence of any service fee breakdowns available for the suite of services covered under a one-time charge, we established the value for the "no charge", in relation to the benefit, based on either:

- the full portion of the prepaid CSC surgery fee retained by SRC, where the "no charge" service represented a follow-up to the surgery; or,
- the full service value charged at the initial medical assessment visit, where the follow-up visit was in respect to that earlier assessment, as opposed to a CSC surgery.

a) Summarized Results - Number of Benefits with a Related Private Charge

Table 4 offers summarized results for services established as benefits.

Table 4: Summarized Results for Audit Questions 7 and 8 (Exclusive of Dollar Amounts and Breakdowns by Lead Physician)

	ND=Not Determinable	Dec. 2010 – Jan. 2011		August 2008		Complaints		All
		SRC	**CSC**	**SRC**	**CSC**	**SRC**	**CSC**	**SRC &CSC**
Audit Question	**Answer Category**							
7. Was there a private charge for the service, including any charge for materials, consultations, procedures, use of an office or other place or for any other matters that relate to rendering of the service?	Yes	49	31	47	32	27	19	**205**
	No	3	0	6	0	1	0	**10**
	ND	1	0	4	1	3	7	**16**
If yes to 7:								
8. For the private charge: a) Who levied it?	SRC	49	22	47	24	27	18	**187**
	CSC	0	9	0	8	0	1	**18**
	Subtotal	49	31	47	32	27	19	**205**
b) Who was billed or expected to pay?	Beneficiary	40	30	37	18	27	18	**170**
	Employer of beneficiary	2	0	6	2	0	0	**10**

	ND=Not Determinable	Dec. 2010 – Jan. 2011		August 2008		Complaints		All
		SRC	**CSC**	**SRC**	**CSC**	**SRC**	**CSC**	**SRC &CSC**
Audit Question	**Answer Category**							
	Extended Health Benefits Provider[4]	7	0	1	2	0	0	**10**
	External Health & Safety Coordinator[5]	0	0	1	1	0	0	**2**
	Law firm[6]	0	0	1	3	0	1	**5**
	Charity	0	0	1	0	0	0	**1**
	Diagnostics clinic	0	1	0	4	0	0	**5**
	CSC Physician[7]	0	0	0	2	0	0	**2**
	Subtotal	49	31	47	32	27	19	**205**
c) Was there a client signed waiver to not submit a claim for reimbursement to MSP?	Yes	34	28	35	22	18	18	**155**
	No	15	3	12	10	8	1	**49**
	N/D	0	0	0	0	1	0	**1**
	Subtotal	49	31	47	32	27	19	**205**
d) Was a claim submitted to MSP in relation to the service?	Yes	15	26	4	28	1	19	**93**
	No	34	5	43	4	24	0	**110**
	ND	0	0	0	0	2	0	**2**
	Subtotal	49	31	47	32	27	19	205
e) Which physician referred the service?	See Appendix G and H for findings							
f) What was the name of the enrolled physician providing the service?	See Tables 5 and 6 for SRC and CSC physicians, respectively							
g) Was the enrolled physician opted in or out of MSP?	See Tables 5 and 6							

4 Classification based on review of third party's website.
5 As per note 4.
6 Service included a diagnosis for treatment for which an enrolled physician would be expected to submit a claim to MSP. Each service was claimed of MSP.
7 We understand from CSC management where the physician collected the charge from the beneficiary for the service and was, in turn, invoiced by CSC for their share of the service.

	ND=Not Determinable	Dec. 2010 – Jan. 2011		August 2008		Complaints		All
		SRC	**CSC**	**SRC**	**CSC**	**SRC**	**CSC**	**SRC &CSC**
Audit Question	**Answer Category**							
h) In the case of opted out physicians providing the service was the amount of the charge greater than the amount under the MSP payment schedule?	Yes	0	3	1	3	0	2	**9**
	No	0	0	0	0	0	0	**0**
	ND	4	0	3	0	2	0	**10**

Who Levied the Private Charge?

In regard to question 8 a) above, there were a total of 64 CSC rendered benefits which had the private charge levied by SRC. In 63 of these cases the SRC levy to the client was determined by our obtaining:

- the SRC invoice charged to the client, on behalf of CSC in advance of the surgery; and
- the CSC invoice charged to SRC to collect CSC's portion of the surgery fee, once the benefit was rendered.

For one of the 64 cases we did not obtain the SRC invoice to the client for the CSC benefit rendered. Instead, we relied on the corresponding CSC invoice to SRC, whereby CSC recovered from SRC the surgical fee which SRC had earlier levied.

Beneficiaries Paying for Medical Treatment and Signing a Waiver to Not Seek Reimbursement from MSP

With respect to the answers to questions 8 b) and c) above, in most cases where a beneficiary was billed or expected to pay the charge, we noted they had signed a waiver to not then submit a claim for reimbursement to MSP for the benefit.

Accordingly in those instances where a beneficiary subsequently seeks reimbursement from MSP for the service they paid for, this would be contrary to any such waiver they signed.

Further in regard to question 8 b) above, for the 170 benefits charged to a beneficiary:

- 154 were rendered by an opted in lead physician; and,
- 16 by an opted out lead physician.

Privately Charged and MSP Claimed (Overlapping Claims)

Under question 8 d), for the 93 benefits privately charged by SRC or CSC with claims also paid by MSP, we established that:

- 78 were charged to beneficiaries, 3 to employers, 3 to extended health and benefits providers and the remainder to miscellaneous third parties; and,
- 73 related to services rendered at CSC.

With respect to the SRC benefits with overlapping claims most of these related to surgery follow-up assessments which were consistently claimed from MSP by the physician rendering them.

It is further important to note that, while our evidence of overlapping claims for surgeries was limited, in the absence of full cooperation from SRC and CSC, it was persuasive for services tested, given that:

- all SRC invoices to the client and all associated CSC invoices to SRC made reference to a surgery charge, versus a facility fee;
- beneficiaries complained to the Ministry of being charged for a surgery benefit, versus a facility fee;
- one of the complainants supplied a "Surgery Cost Breakdown Report" prepared by SRC, which identified that the private charge included fees for the physician team, in addition to a facility fee;
- one SRC benefit had a corresponding quote for a CSC surgery on file which made reference only to the surgery as a whole and not a facility fee and indicated that the estimated charge was subject to increase should the surgical procedure prove more complex than anticipated; and,
- nine CSC benefits rendered by an opted out physician had evidence to indicate the beneficiary paid for it, as would be expected. The claims made to MSP, to reimburse the beneficiary, however, had the resulting payment deposited to the physician's bank account.

<u>Opted Out Physician</u>

In the context of the 223 benefits established under question 6 of Table 3 (before consideration of any private charges), we established that:

- 21 were rendered by an opted out physician;
- 11 of the 21 had a claim submitted to MSP (8 were not submitted to MSP and the remaining 2 predated MSP transaction histories available to us);
- 10 of the 11 claimed were paid by MSP and,
- 9 of the 10 paid by MSP had a cheque made out to the beneficiary which was sent to the CSC address and deposited to the bank account of the opted out physician. For the remaining one, the cancelled cheque could not be located.

Of those 10 paid by MSP, we could establish that 9 were charged to beneficiaries for an amount greater than what could be claimed from MSP. For the remaining one we could not fully establish that the beneficiary had been charged, and for what amount, because no invoice was forthcoming from CSC. We understand that the invoice had been "culled" from the CSC financial system. We did, however, note per the available CSC patient record where the beneficiary had been expected to pay the charge.

Under question 8 h) of Table 4 it should be noted that no breakdown of the 9 charges to beneficiaries was available. Accordingly, we were not able to determine what portion of each charge was assignable to the

services of the opted out physician, versus any other matters also being charged.

b) Summarized Results – Private Charges Organized by Lead Physician

Of the 223 benefits with a related private charge, we established that:

- 140 were rendered at SRC and 83 at CSC
- the charges totaled approximately $491,654, where a charge could be determined ($72,095 at SRC, $419,559 at CSC);
- 202 were rendered by opted in, lead physicians; and,
- 21 were rendered by a single, opted out, lead physician.

Tables 5 and 6 provide a further breakdown of the above charge total, by the lead physician rendering benefits at SRC and CSC, respectively.

Table 5: SRC - Summary of Benefits Provided by Lead Physician and Related Private Charges

Physician	Number of Benefits	Value of Private Charges in Relation to Benefits
[redacted]	2	$2,350.00
[redacted]	11	3,900.00
[redacted]	12	4,556.00
[redacted]	30	15,160.00
[redacted]	4	7,100.00
[redacted]	10	3,481.50
[redacted]	1	1,500.00
[redacted]	3	1,541.50
[redacted]	2	1,000.00
[redacted]	4	2,551.50
[redacted]	6	2,862.00
[redacted]	12	4,081.50
[redacted]	7	5,250.00
[redacted]	1	500.00
[redacted]	1	481.50
[redacted]	14	5,263.00
[redacted]	3	1,500.00
[redacted]	5	2,250.00
[redacted]	2	2,250.00
[redacted]	5	2,000.00
[redacted]	5	2,516.50
Total	**140**	**$72,095.00**

Table 6: CSC - Summary of Benefits Provided by Lead Physician and Related Private Charges

Lead Physician	Physician Shareholder of SRC	Number of Benefits	Value of Private Charges in Relation to Benefits
[redacted]	√	7	$33,836.00
[redacted]		1	-
[redacted]	√	9	49,347.00
[redacted]		5	1,000.00
[redacted]	√	15	91,336.00
[redacted]	√	5	18,088.00
[redacted]		2	18,126.00
[redacted]	√	2	10,511.00
[redacted]		1	17,291.00
[redacted]		2	448.00
[redacted]		3	4,403.25
[redacted]	√	4	12,455.00
[redacted]		1	950.00
[redacted]	√	2	10,536.00
[redacted]	√	1	8,114.00
[redacted]	√	12	71,611.00
[redacted]	√	3	23,789.00
[redacted]	√	2	7,536.00
[redacted]	√	1	4,068.00
[redacted]	√	3	33,016.00
[redacted]		2	3,097.50
Total		**83**	**$419,558.75**

Notes: √ Physician a shareholder of SRC, as of November 2011

The private charges under Table 6 are based on what SRC charged the client on behalf of CSC. The SRC charge was greater than what was remitted to CSC for the service rendered, as further discussed under Table 8, question 16 f), of report section 9.2.

c) Summarized Results - Private Charges with Overlapping MSP Billings Organized by Lead Physician

Of the 205 benefits charged to a beneficiary or third party, we established that 93 had claims submitted to MSP for at least $66,734, where such a claim could be determined.

Of the 93 benefits with overlapping claims:

- 78 were charged to the respective beneficiary, 3 to an employer of the beneficiary, 3 to an

extended health and benefits provider and the remainder to miscellaneous third parties; and,

- 73 related to services rendered at CSC and 20 at SRC.

Table 7 provides a breakdown of the benefits paid by MSP, as well as the private charges in relation to those benefits. The table identifies the lead physician associated with the benefits, while including all MSP payments made to that physician, and any other, with respect to the benefit. In the case of CSC surgery benefits, there were typically 3 physicians, rendering the benefit and claiming their separate parts from MSP.

Accordingly, the Table 7 statistic entitled "Value of Benefits Paid by MSP" captures all MSP payments to physicians associated with the benefit and not just what was claimed by the lead physician.

Table 7: SRC and CSC – Summary of MSP Benefits Paid and Related Private Charges

Lead Physician	Number of Benefits Claimed of MSP	Value of Benefits Paid by MSP	Value of Private Charges in Relation to Benefits
[redacted]	8	4,366	34,236
[redacted]	9	6,620	49,467
[redacted]	18	16,563	92,736
[redacted]	5	2,486	18,088
[redacted]	2	1,645	18,126
[redacted]	2	568	10,511
[redacted]	1	667	17,291
[redacted]	3	3,646	4,403
[redacted]	6	2,704	10,656
[redacted]	1	534	950
[redacted]	5	2,717	12,136
[redacted]	1	-	750
[redacted]	1	1,568	8,114
[redacted]	17	12,429	74,011
[redacted]	3	3,063	23,789
[redacted]	5	1,271	8,786
[redacted]	2	886	3,098
[redacted]	1	474	4,068
[redacted]	3	4,527	33,016
Total	**93**	**$ 66,734**	**$ 424,232**

9.1.3 Access to Care Concern

We identified access to care concerns arising for one beneficiary in terms of the services afforded to them by a hospital emergency physician and their primary physician.

It is our understanding that:

- these concerns prompted the beneficiary seeking medically necessary service from CSC; and,
- CSC brought this matter to the Commission's attention in a letter dated October 30, 2011.

9.2 Business Relationships

Table 8 provides a summary of our findings with respect to the business relationships between SRC, CSC and their physicians, relevant to extra billings and overlapping claims of MSP.

The evidence available was limited to information that was:

- publicly available; and,
- released by SRC and CSC, upon our request.

Key information we requested from SRC and CSC representatives concerning the business relationships was not released to us, notably:

- compensation agreements between SRC, CSC and their physicians and, in turn, any actual flows of monies under such agreements;
- externally attested to financial statements, or extracts thereof, covering financial transactions and relationships between SRC, CSC and their physicians under generally accepted accounting principles; and,
- SRC and CSC accounting ledgers covering the above matters.

SRC and CSC representatives also did not provide us with a written overview of the business processes we requested governing the business relationships. That request is further outlined under Appendix D. We were able to develop a partial understanding of the business processes based on interviews with SRC and CSC management and some supporting documentation obtained.

Table 8: Business Relationships – Audit Questions 9 to 16

Audit Question	Answer	Supporting Comments
9. Were SRC and CSC each separate legal entities	Yes	SRC was incorporated under Federal jurisdiction in 2002. CSC was incorporated under BC jurisdiction in 1994. We understand that separate financial statements are annually prepared for each corporation and externally attested to by the same public accounting firm.
10. Was there common management between SRC and CSC?	Partially	There is only common management in terms of [redacted] being the president of both corporations. The executive directors and their staff are each separate between SRC and CSC. However, there are close business management relationships between SRC and CSC as evidenced by the answers to the questions below and the fact that the e-mail signature block of the executive director at SRC includes both the website links for SRC and CSC.
11. Were there common owners and directors between SRC and CSC?	Yes	Owners: There were several physicians of SRC and CSC who were also shareholders of both corporations. Directors: There were 2 common corporate directors for SRC and CSC, each of whom were also listed as physicians at each corporation.
12. Were any of the owners physicians of SRC and CSC?	Yes	SRC: all shareholders are also physicians of SRC but not all SRC physicians are shareholders. CSC: some shareholders are physicians of CSC but other shareholders are not physicians.
13. Were there physicians who shared access privileges at both SRC and CSC?	Yes	Yes, many of the SRC listed physicians, notably surgeons, were also listed as physicians at CSC. We also understand that all surgeons on the SRC roster have facility privileges at CSC.

Table 8 cont.

Audit Question	Answer	Supporting Comments
14. Did documented agreements exist between SRC and CSC?	Yes – partially determin-able	An administrative services agreement, unsigned, existed between SRC and CSC and is recognized as functioning by the management of both entities. The agreement essentially covers SRC acting as a surgical referral and client billing function for services provided at CSC. Our testing of services which flowed between SRC and CSC corroborated that these terms of the unsigned agreement were in effect. With respect to surgery benefits tested, we found that the amount SRC billed the client was greater than what CSC in turn recovered from SRC. Per CSC management, the surgery charge to SRC covers facilities, nursing and medical supplies costs, but excludes physician services. The administrative services agreement between SRC and CSC makes no reference to this up-charging by SRC, nor what the CSC surgery charge includes or excludes. CSC surgery invoices to SRC provided no breakdown of the cost components of the charge. Based on our sample of services tested, the SRC up-charge represented, on average, 12% of the CSC charge to the Clinic and had a median and most-frequent value of 13%, respectively. In a few cases SRC described this retained amount as an "Administration Fee Surgery" on client invoices. In the absence of having access to the externally-attested to financial statements of SRC and CSC or the financial accounts of SRC and CSC, we do not know what other agreements involving financial transfers might exist between them. We were advised that there were no loans between the corporations.

Table 8 cont.

Audit Question	Answer	Supporting Comments
15. Did documented agreements exist between the physicians and SRC or CSC?	Not Determin-able	SRC and CSC management described their physicians as being "independent contractors". SRC claimed only to have a Confidentiality Agreement applying to SRC physicians in the process of being implemented. SRC management referred to any compensation arrangements between itself and physicians as being undocumented and "gentlemen agreements". The SRC President advised, as an example, that in the case of an IMA the client charge would be split between SRC and the physician rendering the service. CSC claimed only to have agreements with its physicians in terms of approved applications for privileges under the Non-hospital Medical and Surgical Facilities Program of the College. We confirmed the existence of such documentation for a sample of surgeons, and understand that all CSC surgeons are so approved. In the case of any private charges relating to benefits rendered at CSC, it was consistently indicated to us that CSC did not compensate the physicians involved. Instead, the physicians rendering the service were compensated by submitting a claim to MSP and that CSC's private billing of the surgery to SRC was exclusive of any the physician services. We identified, however, where SRC charged the patient more for the surgery than CSC charged SRC, such that all or some portion of that up-charge could represent CSC physician compensation administered through SRC. Our supporting comments under Audit Question 16. f) below discuss further the possibility of at least the lead CSC physician receiving compensation through SRC. 16. f) below discusses the very limited extent to which we could establish physician compensation arrangements for benefits rendered at SRC and CSC, in the absence of any documented agreements being supplied to us.

Table 8 cont.

Audit Question	Answer	Supporting Comments
16. Regardless of any documented agreements between SRC and CSC and their physicians, was there:		
a) Shared administration?	Partially	Management staffing between SRC and CSC is separate, as per the answer to question 9. above. SRC does, however, perform some administration on behalf of CSC for patient referrals and surgery service billings, as further described under 14. above.
b) Shared advertising of services?	Yes	SRC and CSC share one another's service pamphlets at each of their receptions. The SRC and CSC service pamphlets and websites refer to and market one another's services.
c) Shared facilities?	Partially	SRC and CSC have separate physical locations, within 1 city block of one another. Although different services are conducted at each of these locations there can be very strong inter-dependencies between each service, such that the facilities are shared between each corporate entity in that respect. See 15. d) and e) below.
d) Referred services?	Yes	Based on our service sample testing, SRC refers beneficiaries recommended for surgery to CSC. For purposes of post-operative, follow up patient services to a surgery at CSC, the appointment is conducted at SRC.
e) Inter-related services at SRC and CSC, rendered by the same physician?	Yes	Based on our service sample testing, we were usually able to determine that the SRC surgeon who medically assessed beneficiaries and referred them to CSC for surgery was also the same surgeon who performed the resultant surgery at CSC. Appendix H provides our testing results.

Table 8 cont.

Audit Question	Answer	Supporting Comments
f) Trans-ferred monies?	Partially determin-able with respect to some flows of monies between SRC and CSC. Not determin-able with respect to flows of monies to SRC and CSC physicians.	SRC collecting surgery fees on behalf of CSC and any Other Inter-company Money Transfers: See 13. above. Physician Compensation for Benefits - SRC: We understand from the President of SRC that in the case of IMAs conducted at SRC, the private charge revenue will be split between SRC, for the administration and facilities associated with the service, and the SRC physician for the rendering of the service. Similarly, we understand that SRC does not otherwise recover facility and administration costs from the physician by charging them for such overhead. In the absence of being able to examine any documented compensation agreements and actual compensation paid to SRC physicians for benefits, we were not able to confirm the President's assertions, nor establish to what actual extent SRC physicians were compensated for their medical services rendered at SRC. Physician Compensation for Benefits- CSC: Based on our audit testing, we determined that physicians rendering benefits at CSC consistently submitted claims to MSP for the benefits. Although the CSC president and management each asserted that CSC does not compensate its physicians for any portion of the private surgery, we believe there is the strong possibility that at least the lead physician for the surgery benefit rendered at CSC may receive private compensation instead through SRC, in conjunction with a surgery follow-up assessment. This possibility arises because: • the SRC "Surgery Cost Breakdown Report" example referred to under the supporting commentary for Table 4 (section 9.1.2 b)) indicated the client charge including physician fees; • SRC collected a pre-payment for the surgery benefit on behalf of CSC and retained a portion of that fee (typically 13% and ranging between $400-500, excluding any GST), before remitting the balance to CSC; • the lead CSC surgeon was also the physician at SRC who performed the earlier "independent medical assessment" which recommended that surgery and who then performed the follow-up assessment of the surgery at SRC; • under the original assessment leading to the surgery, we understand that the surgeon would be compensated for that assessment by SRC; and • the lead CSC surgeon usually could be established as a shareholder of SRC. Accordingly, if he or she was not privately compensated for the surgery, as a contractor or employee of SRC, they could instead be compensated in another manner, such as by dividends. For both SRC and CSC we were not permitted access to financial records to determine what, if any, compensation was received by physicians for benefits rendered at either facility. Appendix B provides a further overview of the business relationship between SRC and CSC in terms of a flow-through of services.

APPENDIX A: Independent Medical Examinations and Assessments

Independent Medical Examinations

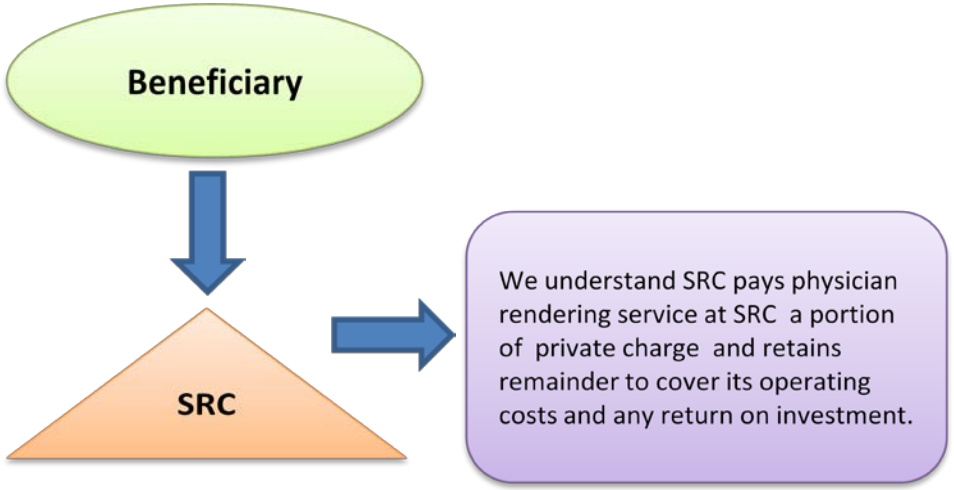
The term Independent Medical Examination or IME is not referred to in the Commission's payment schedule or referenced to in the Medical and Health Care Services Regulation.

Applying the definition of an IME provided by the College against the definition of a benefit per the Preamble to the Payment Schedule of the Commission, such examinations are not benefits because, in effect, they are not medically necessarily. More specifically, under the College's definition of an IME there is the requirement that there be no discussion of medical treatment.

Additionally, the American Medical Association definition and discussion of IMEs:

- further highlights that the term "Independent" refers to an examiner who is not involved in the patients' care (treatment); and,
- provides references to IMEs applying to matters of automobile casualty, personal injury, workers compensation, and long-term disabilities.

APPENDIX B: Overview of Inter-related SRC and CSC Services for an "Independent Medical Assessment for Personal Use" Leading to Surgery

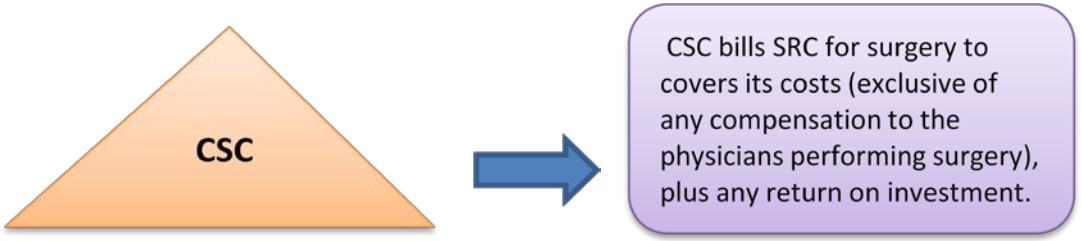


1. Beneficiary has appointment for an "independent medical assessment for personal use" with SRC physician specialist. A standard waiver form is signed by the beneficiary to acknowledge they will not seek MSP re-imbursement.

2. Private charge to beneficiary ranges between approximately $500-700, payable the day of assessment. Beneficiary receives a copy of assessment report .

3. Additionally SRC assesses and collects from beneficiary a prepayment for CSC medical services , if:
   a) SRC physician recommends a surgery for treatment of medical condition ;
   b) SRC physician is approved by the client to perform this type of treatment at CSC; and
   c) Beneficiary is agreeable to terms (cost, timing).

If the beneficiary agrees to proceed with treatment at CSC, then necessary pre-operative forms are completed and sent to CSC.



1. Following surgery at CSC, SRC is invoiced for service . As per CSC, amount invoiced to SRC covers costs of facility, nursing staff, supplies and implants, but not value of physician services.

2. Amount CSC invoices SRC for surgery is less than what SRC collected as pre-payment from beneficiary.

3. Following surgery a "follow-up" or "post operative" visit is scheduled at SRC, categorized by SRC as being a "no charge" visit. Should surgery prove unsuccessful, another will be scheduled at no additional charge to beneficiary.

APPENDIX C: Interim Audit Visit Terms and Conditions

Services Testing

When the on-site audits of SRC and CSC commenced in January 2011, it was done on the basis of mutual agreement between AIB and representatives of SRC and CSC, under the following main principles or understandings:

1. The audit visits in January and February, were initial and would in no way prejudice AIB's ability to again visit SRC and CSC, or seek additional information from SRC and CSC, where this was believed warranted by AIB to fully discharge its audit duties to the Commission;

2. AIB would provide to SRC and CSC the names of the beneficiaries reporting claims of extra billings one week in advance of the audit visit;

3. SRC and CSC would provide to AIB during the initial audit visit:

    a) Listings of all patients receiving all types of services at SRC and CSC for the 6 months prior to the initial audit visit date and for the month of August 2008, whereby those listings would help to establish:

        - the patient's legal identity and date of service for purposes of AIB determining whether these persons were enrolled in MSP as a beneficiary at the time, notably legal name, MSP Personal Health Number (PHN), where applicable, date of birth;
        - the general nature of the service and whether or not SRC or CSC asserted that the patient service was in or outside the scope of the audit, notably services to a non-beneficiary or, in the case of beneficiaries, a service which was:

            - not covered by MSP, such as many cosmetic surgeries;
            - commissioned by an agency for a service not covered under the Plan, notably WSBC, RCMP and ICBC; and
            - sponsored as a "medical-legal" or "medico-legal" service, where client-solicitor privilege applied; and,

    b) Any patient files and associated invoices requested per the above listings, subject to AIB not copying, for audit file support any such records for services which SRC or CSC asserted to be outside the audit scope.

With regard to point three above, it was agreed that, for purposes of the initial audit visits, AIB would not have access to the general ledger and sub ledger financial accounts of SRC and CSC for purposes of:

- further verifying the completeness of the appointment listings being tested from;
- understanding revenue breakdowns between client types; and,
- further identifying the nature and extent of the financial and operational relationships between the two companies.

Additionally, under point three, AIB accepted that medical-legal services involving client-solicitor privilege would be outside of the scope of the audit, at least for the initial visits and pending any further legal advice sought and received by AIB.

During the on-site audit SRC representatives further clarified the position of the Clinic regarding what other services were believed to be outside the scope of the audit. These exclusions of SRC included:

1. services to beneficiaries commissioned by and billed to employers, or private insurance and health management agencies acting on behalf of employers or employees; and,

2. some specific "pre-screening" services under the "Health +" program for heart disease, lung cancer, prostate and colorectal cancers, and diabetes, where it was asserted there was not an underlying medical complaint or condition to prompt the service.

For purposes of the initial audit visit, the audit team:

- respected the wishes of SRC representatives to not copy any of the patient files or invoices for client services deemed out-of-scope by the Clinic, even where we had questions about the supportability of such assertions; and,
- restricted the services testing to selective audit questions in the interests of manageability and expediency under tight timelines for interim audit reporting purposes to the Commission.

Business Relationships

As mutually agreed, the initial visits were to exclude the examination of any operational or financial records concerning the business relationships between SRC and CSC and their physicians, as these might relate to any extra billings, except where some of this information might be:

- found in the sample patient records and associated service billings examined;
- offered by [redacted]; and,
- located though publicly accessible means.

APPENDIX D: Follow-up Audit Visits – Notice and Request Letter

BRITISH COLUMBIA

VIA COURIER
PERSONAL AND CONFIDENTIAL

894213
File: 40920-25/CSC

AUG 2 5 2011

[redacted]
President
Cambie Surgeries Corporation
2836 Ash Street
Vancouver BC V5Z 3C6

Dear [redacted]

Re: Audits of Specialist Referral Clinic (Vancouver) Inc. and Cambie Surgeries Corporation by the Medical Services Commission

Further to our initial audit visits of the Specialist Referral Clinic (Vancouver) Inc. and Cambie Surgeries Corporation (the "Clinics") in January and February 2011, we would like to thank you for the cooperation extended by yourself, and your management and staff teams.

As part of the initial audit visits, the audit team was subject to the following significant limitations:

- Not being permitted to copy certain patient file records, where such services were deemed by representatives of the Clinics to be outside our audit scope; and,
- Not having access to certain key types of financial and operational records for purposes of satisfying the Medical Service Commission's (the Commission) audit order, notably with respect to the business inter-relationships between the Clinics and their medical practitioners.

Additionally, our evidence gathering and testing was challenged by:

- Patient file records and billings not always being complete, notably where these were still in the process of being completed and filed, such as for the December 2010 and January 2011 service dates we were testing;
- Documented services not necessarily constituting an adequate medical record, assuming that a medically-indicated service was being provided and would ordinarily have been billable under the Medical Services Plan (MSP); and,

...2

Ministry of Health
Audit and Investigations Branch
Financial and Corporate Services
5-2 1515 Blanshard Street
Victoria BC V8W 3C8
Telephone: 250 952-2338
Facsimile: 250 952-2605

- Not being able to always readily identify "no charge" follow-up services to permit tracing these back to the originating service(s) and associated billing(s) because of information and time constraints.

The Commission has now directed us to perform additional audit work with respect to addressing these matters and to investigate recently received patient concerns regarding private billings. Accordingly, we are requesting the Clinics to provide us, prior to the audit visit, with a comprehensive written description, which explains the exact nature of the business relationships between:

- The Clinics themselves, including, but not limited to, billings or charge-backs for a beneficiary being served by both; and,
- The Clinics and their medical practitioners, including, but not limited to ownership and compensation arrangements.

Relating to the above overview description we will require access to:

- Yourself, to seek further clarification as necessary; and,
- Financial and operational records, to allow us to clarify and verify the overview descriptions, and for testing of services, which we deem to be within our audit scope.

In addition, we require:

- Further access to all patient records and associated client billings we selected for testing as part of our initial audit visits for purposes of:
    - Examining additional service and billing information, where this was not available or otherwise obtained by us during our initial audit visits, and,
    - Copying patient records and associated client billings, where there is the potential for these to be within our scope because the patient was a beneficiary, as defined under the *Medicare Protection Act* and the service was not paid by a Crown agency deemed exempt by the Commission under that *Act*; and,
- Access to all patient records for additional patient concerns relating to private billings.

We propose the following timelines to help conclude our audit:

- September 19, 2011 for receipt of the business relationships comprehensive description; and,
- October 11 to October 21, 2011 for an onsite audit re-visit.

...3

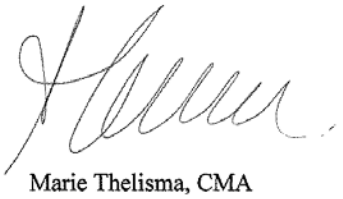
Please note:

- we will proceed as scheduled with our audit re-visit whether or not you have been able to provide the overview descriptions in advance; and,
- Ms. Anna Robb, Senior Auditor, CIA, has joined the audit project team.

Please acknowledge receipt of this letter at your earliest convenience. Feel free to contact me (250-952-1665) if you have any questions or concerns.

Your continued cooperation is very much appreciated.

Sincerely,



Marie Thelisma, CMA
A/Director
Audit and Investigations Branch

APPENDIX E: Use of Appointment Listings to Select Samples

Sample patient services for the August 2008 period and the 6 months ended January 21, 2011 were selected from appointment listings provided by SRC and CSC, rather the financial records. The selection from the appointment listings was preferable to SRC and CSC because it would not, for purposes of the negotiated visits, give AIB access to its revenue and receivable accounts.

The selection from appointment listings also proved preferable to AIB because it took into account any service visits where there was no specific, identifiable charge levied on that occasion, such as in those cases where the client may have been charged previously, either as a pre-payment or as part of an all inclusive service fee. From the perspective of AIB, such "no charge" visits, as described by SRC representatives, were paid visits if it could be established that the originating service had been charged for and was, in substance, all-inclusive of any subsequent related service. Accordingly, for such "no-charge" services falling within the audit sample, it was necessary for AIB to trace these back to the originating service and corresponding billing, each of which might have occurred several days, weeks or months earlier.

While AIB could test the accuracy of these appointment listings by tracing to a sample of patient files, the completeness of the appointment visits recorded could not be conclusively determined without access to the revenue and receivable accounts of SRC and CSC.

Such access, however, was not granted and, had it been, the attempt at reconciliation would:

- only have been able to take into account those visits which coincided with a charge being generated that day, versus "no charge" visits;
- have added up to at least another week of audit field time; and,
- caused further time demands on SRC and CSC staff, further delaying their ability to meet our other information requests in time for us reporting out audit findings to the Commission as close as possible to fiscal year end 2011/12.

Had AIB instead attempted to select at least some of the audit samples by randomly selecting from the patient records themselves this would have proved extremely time-consuming, since we would have to pull and review most patient files before finding ones with services dated within the fairly narrow timeframes the Commission wished us to test. Additionally, such an approach would need us to rely on all such files having been filed centrally, on a timely basis, to ensure a complete population could be selected from.

In this regard, it should be noted that when we instead selected our audit sample from the appointment listings it sometimes took SRC additional time to locate the corresponding patient file since, we understand, they had not yet been centrally filed. Nothing came to our attention to otherwise indicate that the appointment listings of SRC and CSC which we used to select our service samples were incomplete.

APPENDIX F: Document Retention

Invoices

SRC and CSC generated client service invoices electronically and did not keep hardcopies on file. For purposes of our audit, SRC and CSC would print out the service invoices we requested as part of our audit testing from their financial management systems.

In the case of SRC, service invoices we requested dating back to 2002 these were made available to us. For CSC, service invoices we requested during our initial audit visits in January and February 2011, these, however, were only available back to 2006 and during our November 2011 visit back to 2007.

The lack of service invoices from CSC before 2006 created challenges for us in terms of testing some of the earlier complaints. We were usually able to overcome these challenges where:

- SRC had billed the client on behalf of CSC, as usually occurred; or,
- a complainant had supplied to MSP a hardcopy of their paid invoice or transaction receipt.

Patient Records

Both SRC and CSC had the policy of retaining patient records for seven years following the last date of service. At the time of our January and February 2011 visits, patient records with a last date of service preceding 2003 were no longer available for examination, having been, we understand, destroyed. As of our November 2011 follow-up visit, patient records with a last date of service preceding most of 2004 were no longer available for examination, also having been, we understand, destroyed in the interim.

The lack of patient records from CSC and SRC before 2003, and then subsequently most of 2004, created challenges for us in terms of testing complaints about extra billing which preceded these dates. We were sometimes able to overcome these challenges where:

- we had been permitted to copy SRC and CSC patient records during our initial audit visits in January and February 2011, where these were available back seven years, at that time, to early 2004 (before then most of the 2004 files were destroyed by the time of our November 2011 visit); or,
- we received copies of a patient's own records for services rendered at SRC or CSC dating before 2003 or 2004, as part of the patient's filing a complaint with MSP.

Private charge = P Claim to MSP = M P& M = Overlap billing	Sample	Date of Service	Service provid-ed to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by Com-mission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff paid?	If a client "no charge" visit, MSP billed in relation to the original SRC service?	What was MSP fee item number ?	What was MSP tariff paid?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred to CSC, what was the name of referring physician ?	What was name of enrolled physician providing service at SRC?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Dec-15-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P&M	[redacted]	Dec-14-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	51007	$43.34	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Administrat-ion fee [redacted]	$500.00
P	[redacted]	Dec-14-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P&M	[redacted]	Dec-14-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	51010	$99.12	N-F/U (2)	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P&M	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Employer of Beneficiary	N	Y	51007	$43.34	N/A-F/U with charge	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$250.00
P&M	[redacted]	Dec-14-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	51007	$43.34	N-F/U (2)	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Dec-14-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Dec-15-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Extended Health & Benefits Provider	N	N	N/A	N/A	N-F/U (2)	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Administrat-ion fee [redacted]	$400.00
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00

Private charge = P Claim to MSP = M P& M = Overlap billing	Sample	Date of Service	Service provid-ed to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by Com-mission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff paid?	If a client "no charge" visit, MSP billed in relation to the original SRC service?	What was MSP fee item number ?	What was MSP tariff paid?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred to CSC, what was the name of referring physician ?	What was name of enrolled physician providing service at SRC?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P&M	[redacted]	Dec-15-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	10003	$0.00	N/A-T/C (2)	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Dec-14-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A-T/C (2)	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P&M	[redacted]	Dec-15-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Extended Health & Benefits Provider	N	Y	51007	$43.34	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Administrat-ion fee [redacted]	$500.00
P	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$750.00
P	[redacted]	Dec-14-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted out	ND	[redacted]	Independent Medical Assessment [redacted]	$80.00
	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	N/O	N/O	Beneficiary (1)	Y	Y	51007	$43.34	N-F/U (2)	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	ND	ND
P	[redacted]	Dec-16-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
	[redacted]	Dec-15-2010	Y	Y	Y	Y	Y	Y	N/O	N/O	Beneficiary (1)	Y	Y	10003	$20.00	N/A-T/C (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND
P	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Extended Health & Benefits Provider	N	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Consultation	$1,500.00
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N-P/O (2)	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted out	ND	[redacted]	No description	$400.00(3)
	[redacted]	Dec-15-2010	Y	Y	Y	Y	Y	Y	ND	ND	Extended Health & Benefits Provider (1)	N	N	N/A	N/A	N-P/O (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00

Private charge = P Claim to MSP = M P& M = Overlap billing	Sample	Date of Service	Service provid-ed to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by Com-mission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff paid?	If a client "no charge" visit, MSP billed in relation to the original SRC service?	What was MSP fee item number ?	What was MSP tariff paid?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred to CSC, what was the name of referring physician ?	What was name of enrolled physician providing service at SRC?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$750.00
P	[redacted]	Dec-15-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted out	ND	[redacted]	Independent Medical Assessment [redacted]	$550.00
P&M	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	Y	10731, 1172	$388.15	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Pre-payment [redacted]	$962.00
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$750.00
	[redacted]	Dec-15-2010	Y	Y	Y	Y	Y	Y	N/O	N/O	Beneficiary (1)	Y	Y	51007	$43.34	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND
P&M	[redacted]	Dec-15-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	51007	$43.34	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Administrat-ion fee [redacted]	$500.00
P	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Employer of Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Consultation [redacted]	$950.00
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P&M	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	Y	10731, 1015	$329.65	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$300.00
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted out	ND	[redacted]	Independent Medical Assessment [redacted]	$550.00
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P&M	[redacted]	Dec-15-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	51007	$43.34	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Administrat-ion fee [redacted]	$400.00

Private charge = P Claim to MSP = M P& M = Overlap billing	Sample	Date of Service	Service provid-ed to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by Com-mission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff paid?	If a client "no charge" visit, MSP billed in relation to the original SRC service?	What was MSP fee item number ?	What was MSP tariff paid?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred to CSC, what was the name of referring physician ?	What was name of enrolled physician providing service at SRC?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N-F/U (2)	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P&M	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	51007, 56405	$66.06	N-F/U (2)	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P&M	[redacted]	Dec-15-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	51007	$43.34	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P&M	[redacted]	Dec-16-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	51007	$43.34	N-P/O (2)	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	No description	$400.00(3)
P	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Extended Health & Benefits Provider	N	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Examination fee	$2,800.00
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N-F/U (2)	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	No description	$300.00(3)
P&M	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	51007	$43.34	N-F/U (2)	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Dec-17-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P&M	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	Y	10731, 1015, 1172	$458.45	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$300.00
P	[redacted]	Dec-15-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Extended Health & Benefits Provider	N	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Consultation [redacted]	$1,400.00
P	[redacted]	Dec-15-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Extended Health & Benefits Provider	N	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Consultation	$1,500.00

Private charge = P Claim to MSP = M P& M = Overlap billing	Sample	Date of Service	Service provid-ed to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by Com-mission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff paid?	If a client "no charge" visit, MSP billed in relation to the original SRC service?	What was MSP fee item number ?	What was MSP tariff paid?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred to CSC, what was the name of referring physician ?	What was name of enrolled physician providing service at SRC?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Extended Health & Benefits Provider	N	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Examination fee	$2,800.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted out	ND	[redacted]	Administrat-ion fee [redacted]	$500.00
	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	N/O	N/O	SRC	Beneficiary (1)	Y	N	N/A	N/A	N-P/O (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND
P&M	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	Y	94535	$0.00	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$750.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	N	N/A	N/A	N/A-T/C (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Administrat-ion fee [redacted]	$400.00
	[redacted]	Aug-12-2008	Y	Y	Y	Y	Y	Y	N/O	N/O	Beneficiary (1)	Y	Y	51010	$92.60	N-F/U (2)	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	ND	ND
	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	N/O	N/O	Beneficiary (1)	Y	N	N/A	N/A	N-F/U (2)	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	ND	ND
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$750.00
P&M	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Charity	Y	Y	51010	$0.00	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted out	Y	[redacted]	Independent Medical Assessment [redacted]	$120.00
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	External Workplace Health and Safety Coordinator	N	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$600.00

Private charge = P Claim to MSP = M P& M = Overlap billing	Sample	Date of Service	Service provid-ed to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by Com-mission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff paid?	If a client "no charge" visit, MSP billed in relation to the original SRC service?	What was MSP fee item number ?	What was MSP tariff paid?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred to CSC, what was the name of referring physician ?	What was name of enrolled physician providing service at SRC?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
	[redacted]	Aug-12-2008	Y	Y	Y	Y	Y	Y	N/O	N/O	Beneficiary (1)	Y	Y	51010	$92.60	N-F/U (2)	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	ND	ND
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted out	ND	[redacted]	Independent Medical Assessment [redacted]	$550.00
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$750.00
	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	ND	ND	Beneficiary (1)	Y	N	N/A	N/A	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N-P/O (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Administrat-ion fee [redacted]	$400.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Extended Health & Benefits Provider	N	N	N/A	N/A	N-P/O (2)	N/A	N/A	N	[redacted]	[redacted]	Opted out	ND	[redacted]	Administrat-ion fee [redacted]	$400.00
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Employer of Beneficiary	N	N	N/A	N/A	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Administrat-ion fee [redacted]	$400.00
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Employer of Beneficiary	N	N	N/A	N/A	N-P/O (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Administrat-ion fee [redacted]	$400.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00

Private charge = P Claim to MSP = M P& M = Overlap billing	Sample	Date of Service	Service provid-ed to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by Com-mission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff paid?	If a client "no charge" visit, MSP billed in relation to the original SRC service?	What was MSP fee item number ?	What was MSP tariff paid?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred to CSC, what was the name of referring physician ?	What was name of enrolled physician providing service at SRC?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N-P/O (2)	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	No description	$400.00(3)
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	ND	ND	Beneficiary (1)	Y	Y	51012	$55.00	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted out	Y	[redacted]	ND	ND
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-12-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$750.00
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
	[redacted]	Aug-12-2008	Y	Y	Y	Y	Y	Y	ND	ND	Beneficiary (1)	Y	Y	51012	$45.44	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-12-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P&M	[redacted]	Aug-12-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Law firm	N	Y	51010	$92.60	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$600.00

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P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$550.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$750.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	[redacted]	ND	ND	N	N	N/A	N/A	N/A-F/U (2)	N/A	N/A	N	Unknown	[redacted]	Opted-In	N/A	[redacted]	ND	ND
	[redacted]	Aug-12-2008	Y	Y	Y	Y	Y	Y	N/O	N/O	Beneficiary (1)	Y	N	N/A	N/A	N/A-T/C (2)	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	ND	ND
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N-F/U (2)	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$750.00
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Employer of Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$600.00
P	[redacted]	Aug-12-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Administrat-ion fee [redacted]	$400.00
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Employer of Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Consultation	$900.00
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$750.00

Private charge = P Claim to MSP = M P& M = Overlap billing	Sample	Date of Service	Service provid-ed to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by Com-mission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff paid?	If a client "no charge" visit, MSP billed in relation to the original SRC service?	What was MSP fee item number ?	What was MSP tariff paid?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred to CSC, what was the name of referring physician ?	What was name of enrolled physician providing service at SRC?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P&M	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	51007	$32.68	N-F/U (2)	N/A	N/A	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Administrat-ion fee [redacted]	$400.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Employer of Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$700.00
P	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Employer of Beneficiary	N	N	N/A	N/A	N-F/U (2)	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$700.00
P	[redacted]	Aug-11-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$750.00
	[redacted]	Aug-12-2008	Y	Y	Y	Y	Y	Y	ND	No charge for this DOS	N/A	N	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	ND	ND
	[redacted]	Jun-23-2009	Y	Y	Y	Y	Y	Y	N/O	N/O	Beneficiary (1)	N	N	N/A	N/A	N/A	N/A	N/A	[redacted]	Unknown	[redacted]	Opted-In	N/A	[redacted]	ND	ND
P	[redacted]	Feb-23-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P&M	[redacted]	May-12-2009	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	Y	94535*	$0.00	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
	[redacted]	Feb-23-2009	Y	Y	Y	Y	Y	Y	N/O	N/O	Beneficiary (1)	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND
P	[redacted]	Jul-28-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$500.00
P	[redacted]	Sep-19-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$750.00
P	[redacted]	Dec-19-2007	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent Medical Assessment [redacted]	$750.00
P	[redacted]	May-14-2007	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$500.00
P	[redacted]	Apr-03-2007	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted out	ND	[redacted]	Consultation/ Assessment	$550.00
P	[redacted]	Apr-13-2007	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$500.00

Private charge = P Claim to MSP = M P& M = Overlap billing	Sample	Date of Service	Service provid-ed to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by Com-mission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff paid?	If a client "no charge" visit, MSP billed in relation to the original SRC service?	What was MSP fee item number ?	What was MSP tariff paid?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred to CSC, what was the name of referring physician ?	What was name of enrolled physician providing service at SRC?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P	[redacted]	Sep-11-2006	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	ND	ND	ND	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted out	ND	[redacted]	Consult/Assessment	$454.75
P	[redacted]	May-18-2006	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$535.00
P	[redacted]	Aug-02-2006	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$530.00
P	[redacted]	Aug-15-2006	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$530.00
P	[redacted]	Sep-05-2006	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$530.00
P	[redacted]	Oct-05-2006	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$530.00
P	[redacted]	Jul-06-2005	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$535.00
P	[redacted]	Jun-03-2005	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$481.50
P	[redacted]	Mar-02-2005	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$481.50
P	[redacted]	Aug-24-2005	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$481.50
P	[redacted]	Nov-03-2004	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$481.50
P	[redacted]	Oct-29-2004	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	N	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$481.50
P	[redacted]	Jun-30-2004	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$481.50
P	[redacted]	Jun-11-2004	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$535.00
	[redacted]	Jul-16-2004	Y	Y	Y	Y	Y	Y	N/O	N/O	Beneficiary (1)	N	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND
P	[redacted]	Aug-18-2004	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$481.50
P	[redacted]	Apr-13-2004	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	Consultation/ Assessment	$481.50

Private charge = P Claim to MSP = M P& M = Overlap billing	Sample	Date of Service	Service provid-ed to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by Com-mission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff paid?	If a client "no charge" visit, MSP billed in relation to the original SRC service?	What was MSP fee item number ?	What was MSP tariff paid?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred to CSC, what was the name of referring physician ?	What was name of enrolled physician providing service at SRC?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P	[redacted]	Jul-31-2002	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	ND	ND	ND	ND	N/A	N/A	N/A	ND	ND	[redacted]	Opted out	ND	[redacted]	Consults/Assessments	$401.25
P	[redacted]	Feb-16-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent medical Assessment [redacted]	$500.00
P	[redacted]	May-10-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	Independent medical Assessment [redacted]	$1,000.00

First Column SRC Count Totals:

- **Benefits with a private charge determined and with or without an overlapping MSP claim (P and P&M) =123**
- **Benefits with a private charge determined and an overlapping MSP claim (P&M) =20**

TABLE KEY: N= No, Y= Yes, N/A= Not Applicable, ND= Not Determinable – information not available, N/O=Not obtained – information may have been available but was not received, F/U= Follow-up service – see also Note 2. .
NOTES: (1) Who was expected to pay determined based on information per patient file, versus an invoice. (2) Follow-up type service. No charge levied on this date of service. Instead all-inclusive charge levied earlier with that charge description and amount provided in last 2 columns, respectively of this Appendix. (3) Amount is difference between SRC invoice (to patient) and CSC invoice (to SRC), less GST. (4) Who levied charge was determined by invoice to SRC by CSC to collect from SRC the surgery prepayment levied by SRC to client. SRC invoice to client not obtained.

Private Charge =P Claim to MSP= M P&M= Overlap Billing	Sample	Date of Service	Service provided to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by the Commission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred, what was the name of referring physician ?	What was name of enrolled physician providing service?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per CSC invoice?	$ charge per CSC invoice?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P&M	[redacted]	Jan-18-2011	Y	Y	Y	Y	Y	Y	Y	CSC	Beneficiary	Y	Y	2355, 6118, 1173	$1,496.70	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$1,680.00	N/A	$1,680.00
P	[redacted]	Jan-14-2011	Y	Y	Y	Y	Y	Y	Y	CSC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$224.00	N/A	$224.00
P&M	[redacted]	Jan-21-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1172	$161.00	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$3,768.00
P&M	[redacted]	Jan-18-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	56310, 1172	$637.99	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$3,768.00
P&M	[redacted]	Jan-18-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	56505, 197, 1173, 56325	$1,381.31	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$6,295.00	Pre-payment [redacted]	$6,743.00
P&M	[redacted]	Jan-14-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1172, 56320	$442.17	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$3,768.00
P&M	[redacted]	Jan-21-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1173	$406.80	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$6,295.00	Pre-payment [redacted]	$6,743.00
P&M	[redacted]	Jan-20-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary (1)	Y	Y	6185, 1172, 52516	$866.54	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$0.00	ND	ND
P&M	[redacted]	Jan-20-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	195, 56320, 1172	$539.40	N	[redacted]	[redacted]	Opted out	Y	[redacted]	[redacted]	$3,520.00	Pre-payment [redacted]	$3,968.00
P	[redacted]	Jan-14-2011	Y	Y	Y	Y	Y	Y	Y	CSC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$224.00	N/A	$224.00
P&M	[redacted]	Jan-13-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1172, 56330	$442.17	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$3,768.00
P	[redacted]	Jan-13-2011	Y	Y	Y	Y	Y	Y	Y	CSC	Diagnostics Clinic	N	N	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$200.00	N/A	$200.00
P&M	[redacted]	Jan-14-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1172, 51010, 56320	$541.29	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$3,768.00
P	[redacted]	Jan-21-2011	Y	Y	Y	Y	Y	Y	Y	CSC	Beneficiary	Y	N	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	ND	$0.00	N/A	$0.00

Private Charge =P Claim to MSP= M P&M= Overlap Billing	Sample	Date of Service	Service provided to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by the Commission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred, what was the name of referring physician ?	What was name of enrolled physician providing service?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per CSC invoice?	$ charge per CSC invoice?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P&M	[redacted]	Jan-20-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1173, 52526	$853.36	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$8,100.00	Pre-payment [redacted]	$8,968.00
P&M	[redacted]	Jan-20-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	56515, 197, 1173, 13194	$1,185.09	[redacted]	[redacted]	[redacted]	Opted out	Y	[redacted]	[redacted]	$6,695.00	Pre-payment [redacted]	$7,543.00
P&M	[redacted]	Jan-13-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	197, 1174, 13194, 52506	$1,337.69	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$8,350.00	Pre-payment [redacted]	$9,218.00
P&M	[redacted]	Jan-18-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	55310, 197, 1173, 55603	$1,667.98	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$10,045.00	Pre-payment [redacted]	$10,605.00
P&M	[redacted]	Jan-19-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1015. 1059, 1175, 3161	$1,194.03	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$8,150.00	Pre-payment [redacted]	$8,598.00
P&M	[redacted]	Jan-14-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1115, 1172, 51010, 56320	$577.43	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$3,768.00
P&M	[redacted]	Jan-13-2011	Y	Y	Y	Y	Y	Y	Y	CSC	Beneficiary	Y	Y	52506	$702.77	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$9,780.00	N/A	$9,780.00
P&M	[redacted]	Jan-14-2011	Y	Y	Y	Y	Y	Y	Y	CSC	Beneficiary	N	Y	56320	$281.17	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$4,745.00	N/A	$4,745.00
P&M	[redacted]	Jan-18-2011	Y	Y	Y	Y	Y	Y	Y	CSC	Beneficiary	Y	Y	1173, 2355	$1,168.01	N/A	Unknown	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$1,680.00	N/A	$1,680.00
P&M	[redacted]	Jan-18-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1172, 56310	$637.99	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$3,768.00
P&M	[redacted]	Jan-13-2011	Y	Y	Y	Y	Y	Y	Y	CSC	Beneficiary	Y	Y	197, 52506	$941.73	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$8,346.00	N/A	$8,346.00
P&M	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1177, 71606	$666.84	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,025.00	Pre-payment [redacted]	$3,585.00

Private Charge =P Claim to MSP= M P&M= Overlap Billing	Sample	Date of Service	Service provided to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by the Commission?	Service appears to have been medically necessary or indicated for beneficiar y?	Service constituted treatment, or consideratio n of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service conside red a benefit which enrolled physicia ns would be expecte d to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred, what was the name of referring physician ?	What was name of enrolled physician providing service?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per CSC invoice?	$ charge per CSC invoice?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P&M	[redacted]	Dec-06-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	56525, 197, 1173	$1,280.73	[redacted]	[redacted]	[redacted]	Opted out	Y	[redacted]	[redacted]	$7,945.00	Pre-payment [redacted]	$8,393.00
P&M	[redacted]	Jan-26-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1172, 56320	$474.37	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$4,068.00
P&M	[redacted]	Nov-26-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	56320, 56330	$421.76	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$3,768.00
P	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	N	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,025.00	Pre-payment [redacted]	$3,361.00
P&M	[redacted]	Dec-20-2010	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	N	Y	1172, 71606	$534.12	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND	Pre-payment [redacted]	$3,585.00
P&M	[redacted]	Aug-28-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	56320, 1172, 195	$501.88	N	[redacted]	[redacted]	Opted out	Y	[redacted]	[redacted]	$2,685.00	Pre-payment [redacted]	$3,000.00
P&M	[redacted]	Aug-29-2008	Y	Y	Y	Y	Y	Y	Y	CSC	CSC Physician	N	Y	195, 1173, 6125, 0.5*6125	$452.99	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$1,548.75	N/A	$1,548.75
P&M	[redacted]	Aug-26-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1172, 56320, 56330	$474.45	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$3,740.00
P&M	[redacted]	Aug-26-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	53760	$345.39	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$2,550.00	Pre-payment [redacted]	$2,865.00
P&M	[redacted]	Aug-25-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Extended Health & Benefits Service Provider	N	Y	1172, 56320, 56330	$564.45	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	[redacted] Administration Fee [redacted]	$3,740.00
P	[redacted]	Aug-21-2008	Y	Y	Y	Y	Y	Y	Y	CSC	Diagnostics Clinic	N	N	N/A	N/A	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$200.00	N/A	$200.00

Private Charge =P Claim to MSP= M P&M= Overlap Billing	Sample	Date of Service	Service provided to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by the Commission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred, what was the name of referring physician ?	What was name of enrolled physician providing service?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per CSC invoice?	$ charge per CSC invoice?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P&M	[redacted]	Aug-23-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1212, 1215, 1217, 56325, 197, 1173, 56505	$1,903.43	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$6,295.00	Pre-payment [redacted]	$6,715.00
P	[redacted]	Aug-21-2008	Y	Y	Y	Y	Y	Y	Y	CSC	Diagnostics Clinic	N	N	N/A	N/A	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$200.00	N/A	$200.00
P&M	[redacted]	Aug-26-2008	Y	Y	Y	Y	Y	Y	Y	CSC	Beneficiary	N	Y	1173, 2353	$981.16	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$1,043.25	N/A	$1,043.25
P&M	[redacted]	Aug-21-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	197, 1172, 53521	$1,037.82	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$7,350.00	Pre-payment [redacted]	$7,770.00
P&M	[redacted]	Aug-25-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Extended Health & Benefits Service Provider	Y	Y	197, 1015, 1172	$658.57	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$6,100.00	[redacted] Administration Fee [redacted]	$6,860.00
P&M	[redacted]	Aug-21-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Law Firm	Y	Y	1215, 1172, 56310	$769.80	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$4,240.00
P&M	[redacted]	Aug-29-2008	Y	Y	Y	Y	Y	Y	Y	CSC	CSC Physician	Y	Y	1.5*6164	$433.28	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$1,548.75	N/A	$1,548.75
P&M	[redacted]	Aug-26-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	196, 1172, 56310	$762.87	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$3,740.00
	[redacted]	Aug-28-2008	Y	Y	Y	Y	Y	Y	ND	ND	Beneficiary (1)	Y	Y	1173, 56515, 197	$946.44	N/A	N/A	[redacted]	Opted out	ND	[redacted]	ND	ND	ND	ND
P&M	[redacted]	Aug-28-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1015, 1174 52506	$1,150.10	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$5,100.00	Pre-payment [redacted]	$5,570.00

Private Charge =P Claim to MSP= M P&M= Overlap Billing	Sample	Date of Service	Service provided to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by the Commission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred, what was the name of referring physician ?	What was name of enrolled physician providing service?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per CSC invoice?	$ charge per CSC invoice?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P&M	[redacted]	Aug-22-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1015, 1172	$325.17	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$4,175.00	Pre-payment [redacted]	$4,595.00
P&M	[redacted]	Aug-23-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Extended Health & Benefits Service Provider	N	Y	56330, 56505, 1212, 197, 1173 1217	$1,443.03 $0.00	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$6,990.00	[redacted] Administration Fee [redacted]	$7,785.00
P&M	[redacted]	Aug-21-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Law Firm	Y	Y	197, 52330, 52310, 1172	$941.88	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$6,150.00	Pre-payment for [redacted]	$8,110.00
P&M	[redacted]	Aug-05-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	56325, 197, 1173, 56505	$1,288.04	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$6,795.00	Pre-payment [redacted]	$7,215.00
P	[redacted]	Aug-21-2008	Y	Y	Y	Y	Y	Y	Y	CSC	Diagnostics Clinic	N	N	N/A	N/A	N/A	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$200.00	N/A	$200.00
P&M	[redacted]	Aug-25-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1015, 1172, 56320, 56330	$589.62	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$3,740.00
P&M	[redacted]	Aug-26-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Employer of Beneficiary	N	Y	56305, 56530, 197*2, 1173	$1,415.39	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$6,250.00	[redacted] Administration Fee [redacted]	$7,010.00

Private Charge =P Claim to MSP= M P&M= Overlap Billing	Sample	Date of Service	Service provided to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by the Commission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred, what was the name of referring physician?	What was name of enrolled physician providing service?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per CSC invoice?	$ charge per CSC invoice?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P&M	[redacted]	Aug-25-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	56325, 56330, 197, 1173, 56505	$1,364.86	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$7,135.00	Pre-payment [redacted]	$7,215.00
P&M	[redacted]	Aug-12-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	56320, 195, 1172	$499.88	[redacted]	[redacted]	[redacted]	Opted out	Y	[redacted]	[redacted]	$3,520.00	Pre-payment [redacted]	$3,940.00
P	[redacted]	Aug-21-2008	Y	Y	Y	Y	Y	Y	Y	CSC	Diagnostics Clinic	N	N	N/A	N/A	N/A	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$200.00	N/A	$200.00
P&M	[redacted]	Aug-26-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1215, 1172, 56320, 56330	$709.50	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$3,320.00	Pre-payment [redacted]	$3,740.00
P&M	[redacted]	Aug-26-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	56330, 197, 197, 1173, 56505	$1,378.26	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$7,135.00	Pre-payment [redacted]	$7,215.00
P&M	[redacted]	Aug-14-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	197, 1015, 1173, 52526	$1,133.20	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$7,100.00	Pre-payment [redacted]	$7,520.00
P&M	[redacted]	Aug-26-2008	Y	Y	Y	Y	Y	Y	Y	CSC	Beneficiary	Y	Y	57550, 57603, 57678, 57815, 1011, 1015, 1172, 57285	$2,208.58	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$13,075.00	N/A	$13,075.00
P&M	[redacted]	Aug-28-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	56515, 197, 1173	$1,041.21	N	[redacted]	[redacted]	Opted out	Y	[redacted]	[redacted]	$6,695.00	Pre-payment [redacted]	$7,115.00
P&M	[redacted]	Aug-29-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Employer of Beneficiary	N	Y	52526, 197, 1173	$1,269.16	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$7,600.00	[redacted] Administration Fee [redacted]	$8,360.00

Private Charge =P Claim to MSP= M P&M= Overlap Billing	Sample	Date of Service	Service provided to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by the Commission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred, what was the name of referring physician ?	What was name of enrolled physician providing service?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per CSC invoice?	$ charge per CSC invoice?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P&M	[redacted]	Aug-21-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Law Firm	Y	Y	1173, 52350, 52550, 197	$1,035.18	N	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$5,100.00	Pre-payment [redacted]	$5,560.00
P&M	[redacted]	Apr-14-2009	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	6193	$424.46	[redacted]	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$1,400.00	Pre-payment [redacted]	$1,610.00
P&M	[redacted]	Apr-01-2009	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	6193	$424.46	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$1,400.00	Pre-payment [redacted]	$1,610.00
P&M	[redacted]	May-13-2009	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	56306, 56505, 197, 1173	$1,342.86	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$6,295.00	[redacted] Administration Fee [redacted] Pre-payment [redacted]	$6,715.00
P&M	[redacted]	May-17-2009	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	54603	527.15	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$6,425.00	[redacted]	$6,845.00
P&M	[redacted]	Oct-29-2008	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1015, 1059, 1164, 1175, 3161	$1,244.83	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$8,150.00	Pre-payment [redacted]	$8,570.00
P&M	[redacted]	Jun-05-2007	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	52541, 52546	$904.34	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$7,100.00	Pre-payment [redacted]	$7,864.00
P&M	[redacted]	May-03-2007	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	197, 1172, 56320	$719.70	[redacted]	[redacted]	[redacted]	Opted out	Y	[redacted]	[redacted]	$6,695.00	Pre-payment [redacted]	$7,414.00

Private Charge =P Claim to MSP= M P&M= Overlap Billing	Sample	Date of Service	Service provided to benefic-iary?	Was service charged to a party not covered under other statutory insurance recognized by the Commission?	Service appears to have been medically necessary or indicated for beneficiary?	Service constituted treatment, or consideration of treatment, for an illness or condition which beneficiary would ordinarily receive MSP coverage?	Service considered a benefit which enrolled physicians would be expected to submit claims to MSP?	Physician providing service enrolled in MSP?	Private charge for service, (including any charge for materials, consultations, procedures, use of an office or other place or for any matters that relate to rendering of the service)?	Who levied private charge?	Who expected to pay charge or billed for service?	Client signed waiver to not claim from MSP?	MSP claim submitted in relation to service?	If MSP claim submitted what was fee item #?	If MSP claim submitted what was MSP tariff?	If referred to CSC or from SRC, did service get tested as part of CSC/SRC audit?	If referred, what was the name of referring physician ?	What was name of enrolled physician providing service?	Was physician providing service opted in or out of MSP?	In the case of opted out physicians providing service, was amount of charge greater than the amount under the Commission Payment Schedule?	What was MSP prac number of physician providing service?	How was private charge described per CSC invoice?	$ charge per CSC invoice?	How was private charge described per SRC invoice?	$ charge per SRC invoice
P&M	[redacted]	May-11-2007	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	52310, 52506, 197, 1166, 1174	$1,568.36	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$7,350.00	Pre-payment [redacted]	$8,114.00
P&M	[redacted]	Apr-12-2007	Y	Y	Y	Y	Y	Y	Y	SRC	Law Firm	Y	Y	11500, 1173	$851.93	[redacted]	[redacted]	[redacted]	Opted out	Y	[redacted]	[redacted]	$7,550	Pre-payment [redacted]	$7,974
P&M	[redacted]	Aug-22-2006	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1172, 56310	$569.90	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$2,750.00	Pre-payment [redacted]	$3,068.00
P&M	[redacted]	Sep-06-2005	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1164, 1172, 54633	$784.89	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND	Pre-payment [redacted	$3,428.00
P&M	[redacted]	Jan-04-2005	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	57813, 57814, 1072, 1173, 57661	$1,972.65	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND	Pre-payment [redacted]	$17,076.00
P&M	[redacted]	Aug-12-2004	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	52310, 52506, 197, 1070, 1174	$1,568.36	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND	Pre-payment [redacted]	$5,871.00
P&M	[redacted]	Jul-29-2004	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	197, 1012, 1164, 1175	$667.48	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND	Pre-payment [redacted]	$17,291.00
P&M	[redacted]	Jul-22-2004	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1015, 1164, 1175	$624.61	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND	Pre-payment [redacted]	$6,621.00
P&M	[redacted]	May-10-2004	Y	Y	Y	Y	Y	Y	Y	CSC	Beneficiary	N	Y	2180, 2190	$533.73	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$950.00	ND	$950.00
P&M	[redacted]	Aug-19-2004	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	197, 1173, 56505	$1,119.63	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND	Pre-payment [redacted]	$5,016.00
P&M	[redacted]	May-05-2004	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	53310, 197, 1172, 53305	$1,182.11	[redacted]	[redacted]	[redacted]	Opted-In	N/A	[redacted]	ND	ND	Pre-payment [redacted]	$3,821.00

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P&M	[redacted]	Jun-20-2011	Y	Y	Y	Y	Y	Y	Y	SRC	Beneficiary	Y	Y	1172, 33373	$327.22	N/A	N/A	[redacted]	Opted-In	N/A	[redacted]	[redacted]	$1,400.00	Pre-payment [redacted]	$1,924.00

First Column CSC Count Totals:

- **Benefits with a private charge determined and with or without an overlapping MSP claim (P and P&M) =82**
- **Benefits with a private charge determined and an overlapping MSP claim (P&M) =73**

TABLE KEY: N= No, Y= Yes, N/A= Not Applicable, ND= Not Determinable – information not available, N/O=Not obtained. Information may have been available but was not received.
NOTES: (1) Who was expected to pay was determined based only on information from the patient private clinic file, versus an invoice