



**Office of the
Medicaid Inspector
General**

ANDREW M. CUOMO
Governor

DENNIS ROSEN
Medicaid Inspector General

February 25, 2020

Administrator
Cypress Garden Center for Nursing and Rehabilitation
(aka KPRH IV Operations, LLC)
169-62 35th Avenue
Flushing, New York 11354

Re: MDS Final Audit Report
Audit #: 18-8778
Provider ID#: 00310590

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 Cypress Garden Center for Nursing and Rehabilitation (aka KPRH IV Operations, LLC) for the census period ending January 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.

We received your response to our draft audit report dated September 6, 2019. Your comments have been considered and the findings in the final audit report have been adjusted and there is no fiscal impact to your Medicaid rate resulting from any remaining findings.

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."

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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]
CERTIFIED MAIL # 7018 1830 0001 3905 9151
RETURN RECEIPT REQUESTED