



Office of the  
Medicaid Inspector  
General

ANDREW M. CUOMO  
Governor

DENNIS ROSEN  
Acting Medicaid Inspector General

April 14, 2015

[REDACTED]  
Absolut Center for Nursing & Rehabilitation at Salamanca  
451 Broad Street  
Salamanca, New York 14779

Re: AUDIT SUMMATION  
Audit #: 13-2454  
Provider #: [REDACTED]

Dear [REDACTED]:

The New York State Department of Health (Department) is the single state agency responsible for the administration of the medical assistance (Medicaid) program. The Office of the Medicaid Inspector General (OMIG) is an independent office within the Department responsible for a variety of Medicaid program integrity functions. As part of its responsibilities, the OMIG conducts audits and reviews of various providers of Medicaid reimbursable services, equipment and supplies. These audits and reviews are directed at assessing provider compliance with applicable laws, regulations, rules and policies of the Medicaid program as set forth in New York Public Health Law, New York Social Services Law, the regulations of the Department of Health and the Department of Mental Hygiene (Titles 10, 14 and 18 of the Official Compilation of Codes, Rules and Regulations of the State of New York) and the Department's Medicaid Managed Care Model Contract, Medicaid Management Information System (MMIS) Provider Manuals and *Medicaid Update* publications.

A review of the case mix index component of Absolut Center for Nursing & Rehabilitation at Salamanca (Facility) Medicaid rates for nursing facility services paid by Medicaid from July 1, 2012 through December 31, 2012 was recently completed. This review consisted of verifying the accuracy of Minimum Data Set (MDS) information relating to the census upload data submitted to New York State for the January 25, 2012 census. The MDS to be reviewed may have been submitted to The Centers for Medicare and Medicaid Services during the period October 25, 2011 through February 8, 2012. The purpose of the audit was to determine that there were no Medicaid overpayments applicable to the provision of nursing facility services as the result of an incorrect calculation of the case mix index component of the Facility's rate. The objective of the audit was to compare the MDS data submission to the Facility's supporting documentation to ensure that data submitted was accurate.

Please be advised that pursuant to 18 NYCRR 517.3(h), the OMIG hereby concludes its review related to the above-referenced audit objective and scope. The OMIG has determined that no further action is warranted.

[REDACTED]

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The OMIG reserves the right to conduct further reviews of your participation in the Medicaid program, take action where appropriate, and recover any associated overpayments. If you have any questions regarding the above, please contact [REDACTED] at [REDACTED] or by email at [REDACTED].

Sincerely,

[REDACTED]

Division of Medicaid Audit  
Office of the Medicaid Inspector General

[REDACTED]