



**2015 Billing Integrity Program –  
Sample of Health Care Practitioner Audit Results**

**Ms. Ying Ma, Acupuncturist**

Ms. Ying Ma had an acupuncture practice in Vancouver. The audit covered the period Feb. 1, 2010 to Aug. 31, 2012.

The audit found a 99 per cent error rate as a result of incomplete and missing records. The audit also determined that Ms. Ma had altered records and had billed the Medical Services Plan for services when she was not present in Canada.

A settlement was reached that resulted in Ms. Ma agreeing to repay the Medical Services Commission the sum of \$112,000. Ms. Ma's enrollment as a health care practitioner under the *Medicare Protection Act* was permanently cancelled effective Jan. 31, 2015.