KATHLEEN
McGUINESS
DELAWARE
STATE AUDITOR

Cadia Rehabilitation Capitol
Long-Term Care Facility
Fiscal Year Ended June 30, 2018

What Was Performed? An examination of the Cadia Rehabilitation Capitol's fiscal records of the Delaware Department of Health and Social Services, Division of Medicaid and Medical Assistance, Medicaid Long-Term Care Facilities' Statement of Reimbursement Costs for Skilled and Intermediate Care Nursing Facilities – Title XIX and Nursing Wage Survey (cost report and nursing wage survey, respectively) for fiscal year ended June 30, 2018.

Why This Engagement? This engagement was conducted in accordance with federal requirements (42 CFR 447.253 and 483 Subpart B) and state requirements (Title XIX Delaware Medicaid State Plan, Attachment 4.19D) (criteria), as applicable to the Cadia Rehabilitation Capitol's fiscal records. The criteria were used to prepare the Schedule of Adjustments to the Trial Balance, Patient Days, and Nursing Wage Survey for fiscal year ended June 30, 2018 found in the report.

The State of Delaware is required to ensure that the fiscal records at the nursing care facilities are retained and properly support the cost report, or the financial report showing the cost and charges related to Medicaid activities, submitted to the Medicaid Agency. These costs must be compliant with federal and state regulations. Under the Delaware Medicaid State Plan, the state is required to examine a sample of facilities located within the state to ensure the facilities' cost reports and nursing wage surveys are compliant with federal and state requirements.

What Was Found? It is my pleasure to report that there were no findings identified and the Cadia Rehabilitation Capitol Long-Term Care Facility complied, in all material respects, with the criteria mentioned above.

The Cadia Rehabilitation Capitol Long-Term Care Facility Examination for Fiscal Year ended June 30, 2018, can be found here.

For any questions regarding the attached report, please contact State Auditor Kathleen K. McGuiness at Kathleen.Mcguiness@delaware.gov.