



**Office of the  
Medicaid Inspector  
General**

**KATHY HOCHUL**  
Governor

**FRANK T. WALSH, JR.**  
Acting Medicaid Inspector General

August 29, 2024

[REDACTED]  
GORNC Operating, LLC  
D/B/A Gowanda Rehabilitation and Nursing Center  
100 Miller Street  
Gowanda, New York 14070

Re: Final Audit Report  
Audit #24-4523  
NPI Number: [REDACTED]  
Provider Number: [REDACTED]

Dear [REDACTED]:

This Final Audit Report covers the Office of the Medicaid Inspector General's (OMIG) audit of GORNC Operating, LLC D/B/A Gowanda Rehabilitation and Nursing Center's (Provider) services for the rate period January 1, 2017 through December 31, 2020. 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. Changes of this nature must be reported by the Provider in accordance with 10 NYCRR 86-2.27.

After reviewing the Provider's July 31, 2024 response to OMIG's July 8, 2024 Draft Audit Report, OMIG has reduced the overpayment identified in the Draft Audit Report from \$322,841 to \$0 in the Final Audit Report.

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

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 contact [REDACTED] at [REDACTED] or through email at [REDACTED]. Please refer to Final Audit Report number 24-4523 in all correspondence.

[REDACTED]

Division of Medicaid Audit  
Office of the Medicaid Inspector General

Attachments A - D  
Certified Mail Number: [REDACTED]  
Return Receipt Requested