



Office of the  
Medicaid Inspector  
General

**DENNIS ROSEN**  
Medicaid Inspector General

## **Audit of Medicaid Rates**

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**Final Audit Report**  
**Audit #: 17-1377**

## **Golden Gate Rehabilitation and Health Care Center**

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**Provider ID #: 00312336**  
**NPI #: 1174510648**



Office of the  
Medicaid Inspector  
General

ANDREW M. CUOMO  
Governor

DENNIS ROSEN  
Medicaid Inspector General

June 5, 2019

[REDACTED]  
Golden Gate Rehabilitation and Health Care Center  
191 Bradley Avenue  
Staten Island, New York 10314

Re: Final Audit Report  
Audit #: 17-1377  
Provider ID #: 00312336

Dear [REDACTED]

This is the Office of the Medicaid Inspector General's (OMIG) Final Audit Report for Golden Gate Rehabilitation and Health Care Center (Provider).

In accordance with Title 18 of the Official Compilation of the Codes, Rules and Regulations of the State of New York Section 517.6, the attached Final Audit Report represents the final determination on the issues found during OMIG's audit.

After reviewing the Provider's April 29, 2019 response to OMIG's April 2, 2019 Draft Audit Report, the overpayment identified in this Final Audit Report remains unchanged from the Draft Audit Report. The total amount due is \$441,041. Further explanation can be found in the Audit Findings section of this report.

If you have any questions or comments concerning this report, please contact [REDACTED] or through email at [REDACTED]. Please refer to audit number 17-1377 in all correspondence.

[REDACTED]  
Bureau of Rate Audit  
Division of Medicaid Audit  
Office of the Medicaid Inspector General

Attachments  
Certified Mail Number: 7015-0640-0003-2856-6878  
Return Receipt Requested

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## Background, Objective, and Audit Scope

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### Background

The New York State Department of Health (DOH) is the single state agency responsible for the administration of the Medicaid program. As part of its responsibility as an independent entity within DOH, the Office of the Medicaid Inspector General (OMIG) conducts audits and reviews of various providers of Medicaid reimbursable services, equipment, and supplies. These audits and reviews are directed at assessing provider compliance with applicable laws, regulations, rules, and policies of the Medicaid program as set forth in New York Public Health Law, New York Social Services Law, the regulations of DOH (Titles 10 and 18 of the New York Codes Rules and Regulations), DOH's Medicaid Provider Manuals and *Medicaid Update* publications.

### Objective

The objective of this audit was to determine whether Golden Gate Rehabilitation and Health Care Center's (Provider) Medicaid rates for services complied with applicable Federal and State laws, regulations, rules, and policies governing the New York State Medicaid program and to verify that:

- the data reported by the Provider and used in the establishment of the Medicaid rates was accurate and proper;
- the underlying costs used in the rate calculation were necessary, proper, and related to patient care given by the Provider;
- the Provider and/or patient related records contained the documentation required by the regulations; and,
- the expenses and associated rates of payment were submitted in accordance with DOH regulations and the appropriate Provider and Reporting Manuals.

### Audit Scope

An audit of Medicaid rates paid to the Provider from January 1, 2012 through December 31, 2015 was completed.

The audit consisted of a review of the Provider's records that support the capital portion of the Report of Residential Health Care Facility (RHCF-4) cost report for each of the calendar years January 1, 2010 through December 31, 2013. These reports are the basis for the capital portion of the Provider's January 1, 2012 through December 31, 2015 Medicaid rates. Other capital costs and per diem adjustments in these rates, which were based upon subsequent RHCF-4 reports or other sources of information, were also subject to audit.

**Audit Findings**

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OMIG issued a Draft Audit Report to the Provider on April 2, 2019 that identified a \$441,041 Medicaid overpayment. The Provider's April 29, 2019 response (Attachment E) to the Draft Audit Report disputed specific audit findings. After reviewing the Provider's response to the Draft Audit Report, the overpayment identified in this Final Audit Report remains unchanged from the Draft Audit Report. OMIG's findings appear in Attachments A through D. The attachments present the Medicaid impact, promulgated Medicaid rates subject to audit, compilation of audit findings including a description of each, as well as supporting regulations. Based on the attached audited rates calculated by the Bureau of Long Term Care Reimbursement, the Medicaid overpayment currently due is \$441,041. This overpayment is subject to Department of Health (DOH) and Division of Budget (DOB) final approval. While not anticipated, any difference between the calculated overpayment and the final DOH and DOB approved amount will be resolved with the Provider by OMIG Bureau of Collections Management.

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## Repayment Options

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In accordance with 18 NYCRR Part 518, which regulates the collection of overpayments, your repayment options are described below.

**Option #1:** Make a full payment by check or money order within 20 days of the date of this Final Audit Report. The check should be made payable to the **New York State Department of Health** with the audit number included, and be sent with the attached remittance advice to:

[REDACTED]  
New York State Department of Health  
Medicaid Financial Management  
GNARESP Corning Tower, Room 2739  
Audit #: 17-1377  
Albany, New York 12237

**Option #2:** Enter into a repayment agreement with OMIG. If your repayment terms exceed 90 days from the date of this Final Audit Report, recoveries of amounts due are subject to interest charges at the Prime Rate plus two percent (2%). If the process of establishing the repayment agreement exceeds 20 days from the date of the final audit report, OMIG will impose a 50% withhold after 20 days until an agreement is established. OMIG acceptance of the repayment agreement is based on your repaying the Medicaid overpayment as agreed. OMIG will adjust the rate of recovery, or require payment in full, if your unpaid balance is not being repaid as agreed. In addition, if you receive an adjustment in your favor while you owe funds to New York State, such adjustment will be applied against any amount owed. If you wish to enter into a repayment agreement, please contact the Bureau of Collections Management within 20 days at the following:

New York State  
Office of the Medicaid Inspector General  
Bureau of Collections Management  
800 North Pearl Street  
Albany, New York 12204  
Phone #: [REDACTED]  
Fax #: [REDACTED]

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## Hearing Rights

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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. In accordance with 18 NYCRR Section 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 the Provider wishes to request a hearing, the request must be submitted in writing to:

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

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

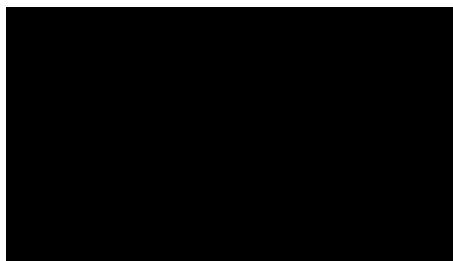
If a hearing is held, the Provider may have a person represent it or the Provider may represent itself. If the Provider chooses to be represented by someone other than an attorney, the Provider must supply along with its hearing request a signed authorization permitting that person to represent the Provider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

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

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## Contact Information

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Office Address:

New York State  
Office of the Medicaid Inspector General  
Division of Medicaid Audit  
90 Church Street, 14<sup>th</sup> Floor  
New York, New York 10007

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## Mission

The mission of the Office of the Medicaid Inspector General is to enhance the integrity of the New York State Medicaid program by preventing and detecting fraudulent, abusive, and wasteful practices within the Medicaid program and recovering improperly expended Medicaid funds while promoting high quality patient care.

## Vision

To be the national leader in promoting and protecting the integrity of the Medicaid program.



Office of the  
Medicaid Inspector  
General

## REMITTANCE ADVICE

Golden Gate Rehabilitation and Health Care  
Center  
191 Bradley Avenue  
Staten Island, New York 10314

Provider ID #: 00312336

Audit #: 17-1377


Amount Due: \$441,041

Audit  
Type

- ☐ Managed Care  
☐ Fee-for-Service  
☒ Rate

### Checklist

1. To ensure proper credit, please enclose this form with your check.
2. Make checks payable to: New York State Department of Health.
3. Record the audit number on your check.
4. Mail the check to:

  
New York State Department of Health  
Medicaid Financial Management  
GNARESP Corning Tower, Room 2739  
Audit #: 17-1377  
Albany, New York 12237