



**Office of the  
Medicaid Inspector  
General**

**ANDREW M. CUOMO**  
Governor

**DENNIS ROSEN**  
Medicaid Inspector General

October 17, 2016

██████████  
Corning Center for Rehabilitation and Healthcare  
205 East First Street  
Corning, New York 14830

Re: MDS Final Audit Report  
Audit #: 14-4008  
Provider ID#: ██████████

Dear ██████████

This is the final audit report of findings with regard to the Office of the Medicaid Inspector General's (OMIG) Minimum Data Set (MDS) audit of Corning Center for Rehabilitation and Healthcare for the census period ending January 25, 2013. In accordance with 18 NYCRR §517.6, this final audit report represents the OMIG's final determination on issues found during OMIG's review.

In your response to the draft audit report dated August 1, 2016, you identified specific audit findings with which you disagreed. Your comments have been considered (see Attachment D) and the report has been either revised accordingly and/or amended to address your comments (see Attachment D).

The Medicaid overpayment of \$43,286.80 was calculated using the number of Medicaid days paid for the rate period July 1, 2013 through December 31, 2013 and the change in the direct component of your Medicaid rate as calculated by the Department of Health's Bureau of Long Term Care Reimbursement (BLTCR). The calculation of this overpayment is detailed in Attachment A. BLTCR will adjust your Medicaid rates for the relevant rate period to reflect the change in the direct component. The findings explanation, regulatory references, and applicable adjustment can be found in the attachments following Attachment A.

The Provider has the right to challenge this action and determination by requesting an administrative hearing within 60 days of the date of this notice. If the Provider wishes to request a hearing, the request must be submitted in writing to:

General Counsel  
Office of Counsel  
New York State Office of the Medicaid Inspector General  
800 North Pearl Street  
Albany, NY 12204

Questions regarding the request for a hearing should be directed to Office of Counsel, at ██████████.

In accordance with 18 NYCRR 519.18(a), "The issues and documentation considered at the hearing are limited to issues directly relating to the final determination. An appellant may not raise issues regarding the methodology used to determine any rate of payment or fee, nor raise any new matter not considered by the department upon submission of objections to a draft audit or notice of proposed agency action."

If a hearing is held, you may have a person represent you or you may represent yourself. If you choose to be represented by someone other than an attorney, you must supply along with your hearing request a signed authorization permitting that person to represent you at the hearing; you may call witnesses and present documentary evidence on your behalf.

For a full listing of hearing rights please see 18 NYCRR Part 519.

Should you have any questions regarding the above, please contact (

Division of Medicaid Audit  
Office of the Medicaid Inspector General

OFFICE OF THE MEDICAID INSPECTOR GENERAL  
CORNING CENTER FOR REHABILITATION AND HEALTHCARE  
AUDIT 14-4008  
CALCULATION OF AUDIT IMPACT

RATE TYPE	DECREASED IN DIRECT COMPONENT OF RATE*	MEDICAID DAY	IMPACT
Part B Eligible/Part B D Eligible	\$2.88	14,655	\$42,206.40
Non-Medicare/Part D Eligible	\$2.92	370	\$1,080.40
Total			<u>\$43,286.80</u>

\*Rounded to nearest 1/100th New York State Department of Health Bureau of Managed Long Term  
Care Rate Setting / FFS



OFFICE OF THE MEDICAID INSPECTOR GENERAL  
 CORNING CENTER FOR REHABILITATION AND HEALTHCARE  
 AUDIT #14-4008  
 ERRORS BY SAMPLE NUMBER

Sample #	Reported RUG	Derived RUG	Reported RUG Weight	Derived RUG Weight	Disallow mood	Disallow bed mobility self performance	Disallow bed mobility support provided	Disallow transfer self performance	Disallow transfer support provided	Disallow eating self performance	Disallow toilet use self performance	Disallow toilet use support provided	Disallow special treatments, procedure	Disallow speech therapy	Disallow occupational therapy	Disallow physical therapy
22	CC2	CC1	1.12	0.98	1											
23	SSC	SSC	1.12	1.12												
24	RVC	CB1	1.53	0.86								1	1	1		
25	CC1	CC1	0.98	0.98												
26	RHC	CB2	1.4	1.12									1	1		
27	CC2	CC1	1.12	0.98	1											
28	RMA	RMA	1.17	1.17												
29	RHB	RHB	1.27	1.27												
30	RMA	RMA	1.17	1.17												
31	CC1	CC1	0.98	0.98												
<b>Totals</b>					<b>2</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>

**OFFICE OF THE MEDICAID INSPECTOR GENERAL  
CORNING CENTER FOR REHABILITATION AND HEALTHCARE  
AUDIT #14-4008  
MDS DETAILED FINDINGS**

**MDS FINDINGS****SAMPLE SELECTION****Mood**

If the provider is unable to produce the supporting documentation for the patient, the service will be disallowed and the Case Mix will be adjusted. A repayment schedule will be developed.

Documentation must indicate mood distress. MDS 3.0 manual guidelines will be followed when examining the medical records.

*42 CFR §483.20 (b) (xvii)  
MDS 3.0 Manual D0100-D0650*

In 2 instances, documentation did not support staff assessment of depressive symptoms. 22, 27

In 2 instances, documentation did not support the frequency of depressive symptoms claimed. 22, 27

**Functional Status-ADL Self-Performance and Support**

If the provider is unable to produce the supporting documentation for the patient, the service will be disallowed and the Case Mix will be adjusted. A repayment schedule will be developed.

Documentation must indicate an assessment was done to evaluate the need for assistance with activities of daily living (ADL's), altered gait and balance, and decreased range of motion (ROM). MDS 3.0 manual guidelines will be followed when examining the medical records.

*42 CFR §483.20 (b) (xvii)  
MDS Manual 3.0 G0100-0900*

**Bed Mobility Self-Performance**

In 1 instance, documentation did not support resident required weight bearing assist three or more times. 16

Bed Mobility Support Provided

In 1 instance, documentation did not support resident was a 2+ person physical help at least once. 16

Transfer Self-Performance

In 3 instances, documentation did not support resident required total assist every time. 11, 12, 20

In 1 instance, documentation did not support resident required weight bearing assist three or more times. 16

Transfer Support Provided

In 1 instance, documentation did not support resident was a 2+ person physical help at least once. 16

Eating Self-Performance

In 1 instance, documentation did not support resident required weight bearing assist three or more times. 17

Toilet Use Self-Performance

In 4 instances, documentation did not support resident required total assist every time. 7, 9, 11, 17

In 1 instance, documentation did not support resident required weight bearing assist three or more times. 16

Toilet Use Support Provided

In 1 instance, documentation did not support resident was a one person physical help at least once. 16

Special Treatments, Procedures, and Programs

If the provider is unable to produce the supporting documentation for the patient, the service will be disallowed and the Case Mix will be adjusted. A repayment schedule will be developed.

The intent of the items in this section is to identify any special treatments, procedures, and programs that the resident received during the specific time periods. MDS 3.0 manual guidelines will be followed when examining the medical records.

42 CFR §483.20 (b) (xv)  
MDS 3.0 Manual O0100-0300, O0600-0700

In 1 instance, documentation did not support the number of days with MD orders during the look back period. 9

**Skilled Therapy**

If the provider is unable to produce the supporting documentation for the patient, the service will be disallowed and the Case Mix will be adjusted. A repayment schedule will be developed.

The qualified therapist, in conjunction with the physician and nursing staff, is responsible for determining the necessity for and the frequency and duration of the therapy provided to residents. Rehabilitation (i.e., via Speech-Language Services, and Occupational and Physical Therapies) and respiratory, psychological, and recreational therapy helps the residents to attain or maintain their highest level of well-being and improve their quality of life. MDS 3.0 manual guidelines will be followed when reviewing the documentation provided by the facility.

*42 CFR §483.20 (b) (xvii)  
MDS 3.0 Manual O0400-0500*

**Speech-Language Pathology**

In 1 instance, documentation did not support medical necessity for therapy and/or therapy was not reasonable for resident condition. 24

**Occupational Therapy**

In 3 instances, documentation did not support an order for therapy. 16, 24, 26

In 3 instances, documentation did not support medical necessity for therapy and/or therapy was not reasonable for resident condition. 16, 24, 26

**Physical Therapy**

In 3 instances, documentation did not support an order for therapy. 16, 24, 26

In 3 instances, documentation did not support medical necessity for therapy and/or therapy was not reasonable for resident condition. 16, 24, 26

**RUGS-II Classifications Overturned**

In 6 instances, the RUG classifications were 16, 17, 22, 24, 26, 27 overturned.

*10 NYCRR §86-2.10, Volume A-2*

**OFFICE OF THE MEDICAID INSPECTOR GENERAL  
CORNING CENTER FOR REHABILITATION AND HEALTHCARE  
AUDIT #14-4008  
ANALYSIS OF PROVIDER RESPONSE**

Sample #	Finding	Provider Response	Accepted/Denied	Explanation
Sample #24	Item #O0400A Speech Therapy	<p>Guthrie Hospital Inpatient Documentation</p> <p>Founder's Pavilion Documentation:</p> <ul style="list-style-type: none"> <li>• Physician's Order Forms</li> <li>• Admission History and Physical Exam</li> <li>• Clinical Bedside <b>Dysphagia</b> Evaluation, Dysphagia Nonverbal Communication Form/Care Plans, Swallowing Progress Notes, Service Log Matrix (ST)</li> <li>• <b>Occupational Therapy (OT)</b> Evaluation/Plan of Treatment, OT Progress Note, OT Discharge Note, Service Log Matrix (OT)</li> <li>• <b>Physical Therapy (PT)</b> Evaluation/Plan of</li> </ul>	Denied	<p>The MDS with an ARD 12/08/12 claims 5 days, 219 minutes of Speech Therapy for the 7-day look back period.</p> <p>The facility documentation provided did not have a Physician Order for Speech Therapy Evaluation and Treatment. Therapy services were provided prior to obtaining a Physician Order to evaluate and treat.</p> <p>See MDS Manual - Section O.</p>

		<p>Treatment, Tinetti Balance Assessment Tool, PT Discharge Summary, Service Log Matrix (PT)</p> <ul style="list-style-type: none"> <li>• Full Nutritional Assessment</li> <li>• Re-Admission Assessment</li> <li>• ADL Tracking Sheet</li> <li>• C. N. A. ADL Sheet</li> <li>• I &amp; O Sheet</li> <li>• Treatment Record</li> <li>• MDS Version 3.0</li> </ul>		
	Item #O0400B Occupational Therapy	<p>Guthrie Hospital Inpatient Documentation</p> <p>Founder's Pavilion Documentation:</p> <ul style="list-style-type: none"> <li>• Physician's Order Forms</li> <li>• Admission History and Physical Exam</li> <li>• Clinical Bedside <b>Dysphagia</b> Evaluation, Dysphagia Nonverbal Communication Form/Care Plans, Swallowing Progress Notes,</li> </ul>	Denied	<p>The MDS with an ARD 12/08/12 claims 4 days, 210 minutes of Occupational Therapy for the 7-day look back period.</p> <p>The facility documentation provided did not have a Physician Order for Occupational Therapy Evaluation and Treatment.</p> <p>See MDS Manual - Section O.</p>

		<p>Service Log Matrix (ST)</p> <ul style="list-style-type: none"> <li>• <b>Occupational Therapy (OT)</b> Evaluation/Plan of Treatment, OT Progress Note, OT Discharge Note, Service Log Matrix (OT)</li> <li>• <b>Physical Therapy (PT)</b> Evaluation/Plan of Treatment, Tinetti Balance Assessment Tool, PT Discharge Summary, Service Log Matrix (PT)</li> <li>• Full Nutritional Assessment</li> <li>• Re-Admission Assessment</li> <li>• ADL Tracking Sheet</li> <li>• C. N. A. ADL Sheet</li> <li>• I &amp; O Sheet</li> <li>• Treatment Record</li> <li>• MDS Version 3.0</li> </ul>		
	<p>Item #O0400C Physical Therapy</p>	<p>Guthrie Hospital Inpatient Documentation</p> <p>Founder's Pavilion Documentation:</p> <ul style="list-style-type: none"> <li>• Physician's Order Forms</li> </ul>	<p>Denied</p>	<p>The MDS with an ARD 12/08/12 claims 5 days, 222 minutes of Physical Therapy for the 7-day look back period.</p> <p>The facility documentation provided did not have a Physician Order for Physical Therapy Evaluation and Treatment. Therapy services were provided</p>

		<ul style="list-style-type: none"> <li>• Admission History and Physical Exam</li> <li>• Clinical Bedside <b>Dysphagia</b> Evaluation, Dysphagia Nonverbal Communication Form/Care Plans, Swallowing Progress Notes, Service Log Matrix (ST)</li> <li>• <b>Occupational Therapy (OT)</b> Evaluation/Plan of Treatment, OT Progress Note, OT Discharge Note, Service Log Matrix (OT)</li> <li>• <b>Physical Therapy (PT)</b> Evaluation/Plan of Treatment, Tinetti Balance Assessment Tool, PT Discharge Summary, Service Log Matrix (PT)</li> <li>• Full Nutritional Assessment</li> <li>• Re-Admission Assessment</li> <li>• ADL Tracking Sheet</li> <li>• C. N. A. ADL Sheet</li> </ul>		<p>prior to obtaining a Physician Order to evaluate and treat.</p> <p>See MDS Manual - Section O.</p>
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		<ul style="list-style-type: none"> <li>• I &amp; O Sheet</li> <li>• Treatment Record</li> <li>• MDS Version 3.0</li> </ul>		
Sample #26	Item #G0110Aa Self-Performance Bed Mobility		Accepted	Disallowance was reversed and will not be included in the Final Report
	Item #G0110Ab Support Provided Bed Mobility		Accepted	Disallowance was reversed and will not be included in the Final Report
	Item #G0110Ba Self-Performance Transfer		Accepted	Disallowance was reversed and will not be included in the Final Report
	Item #G0110Bb Support Provided Transfer		Accepted	Disallowance was reversed and will not be included in the Final Report
	Item #G0110Ia Self-Performance Toilet Use		Accepted	Disallowance was accepted and will not be included in the Final Report
	Item #G0110Ib Support Provided Toilet Use		Accepted	Disallowance was accepted and will not be included in the final Report