The top three healthcare fields which have been found to have the most misbillings are, in order:

- 1. Physicians
- 2. Acupuncturists
- 3. Massage Therapists

The number of audits we have conducted for each of these fields (including audits in-progress) over the past five years:

- 1. Physicians 125
- 2. Acupuncturists 23
- 3. Massage Therapists 3

The number of audits which were referred to the Special Investigations Unit by field over the past five years:

- 1. Physicians 7
- 2. Acupuncturists 3
- 3. Massage Therapists 0
- 4. Other 2 (Physical Therapist, Midwife)