



Office of the  
Medicaid Inspector  
General

KATHY HOCHUL  
Governor

FRANK T. WALSH, JR.  
Acting Medicaid Inspector General

April 7, 2022

Administrator  
Massapequa Center Rehabilitation and Nursing  
(aka Broadlawn Manor Nursing and Rehab Center)  
101 Loudon Avenue  
Amityville, New York 11701

Re: MDS Final Audit Report  
Audit #: 19-6840  
Provider ID#: 00314181

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 Massapequa Center Rehabilitation and Nursing for the census period ending July 26, 2017. In accordance with 18 NYCRR §517.6, this final audit report represents the OMIG's final determination on issues found during the review.

Since you did not respond to the draft audit report dated February 17, 2022, the findings in the final audit report remain identical to the draft audit report.

The Medicaid overpayment of \$40,727.31 was calculated using the number of Medicaid days paid for the rate period January 1, 2018, through June 30, 2018, 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. The 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 Attachment B and Attachment C.

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]

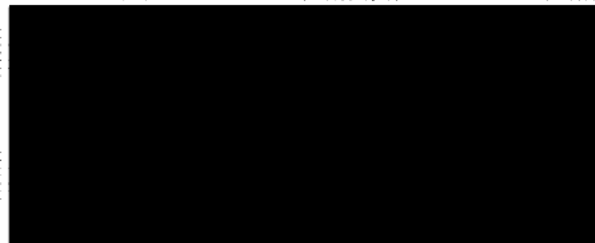
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In accordance with 18 NYCRR 519.18(a), "The issues and documentation considered at the hearing are limited to issues directly relating to the final determination. An appellant may not raise issues regarding the methodology used to determine any rate 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] through email at [REDACTED]@[REDACTED]. Please refer to audit number 19-6840 in all correspondence.



Division of Medicaid Audit  
Office of the Medicaid Inspector General

**Attachments:**

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

CERTIFIED MAIL #7021 0350 0000 6246 8934  
RETURN RECEIPT REQUESTED