



OHIO AUDITOR OF STATE
KEITH FABER



**CHAMPAIGN COUNTY RESIDENTIAL SERVICES, INC. DBA CRSI
CHAMPAIGN COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT WAIVER SERVICES

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

RE: Champaign County Residential Services, Inc. dba CRSI
Ohio Medicaid Number 0850637

We have examined Champaign County Residential Services, Inc.'s (the Provider's) compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of homemaker/personal care and transportation services during the period of January 1, 2015 through December 31, 2017.

The Provider entered into an agreement (Provider Agreement) with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients and to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, including the duty to maintain records supporting claims for payment made by Ohio Medicaid. Management of Champaign County Residential Services, Inc. is responsible for its compliance with the specified requirements. The accompanying Compliance Examination Report identifies the specific requirements examined. Our responsibility is to express an opinion on the Provider's compliance with the specified Medicaid requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Provider complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Provider complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the Provider's compliance with the specified requirements.

Internal Control Over Compliance

The Provider is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements. We did not perform any test of the internal controls and we did not rely on the internal controls in determining our examination procedures. Accordingly, we do not express an opinion on the effectiveness of the Provider's internal control over compliance.

Champaign County Residential Services, Inc., dba CRSI
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

Opinion on Compliance

In our opinion, the Provider complied, in all material respects, with the aforementioned requirements pertaining with provider qualifications and service documentation for the selected services for the period of January 1, 2015 through December 31, 2017.

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Examination Report. We did not test other requirements and, accordingly, we do not express an opinion on the Provider's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$3,629.55. This finding plus interest in the amount of \$326.66 (calculated as of December 4, 2019) totaling \$3,956.21 is due and payable to the ODM upon its adoption and adjudication of this examination report. Services billed to and reimbursed by the ODM, which are not validated in the records, are subject to recoupment through the audit process. See Ohio Admin. Code § 5160-1-27

This report is intended solely for the information and use of the Provider, the ODM and other regulatory and oversight entities, and is not intended to be, and should not be used by anyone other than these specified parties.



Keith Faber
Auditor of State
Columbus, Ohio

December 4, 2019

COMPLIANCE EXAMINATION REPORT

Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each State's Medicaid program. The rules and regulations that providers must follow are specified in the Ohio Administrative Code and the Ohio Revised Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the prevention, diagnosis, evaluation or treatment of an adverse health condition. See Ohio Admin. Code § 5160-1-01

Medicaid providers must "maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions" for a period of six years from receipt of payment or until any audit initiated within the six year period is completed. Providers must furnish such records for audit and review purposes." Ohio Admin Code § 5160-1-17.2

Ohio Medicaid recipients on waivers administered by the Ohio Department of Developmental Disabilities (DODD) may be eligible to receive homemaker/personal care and transportation services.

The Provider received payment of \$70,542,891 for 667,821 DODD waiver services including but not limited to homemaker/personal care, transportation, adult day support, equipment and adaptations.

The Provider had two additional Ohio Medicaid numbers, 0101454 and 0101456, both of which identify the provider as a waiver service provider. There were no payments made to these numbers during our examination period and both are currently inactive.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's Medicaid claims for payment complied with Ohio Medicaid regulations. Please note that all rules and code sections relied upon in this report were those in effect during the examination period and may be different from those currently in effect.

The scope of the engagement was limited to an examination of homemaker/personal care, on site/on call, transportation per mile, and non-medical transportation per trip services that the Provider billed with dates of service from January 1, 2015 through December 31, 2017 and received payment.

We received the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed all services with a paid amount of zero.

From this file of total paid services we extracted all transportation per mile services (procedure code MR941) billed with greater than 500 miles for one recipient on one date of service (Exception Test – Transportation Greater than 500 Miles). We then judgmentally selected one month of homemaker/personal care and on site/on call services (procedure codes MR816, MR817, MR940 and MR951) rendered to two recipients at the same address for each of two addresses (Test of Services for Two Recipients at Address "A" and Test of Services for Two Recipients at Address "B") and extracted the resulting services.

From the remaining population of paid services we extracted all homemaker/personal care and transportation services (procedure codes MR816, MR817, MR940 and MR941) for the recipient with the highest amount paid during our examination period (Statistical Sample – Services for One Recipient) and all remaining homemaker/personal care and transportation services (procedure codes MR069, MR070, MR940, MR941, MR951, MR970, MR971, MR980 and MR989) (Statistical Sample – Remaining Homemaker Personal Care and Transportation Services).

Purpose, Scope, and Methodology (Continued)

For each of these two populations, we calculated attribute sample sizes. The sampling unit for both samples was a recipient date of service (RDOS). An RDOS is defined as all services for a given recipient on a specific date of service. We used a statistical sampling approach to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B) (1). The calculated sample sizes are shown in **Table 1**.

Table 1: Sample Sizes			
Universe	Population	Sample Size	Selected Services
Exception Test – Transportation Greater than 500 Miles	29		29
Test of Services for Two Recipients at Address “A”	62		62
Test of Services for Two Recipients at Address “B”	246		246
Statistical Sample – Services for One Recipient	1,082 RDOS	100 RDOS	184
Statistical Sample – Remaining Homemaker/Personal Care and Transportation Services	219,863 RDOS	100 RDOS	140
Total Services Examined			661

A notification letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference the Provider described its documentation practices, personnel related procedures and billing process.

We sent preliminary results and subsequently the Provider submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

Results

While certain services had more than one error, only one finding was made per service. The non-compliance and basis for our findings is discussed below in more detail.

Exception Test – Transportation Greater than 500 Miles

We examined 29 services and found two errors that resulted in an improper payment of \$145.58.

Test of Services for Two Recipients at Address “A”

We examined 62 services billed for two recipients residing at the same address during the month of August, 2017. We found no errors.

Test of Services for Two Recipients at Address “B”

We examined 246 services billed for two recipients residing at the same address during the month of May, 2016 and found 10 errors that resulted in an improper payment of \$464.06.

Results (Continued)

Statistical Sample – Services for One Recipient

We examined 184 services rendered to one recipient and found 27 errors. The identified errors in 23 services resulted in an improper payment of \$2,997.41

Statistical Sample – Remaining Homemaker/Personal Care and Transportation Services

We examined 140 services and found one error that resulted in an improper payment of \$22.50.

A. Provider Qualifications

Per Ohio Admin. Code § 5160-1-17.2, in signing the Medicaid provider agreement, the Provider agrees that the individual practitioner or employee of the company is not currently subject to sanction under Medicare, Medicaid, or Title XX; or, is otherwise prohibited from providing services to Medicaid beneficiaries.

We identified 174 aides who rendered services in our tests and compared their names to the Office of Inspector General (OIG) exclusion database and the ODM exclusion and suspension list. We found no matches on an exclusion or suspension list.

First Aid and CPR

Ohio Admin. Code §§ 5160-40-01(J) and 5160-42-01(J), in effect during this examination period, state that services shall be provided by persons or agencies who have certification or licensure on accordance with Ohio Admin. Code §5123:2. According to Ohio Admin. Code § 5123:2-2-01, an agency provider shall ensure that each employee who renders direct services holds a valid "American Red Cross" or equivalent certification in first aid and cardiopulmonary resuscitation (CPR) which includes an in-person skills assessment.

We reviewed first aid and CPR certifications for 98 of the 174 aides who rendered services in our tests and found one individual who rendered services prior to obtaining first aid and CPR.

Exception Test – Transportation Greater than 500 Miles

We found no errors.

Test of Services for Two Recipients at Address "A"

We found no errors.

Test of Services for Two Recipients at Address "B"

We found no errors.

Statistical Sample – Services for One Recipient

We examined 184 services and found 17 services rendered by an aide who did not hold the required first aid certification on the date of service. These 17 errors are included in the improper payment amount of \$2,997.41.

Statistical Sample – Remaining Homemaker/Personal Care and Transportation Services

We found no errors.

Recommendation:

The Provider should review the Ohio Medicaid rules and improve its internal controls to ensure all personnel meet applicable requirements prior to rendering direct care services. The Provider should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

B. Service Documentation

Homemaker/personal care requirements for documentation of services include, but are not limited to, description of the service, and beginning and end time of the delivered service. We verified that the units documented agrees with the units billed. We applied these requirements for service documentation to the exception test and statistical samples for homemaker/personal care aide services. See Ohio Admin. Code § 5123: 2-9-30(E)

Transportation requirements for documentation of service include, but are not limited to, origination and destination points of transportation provided, total number of miles of transportation and group size in which transportation is provided. We applied these requirements for transportation documentation to the exception test and the statistical sample that includes transportation services. See Ohio Admin. Code § 5123-2-9-24(E)

For errors where units reimbursed exceed the documented units, the improper payment was based on the unsupported units. For errors where the incorrect procedure code was billed, the improper payment was based on the difference between what was billed under the incorrect code and what should have been billed under the correct code.

Exception Test – Transportation Greater than 500 Miles

We examined 29 services and found two services in which the miles paid exceeded the documented miles. These two errors resulted in the improper payment amount of \$145.58.

Test of Services for Two Recipients at Address "A"

We found no errors.

Test of Services for Two Recipients at Address "B"

We examined 246 services and found 10 services in which the units paid exceeded documented duration. These 10 errors resulted in the improper payment of \$464.06.

Statistical Sample – Services for One Recipient

We examined 184 services and found seven services in which the units (or miles) paid exceeded the documented duration (or miles) and three services in which the incorrect procedure code was paid. These 10 errors are included in the improper payment amount of \$2,997.41.

Statistical Sample – Remaining Homemaker/Personal Care and Transportation Services

We examined 140 services and found one service in which the name of the aide rendering the service was not included on the documentation. This one error resulted in an improper payment of \$22.50.

Recommendation:

The Provider should develop and implement procedures to ensure that all service documentation fully complies with requirements contained in Ohio Medicaid rules. In addition, the provider should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for payment. The provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Official Response

The Provider was provided an opportunity to respond to this report. The full response can be obtained by contacting the Provider at info@crsi-oh.com. We did not examine the Provider's response and, accordingly, we express no opinion on it. The following is the conclusion of the Provider's response:

Ohio law precludes rendering DODD waiver services prior to obtaining first aid and CPR certifications from resulting in a finding of a Medicaid overpayment. Rather, DODD has the sole and exclusive jurisdiction to handle such deficiency through its regulatory compliance review and plan of correction process, should it choose to do so. Accordingly, we request that the Draft Report be revised to remove "practitioner not eligible to render service" as an area of non-compliance for the aforementioned 17 claims, and the corresponding finding amount be adjusted accordingly relative to these claims alleged to be ineligible for Medicaid reimbursement based on non-compliance with a provider certification standard.

Auditor of State Conclusion

We reviewed the Provider's official response to the compliance examination. We confirmed that the criteria used in the examination were appropriately applied and that no change to the results was warranted.

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OHIO AUDITOR OF STATE KEITH FABER



CHAMPAIGN COUNTY RESIDENTIAL SERVICES

CHAMPAIGN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JANUARY 21, 2020**