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

November 20, 2014

[redacted]
Absolut Center for Nursing and
Rehabilitation at Dunkirk
447-449 Lake Shore Drive West
Dunkirk, New York 14048

Re: AUDIT SUMMATION
Audit #: 14-3397
NPI #: [redacted]
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 and Rehabilitation at Dunkirk (Facility) Medicaid rates for nursing facility services paid by Medicaid from January 1, 2014 through June 30, 2014 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 July 25, 2013 census. The MDS to be reviewed may have been submitted to The Centers for Medicare and Medicaid Services during the period April 24, 2013 through August 7, 2013. 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.

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 or by email at

Sincerely,

Division of Medicaid Audit
Office of the Medicaid Inspector General