

**Submitted to:** Pandemic Oversight Hotline <https://www.pandemicoversight.gov/>

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**Entities involved:** NYC Health + Hospitals (H+H), including Elmhurst Hospital Center

I am submitting a consolidated complaint regarding **multiple unresolved discrepancies in hospital utilization and mortality data** associated with NYC Health + Hospitals during the spring 2020 COVID-19 emergency. These discrepancies arise across **state-reported datasets, FOIL responses from H+H, and published research**, and could not be reconciled through good-faith inquiry.

The issues fall into three categories:

- (1) **Inpatient bed occupancy data** for Elmhurst Hospital differ materially between New York State datasets and data provided directly by H+H via FOIL;
- (2) **Emergency Department (ED) visit data** for Elmhurst Hospital differ across SPARCS audit reports, H+H FOIL responses, and H+H's own internal monthly versus quarterly figures; and
- (3) **System-wide COVID-19 death timelines** for H+H hospitals differ between New York State data and a peer-reviewed study (Parish et al., 2021) that reports data attributed to H+H.

Across all three areas, multiple representations of ostensibly the same underlying hospital activity are **not mutually reconcilable**, even after accounting for reporting lag or plausible, undisclosed definitional differences. I attempted to obtain clarification from H+H, state agencies, and (where applicable) study authors, but the discrepancies remain unresolved.

Because these data were central to representations of hospital system stress and pandemic oversight, I respectfully request review to determine whether the issues warrant referral to the appropriate Office of Inspector General or investigative body. Detailed summaries are provided in the appendices below. I can provide corresponding graphs, raw data/data sources, and emails as needed.

## **Appendix A – Elmhurst Hospital Inpatient Bed Occupancy Data Discrepancy**

I identified **material discrepancies in inpatient bed occupancy data for Elmhurst Hospital Center** between two official sources for spring 2020, both ultimately attributable to **NYC Health + Hospitals (H+H)**.

The first source is the New York State COVID-19 Hospitalizations dataset, which reports daily totals of staffed and available beds beginning March 26, 2020. Using those fields, I calculated daily occupied beds. Because the dataset begins after the emergency declaration, it lacks a pre-2020 baseline.

The second source is daily occupied ICU and non-ICU bed counts provided directly by H+H in response to a FOIL request, covering April 2016–December 2020. H+H denied my request for staffed bed counts, citing legacy-system limitations.

When graphed together, the two datasets are **not reconcilable**. For most of spring 2020, state-reported occupancy exceeds H+H FOIL data by a substantial margin (often ~20–40%). The state dataset shows a one-day increase of 122 occupied beds (31%) between March 31 and April 1, 2020; the largest one-day increase in the H+H data is 29 beds (11%). The datasets agree on only one day (April 16, 2020).

Definitional differences (e.g., inclusion or exclusion of specific bed types, internal reclassification, or transfers) **cannot be excluded** as possible explanations. However, without consistent definitions or historical baselines in the state dataset, it is not possible to determine what is being measured in each file or why the divergence occurs. I attempted to obtain clarification from both H+H and the state, without resolution.

## Appendix B – Elmhurst Hospital Emergency Department Visit Data Discrepancies

I identified **material discrepancies in Emergency Department (ED) visit counts for Elmhurst Hospital Center** across multiple official sources:

1. New York State SPARCS audit reports accessed in October 2023 and November 2024;
2. Monthly and quarterly ED visit data provided by NYC Health + Hospitals via FOIL; and
3. Internal H+H ED figures that conflict when monthly data are aggregated to quarterly totals.

SPARCS audit reports accessed in 2023 show higher ED volumes in January 2019 and November 2019–January 2020 than the H+H FOIL data, with the largest proportional difference in April 2020 (~37%). Later SPARCS reports revise some 2020 figures, including a February 2020 increase exceeding 1,400 visits. H+H’s own quarterly and monthly FOIL data also conflict.

Definitional or classification changes (for example, changes related to telemedicine, call diversion, or reporting categories) **cannot be excluded** as possible explanations. However, the timing, magnitude, and direction of the discrepancies exceed what would typically be expected from reporting lag or minor definitional variation. I attempted to reconcile these inconsistencies with H+H directly, but the differences remain unresolved.

These unresolved discrepancies raise concerns regarding **data governance and reporting integrity** for hospital ED utilization data used during the pandemic period.

## Appendix C – NYC Health + Hospitals COVID-19 Death Timeline Discrepancy (State Data vs. Published Study)

I identified a **material discrepancy in the timing of COVID-19 deaths reported for New York City public hospitals** operated by NYC Health + Hospitals during spring 2020.

The discrepancy arises between two sources that both attribute data to H+H hospitals:

1. A New York State Department of Health public dataset reporting COVID-19 deaths in H+H facilities beginning March 26, 2020; and
2. A peer-reviewed retrospective cohort study (Parish et al., 2021) analyzing outcomes among COVID-19 patients treated in H+H hospitals, which reports weekly COVID-19 deaths beginning earlier and peaking sooner.

The state dataset reports a peak in COVID-19 deaths during the week of April 5, 2020. In contrast, the study reports COVID-19 deaths occurring as early as the week of March 1–7, 2020, with a peak in late March—approximately **two weeks earlier** than the state timeline.

Differences in total death counts are plausibly explained by methodological exclusions in the study (e.g., exclusion of patients who died within 48 hours of triage). However, these exclusions do not explain the shift in timing of the reported peak. Because both sources describe the same hospital system over overlapping periods, the two timelines **cannot both be correct** if they are intended to represent the same underlying events.

I attempted to reconcile the discrepancy by contacting the study's corresponding author and NYC Health + Hospitals. These efforts did not resolve the discrepancy. A subsequent FOIL request to H+H for daily all-cause hospital deaths yielded partial data for 2020 only; requests for earlier years were denied, as was my appeal.