

# IDENTIFY FRAUD, WASTE AND ABUSE IN YOUR HEALTH CLAIMS



“We look at 100% of your data - nothing is left untouched. The job is done right - the way you want it done.”



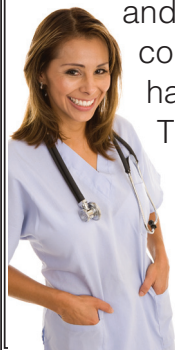
- Fast and thorough using the latest software and a team of experienced data analysts and medical auditors
- 100% of all claim data is reviewed
  - All software, personnel and equipment is HIPAA compliant
- All results are provided to the board in an easy to understand format
  - Previous clients have reported that the findings more than covered the audit cost

## EXPERIENCED AUDITOR OF MULTIEMPLOYER PLANS

Needles & Associates has specialized in conducting audits of Unions and their Employee Benefit Plans exclusively since they were founded. Kurt Needles, CPA, is a requested speaker and trainer

and has spoken at annual IFEBP conferences. Needles & Associates has clients located across the US.

They have built their reputation on the satisfaction of their clients and provide the kind of pricing, advice and service that Boards of Trustees understand and appreciate.



**NEEDLES**  
& Associates LLC  
CERTIFIED PUBLIC ACCOUNTANTS

PROVIDING THE DATA YOU NEED TO MAKE INFORMED DECISIONS

“We were amazed at how easy they were to work with.”

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& Associates LLC  
CERTIFIED PUBLIC ACCOUNTANTS

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“We work efficiently and thoroughly to deliver data that’s complete and easy to understand. What you get is peace of mind.”

There are many forms of fraud, abuse or waste. So at Needles and Associates, we look at your claims from every angle possible - *and then a few more*. Years of experience



with plans has allowed us to develop an approach that is thorough and precise, yet flexible enough to catch the most inventive of schemes. No random sampling - we generate a complete picture of where every penny of your fund was

spent. All of our equipment, techniques and personnel are HIPAA compliant and all results are presented exclusively to the Board for final resolution. Fast - Complete - Accurate.

#### PROVEN PROCEDURE FOR SUCCESS

- 100% of all claims data is gathered from the TPA and PBM.
- We drill down through the data and examine it for any possible pattern of fraud or irregularity.
- Data is analyzed by provider, participants, CPT and ICD9 codes, exceeded visit limits, caps, high dollar claims and more.
- Anything out of the ordinary - *no matter how slight* - is pulled for audit.
- All data is run against eligibility - no random sampling. This includes all drugs and vision/dental data.



- Overall patterns are also studied, checking for medical or pharmaceutical schemes, processing errors, procedural or TPA irregularities.

#### COMPREHENSIVE RESULTS

The results of our work are sent exclusively to the Board to allow them to make an informed decision on any matter or claim. Trends that indicate a weakness in internal controls are also noted. Everything is verified and documented.

PROVIDING THE DATA YOU NEED TO MAKE INFORMED DECISIONS