



Office of the
Medicaid Inspector
General

ANDREW M. CUOMO
Governor

ERIN E. IVES
Acting Medicaid Inspector General

December 9, 2020

[REDACTED]
FSNR SNF, LLC
a/k/a Four Seasons Nursing and Rehabilitation Center
1555 Rockaway Point
Brooklyn, New York 11236-3904

Re: Final Audit Report
Audit #20-3679
NPI Number: 1801301254
Provider Number: 02995779

Dear [REDACTED]

This Final Audit Report covers the Office of the Medicaid Inspector General's (OMIG) audit of Four Seasons Nursing and Rehabilitation Center's (Provider) services for the rate period January 1, 2014 through December 31, 2018. In accordance with Sections 30, 31 and 32 of the New York State Public Health Law, and Title 18 of the Official Compilation of the Codes, Rules and Regulations of the State of New York (NYCRR) § 517.5, this report represents the final determination of overpayments found during the review.

After reviewing the Provider's October 14, 2020 response to OMIG's September 24, 2020 Draft Audit Report, consideration of the Provider's comments resulted in a reduction of \$640,297 to the overpayment identified in the Draft Audit Report. The total amount due is \$217,760. OMIG's audit findings are detailed in the Attachment B. The attachment lists base year services that were no longer performed by the Provider, yet were reimbursed in the Provider's Medicaid nursing home rate during the rate period reviewed. Changes of this nature must be reported by the Provider in accordance with 10 NYCRR 86-2.27.

Based on the attached audited rates calculated by the Bureau of Residential Health Care Reimbursement, the Medicaid overpayment currently due is \$217,760. 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.

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, money order, or OMIG's Online Payment Portal within 20 days of the date of the Final Audit Report.

- The check should be made payable to the New York State Department of Health, should include the audit number on the memo line, and be mailed with the attached remittance advice to:

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]
Email: [REDACTED]

- If you elect to pay electronically through OMIG's Online Payment Portal, please visit [REDACTED] or contact OMIG's Bureau of Collections Management by telephone or email, at the above number or address.

Option #2: Enter into a repayment agreement with OMIG. If your repayment terms exceed 90 days from the date of the Final Audit Report, recoveries of amounts due are subject to interest charges at the prime rate plus 2%. OMIG's acceptance of a 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. If you wish to enter into a repayment agreement, please contact the Bureau of Collections Management within 20 days, by telephone or email, as provided above.

Should you fail to select a payment option above within 20 days of the date of this Report, OMIG will initiate recoupment by withholding all or a part of your payments otherwise payable, in accordance with 18 NYCRR 518.6. Additionally, OMIG reserves the right to use any remedy allowed by law to collect the amount due. Pursuant to the State Finance Law Section 18(5), a collection fee equal to twenty two percent (22%) of the amount due, including interest, may be added to the amount owed.

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.

Should you have any questions, please [REDACTED] or through email at [REDACTED]. Please refer to Final Audit Report number 20-3679 in all correspondence.

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

Attachments: A - E
Certified Mail Number: 70201290000228975068
Return Receipt Requested



Office of the
Medicaid Inspector
General

REMITTANCE ADVICE

FSNR SNF, LLC
a/k/a Four Seasons Nursing and
Rehabilitation Center
1555 Rockaway Point
Brooklyn, New York 11236-3904

Provider ID #: 02995779

Audit#: 20-3679

Amount Due: \$217,760

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

If you elect to pay electronically through OMIG's Online Payment Portal, please visit [REDACTED] or contact OMIG's Bureau of Collections Management by telephone or email, at the above number or address.