



**Office of the
Medicaid Inspector
General**

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

January 10, 2020

Administrator
Absolut Center for Nursing and Rehabilitation at Endicott, LLC
301 Nantucket Drive
Endicott, New York 13760

Re: MDS Final Audit Report
Audit #: 18-8135
Provider ID#: 00949817

Dear Administrator:

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 Absolut Center for Nursing and Rehabilitation at Endicott, LLC for the census period ending July 25, 2016. 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 November 27, 2019, the findings in the final audit report remain identical to the draft audit report.

The Medicaid overpayment of \$13,338.82 was calculated using the number of Medicaid days paid for the rate period January 1, 2017 through June 30, 2017 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].

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] or through email at [REDACTED].

[REDACTED]

Division of Medicaid Audit
Office of the Medicaid Inspector General

[REDACTED]

Attachments:

- Attachment A - Calculation of Medicaid Adjustment
- Attachment B - Detailed Findings by Sample Number
- Attachment C - Detailed Findings by Error

CERTIFIED MAIL # 7018 1830 0001 3905 8765
RETURN RECEIPT REQUESTED