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
ACTING MEDICAID INSPECTOR GENERAL

September 30, 2011

[redacted]
Parkshore Health Care, L.L.C. d/b/a
Four Seasons Nursing and Rehabilitation Center
1555 Rockaway Parkway
Brooklyn, New York 11236

Re: Medicaid Rate Audit #06-7142
NPI Number: [redacted]
Provider Number: [redacted]

Dear [redacted]

Enclosed is the final audit report of the Office of the Medicaid Inspector General's (the "OMIG") audit of Parkshore Health Care, L.L.C. d/b/a Four Seasons Nursing and Rehabilitation Center's (the "Facility") Medicaid rates for the rate period April 1, 2001 through December 31, 2005.

If you have any questions regarding the above, please contact [redacted] at [redacted]

Sincerely,

[redacted]

Coordinator Medical Facilities Audit
Division of Medicaid Audit
Audit Management and Development
Office of the Medicaid Inspector General

Attachments:

FINAL REPORT, STEPDOWN, AND ADJUSTMENTS

CERTIFIED MAIL #[redacted]
RETURN RECEIPT REQUESTED

NEW YORK STATE
OFFICE OF THE MEDICAID INSPECTOR GENERAL
PARKSHORE HEALTH CARE, L.L.C. d/b/a FOUR SEASONS NURSING AND REHABILITATION CENTER

FINAL REPORT, STEPDOWN, AND ADJUSTMENTS

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Re: Medicaid Rate Audit #06-7142
NPI Number: [redacted]
Provider Number: [redacted]

Dear [redacted]

This is the final audit report of the Office of the Medicaid Inspector General's (the "OMIG") audit of Parkshore Health Care, L.L.C. d/b/a Four Seasons Nursing and Rehabilitation Center's (the "Facility") Medicaid rates for the rate period April 1, 2001 through December 31, 2005. In accordance with 18 NYCRR Section 517.6, this report represents the OMIG's final determination on issues raised in the draft audit report.

In response to the draft audit report dated November 6, 2008, you identified specific audit findings with which you disagreed. Your comments have been considered and the report has been either revised accordingly and/or amended to address your comments. Consideration of your comments resulted in a reduction of $8,674,608 to the Medicaid overpayment. As previously stated in the draft audit report, the Medicare Part B and D offsets were not within the scope of the review and may be examined as part of a future audit. Based on the enclosed audited rates calculated by the Bureau of Long Term Care Reimbursement, the Medicaid overpayment currently due is $50,357,689. This overpayment is subject to Department of Health (the "DOH") and Division of Budget (the "DOB") final approval. While not anticipated, any difference between the calculated overpayment and the final DOH and DOB approved amount will be resolved with the Facility by the OMIG Bureau of Collections Management.

In accordance with 18 NYCRR Part 518 which regulates the collection of overpayments, your repayment options are described below.

OPTION #1: Make full payment by check or money order within 20 days of the date of the final audit report. The check should be made payable to the New York State Department of Health and be sent with the attached Remittance Advice to:

New York State Department of Health
Medicaid Financial Management
GNARESP Corning Tower, Room 1237
File #06-7142
Albany, New York 12237-0048

OPTION #2: Enter into a repayment agreement with the Office of the Medicaid Inspector General. If your repayment terms exceed 90 days from the date of the final audit report, recoveries of amounts due are subject to interest charges at the prime rate plus 2%. If the process of establishing the repayment agreement exceeds 20 days from the date of the final audit report, the OMIG will impose a 15% withhold after 20 days until the agreement is established. The OMIG may require financial information from you to establish the terms of the repayment agreement. If additional information is requested, the OMIG must receive the information within 30 days of the request or a 50% withhold will be imposed. OMIG acceptance of the repayment agreement is based on your repaying the Medicaid overpayment as agreed. The OMIG will adjust the rate of recovery, or require payment in full, if your unpaid balance is not being repaid as agreed. The OMIG will notify you no later than 5 days after initiating such action. If you wish to enter into a repayment agreement, you must forward your written request within 20 days to the following:

Bureau of Collections Management
New York State Office of the Medicaid Inspector General
800 North Pearl Street
Albany, New York 12204

If within 20 days, you fail to make full payment or contact the OMIG to make repayment arrangements, the OMIG will establish a withhold equal to 50% of your Medicaid billings to secure payment and liquidate the overpayment amount, interest and/or penalty, not barring any other remedy allowed by law. The OMIG will provide notice to you no later than 5 days after the withholding of any funds.

In addition, if you receive an adjustment in your favor while you owe funds to the State, such adjustment will be applied against the amount owed.

You have the right to challenge this action and determination by requesting an administrative hearing within sixty (60) days of the date of this notice. You may not request a hearing to raise issues related to rate setting or rate setting methodology. In addition, you may not raise any issue that was raised or could have been raised at a rate appeal with your rate setting agency. You may only request a hearing to challenge specific audit adjustments which you challenged in a response to the draft audit report.

If you wish 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, New York 12204

Questions regarding the request for a hearing should be directed to of the Office of Counsel at

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 a signed authorization permitting that person to represent you along with your hearing request. At the hearing, you may call witnesses and present documentary evidence on your behalf. If you have any questions regarding the above, please contact at

Sincerely,

Coordinator Medical Facilities Audit
Division of Medicaid Audit
Audit Management and Development
Office of the Medicaid Inspector General

Attachments:

EXHIBIT I - Summary of Per Diem Impact and Medicaid Overpayment
EXHIBIT II - Summary of Medicaid Rates Audited
EXHIBIT III - Operating Expense Disallowances/(Allowances)

NEW YORK STATE
OFFICE OF THE MEDICAID INSPECTOR GENERAL
REMITTANCE ADVICE

NAME AND ADDRESS OF AUDITEE

PARKSHORE HEALTH CARE, L.L.C.
d/b/a FOUR SEASONS NURSING &
REHABILITATION CENTER
1555 ROCKAWAY PARKWAY
BROOKLYN, NEW YOKR 11236

AMOUNT DUE: $50,357,689

NPI #[redacted]
PROVIDER #[redacted]

AUDIT #06-7142

AUDIT TYPE	
	[ ] PROVIDER
	[X] RATE
	[ ] PART B
	[ ] OTHER:

CHECKLIST

1. To ensure proper credit, please enclose this form with your check.
2. Make checks payable to: *New York State Department of Health*
3. Record the Audit Number on your check.
4. Mail check to:

[redacted]
New York State Department of Health
Medicaid Financial Management
GNARESP Corning Tower, Room 1237
File #06-7142
Albany, New York 12237-0048

5. If the provider number shown above is incorrect, please enter the correct number below.

CORRECT PROVIDER NUMBER

PARKSHORE HEALTH CARE, L.L.C. d/b/a FOUR SEASONS NURSING AND REHABILITATION CENTER

RATE PERIODS APRIL 1, 2001 THROUGH DECEMBER 31, 2005

SUMMARY OF PER DIEM IMPACT AND MEDICAID OVERPAYMENT

RATE PERIOD	ISSUED RATES*	FINAL RATES	RATE DECREASE (INCREASE)	MEDICAID VISITS	MEDICAID OVERPAYMENT	TOTAL
04/01/01 - 12/31/01	$ 147.87	$ 89.40	$ 58.47	92,160	$ 5,388,595	
01/01/02 - 03/31/02	151.93	90.74	61.19	29,929	1,831,356	
04/01/02 - 12/31/02	151.93	90.74	61.19	91,451	5,595,887	
01/01/03 - 12/31/03	153.08	92.70	60.38	124,841	7,537,900	
01/01/04 - 12/31/04	155.70	95.88	59.82	132,145	7,904,914	
01/01/05 - 12/31/05	162.09	98.64	63.45	130,891	8,305,034	
Total Site #1						$ 36,563,686
04/01/01 - 12/31/01	$ 147.87	$ 103.81	$ 44.06	44,347	$ 1,953,929	
01/01/02 - 03/31/02	151.93	105.32	46.61	14,948	696,726	
04/01/02 - 12/31/02	151.93	105.32	46.61	45,674	2,128,865	
01/01/03 - 12/31/03	153.08	107.54	45.54	62,544	2,848,254	
01/01/04 - 12/31/04	155.70	110.05	45.65	65,636	2,996,283	
01/01/05 - 12/31/05	162.09	112.76	49.33	64,260	3,169,946	
Total Site #2						$ 13,794,003
TOTAL MEDICAID OVERPAYMENT						**$ 50,357,689**

* Any differences between these rates and the rates listed in Exhibit II of this report represent rate changes made subsequent to our audit. These changes remain open to future audit by the OMIG.

PARKSHORE HEALTH CARE, L.L.C. d/b/a FOUR SEASONS NURSING AND REHABILITATION CENTER

RATE PERIODS APRIL 1, 2001 THROUGH DECEMBER 31, 2005

SUMMARY OF MEDICAID RATES AUDITED

The Facility's Medicaid utilization was approximately 100 percent for the period under audit and the Budgeted Medicaid per diem rates audited are shown below. Any differences between these rates and the "Issued Rates" listed in Exhibit I of this report represent rate changes made subsequent to our audit. These changes remain open to future audit by the OMIG.

RATE PERIOD	ISSUED RATE
04/01/01 - 12/31/01	$ 147.87
01/01/02 - 03/31/02	151.93
04/01/02 - 12/31/02	151.93
01/01/03 - 12/31/03	153.08
01/01/04 - 12/31/04	155.70
01/01/05 - 12/31/05	162.09