



Office of the
Medicaid Inspector
General

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

September 27, 2016

██████████
Queens Boulevard Extended Care Facility, Inc.
61-11 Queens Boulevard
Woodside, New York 11377

Re: MDS Final Audit Report
Audit #: 13-4655
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 Queens Boulevard Extended Care Facility, Inc. for the census period ending January 25, 2012. 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 November 2, 2015, 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 \$116,815.56 was calculated using the number of Medicaid days paid for the rate period July 1, 2012 through December 31, 2012 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
QUEENS BOULEVARD EXTENDED CARE FACILITY
AUDIT # 13-4655
CALCULATION OF AUDIT IMPACT

| RATE TYPE | DECREASE IN DIRECT COMPONENT OF RATE* | MEDICAID DAYS | IMPACT |
|-----------------------------------|--|---------------|---------------------|
| Part B Eligible/Part B D Eligible | \$4.54 | 24,634 | \$111,838.36 |
| Non-Medicare/Part D Eligible | \$4.60 | 1,082 | \$4,977.20 |
| Total | | | <u>\$116,815.56</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
 QUEENS BOULEVARD EXTENDED CARE FACILITY
 AUDIT #13-4655
 FINDINGS BY SAMPLE NUMBER

| Sample # | Reported RUG | Derived RUG | Reported RUG Weight | Derived RUG Weight | DETAILED FINDINGS | | | | | | | | |
|----------|--------------|-------------|---------------------|--------------------|--|--|------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|---|---|--|
| | | | | | DISALLOW BED MOBILITY SELF PERFORMANCE | DISALLOW BED MOBILITY SUPPORT PROVIDED | DISALLOW TRANSFER SELF PERFORMANCE | DISALLOW EATING SELF PERFORMANCE | DISALLOW TOILET USE SELF PERFORMANCE | DISALLOW TOILET USE SUPPORT PROVIDED | DISALLOW SPECIAL TREATMENTS, PROCEDURES | | |
| 1 | RMB | RMA | 1.22 | 1.17 | 1 | | 1 | | | 1 | | | |
| 2 | CC1 | PA1 | 0.98 | 0.46 | 1 | | 1 | 1 | | 1 | | | |
| 3 | CA1 | CA1 | 0.77 | 0.77 | 1 | 1 | 1 | | | 1 | | | |
| 4 | RMB | RMA | 1.22 | 1.17 | 1 | | 1 | | | 1 | | | |
| 5 | CC1 | IA1 | 0.98 | 0.61 | 1 | | 1 | | | 1 | | 1 | |
| 6 | CC2 | IA1 | 1.12 | 0.61 | 1 | | 1 | | | 1 | | | |
| 7 | CA1 | PA2 | 0.77 | 0.48 | 1 | | 1 | | | 1 | | | |
| 8 | CC1 | CA1 | 0.98 | 0.77 | 1 | | 1 | | | 1 | | | |
| 9 | CB2 | CA2 | 0.91 | 0.84 | 1 | | 1 | | | 1 | | 1 | |
| 10 | CC1 | CA1 | 0.98 | 0.77 | 1 | | 1 | | | 1 | | | |
| 11 | CC1 | CA1 | 0.98 | 0.77 | 1 | | 1 | | | 1 | | | |
| 12 | CC2 | CA2 | 1.12 | 0.84 | 1 | | 1 | | | 1 | | | |
| 13 | RMB | RMA | 1.22 | 1.17 | 1 | 1 | 1 | | | 1 | | | |
| 14 | SSC | CA1 | 1.12 | 0.77 | 1 | | 1 | 1 | | 1 | | | |
| 15 | RMC | RMA | 1.27 | 1.17 | 1 | | 1 | | | 1 | | | |
| 16 | CC2 | IA1 | 1.12 | 0.61 | 1 | 1 | 1 | | | 1 | | | |
| 17 | CC1 | PA1 | 0.98 | 0.46 | 1 | | 1 | | | 1 | | | |
| 18 | RUB | RUA | 1.53 | 1.37 | 1 | | 1 | | | 1 | | | |
| 19 | CC1 | CA1 | 0.98 | 0.77 | 1 | | 1 | | | 1 | | | |

OFFICE OF THE MEDICAID INSPECTOR GENERAL
 QUEENS BOULEVARD EXTENDED CARE FACILITY
 AUDIT #13-4655
 FINDINGS BY SAMPLE NUMBER

| Sample # | Reported RUG | Derived RUG | Reported RUG Weight | Derived RUG Weight | DETAILED FINDINGS | | | | | | | |
|----------|--------------|-------------|---------------------|--------------------|--|--|------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|---|--|
| | | | | | DISALLOW BED MOBILITY SELF PERFORMANCE | DISALLOW BED MOBILITY SUPPORT PROVIDED | DISALLOW TRANSFER SELF PERFORMANCE | DISALLOW EATING SELF PERFORMANCE | DISALLOW TOILET USE SELF PERFORMANCE | DISALLOW TOILET USE SUPPORT PROVIDED | DISALLOW SPECIAL TREATMENTS, PROCEDURES | |
| 20 | SSC | CA2 | 1.12 | 0.84 | 1 | | 1 | | 1 | | | |
| 21 | CB1 | CA1 | 0.86 | 0.77 | 1 | | 1 | | 1 | | | |
| 22 | RHC | RMA | 1.40 | 1.17 | 1 | | 1 | | 1 | | | |
| 23 | SSC | CA1 | 1.12 | 0.77 | 1 | 1 | 1 | | 1 | | | |
| 24 | RVC | RMA | 1.53 | 1.17 | 1 | 1 | 1 | | 1 | 1 | | |
| 25 | PC2 | PA2 | 0.67 | 0.48 | 1 | | 1 | | 1 | | | |
| 26 | CC2 | CA2 | 1.12 | 0.84 | 1 | | 1 | | 1 | | | |
| TOTALS | | | | | 26 | 5 | 26 | 2 | 26 | 1 | 2 | |

**OFFICE OF THE MEDICAID INSPECTOR GENERAL
QUEENS BOULEVARD EXTENDED CARE FACILITY
AUDIT #13-4655
MDS DETAILED FINDINGS**

MDS FINDINGS**SAMPLE SELECTION****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 12 instances, documentation did not support resident required total assist every time. | 2, 5, 6, 8, 10, 11, 12, 14, 16, 17, 20, 26 |
| In 5 instances, documentation did not support resident required weight bearing assist three or more times. | 15, 19, 22, 23, 24, |
| In 8 instances, documentation did not support resident required non weight bearing assist three or more times. | 1, 3, 4, 7, 9, 18, 21, 25 |
| In 1 instance, documentation did not support resident required supervision one or more times. | 13 |

Bed Mobility Support Provided

| | |
|---|------------|
| In 3 instances, documentation did not support resident was a 2+ person physical help at least once. | 16, 23, 24 |
| In 1 instance, documentation did not support resident was a one person physical help at least once. | 3 |

In 1 instance, documentation did not support resident was setup at least once. 13

Transfer Self-Performance

In 14 instances, documentation did not support resident required total assist every time. 2, 5, 6, 8, 10, 11, 12, 14, 16, 17, 19, 20, 23, 26

In 6 instances, documentation did not support resident required weight bearing assist three or more times. 9, 13, 15, 21, 22, 24,

In 6 instances, documentation did not support resident required non weight bearing assist three or more times. 1, 3, 4, 7, 18, 25

Eating Self-Performance

In 2 instances, documentation did not support resident required non weight bearing assist three or more times. 2, 14

Toilet Use Self-Performance

In 14 instances, documentation did not support resident required total assist every time. 2, 5, 6, 8, 10, 11, 12, 14, 16, 17, 19, 20, 23, 26

In 6 instances, documentation did not support resident required weight bearing assist three or more times. 9, 13, 15, 21, 22, 24

In 6 instances, documentation did not support resident required non weight bearing assist three or more times. 1, 3, 4, 7, 18, 25

Toilet Use Support Provided

In 1 instance, documentation did not support resident was a 2+ person physical help at least once. 24

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 exams during the look back period. 9

In 2 instances, documentation did not support the number of days with MD orders during the look back period. 5, 9

RUGS-II Classifications Overturned

In 25 instances, the RUG classifications were overturned. 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26

10 NYCRR §86-2.10, Volume A-2

**OFFICE OF THE MEDICAID INSPECTOR GENERAL
QUEENS BOULEVARD EXTENDED CARE FACILITY
AUDIT #13-4655
ANALYSIS OF PROVIDER RESPONSE**

| Sample # | Finding | Provider Response | Accepted/Denied | Explanation |
|----------|--|--|-----------------|--|
| 1 | I #G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 11/17/2011 documentation provided does not support the MDS Manual, Section G. |
| 2 | #G0110Aa, G0110Ba, G010Ha, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, Eating and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 12/5/2011 documentation provided does not support the MDS Manual, Section G. |
| 3 | #G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use G0110Ab ADL Support Provided for Bed Mobility | <ul style="list-style-type: none"> • ADL Tracking Sheet | Denied | MDS with ARD 12/23/2011 documentation provided does not support the MDS Manual, Section G. |
| 4 | G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA | Denied | MDS with ARD 11/27/2011 documentation provided does not support the MDS Manual, Section G. |

| | Mobility, Transfer, and Toilet Use | Assignment/Accountability. | | |
|---|--|--|--------|--|
| 5 | #G0110Aa, G0110Ba, G0110la: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 12/6/2011 documentation provided does not support the MDS Manual, Section G. |
| 6 | Item #G0110Aa, G0110Ba, G0110la: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 10/31/2011 documentation provided does not support the MDS Manual, Section G. |
| 7 | G0110Aa, G0110Ba, G0110la: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use. | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 11/9/2011 documentation provided does not support the MDS Manual, Section G. |
| 8 | G0110Aa, G0110Ba, G0110la: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 12/8/2011 documentation provided does not support the MDS Manual, Section G. |

| | | | | |
|----|---|--|----------|--|
| 9 | #G0110Aa, G0110Ba, G0110la: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 12/7/2011 documentation provided does not support the MDS Manual, Section G. |
| | # O0600/O0700: Physician Exam/Physician Orders. | <ul style="list-style-type: none"> • Physician's Progress Notes dated 10/26/2011 • Physician's orders. | Denied | MDS with ARD 12/7/2011 documentation provided does not support the MDS Manual, Section O. |
| | # G0110lb: ADL Support Provided for Toilet Use. | | Accepted | Disallowance was reversed and will not be included in the Final Report. |
| 10 | #G0110Aa, G0110Ba, G0110la: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 12/12/2011 documentation provided does not support the MDS Manual, Section G. |
| 11 | #G0110Aa, G0110Ba, G0110la: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 11/10/2011 documentation provided does not support the MDS Manual, Section G. |

| | | | | |
|----|--|--|----------|---|
| | # O0600/O0700: Physician Exam/Physician Orders. | | Accepted | Disallowance was reversed and will not be included in the Final Report. |
| 12 | #G0110Aa, G0110Ba, G0110la: ADL Self- Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 12/7/2011 documentation provided does not support the MDS Manual, Section G. |
| | Item# O0600/O0700: Physician Exam/Physician Orders. | | Accepted | Disallowance was reversed and will not be included in the Final Report |
| 13 | Item #G0110Aa, G0110Ba, G0110la: ADL Self- Performance for Bed Mobility, Transfer, and Toilet Use and item # G0110Ab ADL Support Provided for Bed Mobility | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 1/24/2012 documentation provided does not support the MDS Manual, Section G. |
| 14 | #G0110Aa, G0110Ba, G010Ha, G0110la: ADL Self- Performance for Bed Mobility, Transfer, Eating and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 1/17/2012 documentation provided does not support the MDS Manual, Section G. |

| | | | | |
|----|--|--|--------|--|
| 15 | Item #G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 1/9/2012 documentation provided does not support the MDS Manual, Section G. |
| 16 | #G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use and item # G0110Ab ADL Support Provided for Bed Mobility | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 10/28/2011 documentation provided does not support the MDS Manual, Section G. |
| 17 | #G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 11/30/2011 documentation provided does not support the MDS Manual, Section G. |
| 18 | Item #G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 1/19/2012 documentation provided does not support the MDS Manual, Section G. |
| 19 | #G0110Aa, G0110Ba, G0110Ia: ADL Self- | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA | Denied | MDS with ARD 1/4/2012 documentation provided does not support the MDS Manual, Section G. |

| | Performance for Bed Mobility, Transfer, and Toilet Use | Assignment/Accountability. | | |
|----|---|--|--------|--|
| 20 | #G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use . | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 12/15/2011 documentation provided does not support the MDS Manual, Section G. |
| 21 | #G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 12/27/2011 documentation provided does not support the MDS Manual, Section G. |
| 22 | #G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability | Denied | MDS with ARD 1/1/2012 documentation provided does not support the MDS Manual, Section G. |
| 23 | #G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use and item # G0110Ab ADL Support Provided for | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 12/20/2011 documentation provided does not support the MDS Manual, Section G. |

| | | | | |
|----|--|--|----------|--|
| | Bed Mobility | | | |
| 24 | #G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use and item # G0110Ab ADL Support Provided for Bed Mobility | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 12/4/2011 documentation provided does not support the MDS Manual, Section G. |
| 25 | Item #G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use . | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 11/24/2011 documentation provided does not support the MDS Manual, Section G. |
| | # O0500B/O0500F: Restorative Nursing – AROM/Walking Training/practice. | | Accepted | Disallowance was reversed and will not be included in the Final Report |
| 26 | #G0110Aa, G0110Ba, G0110Ia: ADL Self-Performance for Bed Mobility, Transfer, and Toilet Use | <ul style="list-style-type: none"> • ADL Tracking Sheet • CNA Assignment/Accountability. | Denied | MDS with ARD 11/2/2011 documentation provided does not support the MDS Manual, Section G. |
| | # O0600/O0700: Physician | | Accepted | Disallowance was reversed and will not be included in the Final Report |

| | | | | |
|--|------------------------|--|--|--|
| | Exam/Physician Orders. | | | |
|--|------------------------|--|--|--|