



STATE OF NEW YORK
OFFICE OF THE MEDICAID INSPECTOR GENERAL
800 North Pearl Street
Albany, New York 12204

ANDREW M. CUOMO
GOVERNOR

JAMES C. COX
MEDICAID INSPECTOR GENERAL

August 12, 2014

[REDACTED]
125 Rockefeller Road
Delmar, New York 12054-2221

RE: AUDIT SUMMATION
Good Samaritan Lutheran Health
Care Center, Inc.
Audit #05-2161
Provider Number: [REDACTED]
NPI Number: [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 ensuring 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.

The OMIG initiated a review of the property component of Good Samaritan Lutheran Health Care Center, Inc.'s (Facility) Medicaid rates for residential health care services paid by Medicaid from January 1, 2003 through December 31, 2006. This consisted of a review of the records that support the residential health care facility's cost reports (RHCF-4) for the cost years January 1, 2001 through December 31, 2004. The purpose of the audit was to ensure that there were no Medicaid overpayments applicable to the provision of nursing facility services at the Facility.

