



Office of the  
Medicaid Inspector  
General

ANDREW M. CUOMO  
Governor

DENNIS ROSEN  
Medicaid Inspector General

September 16, 2016

██████████  
Buffalo Center for Rehabilitation and Nursing  
(aka Delaware Nursing and Rehabilitation Center)  
1014 Delaware Avenue  
Buffalo, New York 14209

Re: MDS Final Audit Report  
Audit #: 14-3412  
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 Buffalo Center for Rehabilitation and Nursing (aka Delaware Nursing and Rehabilitation Center) 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.

Since you did not respond to our draft audit report dated August 1, 2016, the findings in the final audit report remain identical to the draft audit report.

The Medicaid overpayment of \$199,782.74 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 ██████████

[REDACTED]

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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 [REDACTED]  
[REDACTED]

[REDACTED]

Division of Medicaid Audit  
Office of the Medicaid Inspector General

[REDACTED]

OFFICE OF THE MEDICAID INSPECTOR GENERAL  
BUFFALO CENTER FOR REHABILITATION AND NURSING  
AUDIT 14-3412  
CALCULATION OF AUDIT IMPACT

RATE TYPE	DECREASED IN DIRECT COMPONENT OF RATE*	MEDICAID DAY	IMPACT
Part B Eligible/Part B D Eligible	\$7.54	22,647	\$170,758.38
Non-Medicare/Part D Eligible	\$7.64	3,799	\$29,024.36
Total			<u>\$199,782.74</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  
 BUFFALO CENTER FOR REHABILITATION AND NURSING  
 AUDIT #14-3412  
 ERRORS BY SAMPLE NUMBER

Sample #	Reported RUG	Derived RUG	Reported RUG Weight	Derived RUG Weight	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 swallowing/nutritional status	Disallow medications	Disallow special treatments, procedures	Disallow BMI add on
19	CC2	CA2	1.12	0.84	1	1	1	1	1	1	1				
20	SSC	CA2	1.12	0.84	1	1	1	1	1	1	1				
21	PB1	PA1	0.58	0.46					1	1	1				
22	IB1	IA1	0.78	0.61	1	1	1	1	1	1	1				
23	CC2	CB2	1.12	0.91					1						
24	CA2	CA2	0.84	0.84											
25	CC2	CA2	1.12	0.84	1	1	1	1	1	1	1				
26	CB2	PD1	0.91	0.72		1		1			1	1	1		
27	SSC	SSB	1.12	1.06		1			1						
28	CC2	CB2	1.12	0.91					1						
29	CC2	CA2	1.12	0.84	1	1	1	1	1	1	1				
30	IB1	IB1	0.78	0.78	1	1									
31	SSC	CA2	1.12	0.84	1	1	1	1	1	1	1				
32	CB2	CA2	0.91	0.84	1	1	1	1		1	1				
33	CC2	PA1	1.12	0.46	1	1	1	1	1	1	1				
34	CC2	CA2	1.12	0.84	1	1	1	1	1	1	1				
35	SSC	SSC	1.12	1.12											
36	SSC	CA2	1.12	0.84	1	1	1	1	1	1	1				

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Sample #	Reported RUG	Derived RUG	Reported RUG Weight	Derived RUG Weight	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 swallowing/nutritional status	Disallow medications	Disallow special treatments, procedures	Disallow BMI add on
37	CC2	CC2	1.12	1.12											
38	IB1	IA1	0.78	0.61			1	1	1	1	1				
39	CB2	CA2	0.91	0.84					1		1				
40	CC2	CA2	1.12	0.84	1	1	1	1	1	1	1			1	
41	PB1	PA1	0.58	0.46					1	1					
42	CB2	CB2	0.91	0.91											
43	SSC	SSA	1.12	1.03		1			1		1				
44	SSC	SSB	1.12	1.06					1						
45	CC2	CC2	1.12	1.12											
46	CC2	CA2	1.12	0.84	1	1	1	1	1	1	1				
47	SSC	PA1	1.12	0.46	1	1	1	1	1	1	1				
48	PE1	IA1	0.79	0.61	1	1	1	1	1	1	1				
49	CC2	CB2	1.12	0.91					1		1				
50	SSC	CA2	1.12	0.84	1	1	1	1	1	1	1				
51	PE1	IA1	0.79	0.61	1	1	1	1	1	1	1				
52	IA1	IA1	0.61	0.61			1	1	1	1	1				
53	CA2	CA2	0.84	0.84	1	1	1	1	1	1	1				
54	CB2	CA2	0.91	0.84	1	1	1	1		1	1				

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 ERRORS BY SAMPLE NUMBER

Sample #	Reported RUG	Derived RUG	Reported RUG Weight	Derived RUG Weight	Disallow															
					bed mobility self performance	bed mobility support provided	transfer self performance	transfer support provided	eating self performance	toilet use self performance	toilet use support provided	swallowing/nutritional status	medications	special treatments, procedures	BMI add on					
55	CC2	CB2	1.12	0.91						1										
56	PD1	IA1	0.72	0.61	1	1	1	1	1	1	1									
57	CC2	CB2	1.12	0.91						1	1									
58	IB1	IA1	0.78	0.61	1	1	1	1	1	1	1									
59	CC2	IA1	1.12	0.61	1	1	1	1	1	1	1									
60	CC2	CB2	1.12	0.91						1			1							
61	SSC	CA2	1.12	0.84	1	1	1	1	1	1	1									
62	SSC	CA2	1.12	0.84	1	1	1	1	1	1	1									
<b>Totals</b>					<b>34</b>	<b>39</b>	<b>34</b>	<b>37</b>	<b>40</b>	<b>38</b>	<b>42</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>					

**OFFICE OF THE MEDICAID INSPECTOR GENERAL  
BUFFALO CENTER FOR REHABILITATION AND NURSING  
AUDIT #14-3412  
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 3 instances, documentation did not support resident required total assist every time.	20, 34, 62
In 22 instances, documentation did not support resident required weight bearing assist three or more times.	3, 6, 8, 9, 14, 15, 16, 19, 25, 29, 31, 33, 36, 40, 46, 47, 48, 50, 51, 54, 59, 61
In 9 instances, documentation did not support resident required non weight bearing assist three or more times.	2, 11, 12, 22, 30, 32, 53, 56, 58

**Bed Mobility Support Provided**

In 25 instances, documentation did not support resident was a 2+ person physical help at least once.	1, 9, 14, 15, 16, 17, 19, 20, 25, 27, 29, 31, 33, 34, 36, 40, 43, 46, 47, 48, 50, 51, 59, 61, 62
In 14 instances, documentation did not support resident was a one person physical help at least once.	2, 3, 6, 8, 11, 12, 22, 26, 30, 32, 53, 54, 56, 58

Transfer Self-Performance

In 1 instance, documentation did not support resident required total assist every time.	62
In 23 instances, documentation did not support resident required weight bearing assist three or more times.	6, 8, 9, 15, 16, 19, 20, 25, 29, 31, 32, 33, 34, 36, 38, 40, 46, 47, 48, 50, 51, 59, 61
In 9 instances, documentation did not support resident required non weight bearing assist three or more times.	2, 3, 11, 12, 22, 53, 54, 56, 58
In 1 instance, documentation did not support resident required supervision one or more times.	52

Transfer Support Provided

In 22 instances, documentation did not support resident was a 2+ person physical help at least once.	9, 14, 15, 16, 19, 20, 25, 29, 31, 33, 34, 36, 40, 46, 47, 48, 49, 50, 51, 59, 61, 62
In 14 instances, documentation did not support resident was a one (1) person physical help at least once.	2, 3, 6, 8, 11, 12, 22, 26, 32, 38, 53, 54, 56, 58
In 1 instance, documentation did not support resident was set up at least once.	52

Eating Self-Performance

In 5 instances, documentation did not support resident required weight bearing assist three or more times.	6, 16, 18, 19, 25
In 26 instances, documentation did not support resident required non weight bearing assist three or more times.	7, 9, 10, 15, 20, 23, 27, 28, 29, 31, 33, 34, 36, 39, 40, 43, 44, 46, 47, 50, 55, 57, 59, 60, 61, 62
In 9 instances, documentation did not support resident required supervision one or more times.	2, 3, 12, 22, 38, 48, 51, 53, 56

Toilet Use Self-Performance

In 3 instances, documentation did not support resident required total assist every time.	34, 40, 62
In 24 instances, documentation did not support resident required weight bearing assist three or more times.	3, 6, 9, 15, 16, 19, 20, 25, 29, 31, 32, 33, 36, 38, 46, 47, 48, 50, 51, 54, 56, 57, 59, 61

In 10 instances, documentation did not support resident required non weight bearing assist three or more times. 2, 5, 8, 11, 12, 21, 22, 41, 53, 58

In 1 instance, documentation did not support resident required supervision one or more times. 52

**Toilet Use Support Provided**

In 22 instances, documentation did not support resident was a 2+ person physical help at least once. 1, 6, 9, 14, 15, 20, 29, 31, 33, 34, 36, 40, 43, 46, 47, 48, 49, 50, 51, 59, 61, 62

In 20 instances, documentation did not support resident was a one person physical help at least once. 2, 3, 5, 8, 11, 12, 16, 19, 21, 22, 25, 26, 32, 38, 41, 52, 53, 54, 56, 58

**Swallowing/Nutritional Status**

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 of conditions that could affect the residents' ability to maintain adequate nutrition and hydration. MDS 3.0 manual guidelines will be followed when examining the medical records.

*42 CFR §483.20 (b) (xvii)  
MDS 3.0 Manual K0100-0700*

In 3 instances, documentation reflected incorrect resident weight in the past 30 days. 39, 40, 60

**Medications**

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 indicates the number of days that medication, antigen, or vaccine was received by subcutaneous, intramuscular or intradermal injection. MDS 3.0 manual guidelines will be followed when examining the medical records.

42 CFR §483.20 (b) (xvii)  
MDS 3.0 Manual N0300-N0410

In 1 instance, documentation did not support the number of injections given during the look back period. 26

**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. 26

In 1 instance, documentation did not support the number of days with MD orders during the look back period. 26

In 1 instance, documentation did not support dialysis during the look back period. 14

**BMI Add-on**

In 1 instance, documentation does not support resident BMI was greater than 35%. 40

10 NYCRR §86-2.40 (z)(2)

**RUGS-II Classifications Overturned**

In 52 instances, the RUG classifications were overturned. 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29, 31, 32, 33, 34, 36, 38, 39,

10 NYCRR §86-2.10, Volume A-2

40, 41, 43, 44, 46, 47, 48, 49, 50, 51, 54, 55, 56, 57, 58, 59, 60, 61, 62