

# SHERIFF'S OFFICE PRIMECARE CONTRACT PERFORMANCE AUDIT DECEMBER 2025

REVIEW OF PRIMECARE MEDICAL'S BILLING  
AUDIT & CONTROL

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# State of New York County of Broome Government Offices

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## Department of Audit & Control

Meaghan E. Klenovic, Comptroller · Daniel J. Reynolds, Chairman of the Legislature

December 9, 2025

Sheriff Frederick J. Akshar II:

The Department of Audit and Control has completed a follow-up audit of contract CA 12-732 between PrimeCare Medical of New York, Inc. and Broome County. The agreement is for the purpose of obtaining and providing necessary medical and dental care for inmates under the custody and care of the Broome County Sheriff.

The objective of this audit was to determine whether PrimeCare Medical's billing practices and related contract adjustments complied with the terms of the agreement. Our work included a review of contract amendments, invoices, and payments for February 1, 2022, to November 30, 2025.

We conducted this examination in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective.

We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

Sincerely,

Meaghan E. Klenovic  
Comptroller

cc: Daniel J. Reynolds, Chairman of the Legislature  
Jason T. Garnar, County Executive  
Aaron M. Martin, Clerk of the Legislature  
Cheryl D. Sullivan, County Attorney  
Members of the Legislature

# REPORT HIGHLIGHTS

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## Audit Summary

At the request of the Sheriff, the Department of Audit and Control conducted a follow-up audit of contract CA 12-732 to determine whether PrimeCare Medical's billing practices complied with the terms of the agreement.

Our audit identified \$664,568 in overpayments to PrimeCare Medical. These overpayments were caused by incorrect application of contract amendments and CPI adjustments, payments errors, and not adjusting for vacant positions. These amounts accumulated over time and caused Broome County to pay more than required under the terms of the contract.

## Audit Objective

The objective of this audit was to determine whether PrimeCare Medical properly billed Broome County in accordance with contract CA 12-732, including the application of contract amendments, CPI adjustments, and billing credits for staffing vacancies.

## Scope

The audit reviewed payments made to PrimeCare Medical, Inc. from February 1, 2022, through November 30, 2025, to evaluate billing accuracy in relation to contract amendments, CPI adjustments, and vacancy-related reductions. The scope did not assess a comparison of contracted hours required to actual hours worked.

## Background

Effective February 1, 2022, Broome County entered into an agreement with PrimeCare Medical of New York, Inc. to provide medical, dental, and nursing services to individuals housed at the Broome County Correctional Facility (CA 12-732). PrimeCare administers these services through three professional service corporations (P.C.s) responsible for medical (Medical P.C), dental (Dental P.C.), and nursing (Nursing P.C.) functions.

This agreement was renewed for the period February 1, 2025 - through January 31, 2026, with the option for two additional one-year renewals.

In October 2023, the Department of Audit & Control completed an audit of PrimeCare Medical's staffing levels and billing practices. The audit was initiated in response to concerns raised by the Sheriff regarding staffing shortages and discrepancies between contracted hours and actual hours worked. That audit identified significant variances between the staffing levels required under the contract and the actual hours worked. As a result, PrimeCare Medical agreed to reduce future billings for the shortage of hours over a 12-month period.

Since that audit, the Sheriff has questioned whether current billing practices accurately reflect the agreed-upon adjustments made to the contract. At his request, we performed this follow-up audit.

This audit focuses on evaluating whether amendments to the contract have been applied correctly since the start of the agreement in 2022.

## FINDINGS

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### FINDING 1: OVERPAYMENTS, PAYMENT ERRORS, AND VACANCY ADJUSTMENTS TOTALING MORE THAN \$650,000

Based on our review of payments made under CA 12-732 for the period February 2022 through November 2025, Broome County overpaid PrimeCare Medical \$664,568.

This amount includes:

- **Contractual overpayments** resulting from incorrect application of CPI adjustments and contract amendments, totaling \$445,813
- **Net payment errors** including an overpayment of \$78,223 and an underpayment of \$3,000, totaling \$75,223
- **Overpayments for vacant positions** where staffing was not provided but billed at the full contract rate totaling \$143,532

Invoices under contract CA 12-732 should reflect the agreed-upon compensation under the contract, including approved amendments and CPI adjustments, and should correspond to services actually provided.

The incorrect application of contract amendments and CPI adjustments, which inflated the maximum base compensation, combined with billing for vacant or partially staffed positions without corresponding reductions, resulted in an overpayment of \$664,568. These errors accumulated over time and caused Broome County to pay more than required under the terms of the contract.

### RECOMMENDATION

PrimeCare Medical should work with the Sheriff's Office and the Law Department to establish how the overpayment of \$664,568 should be recouped and what form of credit or repayment is appropriate.

### MANAGEMENT RESPONSE

**I concur with the findings above. Pursuant to section 4.2 subsection F of the current contract, I am withholding ALL payments until a satisfactory repayment solution is agreed upon. I would specifically note that a monthly repayment schedule will be unacceptable this time due to PrimeCare not adhering to the prior agreement in 2023.**

## FINDING 2: LACK OF REQUIRED MONTHLY COST DETAIL ON INVOICES

As noted in the prior audit issued on October 20, 2023, the monthly invoices submitted by PrimeCare and the professional service corporations (P.C.s) failed to include the detailed cost information required by the contract. The Sheriff's Office continues to receive four invoices each month - one from PrimeCare Medical for management services and one from each of the three P.C.s (medical, nursing and dental) but still none of these invoices provide itemized costs associated with the services billed.

Article, 5 Section 5.2 of Contract CA 12-732 states that "the invoices issued by the P.C.s and PrimeCare shall show the costs incurred by these parties for the services rendered during the month invoiced."

Including detailed cost information with monthly invoices would enable the Sheriff's Office to review billing more effectively, verify invoice accuracy, and ensure contract compliance. Detailed invoices would also allow the Sheriff's Office to confirm that contract amendments and CPI adjustments are applied correctly and would provide the information necessary to compare billed hours to actual hours worked.

### RECOMMENDATION

The Sheriff's Office should require PrimeCare and the P.C.s to include the agreed-upon detailed cost information with each invoice. Invoices that do not contain this information should not be processed until supporting documentation is provided.

We recommend that PrimeCare include the following information with each invoice:

- Updated staffing matrix (as referenced in Finding 3)
- Hours worked by position (as detailed in the prior audit)
- List of vacant positions for the month (as referenced in Finding 4)

Requiring this detail will improve billing accuracy and ensure compliance with contract terms

### MANAGEMENT RESPONSE

**I concur with the findings above. The Office of the Sheriff will not pay ANY invoice moving forward without the contractual required information listed above.**

### **FINDING 3: STAFFING MATRIX NOT ROUTINELY UPDATED OR STRUCTURED**

The staffing matrix under contract CA 12-732 has not been routinely updated to reflect changes made through contract amendments that add, remove, or modify positions. In addition, the matrix is not structured in a way that identifies which positions are assigned to each of the three professional service corporations (P.C.s).

Contract CA 12-732 establishes monthly compensation based on the expectation that PrimeCare will provide the agreed-upon positions and staffing levels. Staffing changes must be reflected in an updated staffing matrix to ensure compensation aligns with actual services provided. The Broome County Law Department has also confirmed that compensation under the contract is based on the expectation that PrimeCare will maintain agreed-upon staffing levels.

An updated and structured staffing matrix would enable the Sheriff's Office to reconcile contracted staffing levels to actual hours worked, verify that payments reflect services provided, and identify vacancy-related adjustments when appropriate. Organizing positions by P.C. would also make it easier to match positions to invoices and determine where credits should be applied. This review helps to ensure that payments reflect services provided and that staffing variances are identified and addressed in a timely manner.

#### **RECOMMENDATION**

PrimeCare should:

- Provide an updated staffing matrix to the Sheriff's Office each time a staffing change is approved through a contract amendment
- Structure the staffing matrix by P.C. so positions can be clearly matched with the corresponding monthly invoice.

The Sheriff's Office should:

- Regularly reconcile the staffing matrix to actual hours worked as reported by PrimeCare to ensure payments accurately reflect services provided and that vacancy credits are applied when appropriate

#### **MANAGEMENT RESPONSE**

**I concur with the findings listed above. I will formally request that PrimeCare make these changes.**

## FINDING 4: NO ESTABLISHED TIMEFRAME FOR VACANCY CREDITS

There is currently no agreed-upon timeframe between the Sheriff's Office and PrimeCare that establishes how long a position may remain vacant before credit should be applied to the monthly invoice. PrimeCare's vacancy report for 2025 (Appendix E) shows multiple positions were unfilled for extended periods. Five positions were open for an average of 85 days with two positions still unfilled at the time for reporting.

Contract CA 12-732 requires PrimeCare to maintain staffing levels necessary to provide medical services in compliance with constitutional and community standards of care. Article I, Section 1.14 states that the staffing matrix "reflects the agreed upon staffing pattern necessary for the P.C.s to provide the Professional Services required" and that the P.C.s are responsible for maintaining adequate staffing levels to render medically necessary care. Article 2, Section 2.3 further identifies the staffing matrix as the minimum staffing plan. PrimeCare bills Broome County based on the "maximum base compensation", which assumes that all positions in the staffing matrix are fully staffed each month. Therefore, vacancies represent services not provided and should result in corresponding reductions to the amounts billed and paid.

Although some level of staff turnover is normal and expected, vacant periods that extend beyond a reasonable timeframe should result in a billing adjustment to reflect services not provided. Establishing a clear standard for when vacancy-related credits should apply would enable the Sheriff's Office to 1) ensure billing accurately reflects staffing levels, 2) identify when adjustments should be made, and 3) verify that payments are consistent with contractual obligations. A defined standard would also help both parties apply credits consistently and reduce the likelihood of paying for unstaffed or partially staffed positions.

### RECOMMENDATION

PrimeCare should:

- Work with the Sheriff's Office to establish a clear timeframe for when vacancy-related credits apply and apply adjustments to invoices when positions remain unfilled beyond that period
- Provide vacancy-related data with each monthly invoice so the Sheriff's Office can verify when credits are due (reference Finding 2)

The Sheriff's Office should:

- Review vacancy data regularly and reconcile staffing levels to invoices to ensure credits are applied when appropriate

### MANAGEMENT RESPONSE

**I concur with the findings listed above and will discuss the suggested recommendations with PrimeCare during conversations about recouping the overpayment. Regarding staff turnover, my suggestion is that we use the 30-day timeframe for vacancies. Any period of vacancy of more than 30 days should require adjustments in billing.**



# APPENDIX

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## Appendix A: Methodology

To accomplish the audit objectives, we performed the following procedures:

1. Reviewed contract (CA 12-732), including amendments and associated legislative resolutions.
2. Examined invoices, vouchers, staffing records, and supporting documentation to assess billing accuracy.
3. Analyzed payments made to PrimeCare Medical, Inc. during the audit period.
4. Recalculated Consumer Price Index (CPI) adjustments to verify billing accuracy.
5. Evaluated vacancies and compared reported staffing levels.
6. Communicated with representatives from PrimeCare Medical and the Sheriff's Office to clarify billing practices, amendment changes, and methodologies used to calculate monthly charges.
7. Prepared a draft report summarizing the results and met with the Sheriff's Office to review findings and to obtain their response.

## Appendix B: Summary of overpayment calculation

### Broome County Sheriff's Office

Summary of overpayments, errors, and unfilled positions

<b>OVERPAYMENTS (CONTRACT VS. BILLING VS. PMT)</b>	
OVER /UNDER payments per spreadsheet (detail available upon request)	\$ 521,036.04
LESS: net payment errors included in spreadsheet	75,223.03
Adjusted over payments	445,813.01
<b>PAYMENT ERRORS</b>	
Overpayment (1/24/2025 payment - detail available upon request)	\$ 78,223.03
Underpayment (5/25/2025 payment - detail available upon request)	(3,000.00)
Net over-payment error	75,223.03
<b>UNFILLED POSITIONS</b>	
Administrative Director of Nursing (ADON) - 113 days^	\$ 44,748.00
Licensed Mental Health Social Worker (LMSW) - 66 days^	20,064.00
Staff Nurse (RN) - 67 days^	21,440.00
Staff Nurse (RN) - 89 days^	28,480.00
Staff Nurse (RN) - 90 days^	28,800.00
Total unfilled positions	\$ 143,532.00
<i>^amount calculated from wage schedule * number of hours in a work day * number of days position vacant</i>	
<b>TOTAL OVERPAYMENTS, PAYMENT ERRORS, AND UNFILLED POSITIONS</b>	<b>\$ 664,568.04</b>

## Appendix C: Detail calculation for overpayment

Broome County Sheriff's Office

Comparison between contract amount, amount billed, and amount paid

				Contracted Amount	Amount Billed	Amount Paid	Over/Under Payment
Year 1			<b>Feb-22</b>	368,364.51	368,364.51	368,364.51	0.00
2/2022 - 1/2023			Mar-22	368,364.51	368,364.51	368,364.51	0.00
			Apr-22	368,364.51	368,364.51	368,364.51	0.00
			May-22	368,364.51	368,364.51	368,364.51	0.00
			Jun-22	368,364.51	368,364.51	368,364.51	0.00
			Jul-22	368,364.51	368,364.51	368,364.51	0.00
			Aug-22	368,364.51	368,364.51	368,364.51	0.00
			Sep-22	368,364.51	368,364.51	368,364.51	0.00
			Oct-22	368,364.51	368,364.51	368,364.51	0.00
			Nov-22	368,364.51	368,364.51	368,364.51	0.00
			Dec-22	368,364.51	368,364.51	368,364.51	0.00
			Jan-23	368,364.51	368,364.51	368,364.51	0.00
Year 2	CPI	4.1%	Feb-23	383,467.45	383,467.45	383,467.45	0.00
2/2023 - 1/2024			Mar-23	383,467.45	383,467.45	383,467.45	0.00
			Apr-23	383,467.45	383,467.45	383,467.45	0.00
			May-23	383,467.45	383,467.45	383,467.45	0.00
			Jun-23	383,467.45	383,467.45	383,467.45	0.00
			Jul-23	383,467.45	383,467.45	383,467.45	0.00
			Aug-23	383,467.45	383,467.45	383,467.45	0.00
			Sep-23	383,467.45	383,467.45	383,467.45	0.00
10/1/2023	Amendment #1	(7,211.00)	Oct-23	376,256.45	369,045.50	369,045.50	7,210.95
			Nov-23	376,256.45	383,467.45	383,467.45	(7,211.00)
			Dec-23	376,256.45	376,256.47	376,256.47	(0.02)
1/1/2024	Amendment #2	(23,721.17)	Jan-24	359,306.11	376,256.47	376,256.47	(23,721.19)
	Amendment #3	6,770.83		(6,770.83) A		78,223.03	(78,223.03)
Year 3	CPI	3%	Feb-24	370,085.30	394,734.43	394,734.43	(24,649.13)
2/2024 - 1/2025			Mar-24	370,085.30	394,734.43	394,734.43	(24,649.13)
			Apr-24	370,085.30	387,538.51	387,538.51	(17,453.21)
			May-24	370,085.30	394,518.10	394,518.10	(24,432.80)
			Jun-24	370,085.30	390,780.91	390,780.91	(20,695.61)
			Jul-24	370,085.30	392,757.67	392,757.67	(22,672.37)
			Aug-24	370,085.30	392,757.67	392,757.67	(22,672.37)
			Sep-24	370,085.30	392,757.67	392,757.67	(22,672.37)
			Oct-24	370,085.30	399,968.67	399,968.67	(29,883.37)
			Nov-24	370,085.30	399,968.67	399,968.67	(29,883.37)
			Dec-24	370,085.30	399,968.67	399,968.67	(29,883.37)
1/1/2025	Amendment #2	22,134.19	Jan-25	399,219.49	408,723.19	408,723.19	(9,503.70)
	Amendment #4	7,000.00					
Year 4 (extend)	CPI	3.7%	Feb-25	413,990.61	423,939.29	423,939.29	(9,948.68)
2/2025 - 1/2026			Mar-25	413,990.61	423,939.31	423,939.31	(9,948.70)
		1/7/2025 letter	Apr-25	413,990.61	423,939.31	423,939.31	(9,948.70)
	VACANT CASAC 5/2/2025		May-25	413,990.61	423,939.31	420,939.31	(6,948.70)
	VACANT CASAC 5/2/2025		Jun-25	406,731.61	423,939.31	423,939.31	(17,207.70)
	VACANT CASAC 5/2/2025		Jul-25	406,731.61	423,939.31	423,939.31	(17,207.70)
	VACANT CASAC 5/2/2025		Aug-25	406,731.61	423,939.31	423,939.31	(17,207.70)
	VACANT CASAC 5/2/2025		Sep-25	406,731.61	423,939.31	423,939.31	(17,207.70)
	VACANT CASAC 5/2/2025		Oct-25	406,731.61	423,939.31	423,939.31	(17,207.70)
	VACANT CASAC 5/2/2025		Nov-25	406,731.61	423,939.31	423,939.31	(17,207.70)
			Dec-25				
			Jan-26				
				17,535,928.27	17,981,741.28	18,056,964.31	(521,036.04)
					(445,813.01)	(75,223.03)	

- A Amendment #2 Audit Adjustment include AND Amendment #3 CASAC not hired - do not include \$6,770.83  
 B Amendment #2 Audit Adjustment - include CASAC retro amounts for February to May 2024  
 C Amendment #2 Audit Adjustment - not included CASAC retro amount  
 D Amendment #2 Audit Adjustment AND Amendment #3 CASAC  
 E Amendment #2 Audit Adjustment, Amendment #3 CASAC, AND Amendment #4 CASAC additional position  
 F Amendment #4 CASAC vacant position - do not include \$7,259

## Appendix D: Staffing matrix

### Broome County / PCM Staffing Pattern

#### Exhibit A

<b><u>Position</u></b>	<b><u>FTE</u></b>	<b><u>Hours</u></b>
Health Services Administrator	1.00	40.00
Staff Nurse (RN)	11.40	456.00
Staff Nurse (LPN)	2.80	112.00
Administrative Assistant	1.00	40.00
Case Manager / Discharge Planner	1.00	40.00
D&A Counselor	0.00	0.00
Physician / Physician Assistant / Nurse Practitioner	0.70	28.00
Psychiatrist / Psych NP	0.30	12.00
Social Worker (LMSW)	3.00	120.00
Dentist	0.50	20.00

## Appendix E: PrimeCare Medical's list of vacant positions for 2025

Staff	Reason	Last day worked	Position filled	Days
CASAC	Voluntary Resignation	May 2, 2025	Still open	124 days
ADON	Promotion	May 16, 2025	Still open	113 days
SW	Voluntary Resignation	July 23, 2025	Position filled – 10/27/2025	66 days
RN	RI – status change PER Diem	May 8, 2025	Traveler filled position 08/14/2025	67 days
RN	SR – status change – PER Diem	May 31. 2025	Traveler filled position 10/07/2025	89 days
RN	MC – termination	June 25, 2025	Traveler filled position 11/03/2025	90 days